



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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Governor

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Shellie Hughes  
Secretary

In the Matter of	)	
	)	
APN: 125-15-210-048	)	Case No. 21-115
	)	
Viray Living Trust, Arturo S. and Renee W.	)	
Viray Trs	)	
PETITIONER	)	
	)	
v.	)	
	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Appeal from Decision of the Clark County	)	
Board of Equalization	)	

NOTICE OF DECISION

**Appearances**

Renee Viray appeared on behalf of Petitioner, Viray Living Trust, Arturo S. and Renee W. Viray Trs (Taxpayer).

Doug Scott appeared on behalf of the Respondent, Clark County Assessor (Assessor).

**Summary**

The matter of the Taxpayer's petition for review of property valuation for real property on the 2021-2022 secured roll came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada on July 19, 2021. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 8, 2021. The County Board denied jurisdiction as the Taxpayer's petition to the County Board was filed on January 19, 2021 but was due on January 15, 2021. The Department recommended dismissal of the petition as it was untimely filed to the County Board and the County Board did not take jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board, 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.
4. Taxpayer's appeal regarding the 2021-2022 secured roll and had to be filed with the County Board no later than January 15 under NRS 361.356 and NRS 361.357.
5. Taxpayer filed her appeal on January 19, 2021, and the County Board decided not to take jurisdiction.
6. Taxpayer has the burden of proof to show the County Board's decision was not based on a preponderance of the evidence.
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.

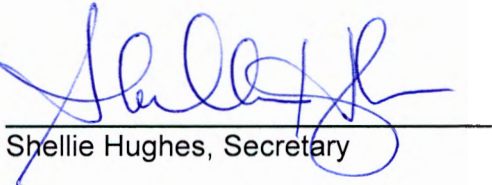
### CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. Taxpayer has the burden of proof pursuant to NAC 361.745.
3. Taxpayer failed to meet her burden to show the County Board's decision was in error.
4. 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 unanimous vote to uphold the County Board's decision and deny jurisdiction for the petition. The petition is dismissed.

BY THE STATE BOARD OF EQUALIZATION THIS 29<sup>th</sup> DAY OF September, 2021.

  
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Shellie Hughes, Secretary