



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)
)
)
 Lisa C. Hancock)
 APN: 200-26-801-009)
 Clark County, Nevada)
 PETITIONER)
) Case No. 13-250
)
 Michele Shafe)
 Clark County Assessor)
 RESPONDENT)
)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Lisa Hancock appeared on behalf of herself (Taxpayer).

Collette Black and Laurie Schneider 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 2013-14 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on June 3, 2013 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered a Broker Price Opinion as new evidence. The State Board accepted the new evidence into the record. *See Tr., 6-3-13, p. 208, ll. 2-17.* The Assessor offered new evidence consisting of pictures of the subject property and comparable properties. The State Board accepted the new evidence into the record. *See Tr., 6-3-13, p. 225, ll. 8-11.*

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. *See Record, SBE pages 24-25.*
- 4) The subject property is a converted manufactured home containing 2,280 square feet, built in 2008 and converted to real property, located on 2.06 acres in Sandy Valley, Clark County, Nevada. *See Record, SBE page 114; Tr., 6-3-13, p. 226, ll. 18-12.*
- 5) Upon recommendation of the Assessor to reduce the taxable value, the Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$87,171 be reduced to \$64,000 for the 2013-2014 secured roll. *See Record, SBE pages 11 and 22; Tr. 6-3-13, p. 226, ll. 24-25.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. Based on testimony regarding the condition of the property and to remove value associated with personal property, the State Board found the value of the improvements should be reduced. *See Tr., 6-3-13, p. 239, l. 15-20.*
- 7) The State Board found the taxable value should be reduced to \$55,000, with the obsolescence applied to the improvements and the value of the land of \$10,000 remaining the same. *See Tr., 6-3-13, p. 240, l. 15 through p. 241, l. 18.*
- 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 accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 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:

2013-2014 Secured Roll

Parcel Number 200-26-801-009	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	\$10,000	\$10,000	\$3,500	\$3,500
Improvements	\$54,000	\$45,000	\$18,900	\$15,750
TOTAL	\$64,000	\$55,000	\$22,400	\$19,250

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 1 DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary
CGN/ter