



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
Cheyenne Business Park, LLC)	
APN: 139-08-417-016; 139-08-417-019)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 12-307
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Steven Fink appeared on behalf of Cheyenne Business Park, LLC (Taxpayer).

Jim Jacobs 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 October 16, 2012 after due notice to the Taxpayer and the Assessor.

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 three small building pads, and located on .35, .35 and .15 acre pads respectively, for a total of .5 acres on Cheyenne Avenue, east of Allen Lane in North Las Vegas, Clark County, Nevada. See *Tr., 10-16-12, p. 268, ll. 7-11; Record, SBE page 80; 86-87; 98.*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$444,311, for the 2012-2013 secured roll. See *Record, SBE pages 9 and 102.*
- 6) The State Board found the subject property sold after the County Board hearing and the Taxpayer does not currently own the subject property. The current owner did not authorize the agent to appeal on its behalf. Accordingly, the State Board declined to take jurisdiction of the case. See *Tr., 10-16-12, p. 280, l. 22 through p. 285, l.24.*
- 7) 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 found the Taxpayer no longer owned the subject property and the current owner had not provided authorization for the agent to appeal on its behalf. *First American Title Company v. State of Nevada, 91 Nev. 804, 543 P2d 1344 (1975).*
- 3) 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 31st DAY OF JANUARY, 2013.



Christopher G. Nielsen, Secretary
CGN/ter