



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of)
)
 Les Sallay dba Jeana Ventures (LV) Inc)
 APN: 137-12-301-007)
 Clark County, Nevada)
 PETITIONER)
)
 Michele Shafe)
 Clark County Assessor)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

Case No. 15-234

NOTICE OF DECISION

Appearances

No one appeared on behalf of Les Sallay (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 4, 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 timely filed to the State Board. *See record, SBE page 1.* The Clark County Board of Equalization (County Board) denied jurisdiction with regard to APN 137-12-301-007.

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. 304, l. 12 through p. 305, l. 15.* The State

Board moved to approve the stipulated agreement proposed by the parties. *See Tr., 5-5-15, p. 305, ll. 17 through p. 306, l. 10.*

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