



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

DEONNE CONTINE
Secretary

In the Matter of)

Christopher and Maria Petras)

APN: 200-26-301-019)

Clark County, Nevada)

PETITIONER)

Case No. 15-123

Michele Shafe)

Clark County Assessor)

RESPONDENT)

Appeal of the Decision of the)

CLARK COUNTY)

BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Maria Petras appeared on behalf of Christopher and Maria Petras (Taxpayer).

Jim Jacobs 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 information on comparable property and screen prints from the Assessor's website. The State Board did not admit the new evidence into the record. The information in the Petitioner's brief on page 3 of the record was admitted. See *Tr.*, 5-4-15, p. 70, l. 8 through p. 73, l. 1.

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 59-61.*
- 4) The subject property is a 4.34 acre improved site with a single family residence containing 3,892 square feet, built in 2012 and a manufactured home built in 2008 located on Moonstone Avenue in Sandy Valley, Clark County, Nevada. *See Record, SBE pages 39 and 55; Maps, SBE pages 41-45; 56; Tr., 5-4-15, p. 64, l. 22 through p. 65, l. 2.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$564,171 be reduced to \$300,000 for the 2015-2016 secured roll. *See Record, SBE pages 14 and 58.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. No market evidence was supplied by the Taxpayer. The State Board found the County Board's decision was supported by the sales found on page 19 of the State Board record. *See Tr., 5-4-15, p. 89, l. 4 through p. 92, l. 2.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 5-4-15, p. 92, ll. 5-19.*
- 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 at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2015-2016 tax year. 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 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 16th DAY OF JULY, 2015.



Deonne Contine, Secretary
DC/ter