



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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MELANIE YOUNG  
*Secretary*

In the Matter of	)	Case Nos. 19-132; 20-146
	)	
APN: 162-09-502-001	)	
Personal Property Account No: 165442	)	
	)	
SLS Las Vegas; Las Vegas Resort Holdings,	)	
LLC, LV-PCPS, LLC; LV-AM, LLC, et al,	)	
PETITIONERS	)	
	)	
v.	)	
	)	
Briana Johnson	)	
Clark County Assessor,	)	
RESPONDENT	)	
	)	
Appeals from Decisions of the Clark County	)	
Board of Equalization	)	

**NOTICE OF DECISION**

***Appearances***

Paul Bancroft appeared on behalf of Las Vegas Resort Holdings, LLC, et al (Taxpayers).

Doug Scott and Lisa Logsdon appeared on behalf of the Clark County Assessor (Assessor).

***Summary***

The matter of Taxpayers' petition (Case No. 20-146) for review of personal property valuation for the 2019-2020 unsecured roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing by teleconference on June 17, 2020 with no public location as permitted by the Governor's emergency declaration and subsequent directives. The subject property is hotel and casino personal property located at the Sahara Las Vegas in Clark County, Nevada.

The State Board previously decided Case No. 19-132 by written decision dated October 10, 2019. The Assessor filed a petition for judicial review to challenge the State Board's decision (District Court Case No. A-19-805106-J). Taxpayers and the Assessor agreed to settle the petition for judicial review and Case No. 20-146 by submitting a signed stipulation of values to the State Board.

The Taxpayers and Assessor presented their Stipulation for the State Board of Equalization dated June 8, 2020 signed by the Taxpayers' representative and the Assessor.

## DECISION

The State Board, having considered the matter, unanimously approved (3-0) the signed stipulation presented by the Taxpayers and Assessor. The 2018-2019 unsecured roll and the 2019-2020 unsecured roll shall be revised as set forth in the stipulation.

BY THE STATE BOARD OF EQUALIZATION THIS 26<sup>th</sup> DAY OF June, 2020.

  
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Melanie Young, Secretary