STATE OF NEVADA
STATE BOARD OF EQUALIZATION
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BRIAN SANDOVAL
Governor

DEONNE E. CONTINE
Secretary

In the Matter of	)	
	)	
Level 3 Communications	)	
Clark County, Nevada	)	
PETITIONER	)	**Case Numbers:**
	)	**14-329, 14-330, 14-331, 14-332, 14-333,**
	)	**14-334, 14-335, 14-336, 14-337, 14-338,**
	)	**14-339, 14-340, 14-341, 14-342, 14-343,**
	)	**14-344, 14-345, 14-346, 14-347, 14-348,**
	)	**14-349, 14-350, 14-351, 14-352, 14-353,**
	)	**14-354, 14-355, 14-356, 14-357, 14-358,**
	)	**14-359, 14-360, 14-361, 14-362, 14-363,**
	)	**14-364, 14-365**
Michele Shafe	)	
Clark County Assessor	)	
RESPONDENT	)	

NOTICE OF DECISION

Appearances

Paul Bancroft and William McKean of Lionel, Sawyer and Collins appeared on behalf of Level 3 Communications (Taxpayer).

Doug Scott 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 2013-2014 Unsecured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Carson City, Nevada, on October 9, 2014 after due notice to the Taxpayer and the Assessor.

At the hearing on October 9, 2014, the Assessor proposed to settle the matter and presented a stipulated agreement for approval by the State Board. *See Tr. 10-9-14, p. 175, l. 17 through p. 178, l. 6.* The State Board moved to approve the stipulated agreement proposed by the parties. *See Tr., 10-9-14, p. 178, ll. 10-24.*

DECISION

The State Board, having considered all evidence, documents and testimony, hereby approves the taxable values proposed by the parties for the subject properties in case numbers 14-329, 14-330, 14-331, 14-332, 14-333, 14-334, 14-335, 14-336, 14-337, 14-338, 14-339, 14-340, 14-341, 14-342, 14-343, 14-344, 14-345, 14-346, 14- 347, 14-348, 14-349, 14-350, 14-351, 14-352, 14-353, 14-354, 14-355, 14-356, 14-357, 14-358, 14-359, 14-360, 14-361, 14-362, 14-363, 14-364, and 14-365.

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

2013-2014 Unsecured Roll

	Taxable Value		Assessed Value	
State Board Case No. 14-329 through 14-365	**Established by Assessor**	**Revised By State Board**	**Established by Assessor**	**Revised by State Board**
Total	**$9,311,713**	**$6,493,060**	**$3,259,100**	**$2,272,571**

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 12th DAY OF DECEMBER, 2014.

Deonne E. Contine

Deonne Contine
Secretary to the State Board
CGN/ter