



STATE OF NEVADA

STATE BOARD OF EQUALIZATION

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Governor

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MELANIE YOUNG  
Secretary

In the Matter of	)	Case No. 20-115
	)	
APN: 161-29-401-025	)	
	)	
Carl Frecker,	)	
PETITIONER	)	
	)	
v.	)	
	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from the Decision of the Clark County	)	
Board of Equalization	)	
	)	

NOTICE OF DECISION

***Appearances***

Carl Frecker (Taxpayer) appeared on behalf of the Petitioner.

Dallas Tripp and Jayme Jacobs appeared on behalf of the Respondent, Clark County Assessor (Assessor).

***Summary***

The matter of the Taxpayer's petition for review of property valuation for the 2019-2020 supplemental roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing via Zoom meeting (in accordance with Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and by Directive 029) on August 24, 2020, after due notice to the Taxpayer and the Assessor. The subject property is a single-family home.

Taxpayer petitioned the Clark County Board of Equalization (County Board) for a review of the taxable valuation of its real property for the 2019-2020 supplemental roll. The County Board heard the petition on February 10, 2020 and upheld the Assessor's taxable value of \$283,823. Taxpayer appealed the County Board decision to the State Board on February 19, 2020.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property in accordance with the requirements of NRS 361.360, 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. Taxpayer and 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, as may have been amended by the Governor's Declaration of Emergency Directive 006 (extended by Directive 026 and Directive 029).
4. Taxpayer testified that his taxable value increased substantially after he built a detached garage.
5. Assessor presented comparable sales to support the Assessor's taxable value.
6. 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. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable values in the State.
3. Taxpayer has the burden of proof pursuant to NAC 361.739.
4. Taxpayer did not provide enough evidence to support a change in the Assessor's value.
5. 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 unanimously decided to uphold the County Board's decision to uphold the Assessor's taxable value for the 2019-2020 supplemental roll. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 21<sup>st</sup> DAY OF October, 2020.

  
Melanie Young, Secretary