



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.  
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*Secretary*

In the Matter of	)	
	)	
3000 Paradise Road, LLC	)	
APN: 162-10-302-007	)	
Clark County, Nevada	)	
PETITIONER	)	
	)	Case No. 14-161
Michele Shafe	)	
Clark County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
CLARK COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

Stephen M. Sullivan, John Knott, and Dan Watson appeared on behalf of 3000 Paradise Road, LLC dba LVH (Taxpayer).

David Denman, Leon Maj and Mary Ann Weidner 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 2014-15 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on August 25, 2014 after due notice to the Taxpayer and the Assessor.

The Taxpayer offered new evidence consisting of an appraisal report prepared by Daniel C. Watson. The Assessor offered new evidence consisting of news articles. The State Board admitted the new evidence into the record. See *Tr.*, 8-25-14, p. 278, l. 24 through p. 279, l. 12.

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. *Record, SBE page 121, Receipt of Certified Mail.*
- 4) The subject property is the LVH Las Vegas Hotel & Casino (formerly the Las Vegas Hilton) and the personal property therein, located on the southeast corner of Paradise Road and Sahara Avenue in Paradise, Clark County, Nevada. The property includes a 3,174 room hotel with a 326,187 square foot casino, originally constructed in 1968 and located on a 59-acre parcel. *See Record, SBE page 61, Subject Parcel Information; and SBE pages 41-42, Maps; SBE pages 80-81, Listing of Personal Property; Tr., 8-25-14, p. 283, ll. 8-14.*
- 5) The Clark County Board of Equalization (County Board) ordered the taxable value for the subject property consist of adding the FF&E value of \$30,368,399 to the land value of \$53,337,369 and zeroing out the improvements, for a total taxable value of \$83,705,768 for the 2014-2015 secured roll. *See Record, SBE page 18, County Board decision letter; and SBE page 116, County Board Minutes; Tr., 8-25-14, p.*
- 6) The State Board made no change to the decision of the County Board because the motion to overturn the County Board decision failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief. *State v. McKernan, 275 P. 369, 369-370 (1929).*
- 7) 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 accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) NRS 361.375(9) requires a majority of the State Board to determine any action.
- 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.

BY THE STATE BOARD OF EQUALIZATION THIS 19<sup>th</sup> DAY OF NOVEMBER, 2014.

  
Christopher G. Nielsen, Secretary  
CGN/ter