



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)	
)	
JAMD, LLC)	
APN: 176-04-810-005)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 15-275
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

Samira Knight appeared on behalf of JAMD, LLC (Taxpayer).

Michael Lane and Brian Lemons 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 2014-15 Supplemental Unsecured 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.

In response to questions from the State Board, the Taxpayer's representative provided evidence to show she was the authorized agent of the owner.

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 54-56.*
- 4) The subject property is known as the Tarkanian Professional Center, a three-story, Class A professional office building constructed in 2007, located in the Cimarron Medical campus on South Cimarron Road, north of Warm Springs Road immediately east of the St. Rose Dominican Hospital San Martin campus in Las Vegas, Clark County Nevada. *See Record, SBE pages 27 and 38; Maps 41-43; Tr., 7-20-15, p. 203, l. 23 through p. 204, l. 4.*
- 5) The Clark County Board of Equalization (County Board) ordered the 2014-2015 supplemental unsecured roll taxable value for the subject property of \$2,265,589 be upheld. The supplemental unsecured roll taxable value, when added to the land value of \$430,654 and improvement value of \$5,486,277, results in a total taxable value of \$8,182,520 for the 2014-2015 tax year. *See Record, SBE pages 13, 27-28, and 53; Tr. 7-20-15, p. 204, ll. 4-9.*
- 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 verified the process used to value property on the supplemental roll. *See Tr., 7-20-15, p. 213, l. 2 through p. 216, l. 23.*
- 7) The State Board affirmed the decision of the County Board to set the supplemental unsecured roll taxable value at \$2,265,589. *See Tr., 7-20-15, p. 218, l. 22 through p. 219, l. 7.*
- 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.
- 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 2014-2015 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 23RD DAY OF SEPTEMBER, 2015.



Deonne Contine, Secretary
DC/ter