



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of)
)
 Linda Blenke Trust)
 Linda Blenke, Trustee)
 APN: 186-03-110-039)
 Clark County, Nevada)
 PETITIONER)
) **Case No. 15-118**
 Michele Shafe)
 Clark County Assessor)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Conard Galloway and Linda Blenke appeared on behalf of Linda Blenke Trust (Taxpayer).

Angela Menzel and Jeff Payson 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 Taxpayer offered new evidence consisting of a Uniform Residential Appraisal Report dated April 13, 2015; an assessment notice and information on comparable property. The State Board admitted the new evidence into the record. *See Tr., 5-4-15, p. 36, l. 1 through p. 37, l. 3.*

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 65-67.*
- 4) The subject property is a one-story single family custom residence containing 5,537 square feet, built in 2009, and located on Hallett Cove Court, in Boulder City, Clark County, Nevada. See *Record, SBE page 5; Maps, SBE pages 57-59; Tr., 5-4-15, p. 37, ll. 13-17.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$2,008,331 be reduced to \$1,400,000 for the 2015-2016 secured roll. See *Record, SBE pages 49 and 64.*
- 6) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found an adjacent property with similar view and similarly situated should be considered. The revised taxable value was also supported by the Assessor's data on page 23 [sic 22] of the package provided at the hearing which included the adjacent property and other houses that sold. See *Tr., 5-4-15, p. 60, l. 4 through p. 62, l. 16.*
- 7) The State Board found the taxable value of the subject property should be reduced to \$1,250,000 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. See *Tr., 5-4-15, p. p. 62, l. 17 through p. 63, l. 3.*
- 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 186-03-110-039 | 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 | \$234,000 | \$234,000 | \$81,900 | \$81,900 |
| Improvements | \$1,166,000 | \$1,016,000 | \$408,100 | \$355,600 |
| TOTAL | \$1,400,000 | \$1,250,000 | \$490,000 | \$437,500 |

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
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