



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
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In the Matter of	)	Case No. 21-129
APN: 178-27-716-001	)	
Schauer Family Trust,	)	
PETITIONER	)	
v.	)	
Clark County Assessor,	)	
RESPONDENT	)	
Appeal from Decision of the Clark County	)	
Board of Equalization	)	

NOTICE OF DECISION

**Appearances**

Stever Schauer appeared on behalf of the Petitioner, Schauer Family Trust (Taxpayer).

Jesse Crews 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 real property on the 2021-2022 secured roll and 2020-2021 supplemental roll came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada on July 20, 2021. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 10, 2021. The County Board upheld the Assessor's taxable value of \$2,131,688 for the 2020-2021 supplemental roll and reduced the Assessor's taxable value to \$2,128,829 for the 2021-2022 secured roll, with reduction to land value. The State Board admitted Taxpayer's new evidence as it was discussed by the County Board.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value of the subject property, 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 has the burden of proof pursuant to NAC 361.741.

5. The subject property is a newly built custom home in MacDonald Highlands, Henderson, Nevada.

6. The date of value for the 2020-2021 supplemental roll was January 1, 2020 and the date of value for the 2021-2022 secured roll was January 1, 2021.

7. Taxpayer requested a reduction in the taxable value based on his own cost to build the subject property.

8. Assessor values the improvements pursuant to Marshall and Swift costing service pursuant to NAC 361.128.

9. Assessor presented evidence of comparable sales that exceed the Assessor's taxable value.

10. 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 failed to meet its burden to show the County Board's decision was in error.

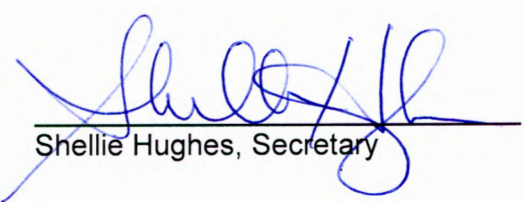
4. The taxable values for the subject property did not exceed full cash value as indicated by the comparable sales analysis.

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 decided by a unanimous vote to uphold the County Board's decisions for the 2021-2022 secured roll and 2020-2021 supplemental roll. The Petition is denied.

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

  
Shellie Hughes, Secretary