



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL
Governor

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DEONNE E. CONTINE
Secretary

In the Matter of

**Level 3 Communications
Washoe County, Nevada
PETITIONER**

Joshua Wilson
Washoe County Assessor
RESPONDENT

Case No. 14-319, 320, 321, 322, 323, 324,
325, 326, 327

NOTICE OF DECISION

Appearances

Paul Bancroft and William McKean of Lionel, Sawyer and Collins appeared on behalf of Level 3 Communications (Taxpayer).

Mark Stafford appeared on behalf of the Washoe County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2013-2014 Unsecured Roll within Washoe County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on October 9, 2014 after due notice to the Taxpayer and the Assessor.

At the hearing on October 9, 2014, the Assessor proposed to settle the matter and presented a stipulated agreement for approval by the State Board. *See Tr. 10-9-14, p. 175, l. 17 through p. 178, l. 6.* The State Board moved to approve the stipulated agreement proposed by the parties. *See Tr., 10-9-14, p. 178, ll. 10-24.*

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject properties in case numbers 14-319, 14-320, 14-321, 14-322, 14-323, 14-324, 14-325, 14-326, and 14-327.

The Washoe County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2013-2014 Unsecured Roll

State Board Case No.	Personal Property Account No.	Taxable Value		Assessed Value	
		Established by Assessor	Revised By State Board	Established by Assessor	Revised by State Board
14-319	2470932	\$254,051	\$116,826	\$88,918	\$40,889
14-320	2470933	\$85,951	\$59,777	\$30,083	\$20,922
14-321	2470934	\$45,909	\$16,009	\$16,068	\$5,603
14-322	2470935	\$18,703	\$6,523	\$6,546	\$2,283
14-323	2470936	\$732,057	\$382,026	\$256,220	\$133,709
14-324	2470937	\$96,914	\$33,797	\$33,920	\$11,829
14-325	2470944	\$216,154	\$205,063	\$75,654	\$71,772
14-326	2517006	\$916,986	\$540,483	\$320,945	\$189,169
14-327	2922384	\$172,731	\$55,014	\$60,456	\$19,255
Total		\$2,539,456	\$1,415,518	\$888,810	\$495,431

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

BY THE STATE BOARD OF EQUALIZATION THIS 12th DAY OF DECEMBER, 2014.

Deonne G. Contine

Deonne Contine
Secretary to the State Board
CGN/ter