



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES
Secretary

In the Matter of)	Case No. 22-106
APN: 190-08-613-008)	
William Allen Goldapp, Jr.,)	
PETITIONER)	
v.)	
Clark County Assessor,)	
RESPONDENT)	
Appeal from Decision of the Clark County)	
Board of Equalization)	

NOTICE OF DECISION

Appearances

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

Mary Ann Weidner, Melodie Garfield, 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 2022-2023 secured roll came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada and via Zoom on July 20, 2022. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 3, 2022. The County Board upheld the Assessor's taxable value of \$4,925,753. The subject property is a custom home within Anthem Country Club in Henderson, Nevada.

The State Board, having considered all evidence, documents and testimony pertaining to the petition, 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. Taxpayer purchased the subject property in June 2021 for \$5,200,000.

6. Taxpayer appealed the taxable value of \$4,925,753 for the subject property under NRS 361.356 based on an alleged inequity in the taxable value of comparable property.

7. The County Board upheld the taxable value of the subject property based on the reported equity data for the neighborhood presented at the hearing and "instructed the Assessor's Office to reevaluate the taxable values of other properties in the area and make adjustments, if needed, for the next fiscal year." SBE 298.

8. Taxpayer identified properties within Anthem Country Club to compare to the subject property: 11 Anthem Point Court (taxable value of \$2,226,444) (Comparable 1), 39 Club Vista (taxable value of \$4,706,665) (Comparable 2), 3 Anthem Pointe Court (taxable value of \$5,757,822) (Comparable 3), 1 Awbrey Court (taxable value of \$2,985,704) (Comparable 4), and 2 Awbrey Court (taxable value of \$4,899,236) (Comparable 5). SBE 151.

9. Comparable 2 sold in January 2022 for \$8,250,000. Comparable 3 sold in October 2021 for \$10,000,000. Comparable 4 sold in July 2021 for \$3,900,000. Comparable 5 sold in February 2021 for \$4,900,000. SBE 151.

10. Before the State Board, Taxpayer argued that the subject property should be compared to Comparable 1 because "their taxes are going to be almost half as much as mine" and NRS 361.356 only requires the Taxpayer to provide one other property for comparison.

11. The last sales price for Comparable 1 was \$2,100,000 in 2018. SBE 160.

12. Comparable 1 was sold in 2018 in poor condition, reduced to 75% completion, and unoccupiable. SBE 159-164. Recent renovations were made and a pool and spa were completed which will be included in the supplemental tax for the 2022-23 tax year. SBE 165-167.

13. The subject property differs from Comparable 1, for example the subject property was sold in excellent condition, has a built-in aquarium, pool and spa, Comparable 1 does not have an aquarium and its current value does not include recent renovations and additions like the pool and spa.

14. Comparable 1 has a current listing price of \$8,880,000.

15. Improvements on real property in Nevada are valued based on replacement cost new minus depreciation and obsolescence in accordance with NRS 361.227 and NAC 361.128.

16. Custom homes vary in a variety of ways including quality class, materials, amenities, unique features, lot size, location and views.

17. The Assessor determines equity in taxable value by treating like properties the same in how the improvements and land are valued.

18. The subject property's improvements and Comparable 1's same improvements were valued based on Marshall and Swift.

19. 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 taxable values in the State and the State Board has the authority to determine Taxpayer's appeal pursuant to NRS 361.360.
3. Taxpayer has the burden of proof under NAC 361.741.
4. Based on an appeal under NRS 361.356, if an inequity is found, the County Board could add or deduct from the value of the land or value of the improvements, or both, either of the subject property or of the property to which it is compared.
5. Equality in the taxable value does not mean the values must be the same per square foot.
6. Applying the same value per square foot would not provide a proper valuation.
7. The State Board determines taxable value without regard for how much taxpayers pay in taxes.
8. Taxpayer failed to meet his burden to show the County Board's decision was in error.
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 denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided to uphold the County Board's decision to uphold the Assessor's taxable value for the subject property and to have the Assessor reevaluate the taxable values of other properties in the area and to make adjustments, if needed, for the next fiscal year. The Petition is denied.

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



Shellie Hughes, Secretary