

IN THE SUPREME COURT OF THE STATE OF NEVADA

DAVE PRATHER,
Appellant,
vs.
CLARK COUNTY ASSESSOR; AND
CLARK COUNTY BOARD OF
EQUALIZATION,
Respondents.

No. 60734

FILED

NOV 14 2013

TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY *A. Malone*
DEPUTY CLERK

ORDER OF AFFIRMANCE

This is a proper person appeal from a district court order dismissing a petition for judicial review in a tax matter. Eighth Judicial District Court, Clark County; Jerome T. Tao, Judge.

Appellant, an owner of one of 84 units in the Park Towers condominium development, petitioned the Clark County Board of Equalization (County Board) for review of the 2011-2012 tax assessment on all units in the development, purportedly on behalf of all other owners. The County Board rejected appellant's effort to protest the tax assessments for the units he did not own without proper authorization and, with regard to appellant's property, the County Board issued a determination lowering the assessment on his condominium, to which appellant refused to stipulate.¹ Thereafter, an appeal of the County Board decision to the State Board of Equalization (State Board) was filed, this time by the Park Towers Homeowners Association, with appellant as

¹During the County Board proceedings, two other property owners appeared and agreed to stipulated value changes regarding their properties.


signatory. Although the State Board bifurcated this appeal into two cases, it ultimately dismissed both cases for lack of jurisdiction.


Thereafter, appellant sought judicial review of this dismissal in the district court through a petition filed in his own name. Clark County and the State Board both filed motions to dismiss the petition for lack of jurisdiction, which appellant opposed. The district court subsequently granted the motions and dismissed the petition for judicial review for lack of jurisdiction, concluding, among other things, that appellant lacked standing to bring the petition. This appeal followed.


Having reviewed the proper person appeal statement and the record on appeal, we affirm the district court's order dismissing appellant's petition for judicial review for lack of jurisdiction. Only a party of record in an administrative proceeding who is aggrieved by the final administrative decision has the right to seek judicial review. NRS 233B.130(1). Here, the administrative appeal of the County Board decision to the State Board was filed only by the Park Towers Homeowners Association, and thus, appellant was not a party of record to the administrative proceedings before the State Board. Notably, although appellant signed the appeal, he was not included as a party to the State Board proceedings. The petition for judicial review of the State Board's decision, however, was filed only by appellant individually. But because appellant was not a party of record to the proceedings before the State Board, he lacked standing to seek judicial review of the State Board's decision, *id.*, and thus, the district court did not have jurisdiction to consider appellant's petition for judicial review. *See Washoe Cnty. v. Otto*, 128 Nev. ___, ___, 282 P.3d 719, 724 (2012) (explaining that the district court lacks jurisdiction to review an administrative decision except where

the legislature has provided for review by statute). Accordingly, because the district court did not err in concluding that it lacked jurisdiction over appellant's petition for judicial review and dismissing the petition on that basis, *see Ogawa v. Ogawa*, 125 Nev. 660, 667, 221 P.3d 699, 704 (2009) (explaining that this court reviews subject matter jurisdiction de novo), we

ORDER the judgment of the district court AFFIRMED.²


_____, J.
Gibbons


_____, J.
Douglas


_____, J.
Saitta

cc: Hon. Jerome T. Tao, District Judge
Dave Prather
Attorney General/Carson City
Clark County District Attorney/Civil Division
Eighth District Court Clerk

²As the district court lacked jurisdiction to consider appellant's petition for judicial review, we need not reach the merits of appellant's other arguments on appeal.