

- 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 25-28.*
- 4) The subject property is a one-story single family residence containing 1,632 square feet, built in 2000 and located on Lemon Grove Street, in Sun City Anthem, Henderson, Clark County, Nevada. *See Record, SBE pages 15-16; Maps, SBE pages 18-20; Tr., 5-4-15, p. 180, ll. 1-3.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$225,910, including a common element of \$2,633, be upheld for the 2015-2016 secured roll. *See Record, SBE pages 11 and 24; Tr. 5-4-15, p. 180, ll. 4-6.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The Assessor's taxable value was well supported by sales of model matches on page 16 of the Record, with primary weight given to the most recent sale, sale #1. *See Tr., 5-4-15, p. 193, l. 9 through p. 196, l. 9.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 5-4-15, p. 196, l. 10 through p. 197, l. 2.*
- 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

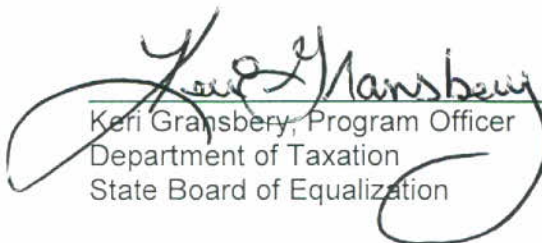
CERTIFICATE OF SERVICE
Dinkel Revocable Trust Case No. 15-169

I hereby certify on the 16th day of July 2015, I served the foregoing Findings of Fact, Conclusions of Law, and Decision by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 7012 2210 0002 6475 6791
PETITIONER
15-169
DINKEL REVOCABLE TRUST
ATTN CLETUS A DINKEL
1870 LEMON GROVE STREET
HENDERSON NV 89052

CERTIFIED MAIL: 7012 2210 0002 6475 7002
RESPONDENT
15-169
MS. MICHELE SHAFE
CLARK COUNTY ASSESSOR
500 SOUTH GRAND CENTRAL PARKWAY 2ND FLOOR
LAS VEGAS NV 89155-1401

Copy: Clark County Clerk
Clark County Comptroller
Clark County Treasurer


Keri Gransbery, Program Officer
Department of Taxation
State Board of Equalization