



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	)	
	)	Case No. 12-169
Khusrow Roohani Family Trust	)	
APN: 176-05-101-016; 176-05-101-017;	)	
APN: 176-05-101- 018	)	
Clark County, Nevada	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
CLARK COUNTY	)	
BOARD OF EQUALIZATION	)	

**REVISED NOTICE OF DECISION**

**Appearances**

Davy Key, Jeff Payson, Gary Relyea, and Richard Stewart appeared on behalf of the Clark County Assessor's Office (Assessor).

Khusrow Roohani appeared on behalf of Khusrow Roohani Family Trust (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 August 29, 2012 after due notice to the Taxpayer and the Assessor.

The Assessor offered new evidence consisting of information about comparable sales. The State Board did not admit the new evidence into the record. See *Tr.*, 8-29-12, p.240, l.4 through p. 241, l. 5; 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 three adjacent parcels of 14.99 (13.88 net) acres located west of I-215 Beltway and south of Sunset Road in Clark County, Nevada. APN 176-05-101-016 contains 4.33 net acres or 188,615 square feet. APN 176-05-101-017 contains 4.77 net acres or 207,781 square feet. APN 176-05-101-018 contains 4.78 net acres or 208,217 square feet. *See Tr., 8-29-12, p. 239, ll. 5-18; Record, SBE pages 22-25.*
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$2,400,000 to \$1,305,929 or \$2.00 per square foot, for the 2012-2013 secured roll. *See Record, SBE pages 8; 41.*
- 6) The Assessor presented sufficient evidence to support a value different from that established by the County Board. The State Board found that the westerly parcel, APN 176-05-101-016, should be valued at \$2.85 per square foot; and the other two parcels, APN 176-05-101-017 and 176-05-101-018 should be valued at \$2.65 per square foot, based on the sales of comparable properties. The State Board found the westerly parcel, APN 176-05-101-016 should be valued at a higher rate in recognition of the closer location to residential property. *See Tr., 8-29-12, p. 267, l. 6 through p. 269, l. 23.*
- 7) The State Board found the taxable value of the subject property, APN 176-05-101-016, should be increased to \$537,553; APN 176-05-101-017 should be increased to \$550,620; and APN 176-05-101-018 should be increased to \$551,775. *See Tr. 8-29-12, p. 273, ll. 4-19.*
- 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 adjusted, 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 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 <b>176-05-101-016</b>	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	\$435,600	\$537,553	\$152,460	\$188,144
<b>TOTAL</b>	<b>\$435,600</b>	<b>\$537,553</b>	<b>\$152,460</b>	<b>\$188,144</b>

**2012-2013 Secured Roll**

Parcel Number <b>176-05-101-017</b>	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	\$435,600	\$550,620	\$152,460	\$192,717
<b>TOTAL</b>	<b>\$435,600</b>	<b>\$550,620</b>	<b>\$152,460</b>	<b>\$192,717</b>

**2012-2013 Secured Roll**

Parcel Number <b>176-05-101- 018</b>	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	\$434,729	\$551,775	\$152,155	\$193,121
<b>TOTAL</b>	<b>\$434,729</b>	<b>\$551,775</b>	<b>\$152,155</b>	<b>\$193,121</b>

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 9<sup>th</sup> DAY OF JANUARY, 2013.



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Christopher G. Nielsen, Secretary  
CGN/ter