



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

DEONNE CONTINE
Secretary

In the Matter of)	
)	
Cindy Alice Lee)	
APN: 161-27-214-024)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 15-274
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

No one appeared on behalf of Cindy Alice Lee (Taxpayer).

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 2007-2008 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on June 1, 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 appeal was for the tax year 2007-2008. The appeal was postmarked on March 3, 2015 as a direct appeal to the State Board. Appeals for the 2007-2008 tax year were due on March 10, 2007. See Record, SBE page 4. The Taxpayer also did not first appeal to the Clark County Board of Equalization (County Board). See Record, SBE page 1. The Secretary recommended to the State Board that the appeal for the year 2007-2008 be dismissed for lack of jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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 Tr., 6-1-15, p. 11, ll. 1-14; Record, SBE page 12.*
- 4) The subject property is a residential mobile home and utility hookup located .15 acres on Berthelot Lane in Las Vegas, Clark County, Nevada. *See Record, SBE pages 6-8; Tr., 6-1-15, p. 11, ll. 18-24.*
- 5) Pursuant to NRS 361.360 (1), any taxpayer aggrieved at the action of the county board of equalization in equalizing, or failing to equalize, the value of his property, or property of others, or a county assessor, may file an appeal with the State Board on or before March 10 in the current assessment year. The appeal to the State Board was not first heard by the County Board and filed 8 years late. *Tr., 5-4-15, p. 9, l. 8-18.*
- 6) The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board), and was not timely filed; and declined to accept jurisdiction of the case.¹ *See Tr., 6-1-15, p. 12, ll. 6-10*
- 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 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) The Taxpayer failed to appear at the hearing. Pursuant to NAC 361.708, the State Board proceeded with the hearing.
- 3) 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.

¹ As noted by the Nevada Supreme Court, "The 'exhaustion doctrine' is sound judicial policy. If administrative remedies are pursued to their fullest, judicial intervention may become unnecessary. Had appellant sought relief before the respective boards of equalization, he may well have been granted the relief he now seeks in the first instance by judicial intervention."

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 with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 31st DAY OF AUGUST, 2015.



Deonne Contine, Secretary
DC/ter

CERTIFICATE OF SERVICE

Cindy Alice Lee Case No. 15-274

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:

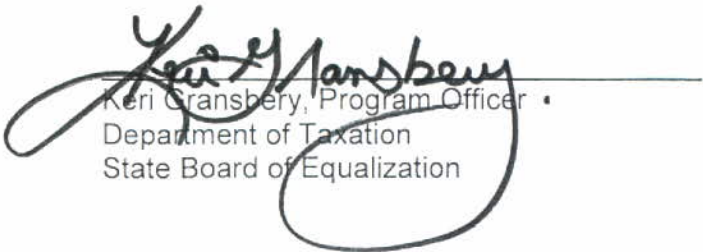
CERTIFIED MAIL: 7013 10900000 7280 8750

PETITIONER
15-274
CINDY ALICE LEE
37967 PUEBLO ROAD
HINKLEY CA 92347

CERTIFIED MAIL: 7013 1090 0000 7483 9356

RESPONDENT
15-274
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



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