



At the State Board hearing, the Assessor recommended a reduction in value from \$6,151,886 to \$5,500,000 based on an appraisal value submitted by the Taxpayer. The Taxpayer agreed with the recommendation. See *Tr.*, 7-9-13, p.12, ll. 9-23.

The State Board accepted the recommendation, and moved to approve the stipulated amount, with the decrease applied to the improvements.

## DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject property, case number 13-235. See *Tr.*, 7-9-13, p. 13, l. 10 through p. 14, l. 2. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

### 2013-2014 Secured Roll

Parcel Number 163-20-118-001	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$1,090,088	\$1,090,088	\$381,531	\$381,531
Improvements	\$5,061,798	\$4,409,912	\$1,771,629	\$1,543,469
<b>TOTAL</b>	<b>\$6,151,886</b>	<b>\$5,500,000</b>	<b>\$2,153,160</b>	<b>\$1,925,000</b>

The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 30<sup>th</sup> DAY OF AUGUST, 2013.



Christopher G. Nielsen, Secretary  
CGN/ter