



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)
)
Lee and Wendy McLeod)
APN 162-16-814-045)
Clark County, Nevada)
PETITIONER)
) **Case No. 12-319**
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 Lee and Wendy McLeod (Taxpayer).

Heather Drake 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 15, 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. The Department provided evidence to show the Taxpayers received notice of the hearing. See *Tr.*, 10-15-12, p. 238, ll. 14-18; *Record*, SBE page 70.
- 4) The subject property consists of a condominium containing 3,515 square feet, located on the 9th floor of the South Tower in the Park Towers at Hughes Center, in Las Vegas, Clark County, Nevada. See *Record*, SBE pages 7, 46, 53-55; *Tr.*, 10-15-12, p. 238, ll. 20-23.
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value of \$1,899,680 be reduced to \$1,710,000 for the subject property, for the 2012-2013 secured roll. See *Record*, SBE pages 13, 45, and 67.
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. See *Tr.*, 10-15-12, p. 239, ll. 2-4.
- 7) The State Board affirmed the decision of the County Board. See *Tr.*, 10-15-12, p. 239, ll. 6-14.
- 8) The assessed value as previously determined by the County 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 notices 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 Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 4) The State Board has the authority to determine the taxable values in the State.
- 5) The Taxpayers have the burden of overcoming the presumption that the Assessor's valuation is correct. *Pittsburg Silver Peak Gold Mining Co. v. Tax Commission*, 49 Nev. 46, 54-55 (1925).
- 6) The assessed value as previously determined by the County Board is 35% of taxable value.
- 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.

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 31st DAY OF JANUARY, 2013.



Christopher G. Nielsen, Secretary
CGN/ter