



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

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SHELLIE HUGHES
Secretary

In the Matter of:

**The Entrust Group Inc.,
fbo Paul Uwe Pawlik,**

Petitioner

vs.

CLARK COUNTY ASSESSOR,

Respondent

Case No. 23-142

NOTICE OF DECISION

Appearances

Paul Pawlik appeared on behalf of the Entrust Group, Inc. (Taxpayer).

Dave Bichsel and Darrell Prawalsky appeared on behalf of the Clark County Assessor (Assessor).

Summary

The matter of Taxpayer's appeal regarding property valuation on the 2023-2024 secured tax roll for real property located in Clark County, Nevada, came before the State Board of Equalization (Board) for hearing in Las Vegas, Nevada, Carson City, Nevada, and via Zoom, on October 6, 2023, after due notice to 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 at NRS 241.020.

3. Taxpayer has the burden of proof pursuant to NAC 361.741.
4. Taxpayer claims the property was improperly valued because his property sold for \$350,000.00.
5. The Assessor provided eight comparable sales to the Taxpayers property from November 2020 through September 2022. Comparable number two, which was closest in size to Taxpayer's property, sold in March of 2022 for \$800,000.00.
6. The Assessor also pointed out that the sale of the Taxpayer's property to his neighbor was not an arm's-length transaction because the property was never placed on the open market.
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 designated.

CONCLUSIONS OF LAW

8. Taxpayer and Assessor are subject to the jurisdiction of the Board.
9. The Board has the authority to determine taxable values for real property in the State of Nevada.
10. Taxpayer failed to meet his burden to overturn the decision of the Clark County Board of Equalization based on the evidence presented.
11. 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 decided to uphold the County Board's decision. Taxpayer's petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 15 DAY OF December, 2023.



Shellie Hughes, Secretary