



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
NIELSEN
Secretary

In the Matter of)
)
County of Clark (Aviation))
APN: 176-01-801-037)
Clark County, Nevada)
PETITIONER)
) Case No. 14-217
Michele Shafe)
Clark County Assessor)
RESPONDENT)
)
Appeal of the Decision of the)
CLARK COUNTY)
BOARD OF EQUALIZATION)

NOTICE OF DECISION

Appearances

No one appeared on behalf of County of Clark (Aviation) (Taxpayer).

Brian Lemons 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 July 28, 2014 after due notice to the Taxpayer and the Assessor.

The subject property is a 324,800 square foot computer data center, located at 7135 South Decatur, built in 2008 on 17.26 acres in Clark County, Nevada. *See Record, SBE page 61; Tr., 7-29-14, p. 14, ll. 13-14.*

The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$61,584,520 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 11 and 74.*

At the hearing on July 28, 2014, the parties proposed to settle the matter and presented a stipulated agreement for review and approval by the State Board. *See Tr., 7-29-14, p. 14, l. 12 through*

p. 16, l.17. Record, Stipulation, p. 79. The State Board moved to approve the stipulated agreement proposed by the parties. See Tr., 7-29-14, p. 16, l. 11 through p. 17, l. 1.

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 14-217.

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

2014-2015 Secured Roll

Parcel Number 176-01-801-037	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	2,556,277	\$2,556,277	\$894,697	\$894,697
Improvements	\$59,028,243	\$48,752,843	\$20,659,885	\$17,063,495
TOTAL	\$61,584,520	\$51,309,120	\$21,554,582	\$17,958,192

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 20th DAY OF OCTOBER, 2014.

Christopher G. Nielsen, Secretary
CGN/ter