



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL  
*Governor*

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7921  
Telephone (775) 684-2160  
Fax (775) 684-2020

CHRISTOPHER G.  
NIELSEN  
*Secretary*

In the Matter of )  
 )  
 Talega Properties, LLC )  
 APN: 162-09-615-036 )  
 Clark County, Nevada )  
 PETITIONER )  
 ) Case No. 12-204B  
 Michele Shafe )  
 Clark County Assessor )  
 RESPONDENT )  
 )  
 Appeal of the Decision of the )  
 CLARK COUNTY )  
 BOARD OF EQUALIZATION )

**NOTICE OF DECISION**

***Appearances***

No one appeared on behalf of Talega Properties, LLC (Taxpayer).

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.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax years 2011-12 and 2012-13. The appeal was postmarked on March 5, 2012. The secretary bifurcated the appeal into the current year 2012-13 and assigned case number 12-204A. Case 12-204B was assigned for the matters concerning tax year 2011-12. The appeal for case 12-204A was considered to be timely filed.

The appeal for case number 12-204B for the tax year 2011-12 was due on March 10, 2011 and was therefore late. Accordingly, the Secretary recommended to the State Board that the appeal for the year 2011-12 be dismissed for lack of jurisdiction due to untimely filing of the appeal.

The State Board, having considered all evidence, documents and testimony pertaining to the pertaining to the jurisdiction of the State Board, 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 Record, SBE page 39.*
- 4) The subject property consists of a 1,595 square foot condominium with balcony in Turnberry Place Tower IV, built in 2005, and located on Paradise Road in Las Vegas, Clark County, Nevada. *See Record, SBE pages 4-6; 30-31*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the total taxable value of \$263,403 to \$257,598, including the common element value of \$803 for the 2012-2013 secured roll. *See Record, SBE page 13.*
- 6) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board of Equalization on or before March 10 in the current assessment year. The appeal petition to the County Board shows that the taxpayer did not appeal the prior year to the County Board (*See SBE page 11*). The appeal to the State Board for the 2011-2012 tax year was not postmarked until March 5, 2012. The appeal for 2011-2012 tax year was therefore filed almost twelve months after the filing deadline. *See Record, SBE page 1; Tr., 7-16-12, p. 363, ll. 20-25.*
- 7) The State Board found the Taxpayer did not show under what legal authority the State Board could hear the appeal, and declined to accept jurisdiction of the case. *See Tr., 7-16-12, p. 364, ll. 20-23; p. 365, ll. 8-20.*
- 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 State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 2) The State Board has the authority to determine the taxable values in the State.
- 3) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.

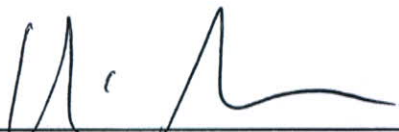


- 4) Based on the failure of the Taxpayer to show any legal authority which would allow the State Board jurisdiction to hear the case, the State Board did not accept jurisdiction to determine these matters. *First American Title Company v. State of Nevada*, 91 Nev 804, 543 P2d 1334 (1975).
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

### DECISION

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. 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