



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
Denise Johnson)	
APN: 124-31-604-005)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 15-114
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Denise Johnson appeared on behalf of herself (Taxpayer).

Dallas Tripp and Mary Ann Weidner 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 2015-16 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on May 4, 2015 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 Taxpayer received notice of the hearing. *Record, SBE pages 55-57.*
- 4) The subject property is a one-story single family residence containing 2,148 square feet, built in 1993, and located on Fisher Avenue, in Las Vegas, Clark County, Nevada. *See Record, SBE pages 32-33; Maps, SBE pages 47-49; Tr., 5-4-15, p. 95, ll. 6-10.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$325,046 be reduced to \$306,000, for the 2015-2016 secured roll. *See Record, SBE pages 19 and 54.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the Assessor's data did not support a taxable value of \$300,000, and further found (1) the Assessor's upward adjustments on comparable sales were large and unsupported, (2) did not consider the lack of city sewer and water of the subject property, and (3) adjusted sales prices for the same comparable property as between the original SBE record and the revised county record were not the same. As a result, the State Board did not find the Assessor's evidence credible. The State Board found the value per square foot for the improvements should be \$125 based on comparable properties. *See Tr., 5-4-15, p. 121, l. 7 through p. 124, l. 16.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$268,500 with the taxable value of the land remaining the same and the obsolescence applied to the improvements based on the data presented. *See Tr., 5-4-15, p. 124, l. 19 through p. 125, l. 6.*
- 8) 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. The assessed value is 35% of taxable value.
- 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:

2015-2016 Secured Roll

Parcel Number 124-31-604-005	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	\$66,500	\$66,500	\$23,275	\$23,275
Improvements	\$239,500	\$202,000	\$83,825	\$70,700
TOTAL	\$306,000	\$268,500	\$107,100	\$93,975

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 8 DAY OF JULY, 2015.



Deonne Contine, Secretary
DC/ter