



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)	
)	
Jackson-Shaw Paradise LV II, LP)	
APN: 162-15-101-034)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 15-252
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Joe Monzon of Marvin F. Poer and Company appeared on behalf of Jackson-Shaw Paradise LV II, LP (Taxpayer).

Doug Scott 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.

Pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2015-2016.¹ Although the appeal was filed timely to the State Board, there was no documentation presented within 48 hours of the filing of the appeal to the Clark County Board of Equalization ("County Board") to show the signatory, Jill Warren, was authorized to grant an agent authorization on behalf of Jackson Shaw paradise LV II, LP. The Taxpayer did not submit any additional information to the County Board to show the authority of Ms. Warren. The County Board did not accept jurisdiction to hear the case. The question before the State

¹ See Record, page 1, Petition.

Board is whether the County Board had sufficient evidence before it to support its decision to not accept jurisdiction.

The testimony and evidence in case number 15-232, CSFB 2005-C6 City Center West Office Building LLC dba Torchlight Loan Service LLC was incorporated into the current case by reference. *See Tr., 6-2-15, p. 421, ll. 2-6.*

The State Board, having considered all evidence, documents and testimony pertaining to the decision of the County Board to deny jurisdiction, 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.
- 4) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th. The tax agent filed with the Clark County Board of Equalization (County Board) an appeal dated January 15, 2015. However, there was no signature on the appeal form of the owner authorizing the agent to file the appeal. *See Record, SBE 11.* A separate, completed agent authorization form was also supplied on January 15, 2015, but the authorization was signed by a person who could not be verified by the Assessor as the agent or employee of the owner. *See Record, SBE page 18; Tr., 6-2-15, p. 459, l. 22 through p. 460, l. 8.* The Taxpayer did not appear at the County Board and did not supply any other information that would show the person granting the agent authorization had the authority to do so. *See Tr., 6-2-15, p. 463, ll. 2-9.*
- 5) The County Board did not accept jurisdiction to hear the Taxpayer's appeal because it found that documentation showing authority to sign the agent authorization on behalf of the owner was not provided within the 48-hour filing period required by NRS 361.362. *See Record, SBE pages 14 and 38.*
- 6) The State Board found the County Board decision was supported by a preponderance of evidence before it to support the decision it made. The State Board found that information supporting the authority of the signatory to grant agent authorization had not been supplied by the Taxpayer. *See Tr., 6-2-15, p. 467, ll. 13-18.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 467, l.19 through p. 470, l. 19.*
- 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. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2015-2016 tax year pursuant to NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State. *NRS 361.395.*
- 4) A preponderance of the evidence is defined as whether "the fact sought to be proved is more probable than not." *Kent K. v. Bobby M., 110 P.3rd 1013, 1018 (Ariz., 1995).* Based on the State Board's finding that the County Board's decision to not take jurisdiction was supported by a preponderance of the evidence, and the Taxpayer did not overcome the burden to show the County Board's decision was not supported by a preponderance of the evidence, the State Board upheld the decision of the County Board.
- 5) NRS 361.362 states that at the time a person files an appeal pursuant to NRS 361.356, 361.357 or 361.360 on behalf of the owner of a property, the person shall provide to the county board of equalization or the State Board of Equalization, as appropriate, written authorization from the owner of the property that authorizes the person to file the appeal concerning the assessment that was made. If the person files the appeal in a timely manner without the written authorization required by this section, the person may provide that written authorization within 48 hours after the last day allowed for filing the appeal.
- 6) 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


CERTIFICATE OF SERVICE
Jackson-Shaw Paradise LV II LP Case No. 15-252

I hereby certify on the 31st day of August, 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: 7010 3090 0002 0581 8721
PETITIONER'S REPRESENTATIVE
15-252
JACKSON-SHAW PARADISE LV II LP
C/O MARVIN F POER & COMPANY
ATTN JOE MONZON
410 17TH STREET #175
DENVER CO 80202

CERTIFIED MAIL: 7013 1090 0000 7483 9356
RESPONDENT
15-252
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



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