



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

BRIAN SANDOVAL  
*Governor*

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Carson City, Nevada 89706-7921  
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CHRISTOPHER G.  
NIELSEN  
*Secretary*

In the Matter of

AYB Investments, LLC

APN: 177-20-402-002; 177-20-402-013;

APN: 177-20-402-011; 177-20-402-012;

APN: 177-20-402-014; 177-20-403-001

Clark County, Nevada

PETITIONER

Michele Shafe

Clark County Assessor

RESPONDENT

Appeal of the Decision of the

CLARK COUNTY

BOARD OF EQUALIZATION

Consolidated

Case No. 12-138 and 12-139

**NOTICE OF DECISION**

***Appearances***

Allen Y. Benyamin appeared on behalf of AYB Investments, LLC (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 exemption 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 recommendation of the Assessor, the State Board agreed to consolidate case numbers 12-138 and 12-139 because the subject properties are contiguous. *See Tr., 8-31-12, p. 273, ll. 4-25.* The Assessor offered new evidence consisting of color copies of maps and information about comparable properties. The State Board admitted the evidence into the record. *See Tr., 8-31-12, p. 274, ll. 2-24; NAC 361.739.*

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

## FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020
- 4) The subject property APN 177-20-402-002 consists of 2.64 (1.98 net) acres of vacant land, located on Dean Martin Drive, approximately 1000 feet north of Silverado Ranch Boulevard just west of Dean Martin Drive in Clark County, Nevada. *See Tr., 8-31-12, p. 275, l. 6 through p. 276, l. 10; Record, SBE pages 15-16; 22-24.*
- 5) The subject property APN 177-20-402-011 consists of 4.13 acres of vacant land located on an interior lot just off the northwest corner of Dean Martin Drive and Silverado Ranch Boulevard. *See Tr., 8-31-12, p. 275, l. 6 through p. 276; Record, SBE pages 15; 17; 22-24.*
- 6) The subject property APN 177-20-402-012 consists of 3.97 acres of vacant land located on Silverado Ranch Boulevard just west of Dean Martin Drive. *See Tr., 8-31-12, p. 275, l. 6 through p. 276; Record, SBE pages 15; 18; 22-24.*
- 7) The subject property APN 177-20-402-013 consists of 4.00 acres of vacant land located on the northwest corner of Dean Martin drive and Silverado Ranch Boulevard. *See Tr., See Tr., 8-31-12, p. 275, l. 6 through p. 276; Record, SBE pages 15; 19; 22-24.*
- 8) The subject property APN 177-20-402-014 consists of 4.00 acres of vacant land located on the northeast corner of Dean Martin drive and Silverado Ranch Boulevard. *See Tr., 8-31-12, p. 275, l. 6 through p. 276; Record, SBE pages 15; 20; 22-24.*
- 9) The subject property APN177-20-403-001 consists of 4.00 acres of vacant land, located on Dean Martin Drive, just north of Silverado Ranch Boulevard in Clark County, Nevada. *See Tr., 8-31-12, p. 275, l. 6 through p. 276; Record, SBE pages 14-15; 17-19*
- 10) For APN 177-20-402-002, 011, 012, 013, and 014, the Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the taxable value from \$3,338,785 to \$3,188,592 on the 2012-2013 secured roll. *See Record, SBE pages 9; 21; 35.*
- 11) For APN 177-20-403-001, the Clark County Board of Equalization (County Board) accepted the Assessor's recommendation to reduce the taxable value from \$696,960 to \$609,840 on the 2012-2013 secured roll. *See Record, SBE case number 12-139, SBE pages 9 and 30.*
- 12) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County. *See Tr., 8-31-12, p.285, ll. 5-14.*
- 13) The State Board affirmed the decision of the County Board. *See Tr., 8-31-12, p. 287, ll. 6-20.*
- 14) The assessed value as previously determined by the County Board is 35% of taxable value.
- 15) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.



## CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear Taxpayer's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject properties are appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2012-2013 tax year.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

## DECISION

The Petition of the Taxpayer is denied, based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

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 28<sup>th</sup> DAY OF NOVEMBER, 2012.



