



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. 22-128, 22-131, 22-132
)	
APN: 163-05-711-067, 163-055-711-068, 178-)	
02-301-016)	
Paradise Hills Trust Mexican Gold & Oil)	
Exploration Trust, Mexican Gold & Oil)	
Exploration Trust, and Rothstein Drake)	
Mexican Gold Oil Trust)	
)	
PETITIONERS)	
)	
v.)	
)	
Clark County Assessor,)	
RESPONDENT)	
)	
Appeal from the Decision of the Clark County)	
Board of Equalization)	
)	
)	

NOTICE OF DECISION

Appearances

Allan Rothstein appeared on behalf of the Petitioners, Paradise Hills Trust Mexican Gold & Oil Exploration Trust, Mexican Gold & Oil Exploration Trust and Rothstein Drake Mexican Gold Oil Trust (Taxpayers).

Mary Ann Weidner appeared on behalf of the Respondent, the Clark County Assessor's Office (Assessor).

Summary

The matter of Taxpayers' petitions for review of property valuation for the 2022-2023 secured roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 20, 2022, after due notice to Taxpayers and Assessor.

Taxpayers appealed decisions of the County Board of Equalization (County Board) by mailing petitions to the State Board of Equalization (State Board) on March 21, 2022. Pursuant to NAC 361.7014, the Secretary to the State Board recommended that the petitions be denied as untimely filed.

The subject properties are residential single-family homes located in Las Vegas, and a vacant land parcel located in Henderson, Nevada.

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. Taxpayers 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. Taxpayers' appeals were due to be filed no later than March 10, 2022 pursuant to NRS 361.360(1). Taxpayers appeal was mailed to the State Board on March 21, 2022.
5. Taxpayers must show circumstances beyond their control caused the untimely filing.
6. Taxpayer stated he was unable to meet the appeal deadline due to injury and illness.
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.

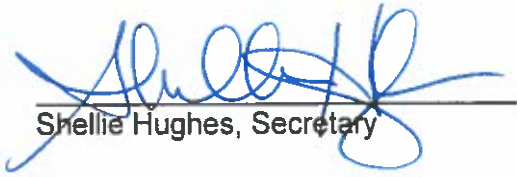
CONCLUSIONS OF LAW

1. The State Board has authority to determine whether it has jurisdiction to hear a matter. The State Board has the authority to determine matters necessary to carry out the power conferred on the State Board by statute. *Checker, Inc. et al. v. Public Serv. Comm'n*, 84 Nev. 623, 629-30, 446 P.2d 981, 985 (1968).
2. Taxpayers failed to show there were circumstances beyond the control of Taxpayers to file the petitions timely.
3. 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 voted three to one not to take jurisdiction over the appeals. The Petitions are denied.

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



Shellie Hughes, Secretary