

# STATE OF NEVADA STATE BOARD OF EQUALIZATION

Joe Lombardo Governor

3850 Arrowhead Drive Carson City, Nevada 89706 Telephone (775) 684-2160 Shellie Hughes Secretary

In the Matter of	)	
FORT APACHE TOWNHOMES, LLC, PETITIONER	)   Case Nos. ) )	25-112 25-113
VS.	) )	
CLARK COUNTY ASSESSOR, RESPONDENT	) ) )	
	) )	

# **NOTICE OF DECISION**

# **Appearances**

Jim Susa appeared on behalf of Fort Apache Townhomes, LLC. ("Taxpayer").

Marquis Payne and Karen Slaughter appeared on behalf of the Clark County Assessor's Office ("Assessor").

# Summary

This appeal of the Taxpayer's Petition for Review of residential property valuations for the 2024-2025 and 2025-2026 Tax Rolls came before the State Board of Equalization ("State Board") for hearing on September 29, 2025, after an appeal in front of the Clark County Board of Equalization ("County Board").

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, 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) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the 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 at NRS 241.020.
- 4) The subject property is residential property located in Clark County, Nevada.
- 5) Due to the similarity of the facts and the issues, the parties agreed to hear Case No. 25-112 and Case No. 25-113 concurrently.
- 6) The State Board finds that the Assessor's value did not exceed the full cash value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

#### **CONCLUSIONS OF LAW**

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) Case No. 25-112 and Case No. 25-113 shall be heard and decided concurrently.
- 5) The State Board moved to uphold the Assessor's value of the property.
- Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

#### **DECISION**

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board finds that the Assessor's valuation of the residential property shall be upheld.

BY THE STATE BOARD OF EQUALIZATION this 24 day of November, 2025.

Shellie Hughes, Secretary