



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

JAMES AND GERI ANN SOKELL,

Petitioners,

vs.

CLARK COUNTY ASSESSOR,

Respondent.

Case No. 24-108

NOTICE OF DECISION

Appearances

Nobody appeared on behalf of Petitioners, James and Geri Ann Sokell (hereafter referred to as "Taxpayers").

Carla Pipitone appeared on behalf of Respondent, the Clark County Assessor ("Assessor").

Summary

The matter of Taxpayers' Petition for Review of the valuation of real property ("Property") on the 2024-25 Secured Tax Rolls in Clark County, Nevada, came before the State Board of Equalization (Board) for hearing on July 24, 2024, after due notice to the Taxpayers and Assessor.

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. Taxpayers 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 as set forth in NRS 241.020.

3. The Taxpayers have the burden of proof pursuant to NAC 361.741.
4. Although Taxpayers argued that the full cash value of their home was not valued properly considering the comparables in the neighborhood, the Taxpayers failed to meet their burden to show that the assessed valuation was incorrect.
5. The comparables presented by the Assessor were valid and the comparable values ranged from \$496,000 to \$525,000. The Taxpayers property fell well below this range.
6. The Assessor's additional equity evidence supports that there was no indication that the subject property was out of alignment with other neighborhoods or other similar properties.
7. The assessed value of \$408,163 is proper.
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

9. Taxpayers and the Assessor are subject to the jurisdiction of the Board.
10. The Board has the authority to determine the taxable value of property in the State of Nevada.
11. The Board finds that the Assessor provided sufficient sales and equity data to support its conclusions.
12. 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 denies Taxpayers' Petition and upholds the assessed value of \$408,163 for the subject property.

DATED this 24th day of September, 2024.

THE STATE BOARD OF EQUALIZATION

By: 
Shellie Hughes, Secretary