



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

**In the Matter of:**

**Circle K Stores, Inc.,  
PETITIONER**

**vs.**

**Clark County Assessor,  
RESPONDENT**

**Case No. 23-155**

**NOTICE OF DECISION**

***Appearances***

Sally Paul appeared on behalf of Circle K Stores, Inc. (Taxpayer).

Darrell Prawalsky appeared on behalf of the Clark County Assessor's Office (Assessor).

***Summary***

The matter of Taxpayer's petition for review of real property valuation for the 2023-2024 secured tax roll within 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 5, 2023, after due notice to Taxpayer and Assessor.

On or about March 15, 2023, Taxpayer filed a Taxpayer Petition for Appeal from the Decision of the County Board of Equalization appeal with the Board. The subject property is real property. Pursuant to NAC 361.7014, the Department recommended that this matter be dismissed as it was untimely filed.

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 361.745.
4. Taxpayer was appealing the assessed valuation of real property having APN 178-10-110-008 that is located in Clark County, Nevada.
5. Taxpayer's deadline to file an appeal to the Board was March 10, 2023.
6. Taxpayer did not attend the hearing on the appeal they filed with the Clark County Board of Equalization nor did Taxpayer inquire about the decision of the Clark County Board of Equalization prior to the appeal deadline.
7. Taxpayer filed the appeal with the Board on March 15, 2023.
8. 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**

1. The Board has authority to determine whether it has jurisdiction to hear a matter.
2. The Board does not have jurisdiction over a tax appeal for the secured tax roll that is untimely filed unless circumstances beyond Taxpayer's control prevented it from filing timely.
3. Taxpayer did not present evidence to the Board that circumstances beyond its control prevented it from filing timely.
4. The Board determined that the Taxpayer was a sophisticated business entity that should have either attended the appeal hearing before the Clark County Board of Equalization or otherwise inquire what the decision of the Clark County Board of Equalization was before the appeal period to the Board had elapsed.
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 designated.

**DECISION**

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board did not to take jurisdiction over the appeal. The Petition is denied.

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

  
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Shellie Hughes, Secretary