



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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In the Matter of

Ali Davari dba D2765, LLC  
APN: 162-09-201-001  
Clark County, Nevada  
PETITIONER

Michele Shafe  
Clark County Assessor  
RESPONDENT

Appeal of the Decision of the  
CLARK COUNTY  
BOARD OF EQUALIZATION

Case No. 13-257

**NOTICE OF DECISION**

***Appearances***

Adam Seiders appeared on behalf of Ali Davari dba D2765, LLC (Taxpayer).

Brian Lemons and Leon Maj 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 Las Vegas, Nevada, on September 16, 2013 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of an account summary. The State Board admitted the new evidence into the record. See *Tr.*, 9-16-13, p. 132, l. 7 through p. 133, l. 3; NAC 361.739. In addition, the State Board reviewed pictures of the property. See *Tr.*, 9-16-13, p. 137, l. 24 through p. 139, l. 17.

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 page 60.*
- 4) The subject property consists of a 4,000 square foot storage warehouse on a 1.77 acre parcel, located at Highland Drive and Red Oak Avenue, in Clark County, Nevada. The property is utilized as overflow parking for the Treasures Nite Club. *See Record, SBE pages 32-35; Tr., 9-16-13, p. 133, ll. 15-21.*
- 5) The Clark City Board of Equalization (County Board) ordered the total taxable value for the subject property of \$366,230 be upheld for the 2013-2014 secured roll. *See Record, SBE pages 12 and 37.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. *See Tr., 9-16-13, p. 140, l. 11 through p. 141, l. 16.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 9-16-13, p. 141, l. 19 through p. 142, l. 3.*
- 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 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 at the property taxable value without further adjustment, 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 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 27<sup>th</sup> DAY OF NOVEMBER, 2013.

  
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Christopher G. Nielsen, Secretary  
CGN/ter