



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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*Governor*

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DEONNE E. CONTINE  
*Secretary*

In the Matter of

Level 3 Communications  
Clark County, Nevada  
PETITIONER

Case Numbers:

14-329, 14-330, 14-331, 14-332, 14-333,  
14-334, 14-335, 14-336, 14-337, 14-338,  
14-339, 14-340, 14-341, 14-342, 14-343,  
14-344, 14-345, 14-346, 14-347, 14-348,  
14-349, 14-350, 14-351, 14-352, 14-353,  
14-354, 14-355, 14-356, 14-357, 14-358,  
14-359, 14-360, 14-361, 14-362, 14-363,  
14-364, 14-365

Michele Shafe  
Clark County Assessor  
RESPONDENT

**NOTICE OF DECISION**

***Appearances***

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

Doug Scott appeared on behalf of the Clark 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 Clark 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 14-329, 14-330, 14-331, 14-332, 14-333, 14-334, 14-335, 14-336, 14-337, 14-338, 14-339, 14-340, 14-341, 14-342, 14-343, 14-344, 14-345, 14-346, 14-347, 14-348, 14-349, 14-350, 14-351, 14-352, 14-353, 14-354, 14-355, 14-356, 14-357, 14-358, 14-359, 14-360, 14-361, 14-362, 14-363, 14-364, and 14-365.

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

### 2013-2014 Unsecured Roll

State Board Case No. 14-329 through 14-365	Taxable Value		Assessed Value	
	Established by Assessor	Revised By State Board	Established by Assessor	Revised by State Board
Total	\$9,311,713	\$6,493,060	\$3,259,100	\$2,272,571

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 12<sup>th</sup> DAY OF DECEMBER, 2014.



Deonne Contine  
Secretary to the State Board  
CGN/ter