



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)
)
 Perry and Kathryn Muscelli Trust)
 APN: 191-06-812-002)
 Clark County, Nevada)
 PETITIONER)
) Case No. 12-321
 Michele Shafe)
 Clark County Assessor)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Perry Muscelli appeared on behalf of Perry and Kathryn Muscelli Trust (Taxpayer).

David Bichsel, Jeff Payson, and 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 Taxpayer offered new evidence consisting of a parcel record card and other appraisal records. The State Board admitted the new evidence into the record. *See Tr., 10-15-12, p. 21, ll. 7-15; NAC 361.739.*

The Assessor offered a revised valuation of \$2,202,389 plus the common element based on a corrected square footage of the improvements.

Member Marnell recused himself from the proceedings.

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 an 8,191 square foot, two-story single-family residence with a 1,530 square foot garage built in 2007, and located on .63 acre lot on Golf Estates Drive in Southern Highlands, Clark County, Nevada. *See Tr., 10-15-12, p. 17, ll. 8-10; p.38, l. 1 through p. 40, l. 8; Record, SBE pages 34; 37-39; 42.*
- 5) The Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to uphold the total taxable value of \$2,218,983 plus the common element value of \$349 for a total of \$2,219,332 on the 2012-2013 secured roll. *See Record, SBE pages 17, 57-58.*
- 6) The Assessor recommended lowering the value established by the County Board. Based on a correction to the square footage to 8,191 the Assessor recommended a value of \$2,202,389 plus common element. *See Tr., 10-15-12, p. 17, ll. 11-17.*
- 7) The State Board found the Taxpayer did not present sufficient evidence to overcome the corrected value presented by the Assessor. The State Board found the statistical model used by the Assessor in determining value was supported by the evidence. *See Tr., 10-15-12, p. 72, ll. 9-21.*
- 8) The State Board found the taxable value of the subject property should be reduced to \$2,202,389 plus common element with the taxable value of the land remaining the same and the obsolescence applied to the improvements. *See Tr., 10-15-12, p. 77, ll. 10-18.*
- 9) The assessed value as previously determined by the County Board is 35% of taxable value.
- 10) 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) 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 191-06-812-002	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	\$175,000	\$175,000	\$61,250	\$61,250
Improvements	\$2,043,983	2,027,389	\$715,394	\$709,586
Common element	\$349	\$349	\$122	\$122
Total	\$2,219,332	\$2,202,738	\$776,766	770,958

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