



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of

Michele Shafe
Clark County Assessor
PETITIONER

Nima Khomassi, et al
APN: 176-24-101-011
Clark County, Nevada
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 12-162

NOTICE OF DECISION

Appearances

Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor).

No one appeared on behalf of Nima Khomassi, et al (Taxpayer).

Summary

The matter of the Assessor's petition for review of property valuations for the 2012-13 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 16, 2012 after due notice to the Taxpayer and the Assessor.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020. The Department provided evidence to show the Taxpayer received notice of the hearing. See *Tr.*, 7-16-12, p. 377, ll.8-10; *Record*, SBE page 32.
- 4) The subject property consists of a 2.46 acre parcel of commercial vacant land located on Sunset Road near Blue Diamond and Jones Boulevard in Las Vegas, Clark County, Nevada. See *Tr.*, 7-16-12, p. ; *Record*, SBE pages 15-16; and 18.
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$270,000 to \$160,000 for the 2012-2013 secured roll. See *Record*, SBE pages 8 and 30.
- 6) The Assessor presented sufficient evidence to support a value different from that established by the County Board. The State Board found the taxable value of the subject property should be increased to \$270,000. See *Tr.*, 7-16-12, p. 377, ll. 11-25.
- 7) The assessed value as adjusted by the State Board is 35% of taxable value.
- 8) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Assessor timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227.
- 6) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Assessor is granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Secured Roll

Parcel Number 176-24-101-011	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$160,000	\$270,000	\$56,000	\$94,500
TOTAL	\$160,000	\$270,000	\$56,000	\$94,500

The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 28 DAY OF SEPTEMBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter