



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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DEONNE CONTINE
Secretary

In the Matter of

Zieba Family Trust
APN: 177-28-301-007
Clark County, Nevada
PETITIONER

Michele Shafe
Clark County Assessor
RESPONDENT

Appeal of the Decision of the
CLARK COUNTY
BOARD OF EQUALIZATION

Case No. 16-241

NOTICE OF DECISION

Appearances

No one appeared on behalf of Tony J. and Leslie A. Zieba (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 2016-17 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on May 2, 2016 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 Taxpayer's appeal was for the tax year 2016-2017.¹ The County Board did not accept jurisdiction to hear the case. The question before the State Board is whether the County Board had sufficient evidence before it to support its decision to not accept jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the decision of the County Board to deny jurisdiction, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

¹ See Record, page 1, Petition.

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., 5-2-16, p. 11, ll. 19-23; Record, SBE page 36.*
- 4) Pursuant to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th. The Petitioner filed an appeal with the Clark County Board of Equalization (County Board) but the appeal was postmarked on January 19, 2016, four days after the appeal deadline. The County Board did not accept jurisdiction to hear the Taxpayer's appeal because the appeal was filed late. *See Record, SBE page 16; Tr. 5-2-16, p. 13, l. 22 through p. 14, l. 20.*
- 5) The State Board found the County Board decision was supported by a preponderance of evidence before it to support the decision it made. The State Board found the appeal form was filed late. The State Board found the County Board had not erred in its decision. *See Tr., 5-2-16, p. 15, ll. 10-11.*
- 6) The State Board affirmed the decision of the County Board. *See Tr., 5-2-16, p. 15, ll. 5-20.*
- 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

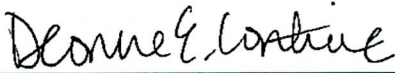
- 1) The Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2015-2016 tax year pursuant to NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State. *NRS 361.395.*
- 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 that the County Board's decision to not take jurisdiction 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) According to NRS 361.340(11), every appeal to the county board must be filed not later than January 15th.
- 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 30th DAY OF JUNE, 2016.



Deonne Contine, Secretary
DC/ter