



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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DEONNE CONTINE  
*Secretary*

In the Matter of	)	
	)	
Andrew Donner	)	
dba City Hall, LLC	)	
APN: 139-34-501-003	)	
Clark County, Nevada	)	
PETITIONER	)	
	)	Case No. 15-140
Michele Shafe	)	
Clark County Assessor	)	
RESPONDENT	)	
	)	
Appeal of the Decision of the	)	
CLARK COUNTY	)	
BOARD OF EQUALIZATION	)	

**NOTICE OF DECISION**

***Appearances***

Brigit DuBois appeared on behalf of Andrew Donner dba City Hall, LLC (Taxpayer)

Jill Wood, Brian Lemons, and Jeff Payson 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 2015-16 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Henderson, Nevada, on July 20, 2015 after due notice to the Taxpayer and the Assessor

The Taxpayer offered new evidence consisting of information from the Assessor's website and a brochure about the Molasky Center building. The State Board admitted the new evidence into the record. *See Tr., 7-20-15, p. 130, ll. 18-24.*

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. The Department provided evidence to show the Taxpayer received notice of the hearing. *See Record, SBE pages 197-199.*
- 4) The subject property is the Zappo's Headquarters 10 story office building and parking garage containing 287,607 square feet of net leasable area and 256,091 square feet in the parking garage. The property was formerly known as the City of Las Vegas City Hall complex, originally built in 1973 with renovations giving an effective year built of 1996, located on 7.31 acres at 400 Stewart Avenue in downtown Las Vegas, Clark County, Nevada. *See Record, SBE pages 19 and 88; Tr., 7-20-15, p. 118, ll. 8-13.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$49,713,700 be reduced to \$43,904,689 for the 2015-2016 secured roll. *See Record, SBE pages 11 and 193; Tr. 7-20-15, p. 118, ll. 13-16.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. There was no evidence to overturn the Assessor's estimate of value and the State Board did not find the Taxpayer's information to be credible. *See Tr., 7-20-15, p. 138, l. 24 through p. 140, l. 14.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 7-20-15, p. 140, l. 19 through p. 141, l.2.*
- 8) 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) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2015-2016 tax year. The assessed value is 35% of taxable value.
- 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 23<sup>RD</sup> DAY OF SEPTEMBER, 2015.



Deonne Contine, Secretary  
DC/ter