



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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Secretary

In the Matter of )

Lake Mead C-Store LLC )  
dba Get 'n Go Seven Hills )  
APN: 177-35-810-004 )  
Clark County, Nevada )  
PETITIONER )

Case No. 12-201

Michele Shafe )  
Clark County Assessor )  
RESPONDENT )

Appeal of the Decision of the )  
CLARK COUNTY )  
BOARD OF EQUALIZATION )

**REVISED NOTICE OF DECISION**

***Appearances***

Chet Cox appeared on behalf of Lake Mead C-Store LLC. dba Get 'n Go St. Rose (Taxpayer).

Michelle Hanrahan, Scott Anderle, and Gary Relyea appeared on behalf of the Clark County Assessor's Office (Assessor).

***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 July 16, 2012 after due notice to the Taxpayer and the Assessor.

The Taxpayer requested the record and testimony from case 12-414 be incorporated into the current record. See *Tr.*, 7-16-12, p. 295, l. 23 through p. 296, l. 15.

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 3,320 square foot convenience store and gas station with a 1,048 square foot drive through car wash, known as the Get N Go Seven Hills, built in 2004 and located on .97 acres on St. Rose Parkway near the intersection of St. Rose Parkway and Seven Hills in Henderson, Clark County, Nevada. *See Tr., 7-16-12, p. ; Record, SBE pages 26-28.*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$1,061,900 for the 2012-2013 secured roll. *See Record, SBE pages 12 and 37.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the taxable value should reflect shape and access to the parcel. *See Tr., 7-16-12, p. 293, l. 8 through p. 294, l. 7; p. 298, l. 24 through p. 299, l. 4.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$832,820 with the taxable value of the land reduced from \$422,531 to \$316,897 and obsolescence applied to the improvements resulting in a reduction from \$639,369 to \$515,923. *See Tr., 7-16-12, p. 299, ll. 8-16.*
- 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 Taxpayer 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 177-35-210-005	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	\$422,531	\$316,897	\$147,886	\$110,914
Improvements	\$639,369	\$515,923	\$223,779	\$180,573
<b>TOTAL</b>	<b>\$1,061,900</b>	<b>\$832,820</b>	<b>\$371,665</b>	<b>\$291,487</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 24<sup>th</sup> DAY OF OCTOBER, 2012.

  
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Christopher G. Nielsen, Secretary  
CGN/ter