



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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In the Matter of

Railroad Eldorado, LLC  
APN: 176-12-501-022  
Clark County, Nevada  
PETITIONER

Michele Shafe  
Clark County Assessor  
RESPONDENT

Appeal of the Decision of the  
CLARK COUNTY  
BOARD OF EQUALIZATION

Case No. 13-371

**NOTICE OF WITHDRAWN DECISION**

***Appearances***

No one appeared on behalf of Railroad Eldorado, LLC (Taxpayer).

Stephanie Jones and Heather Drake appeared on behalf of the Clark County Assessor's Office (Assessor).

***Summary***

The matter of the Assessor's Petition for Reconsideration of the State Board's decision on the Taxpayer's property valuations within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on October 2, 2013, after notice dated September 19, 2013, to the Taxpayer and the Assessor was issued. This case was submitted based on the record established in case number 13-371, Railroad Eldorado, LLC.

This matter originally came before the State Board for hearing in Las Vegas, Nevada on July 9, 2013 after due notice to the Taxpayer and the Assessor. The notice of decision was issued on August 30, 2013. The State Board received a Petition for Reconsideration on September 9, 2013 and was timely filed.

The subject property is vacant land containing 2.10 gross acres (estimated 1.28 net acres) located south of Warm Springs and west of Decatur in Clark County, Nevada. The parcel is zoned M1 with a planned land use of BDRP. See *Record, SBE pages 26 and 28; Tr., 7-9-13, p. 291, l. 23 through p. 292, l. 1*. The Clark County Board of Equalization (County Board) ordered the total taxable value for the subject property of \$191,100 be reduced to \$167,270 or \$3.00 per square foot, for the 2013-2014 secured roll. See *Record, SBE pages 3, 25 and 36-37; Tr. 7-9-13, p. 292, ll. 2-4*.

The decision letter of the State Board issued on August 30, 2013 recites that the State Board found that the parcel has limited access and size which affects functionality for other uses. In addition, the M1 zoning would be difficult to change for residential purposes. See *Tr., 7-9-13, p. 305, l. 16 through p. 306, l. 6; p. 310, ll. 15-21; p. 314, ll. 6-15*. The State Board found the taxable value of the subject property should be reduced to \$55,757. See *Tr., 7-9-13, p. 315, l. 14 through p. 316, l. 9*.

At the hearing held on October 2, 2013, staff reported that the subject property had been sold after the County Board made its decision and before the State Board heard the matter on July 9, 2013. See *Tr., 10-2-13, p. 10, ll. 13-21*.

### DECISION

The person appealing the taxes at the hearing held on July 9, 2013 was not the property owner on that date. The person representing the prior owner did not represent the current owner and had no valid authorization to do so under NRS 361.362. The current owner did not appeal pursuant to NRS 361.360. The State Board therefore withdraws the decision issued on August 30, 2013.

BY THE STATE BOARD OF EQUALIZATION THIS 27<sup>th</sup> DAY OF NOVEMBER, 2013.

  
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Christopher G. Nielsen, Secretary  
CGN/ter