



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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*Governor*

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SHELLIE HUGHES  
*Secretary*

In the Matter of:

Circle K Stores, Inc.,

Petitioner,

vs.

CLARK COUNTY ASSESSOR,

Respondent.

Case No. 24-121

**NOTICE OF DECISION**

***Appearances***

Nobody appeared on behalf of Petitioner, Circle K Stores, Inc. (hereafter referred to as "Taxpayer").

Carla Pipitone appeared on behalf of Respondent, the Clark County ("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 ("Board") for hearing on July 24, 2024, after due notice to the Taxpayer 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. 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 as set forth in NRS 241.020.
3. The Taxpayer has the burden of proof pursuant to NAC 361.741.

4. The Taxpayer did not appear at the hearing before the Clark County Board of Equalization (“County Board”).
5. The County Board upheld the Assessor’s valuation of the subject property.
6. Taxpayer did not appear for the Board hearing and the matter was decided on the record before the Board pursuant to NAC 361.708(4).
7. The record from the County Board consisted almost exclusively of material from the Assessor and practically nothing from the Taxpayer.
8. The Assessor’s valuations and capitalization rates were reasonable.
9. The Taxpayer failed to meet its burden to show that the assessed valuation of the property was incorrect.
10. 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**

11. Taxpayer and the Assessor are subject to the jurisdiction of the Board.
12. The Board has the authority to determine the taxable value of property in the State of Nevada.
13. The Board finds that Taxpayer failed to meet its burden to show that the Assessor’s valuations were incorrect.
14. 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 denied Taxpayer’s Petition and upholds the assessed value of \$943,355 for the subject property.

DATED this 23rd day of September, 2024.

THE STATE BOARD OF EQUALIZATION

By:   
Shellie Hughes, Secretary