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Christopher G. Nielsen, Secretary  
CGN/ter

**CERTIFICATE OF SERVICE**

**AYB Investments, LLC Case No. 12-138 and 12-139, Consolidated**

CERTIFIED MAIL: 7009 2250 0004 3575 1918

PETITIONER

12-138

AYB INVESTMENTS LLC

ATTN: ALLEN Y BENYAMIN

10724 WILSHIRE BLVD. #1203

LOS ANGELES, CA 90024

CERTIFIED MAIL: 7009 2250 0004 3575 1956

RESPONDENT

12-138

MS. MICHELE SHAFE

CLARK COUNTY ASSESSOR

500 SOUTH GRAND CENTRAL PARKWAY 2ND FLOOR

LAS VEGAS NV 89106

Copy: Clark County Clerk  
Clark County Comptroller  
Clark County Treasurer



Keri Gransbery, Tax Examiner II  
Department of Taxation  
State Board of Equalization

# TAXPAYER REPRESENTATIVE DECISION LETTER CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

7009 2250 0004 3575 1918

**U.S. Postal Service™**  
**CERTIFIED MAIL™ RECEIPT**  
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

Postage \$

Certified Fee

Return Receipt Fee  
(Endorsement Required)

Restricted Delivery Fee  
(Endorsement Required)

Total Postage & Fees

\$640

DEC 03 2012



Postmark  
Here

12-138,139,140

AYB INVESTMENTS LLC/SUNSET JONES

ATTN: ALLEN BENYAMIN

10724 WILSHIRE BLVD #1203

LOS ANGELES CA 90024

PS Form 3800, August 2006

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

12-138,139,140  
AYB INVESTMENTS LLC/SUNSET JONES  
ATTN: ALLEN BENYAMIN  
10724 WILSHIRE BLVD #1203  
LOS ANGELES CA 90024

2. Article Number  
(Transfer from service label)

7009 2250 0004 3575 1918

PS Form 3811, February 2004

## COMPLETE THIS SECTION ON DELIVERY

A. Signature  ☐ Agent  
☒ Addressee

B. Received by (Printed Name)

C. Date of Delivery  
12-1-12

D. Is delivery address different from item 1? ☐ Yes  
If YES, enter delivery address below: ☐ No

**RECEIVED**

DEC 11

State of Nevada

3. Service Type

- ☒ Certified Mail ☐ Express Mail  
☐ Registered ☐ Return Receipt for Merchandise  
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

Domestic Return Receipt

102595-02-M-1540

Tracking #: 7009 2250 0004 3575 1918

Hearing Date: August 29, 2012

SBE Case No: 12-138, 12-139, 12-140



# ASSESSOR DECISION LETTER CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>	<p>A. Signature <span style="float: right;"><input type="checkbox"/> Agent <input type="checkbox"/> Addressee</span></p> <p><b>X</b></p>
<p>1. Article Addressed to:</p> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> <p>Michele Shafe 500 S Grande Central Pkwy-2<sup>nd</sup> Floor Las Vegas, NV 89155</p> </div>	<p>B. Received by (Printed Name) <span style="float: right;">C. Date of Delivery</span></p> <p>D. Is delivery address different from item 1? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>If YES, enter delivery address below:</p>
<p>2. Article Number (Transfer from service label)</p>	<p>DEC 11 2012</p> <p style="text-align: center;">State of Nevada Department of Taxation</p> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <span style="margin-left: 20px;"><input type="checkbox"/> Express Mail</span></p> <p><input type="checkbox"/> Registered <span style="margin-left: 20px;"><input type="checkbox"/> Return Receipt for Merchandise</span></p> <p><input type="checkbox"/> Insured Mail <span style="margin-left: 20px;"><input type="checkbox"/> C.O.D.</span></p> <p>4. Restricted Delivery? (Extra Fee) <span style="float: right;"><input type="checkbox"/> Yes</span></p>
<p>7009 2250 0004 3575 1956</p>	
<p>PS Form 3811, February 2004 <span style="float: right;">Domestic Return Receipt 102595-02-M-1540</span></p>	

**Tracking #: 7009 2250 0004 3575 1956    Hearing Date: August 29, 30 & 31, 2012**

**SBE Case No: 12-105, 12-106, 12-107, 12-108, 12-109, 12-110, 12-111, 12-112, 12-113, 12-114, 12-115, 12-116, 12-117, 12-136, 12-138, 12-139, 12-140, 12-164, 12-168, 12-169, 12-211, 12-212, 12-213, 12-214, 12-215, 12-216, 12-217, 12-243, 12-248, 12-251, 12-252, 12-254, 12-255, 12-256, 12-257, 12-258, 12-262, 12-263, 12-265, 12-299, 12-300, 12-301, 12-351, 12-352, 12-353, 12-354, 12-357, 12-366, 12-393, 12-418, 12-421, 12-428, 12-433, 12-434, 12-444, 12-449, 12-452, 12-453, 12-491, 12-492**