



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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SHELLIE HUGHES
Secretary

In the Matter of)	Case No. 22-110
)	
APN:)	
177-05-404-016)	
)	
Rock Ridge on Dean Martin, LLC)	
PETITIONER)	
)	
v.)	
)	
Clark County Assessor,)	
RESPONDENT)	
)	
Appeal from Decision of the Clark County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

Benjamin Feldman appeared on behalf of the Petitioner, Rock Ridge on Dean Martin LLC. (Taxpayer).

Kevin Cole and Stephanie Jones 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 2022-2023 secured roll came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada on July 20, 2022. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 7, 2022. The County Board upheld the Assessor's taxable value of \$3,456,572 for parcel #177-05-404-016 for the 2022-23 secured roll.

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 consists of two industrial flex buildings constructed in 2005, having 8,804 square feet and 12,124 square feet situated on a 1.78-acre site located at 7265 Dean Martin Drive at the northwest corner of Dean Martin and West Warm Springs Road in Enterprise, Nevada.
6. Taxpayer requested a reduction in the taxable value based on the subject property being purchased in 2020 for \$2,100,000 with 90% occupancy.
7. Taxpayer did not appear at the County Board of Equalization on February 7, 2022 testifying he did not receive the Notice of Hearing.
8. Assessor presented evidence of comparable sales that exceed the Assessor's taxable value.
9. Assessor values the parcel pursuant to comparable properties in Clark County.
10. Assessor has been unable to inspect property, stating he was denied access to the subject property. Taxpayer did not recall denying Assessor access to the subject property. Assessor and Taxpayer agreed to work together to schedule an inspection.
11. 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.

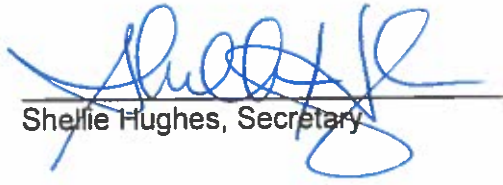
CONCLUSIONS OF LAW

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 value 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 decision for the 2022-2023 secured roll. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 14th DAY OF September, 2022.



Shellie Hughes, Secretary