

STATE OF NEVADA STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL Governor

1550 College Parkway, Suite 115 Carson City, Nevada 89706-7921 Telephone (775) 684-2160 Fax (775) 684-2020 DEONNE CONTINE Secretary

In the Ma	atter of)	
)	
Le	vel 3 Communications LLC)	
Ac	count No. 119269 et al)	
CI	ark County, Nevada)	
PE	TITIONER)	
) Cas	e No. 15-301
Mi	chele Shafe)	
CI	ark County Assessor)	
RE	SPONDENT	ý	
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NOTICE OF DECISION

Appearances

Paul Bancroft of Fennemore Craig P.C. appeared on behalf of Level 3 Communications, LLC (Taxpayer).

David Denman 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 2014-15 Unsecured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 20, 2015 after due notice to the Taxpayer and the Assessor

The subject property is conduit used in the business of a telecommunications company in Clark County, Nevada. See Record, SBE page 43.

At the hearing on July 20, 2015, the parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. See Tr., 7-20-15, p. 93, II. 9-23. The State Board moved to approve the stipulated agreement proposed by the parties. See Tr., 7-20-15, p. 93, I. 24 through p. 94, I. 6.

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 15-301.

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

2014-2015 Unsecured Roll

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Parcel Number Account # 119269 et al	Established by County Assessor	Revised By State Board	Established by County Assessor	Revised by State Board
Telecommunications Property	\$9,231,912	\$8,709,987	\$3,231,169	\$3,048.495
TOTAL	\$9,231,912	\$8,709,987	\$3,231,169	\$3,048,495

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 23 DAY OF SEPTEMBER 2015

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