



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

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SHELLIE HUGHES  
*Secretary*

In the Matter of	)	Case No. 21-142
APN(s): 162-11-101-004	)	
1785 Office Center, LLC,	)	
PETITIONER	)	
v.	)	
Clark County Assessor,	)	
RESPONDENT	)	
Appeal from Decision of the Clark County	)	
Board of Equalization	)	

NOTICE OF DECISION

**Appearances**

Wayne Tannenbaum appeared on behalf of the Petitioner, 1785 Office Center, LLC (Taxpayer).

Darrell Prawalsky appeared on behalf of the Respondent, Clark County Assessor (Assessor).

**Summary**

The matter of the Taxpayer's petition for review of property valuation for real property on the 2021-2022 secured roll came before the State Board of Equalization (State Board) for hearing via Zoom on October 27, 2021. The Clark County Board of Equalization (County Board) heard Taxpayer's property tax appeal on February 8, 2021. The County Board upheld the Assessor's taxable value of \$5,035,632.

The State Board, having considered all evidence, documents and testimony pertaining to the taxable value for the subject property, 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. Taxpayer and 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.

4. Taxpayer has the burden of proof pursuant to NAC 361.741.
5. The subject property consists of two two-story office buildings located at 1785 East Sahara Avenue, Las Vegas.
6. Taxpayer's analysis only accounted for one of the two office buildings.
7. Taxpayer's comparable sales supports upholding the taxable value with the subject property consisting of two office buildings.
8. Assessor presented evidence of comparable sales and income approach using market data as no income and expense information was provided by Taxpayer.
9. 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.

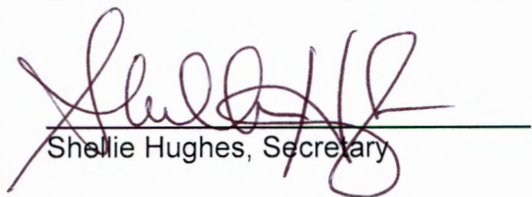
#### CONCLUSIONS OF LAW

1. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable values in the State.
3. Taxpayer failed to meet its burden.
4. The taxable value for the subject property does not exceed full cash 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

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board decided by a unanimous vote to uphold the taxable value determined by the Assessor. The Petition is denied.

BY THE STATE BOARD OF EQUALIZATION THIS 31<sup>st</sup> DAY OF January, 2022.

  
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Shellie Hughes, Secretary