



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 E. CONTINE  
Secretary

In the Matter of

Fore Stars LTD, 180 Land Co LLC, and  
Seventy Acres, LLC  
PETITIONERS

Michele Shafe, Clark County Assessor  
RESPONDENT

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) Case Nos. 17-175; 17-176; 17-177  
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NOTICE OF DECISION

*Appearances*

Andrew Glendon, appeared on behalf of Fore Stars LTD, 180 Land Co LLC, and Seventy Acres, LLC (Taxpayers).

Jeff Payson appeared on behalf of the Clark County Assessor (Assessor).

*Summary*

The matter of the Taxpayers' direct appeal of conversion of golf course property came before the State Board of Equalization (State Board) on October 17, 2017 via telephone conference in Carson City, Nevada. The cases were consolidated at the request of the parties.

The Assessor and Mr. Glendon presented the State Board with a signed stipulation for review and approval of the State Board for each case number.

DECISION

The State Board, having considered the signed stipulations, hereby approves, by unanimous vote, the signed stipulations presented by the Department. The stipulations provide that the Taxpayers stipulated to and accepted the Assessor's determinations with the Taxpayers reserving their rights to appeal the 2017/2018 tax year valuations.

BY THE STATE BOARD OF EQUALIZATION THIS 30<sup>th</sup> DAY OF NOVEMBER, 2017.

*Deonne E. Contine*

Deonne Contine, Secretary  
DC/jm