



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)
)
 Michele Shafe)
 Clark County Assessor)
 PETITIONER)
)
 Terry and Jacqueline Hilden)
 APN: 190-18-313-083)
 Clark County, Nevada)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

Case No. 12-189

NOTICE OF DECISION

Appearances

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

Jacqueline Hilden appeared on behalf of Terry and Jacqueline Hilden (Taxpayers).

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.
- 4) The subject property consists of a 1,836 square foot, single-family residence with a 440 square foot garage built in 2005, and located on a .18 acre lot on Clearwater Lake Drive in the age-restricted community of Sun City Anthem in Clark County, Nevada. See *Tr.*, 7-16-12, p. ; *Record*, *SBE* pages .
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$231,383 to \$208,000 plus the common element value of \$3,177 for the 2012-2013 secured roll. See *Record*, *SBE* pages 12 and 36.
- 6) The Assessor presented sufficient evidence to support a value different from that established by the County Board. The State Board found the comparable sales supported the higher value proposed by the Assessor. See *Tr.*, 7-16-12, p. 75, ll. 1-12 .
- 7) The State Board found the taxable value of the subject property should be increased to \$223,000 plus the value of the common element with the taxable value of the land remaining the same and the value of the improvements increased. See *Tr.*, 7-16-12, p. 75, l. 17 through p. 76, l. 2.
- 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 Taxpayer 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

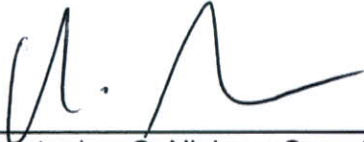
The Petition of the Assessor is granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Secured Roll

Parcel Number 190-18-313-082	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	\$35,000	\$35,000	\$12,250	\$12,250
Improvements	\$173,000	\$188,000	\$60,550	\$65,800
Common element	\$3,177	\$3,177	\$1,112	\$1,112
TOTAL	\$211,177	\$226,177	\$73,912	\$79,162

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