



APN 160-22-117-015	\$ 608,000 plus common element of \$90,000
APN 160-22-117-190	\$2,888,000 plus common element of \$427,500
APN 160-22-117-267	\$ 22,680 plus common element of \$5,625
APN 160-22-117-270	\$ 92,880 plus common element of \$5,625

The County Board ordered the total taxable value of all the parcels be reduced from \$3,611,560 plus common element of \$528,750 to \$1,048,800 plus common element of \$517,500. See Record, SBE pages 11, 74, and 192-193; Tr. 5-5-15, p. 137, l. 18 through p. 138, l. 10.

At the hearing on May 5, 2015, the parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. See Tr., 5-5-15, p. 138, l. 18 through p. 140, l. 2. The State Board moved to approve the stipulated agreement proposed by the parties. See Tr., 5-5-15, p. 140, l. 14 through p. 141, l. 13.

### 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 15-236.

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

#### 2015-2016 Secured Roll

Parcel Number 160-22-117-015, et al	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	\$1,048,800	\$908,960	\$367,080	\$318,136
Common Element	\$517,500	\$517,500	\$181,125	\$181,125
<b>TOTAL</b>	<b>\$1,566,300</b>	<b>\$1,426,460</b>	<b>\$548,205</b>	<b>\$499,261</b>

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 16<sup>th</sup> DAY OF JULY, 2015.



Deonne Contine, Secretary  
DC/ter