



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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WILLIAM D. ANDERSON
Secretary

In the Matter of)	Case No.	18-130
)		
APN 162-27-714-038)		
)		
Shannon McDaniel)		
PETITIONER)		
)		
v.)		
)		
Michele Shafe,)		
Clark County Assessor)		
RESPONDENT)		
)		
Appeal of the Decision of the Clark County)		
Board of Equalization)		

NOTICE OF DECISION

Appearances

Shannon McDaniel appeared on behalf of herself (Taxpayer).

John Becker 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 2018-2019 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 30, 2018, after due notice to the Taxpayer and the Assessor.

On or about January 7, 2018, the Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of her real property. On or about February 24, 2018, the County Board held a hearing and reviewed the Taxpayer's petition. The County Board accepted the Assessor's recommendation to hold the total taxable value of the subject property at \$85,865. On or about March 8, 2018, the Taxpayer appealed to the State Board.

The Taxpayer offered new evidence consisting of photographs of the property. The Assessor had no objection to the new evidence, and the State Board allowed the Taxpayer to present the new evidence.

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.
- 4) The Taxpayer has the burden of proof pursuant to NAC 361.741.
- 5) The subject property is residential and improved with a 1,080 square foot, single-story residence.
- 6) While the Taxpayer argued that her property being in poor condition and contaminated with asbestos supported a lower value, the Assessor presented evidence that the properties to which the subject property were compared in assessing its value were in similar condition and made from similar construction materials.
- 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.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The Taxpayer failed to meet her burden to show the County Board's decision was in error.
- 5) The taxable value for the subject property of \$85,865 does not exceed the full cash value and is significantly lower than the value indicated in the comparable sales analysis.
- 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

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided by a 4-1 vote to uphold the County Board's decision to accept the Assessor's recommendation for no change to the total taxable value of \$85,865. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 1st DAY OF OCTOBER, 2018.


William D. Anderson, Secretary