



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE CONTINE
Secretary

In the Matter of)
)

Thomas C. Yee, M.D.)
dba Las Vegas Rapid Detox Medical Clinic)
Account No. 160029)
Clark County, Nevada)
PETITIONER)

Case No. 15-298

Michele Shafe)
Clark County Assessor)
RESPONDENT)

NOTICE OF DECISION

Appearances

No one appeared on behalf of Thomas C. Yee dba Las Vegas Rapid Detox Medical Clinic (Taxpayer).

Doug Scott 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 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.

The Taxpayer also appealed the 2013-2014 valuation but subsequently withdrew that portion of the appeal. *See Record, SBE pages 17-18*. The subject property value was originally estimated due to Taxpayer's failure to report, but is proposed for adjustment based on an amended report submitted by the Taxpayer and verified by the Assessor during a site check. The property is located in Las Vegas, Clark County, Nevada. *See Record, SBE page 11*.

At the hearing on July 20, 2015, the parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. *See Tr. 7-20-15, p. 241, ll. 19-22*. The State Board moved to approve the stipulated agreement proposed by the parties. *See Tr. 7-20-15, p. 241 l. 23 through p. 242, l. 19*.

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 15-298.

The Assessor is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2014-2015 Unsecured Roll

Parcel Number Account # 160029	Taxable Value		Assessed Value	
	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Personal Property	\$70,305	\$3,700	\$24,607	\$1,295
TOTAL	\$70,305	\$3,700	\$24,607	\$1,295

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