

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) Case Nos.))	17-175; 17-176; 17 <mark>-177</mark>
))	
Michele Shafe, Clark County Assessor RESPONDENT)))	

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 DAY OF NOVEMBER, 2017.

Deonne Contine, Secretary

DC/jm

CERTIFICATE OF SERVICE Fore Stars Ltd Case No. 17-175, 176, 177

I hereby certify on the 2017, I served the foregoing Findings of Fact, Conclusions of Law, and Decision by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 7013 1090 0000 7280 8415
PETITIONER'S REPRESENTATIVE
17-175
FORE STARS LTD
ANDREW J GLENDON
C/O SANTORO WHITMIRE LTD
10100 W CHARLESTON BLVD SUITE 250
LAS VEGAS NV 89135

CERTIFIED MAIL: 7013 1090 0000 7280 8460
RESPONDENT
17-175
MS. MICHELE SHAFE
CLARK COUNTY ASSESSOR
500 SOUTH GRAND CENTRAL PARKWAY 2ND FLOOR
LAS VEGAS NV 89155-1401

Copy: Clark County Clerk

Clark County Comptroller Clark County Treasurer

Christina Griffith, Program Officer

Department of Taxation State Board of Equalization