



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

Desert Horizon Properties, LLC  
APN: 191-13-113-097  
Clark County, Nevada  
RESPONDENT

Appeal of the Decision of the  
CLARK COUNTY  
BOARD OF EQUALIZATION

Case No. 12-188

**NOTICE OF DECISION**

***Appearances***

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

No one appeared on behalf of Desert Horizon Properties, LLC (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. 372, ll. 5-10; *Record*, SBE page 34.
- 4) The subject property consists of a 1,482 square foot, single-family residence with a 440 square foot garage built in 2003, and located on .12 acre lot on Friendship Hill Circle in the age-restricted community of Sun City Anthem in Clark County, Nevada. See *Record*, SBE pages 21; 23-25; 27.
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$149,103 to \$143,000, plus the common element value of \$3,177 for the 2012-2013 secured roll. See *Record*, SBE page 12.
- 6) The State Board found the comparable sales presented by the Assessor were reasonable. The State Board further found the taxable value of the subject property should be increased to \$152,280 which includes common element with the taxable value of the land remaining the same and the increase applied to the improvements. See *Tr.*, 7-16-12, p. 373, l. 8 through p. 374, l. 3.
- 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 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 191-13-113-097	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	\$20,000	\$20,000	\$7,000	\$7,000
Improvements	\$123,000	\$129,103	\$43,050	\$45,186
Common element	\$3,177	\$3,177	\$1,112	\$1,112
<b>TOTAL</b>	<b>\$146,177</b>	<b>\$152,280</b>	<b>\$51,162</b>	<b>\$53,298</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 28 DAY OF SEPTEMBER, 2012.



Christopher G. Nielsen, Secretary  
CGN/ter