



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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*Governor*

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SHELLIE HUGHES  
*Secretary*

In the Matter of:

PAUL RICHARD JOKLIK,  
Petitioner,

vs.

CLARK COUNTY ASSESSOR,  
Respondent.

Case No. 24-110

**NOTICE OF DECISION**

***Appearances***

Petitioner Paul Joklik appeared on his own behalf (hereafter referred to as "Taxpayer").

Alex Tripp appeared on behalf of Respondent, the Clark County Assessor ("Assessor").

***Summary***

The matter of Taxpayer's 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 ("State Board") for hearing on July 24, 2024, after due notice to the Taxpayer and Assessor.

The State 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 State 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 State Board, and the matter was properly noticed pursuant to the Open Meeting Law as set forth in NRS 241.020.

3. The Taxpayer has the burden of proof pursuant to NAC 361.741.
4. Although Taxpayer argued that the full cash value of his home was not valued properly and provided comparables in support of his position, the comparables provided by Taxpayer were not located in the same subdivision as the subject Property.
5. The comparables provided by the Assessor were from the same subdivision as Taxpayer's property and that the average of these comparables was \$627,000, which was higher than the assessed value of \$486,946 of Taxpayer's property.
6. The Assessor's evidence supports that the subject property was not out of alignment with similar properties.
7. The Taxpayer failed to meet his burden to prove that the assessed valuation was incorrect.
8. The assessed value of \$486,946 was proper.
9. 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**

10. Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
11. The State Board has the authority to determine the taxable value of property in the State of Nevada.
12. The State Board finds that the Assessor provided valid and sufficient sales and equity data in support of its assessed value.
13. 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 State Board denies Taxpayer's Petition and upholds the assessed value of \$486,946 for the subject property.

DATED this 23rd day of September, 2024.

THE STATE BOARD OF EQUALIZATION

By:   
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Shellie Hughes, Secretary