



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
Plaza Las Americas Holdings, LLC)	
APN: 139-36-110-040)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 15-172
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Wayne Tannenbaum and Chris Glidewell appeared on behalf of Plaza Las Americas Holdings, LLC (Taxpayer).

Michele Hanrahan and 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 Las Vegas, Nevada, on June 2, 2015 after due notice to the Taxpayer and the Assessor.

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 pp. 77-80.*
- 4) The subject property is a retail shopping center known as the Plaza Las Americas and consists of a 22,440 square foot and a 7,847 square foot, in-line retail buildings constructed in 2008. The property is located on Eastern Avenue just south of Bonanza Road on 2.06 acres in Las Vegas, Clark County, Nevada. *See Record, SBE page 52; Maps, pp. 70-72; Tr., 6-2-15, p. 370, l. 22 through p. 371, l. 1.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$2,936,329 be reduced to \$2,404,627 for the 2015-2016 secured roll. *See Record, SBE pages 13 and 76; Tr. 6-2-15, p. 371, ll. 2-4.*
- 6) The Assessor stated the matter had previously been resolved through a stipulated agreement dated February 20, 2015, presented at the County Board. *See Record, SBE page 82.* As a result, the Deputy Attorney General advised the State Board that it had no authority to address any kind of change to an executed and acknowledged contract. *Tr., 6-2-15, p. 374, ll. 1-3.*
- 7) The State Board found it should follow the advice provided by the Deputy Attorney General and did not hear the matter. *See Tr., 6-2-15, p. 377, ll. 8-22.*
- 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 State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-630, 446 P.2d 981 (1968).
- 2) 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

Based on the foregoing Findings of Fact and Conclusions of Law, the State Board held it is without jurisdiction to hear the above referenced appeal by the Taxpayer. 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 31st DAY OF AUGUST, 2015.



Deonne Contine, Secretary
DC/ter