



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL  
*Governor*

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7921  
Telephone (775) 684-2160  
Fax (775) 684-2020

CHRISTOPHER G.  
NIELSEN  
*Secretary*

In the Matter of )  
 )  
 Michele Shafe )  
 Clark County Assessor )  
 PETITIONER )  
 ) Case No. 12-164  
 MEC, Inc. )  
 APN: 139-10-603-003 )  
 Clark County, Nevada )  
 RESPONDENT )  
 )  
 Appeal of the Decision of the )  
 CLARK COUNTY )  
 BOARD OF EQUALIZATION )

**NOTICE OF DECISION**

***Appearances***

Jim Jacobs and Gary Relyea appeared on behalf of the Clark County Assessor's Office (Assessor).

Christopher R. McCullough appeared on behalf of MEC, Inc. (Taxpayer).

***Summary***

The matter of the Taxpayer'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 August 29, 2012 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of information about comparable sales. The State Board admitted the new evidence into the record. See *Tr.*, 8-29-12, p. 307, ll. 4-18; NAC 361.739.

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.
- 4) The subject property consists of 4.44 acres used as a drop yard with minor improvements, located on Gowan, west of North 5th Street in North Las Vegas in Clark County, Nevada. *See Tr., 8-29-12, p. 304, ll. 14-18; Record, SBE pages 27-28; 33-35.*
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$987,749 to \$385,813 or \$2.00 per square foot, for the 2012-2013 secured roll. *See Record, SBE pages 17; 52-53.*
- 6) The State Board found the Assessor did not present sufficient evidence to support values different from that established by the County Board. The State Board found the sale used by the Assessor was not as comparable in terms of location compared to sales presented by the Taxpayer. *See Tr., 8-29-12, p. 324, l. 20 through p. 325, l. 20*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 8-29-12, p. 326, ll. 2-12.*
- 8) The assessed value as previously determined by the County Board is 35% of taxable value.
- 9) 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 the Assessor's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised as previously determined at the proper taxable value in accordance with NRS 361.227.
- 5) 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 Taxpayer is denied, based on the above Findings of Fact and Conclusions of Law. 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<sup>th</sup> DAY OF NOVEMBER, 2012.



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Christopher G. Nielsen, Secretary  
CGN/ter