



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
Las Vegas Self Storage, Inc.)	
APN: 140-20-201-005)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 15-240
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Michael P. Killion appeared on behalf of Las Vegas Self Storage, Inc. (Taxpayer).

Leon Maj 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 page 68.*
- 4) The subject property is a 945 unit self-storage facility located on East Lake Mead, east of Lamb Boulevard. The property was built in 1984 and covers 4.7 acres in Clark County, Nevada. *See Record, SBE page 36, Maps 43-45; Tr., 6-2-15, p. 291, ll. 12-17.*
- 5) Upon recommendation of the Assessor, the Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$2,708,245 be reduced to \$1,646,210 for the 2015-2016 secured roll. *See Record, SBE pages 11 and 66; Tr. 6-2-15, p. 291, ll. 18-20.*
- 6) The State Board made no change to the decision of the County Board because the motions to change as well as to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief. *See State v. McKernan, 51 Nev. 336, 275 P. 369, pp. 369-370 (1929). Tr., 6-2-15, p. 310, l. 20 through p. 312, l. 6*
- 7) 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.

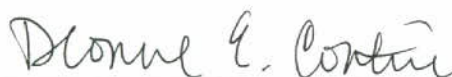
CONCLUSIONS OF LAW

- 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) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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 31st DAY OF AUGUST, 2015.



Deonne Contine, Secretary
DC/ter