

- 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.
- 6) 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