



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)

William Perlmutter)
APN: 181-33-811-010)
Clark County, Nevada)
PETITIONER)

Case No. 12-205

Michele Shafe)
Clark County Assessor)
RESPONDENT)

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

NOTICE OF DECISION

Appearances

William Perlmutter appeared on behalf of himself (Taxpayer).

David Bichsel, Laurie Schneider, and Jeff Payson 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 offered new evidence consisting of assessment and appraisal information from the Assessor's Office on a neighboring property. The State Board did not admit the new evidence into the record. *See Tr., 7-16-12, p.41, ll.4-13; 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 3,641 square foot, one-story single-family residence with a 908 square foot garage built in 1999, and located on .39 acre lot on Lava Court in Boulder City, Clark County, Nevada. *See Tr., 7-16-12, p. 36, ll. 8-11; Record, SBE pages 15, 16, 18-20.*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$519,174 plus the common element value of \$66 for the 2012-2013 secured roll. *See Record, SBE pages 9, 15, 22.*
- 6) The motion to lower the taxable value of the subject property died for lack of a second. The State Board did not obtain a majority vote for a decision in the case; and as a result, the decision of the County Board was not overturned. The appellant was therefore denied relief. *See Adams-McGill Co. v. McKernan 151 Nev 336 (1929); Tr., 7-16-12, p. 58, l. 10 through p. 60, l. 16.*
- 7) The assessed value as previously determined by the County 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 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) NRS 361.375(9) requires a majority of the State Board to determine any action. *See Adams-McGill Co. V. McKernan, 151 Nev. 336 (1929)*
- 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 denied, based on the above Findings of Fact and Conclusions of Law. 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