



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)

H. Bruce and Sue Ann Cox)
APN: 031-27-101-019)
Clark County, Nevada)
PETITIONER)

Michele Shafe)
Clark County Assessor)
RESPONDENT)

Appeal of the Decision of the)
CLARK COUNTY)
BOARD OF EQUALIZATION)

Case No. 15-151

NOTICE OF DECISION

Appearances

H. Bruce Cox appeared on behalf of the H. Bruce and Sue Ann Cox (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 5, 2015 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of a job estimate sheet for the cost of utilities. The State Board admitted the new evidence into the record. *See Tr., 5-4-15, p. 54, ll. 8-19.*

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. *See Record, SBE pages 67-69.*
- 4) The subject property is a 2.19 acre vacant parcel with a newly constructed well and utilities located in Moapa, Clark County, Nevada. *See Record, SBE pages 44-45; Maps, SBE pages 50-51; Tr., 5-5-15, p. 52, ll. 10-14.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$15,000 for the land plus \$2,929 for the utility hookups be upheld for the 2015-2016 secured roll. *See Record, SBE pages 38 and 66; Tr. 5-5-15, p.52, l. 15-17.*
- 6) The Assessor recommended a further reduction by removing the value for the utilities of \$2,929. *See Tr., 5-5-15, p. 52, ll. 15-17.*
- 7) The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found comparable Sale #3 is more comparable to the subject property because Sales 1 and 2 are more influenced by the highway and are superior to the subject. The State Board found the value should be set at \$5,100 per acre based on comparable Sale #3. *See Tr., 5-5-15, p.75, ll. 8-12.*
- 8) The State Board found the taxable value of the subject property should be reduced to \$11,169, reflecting \$5,100 per acre. *See Tr., 5-5-15, p. 75, l. 13 through p.77, l. 10.*
- 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, 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 031-27-101-019	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	\$15,000	\$11,169	\$5,250	\$3,909
Improvements (utility hookup)	\$2,929	0	\$1,026	0
TOTAL	\$17,929	\$11,169	\$6,276	\$3,909

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