



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
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In the Matter of:

WILLIAM ALLEN GOLDAPP, JR,

vs.

STATE OF NEVADA, ex rel NEVADA  
STATE BOARD OF EQUALIZATION,

Civil Case No. A-22-859548-J

State Board of Equalization  
Case Number 22-106

**NOTICE OF DECISION**

***Appearances***

William Allen Goldapp, Jr. appeared on behalf of the Taxpayer (Taxpayer).

Melody Garfield and Lisa Logsdon appeared on behalf of the Clark County Assessor's Office (Assessor).

***Summary***

This matter was heard by the State Board of Equalization (Board) on October 5, 2023, on remand from the Eighth Judicial Court of Nevada following an Order Granting Mr. Goldapp's Petition for Judicial Review. The Board, having considered all evidence, documents and testimony pertaining to the matter, hereby makes the following Decision.

**FINDINGS OF FACT**

1. The Board is an administrative body created pursuant to NRS 361.375.
2. This matter was remanded back to the Board via an Order by Judge Cherry from the 8<sup>th</sup> Judicial District following a hearing on the Taxpayer's Petition for Judicial Review wherein the Taxpayer's Petition was granted.
3. At issue was the valuation of comparable properties provided by the Taxpayer and whether the Taxpayer's property valuation exceeded fair market value.

4. Based on the evidence presented, the Board determined that the Taxpayer's assessed value did not exceed fair market value of the property and that there was no inequity in the valuation.
5. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so designated.

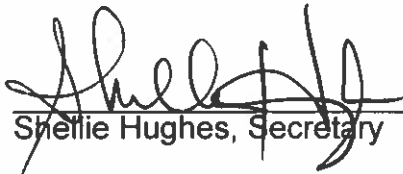
#### **CONCLUSIONS OF LAW**

6. Taxpayer and the Assessor are subject to the jurisdiction of the Board.
7. The Board has the authority to determine the taxable value of personal property in the State of Nevada.
8. Based upon the evidence presented, the Board determined there was no inequity in the earlier proceedings of this hearing that would result in a decision in favor of Taxpayer and that Taxpayer's assessed value did not exceed the fair market value of the property.
9. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

#### **DECISION**

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board denied Taxpayer's Petition on the grounds that no inequity existed, and the Taxpayer's property did not exceed fair market value.

BY THE STATE BOARD OF EQUALIZATION THIS 7 DAY OF February, 2024.

  
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Shellie Hughes, Secretary