



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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DEONNE CONTINE  
*Secretary*

In the Matter of )  
)  
Bruce and Denise Barton Revocable Living Trust )  
APN: 177-06-402-022 )  
Clark County, Nevada )  
PETITIONER )  
)  
Michele Shafe )  
Clark County Assessor )  
RESPONDENT )  
)  
Appeal of the Decision of the )  
CLARK COUNTY )  
BOARD OF EQUALIZATION )

Case No. 15-230

NOTICE OF DECISION

**Appearances**

Bruce Barton appeared on behalf of the Bruce and Denise Barton Revocable Living Trust (Taxpayer)

Carla Pipitone 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 Las Vegas, Nevada, on July 20, 2015 after due notice to the Taxpayer and the Assessor. This matter was originally heard on May 4, 2015 and was continued to enable the Taxpayer to research the valuation established by the Assessor using the Marshall and Swift Costing Service. See *Tr. 5-4-15, p. 277, l. 18 through p. 283, l. 19.*

The Taxpayer submitted replacement cost new information. The State Board admitted the evidence into the record. See *Tr. 7-20-15, p. 12, ll. 1-17.*

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 32-34.*
- 4) The subject property is a two-story single family residence containing 3,960 square feet, built in 1987 and located a ½ acre improved cul-de-sac lot in the southwest portion of the valley near South Decatur Boulevard and West Warm Springs Road, Las Vegas, Clark County, Nevada. *See Record, SBE page 22; Maps, SBE pages 25-27; Tr., 7-20-15, p. 10, ll. 15-22.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$363,614 be reduced to \$300,000 for the 2015-2016 secured roll. *See Record, SBE pages 14 and 30.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the taxable value of the land was reflective of a typical market value for a finished lot. *See Tr., p. 30, ll. 13-22.* The State Board found the comparable sales supported the total taxable value established by the County Board. *See Audio Recording, 40-34.* The State Board did not find evidence of market reaction to cement block construction or lack of insulation. *See Tr., p. 30, ll. 24-25.*
- 7) The State Board considered whether the quality class should be reduced to "fair". The State Board found that there were some features of the property that were above average and some features were below average, but the overall quality class of the improvements was average. The State Board found the local cost multiplier should not be reduced because it is applied to all improvements in the area and the subject property should be treated equally with other similarly situated properties. The State Board found the cost approach, as adjusted, supported the reduction made by the County Board. The State Board also found the taxable value as adjusted by the County Board did not exceed full cash value. *See Tr., p. 31, l. 9 through p. 34, l. 16.*
- 8) The State Board affirmed the decision of the County Board. *See Tr., p. 35, ll. 5-13.*
- 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 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 23<sup>RD</sup> DAY OF SEPTEMBER, 2015.

*Deonne G. Contine*

Deonne Contine, Secretary  
DC/ter