



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)
)
 Mantel Family Trust)
 APN: 186-08-114-001, 186-08-114-009)
 Clark County, Nevada)
 PETITIONER)
)
 Michele Shafe)
 Clark County Assessor)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

Case No. 15-139

NOTICE OF DECISION

Appearances

No one appeared on behalf of Mantel Family Trust (Taxpayer).

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 5, 2015 after due notice to the Taxpayer and the Assessor.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer, and found the Taxpayer's appeal was for the tax year 2015-2016. Although the appeal was filed timely to the State Board, the Clark County Board of Equalization ("County Board"), found the agent initiating the appeal on behalf of the Taxpayer, Mantel Family Trust, Debra Mantel Trustee, could not be confirmed or substantiated as the person authorized by the Taxpayer to appear on its behalf. The County Board did not accept jurisdiction to hear the case.

At the hearing on May 5, 2015, the parties proposed to settle the matter before the State Board by asking the State Board to overturn the decision of the County Board to not accept jurisdiction and to remand the case to the County Board for further proceedings on the original petition requesting a

review of the valuation of the property. See *Tr.*, 5-5-15, p. 282, l.5 through p. 283, l. 1. The State Board moved to approve the stipulated agreement proposed by the parties. See *Tr.*, 5-5-15, p. 283, l. 20 through p. 285, l. 7.

DECISION

The State Board, having considered all evidence, documents and testimony, hereby overturns the decision of the County Board and remands this matter to the County Board with instructions to accept jurisdiction and to hear and decide the valuation issues related to the case.

BY THE STATE BOARD OF EQUALIZATION THIS 16th DAY OF JULY, 2015.



Deonne Contine, Secretary
DC/ter