



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)
)
 Allyson Fisher)
 APN: 178-06-410-022)
 Clark County, Nevada)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

Case No. 12-194

NOTICE OF DECISION

Appearances

David Bichsel, Jeff Payson and Laurie Schneider appeared on behalf of the Clark County Assessor's Office (Assessor).

Jason Fisher appeared on behalf of Allyson Fisher (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 Taxpayer offered new evidence consisting of comparable sales information. The State Board did not admit the new evidence into the record. See *Tr.*, 7-16-12, p. 25, ll. 16-24; 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 a 10,221 square foot, two-story single-family residence with a finished basement of 2,491 square feet, built in 1998, and located on a .59 acre lot on Dovetail Circle in Quail Ridge Estates in Henderson, in Clark County, Nevada. *See Tr., 7-16-12, p. 10, ll. 13-20; Record, SBE pages 21, 55, and 58.*
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$1,265,409 to \$810,000, plus the common element value of \$2,009 for the 2012-2013 secured roll. *See Record, SBE pages 13 and 61.*
- 6) The Assessor presented sufficient evidence to support a value different from that established by the County Board. The State Board found the Assessor's recommendation of \$1,000,000 plus common elements of \$2,009 was supported by a June, 2011 appraisal provided by the Taxpayer. *See Tr., 7-16-12, p. 31, ll. 3-9; p. 36, ll. 12-21.*
- 7) The State Board found the taxable value of the subject property should be increased to \$1,000,000 plus common elements with the taxable value of the land remaining the same and the increase applied to the improvements. *See Tr., 7-16-12, p. 37, ll. 9-21.*
- 8) The assessed value as adjusted by the State 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 178-06-410-022	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	\$133,000	\$133,000	\$46,550	\$46,550
Improvements	\$677,000	\$867,000	\$236,950	\$303,450
Common element	\$2,009	\$2,009	\$703	\$703
TOTAL	\$812,009	\$1,002,009	\$284,203	\$350,703

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 18th DAY OF OCTOBER, 2012.



Christopher G. Nielsen, Secretary
CGN/ter