



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Governor

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)
)
 Sunset and Jones, L.P.)
 APN: 163-36-401-032)
 Clark County, Nevada)
 PETITIONER)
) **Case No. 12-137**
 Michele Shafe)
 Clark County Assessor)
 RESPONDENT)
)
 Appeal of the Decision of the)
 CLARK COUNTY)
 BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

Allen Y. Benyamin appeared on behalf of Sunset and Jones, L.P. (Taxpayer).

Heather Drake 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 2012-13 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on August 31, 2012 after due notice to the Taxpayer and the Assessor.

At the hearing on August 31, 2012, the Assessor proposed to settle the matter and testified to a stipulated agreement for approval by the State Board. *See Tr. 8-31-12, p. 270, l. 20 through p. 271, l. 11.* The State Board accepted jurisdiction to hear the case and moved to approve the stipulated agreement proposed by the parties. *See Tr., 8-31-12, p. 271, l. 17 through p. 272, l. 22.*

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 12-428.


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

2012-2013 Secured Roll

Parcel Number 163-36-401-032	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$895,000	\$668,102	\$313,250	\$233,836
TOTAL	\$895,000	\$668,102	\$313,250	\$233,836

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 28th DAY OF NOVEMBER, 2012.



Christopher G. Nielsen
Secretary to the State Board
CGN/ter

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