



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of)

Isidoro Alcazar)
APN: 125-27-610-058)
Clark County, Nevada)
PETITIONER)

Case No. 16-101

Michele Shafe)
Clark County Assessor)
RESPONDENT)

Appeal of the Decision of the)
CLARK COUNTY)
BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Isidoro Alcazar appeared on behalf of himself (Taxpayer).

Karen Slaughter and 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 2015-16 Supplemental Unsecured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 19, 2016 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of an appraisal; MLS listings, and a residential purchase agreement. The State Board admitted the new evidence regarding the appraisal into the record. The State Board did not admit the new evidence of the MLS listings and a residential purchase agreement. The Assessor offered new evidence consisting of documentation of attempts to gain access to the property for inspection. The State Board admitted the new evidence into the record. See *Tr., 7-19-16, p. 77, l. 13 through p. 79, l. 25.*

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 48.*
- 4) The subject property is a single-story single family residence containing 2,001 square feet plus a 918 square foot attached garage, built in 2015 and located near tropical Parkway and Rio Vista Street in northwest Las Vegas, Clark County, Nevada. *See Record, SBE pages 41, 42, 44; Tr., 7-19-16, p. 66, ll. 18-24.*
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$287,303 be upheld for the 2015-2016 supplemental unsecured roll, based on the requirements of NRS 361.345. The Assessor testified that access to physically inspect the property was denied to the Assessor's staff and the basis for the County Board decision was that a county board may make no reduction of an assessment if the person complaining of the assessment of his property has refused entry to the assessor. *See Record, SBE pages 12 and 46; Tr. 7-19-16, p. 66, l. 25 through p.67, l. 15; NRS 361.345(2)(b).*
- 6) The State Board found the County Board had a preponderance of evidence before it to uphold the Assessor's value because it had no authority to reduce the value pursuant to NRS 361.345(2)(b). *See Tr., 7-19-16, p. 104, l. 2 through p. 105, l. 24.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 7-19-16, p. 105, l. 5 through p. 106, l. 12.*
- 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) A preponderance of the evidence means evidence that enables a trier of fact to determine that the existence of the contested fact is more probable than the nonexistence of the contested fact. *See NRS 233B.035.* Findings of fact must be based exclusively on a preponderance of the evidence and on matters officially noticed. *NRS 233B.121(9).* Based on the State Board's Finding of Fact #5 and #6 that the County Board's decision 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) The County Board may not make a reduction from the assessment of the county assessor if the person complaining of the assessment of his or her property has, without good cause, refused entry to the assessor for the purpose of conducting the physical examination required by NRS 361.260. *NRS 361.345(2)*.
- 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 27 DAY OF SEPTEMBER, 2016.



Deonne Contine, Secretary
DC/ter