

Open Meeting Law at NRS 241.020. The Department provided evidence to show the Taxpayer received notice of the hearing. See *Tr.*, 7-20-16, p. 304, *ll.* 10-11; *Record*, *SBE* page 33

- 4) The subject property is a two-story, single family residence containing 1,963 square feet, built in 2008 and located on .11 acres on East Baltimore Avenue in Las Vegas, Clark County, Nevada. See *Record*, *SBE* page 16; *Maps*, *SBE* pages 19-22..
- 5) The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$219,877 be upheld for the 2016-2017 secured roll. See *Record*, *SBE* pages 11 and 29.
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. See *Tr.*, 7-20-16, p. 304, *ll.* 22-25.
- 7) The State Board affirmed the decision of the County Board. See *Tr.*, 7-20-16, p. 305, *l.* 7 through p. 306, *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 Taxpayer failed to appear at the hearing. Pursuant to NRS 361.385 and NAC 361.708, the State Board proceeded with the hearing.
- 5) The Taxpayer has the burden of overcoming the presumption that the Assessor's valuation is correct. See *Tr.*, 7-20-16, p.304, *ll.* 24-25; *Pittsburg Silver Peak Gold Mining Co. v. Tax Commission*, 49 Nev. 46, 54-55 (1925). See also NAC 361.735 and 361.741.
- 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