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STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES
Secretary

In the Matter of:

HUYNH THOMAS NGHIA LIVING TRUST,

Petitioner

vs.

CLARK COUNTY ASSESSOR,

Respondent

Case No. 23-134

NOTICE OF DECISION

Appearances

Thomas Huynh appeared on behalf of Huynh Thomas NGHIA Living Trust (Taxpayer).

Dallas Tripp and Jayme Jacobs appeared on behalf of the Clark County Assessor (Assessor).

Summary

The matter of Taxpayer's appeal regarding real property valuation on the 2023-2024 secured tax roll for property located in Clark County, Nevada, came before the State Board of Equalization (Board) for hearing in Las Vegas, Nevada, Carson City, Nevada, and via Zoom, on October 6, 2023, after due notice to Taxpayer and Assessor.

The Board allowed new evidence from the Taxpayer because the materials were provided in response to a question posed by the Clark County Board of Equalization and accordingly, could not have been provided at the county level.

The Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. The Board is an administrative body created pursuant to NRS 361.375.
2. Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
3. Taxpayer has the burden of proof pursuant to NAC 361.741.

4. Taxpayer argues that the property was improperly valued because his view of the mountains has been impeded and his privacy has been compromised due to the construction of new homes in his area. Taxpayer alleges that these factors warrant a reduction in the value of his home.

5. The Assessor pointed out that comparable sales indicated that the Taxpayer's home possesses an open space view premium compared to homes in the same subdivision that do not back up to open space. The most recent comparable sales indicate that similar homes in the same neighborhood with open space views like the Taxpayer's property have a value of \$329 per square foot versus \$293 per square foot for homes that do not back up to open space in the same subdivision. The Assessor further noted that two comparables on the same street as Taxpayer's home sold for \$685,000 and \$720,000 while the Taxpayer's property has a taxable value of \$464,944.

6. 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

7. Taxpayer and Assessor are subject to the jurisdiction of the Board.

8. The Board has the authority to determine taxable values of real property in the State of Nevada.

9. The Board did not see any evidence indicating that new construction has negatively impacted Taxpayer's valuation given the distance of over 1,000 feet from the other homes and the comparables presented by the Assessor.

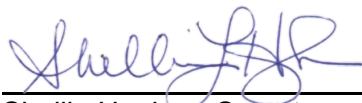
10. Taxpayer failed to meet his burden to overturn the decision of the Clark County Board of Equalization based on the evidence presented.

11. 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 decided to uphold the County Board's decision. Taxpayer's petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary