



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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

BRIAN SANDOVAL
Governor

CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)

Deborah A. Daleske)
APN: 191-12-410-047)
Clark County, Nevada)
PETITIONER)

Case No. 12-297A

Michele Shafe)
Clark County Assessor)
RESPONDENT)

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

NOTICE OF DECISION

Appearances

Deborah Daleske and William Sculthorpe appeared on behalf of Deborah A. Daleske (Taxpayer).

David King 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 2011-2012 and 2012-13 Secured Rolls within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on June 13, 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 year 2011-12 and 2012-13. The secretary bifurcated the appeal into the current year 2012-13 and assigned case number 12-297A which was heard separately. Case 12-297B was assigned for the matters concerning tax year 2011-12. The Taxpayer subsequently withdrew case 12-297B. See *Tr.*, 6-13-12, p. 174, ll. 2-4.

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 2,769 square foot, one-story single-family residence with a 722 square foot garage built in 2002, and located on .27 acre lot on Knoxville Court in the age-restricted community of Sun City Anthem, Clark County, Nevada. See *Tr.*, 6-13-12, p.174, ll. 16-23; *Record*, SBE pages 19, 22-24; and 26.
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$413,843 plus the common element value of \$3,177 for the 2012-2013 secured roll. See *Record*, SBE pages 10, 20, 37-38.
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the value for the improvements should be reduced based on an average of comparable sales (SBE page 3); plus giving weight to the comparable sale at 2111 Fort Halifax Street provided by the Assessor (SBE page 19). See *Tr.*, 6-13-12, p. 186, ll. 1-25.
- 7) The State Board found the taxable value of the subject property should be reduced to \$390,000 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. See *Tr.*, 6-13-12, p. 187, ll. 10-25.
- 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 and the 2011-2012 supplemental tax 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

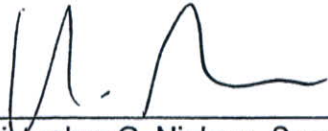
The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Secured Roll

Parcel Number 191-12-410-047	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	\$113,500	\$113,500	\$39,725	\$39,725
Improvements	\$300,343	\$276,500	\$105,120	\$96,775
Common Element	\$3,177	\$3,177	\$1,112	\$1,112
TOTAL	\$417,020	\$393,177	\$145,957	\$137,612

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 23 DAY OF AUGUST, 2012.



Christopher G. Nielsen, Secretary
CGN/ter