

**Minutes of the Meeting**  
**STATE BOARD OF EQUALIZATION**  
**May 4-5, 2015**  
**8:00 a.m.**

The meeting was held at the Nevada State Contractor Board Offices Board room, located at 2310 Corporate Circle, Suite 200, Henderson, Nevada

**STATE BOARD MEMBERS PRESENT:**

Dennis Meservy, Acting Chairman  
Ben Johnson  
Keith Harper

**STATE BOARD MEMBERS ABSENT:**

Anthony Wren, Chairman  
Aileen Martin

**COUNSEL TO BOARD**

Alycia Hansen

**DEPT OF TAXATION STAFF PRESENT:**

Terry Rubald  
Anita Moore

**MEMBERS OF THE PUBLIC PRESENT:**

<b>Name</b>	<b>Representing</b>
Mary Ann Weidner	Clark Co. Assessor
Alycia Hansen	Attorney General's Office
Frederick Van Dover	Clark Co. Assessor (15-146)
J. David Denman	Clark Co. Assessor
Bruce Barton	Taxpayer (15-230)
Conard Galloway	Linda Blenke Trust (15-118)
Linda Blenke	Linda Blenke Trust (15-118)
Nicholas Ruiz	15-209, 15-210, 15-211, 15-213, 15-216, 15- 223, 15-225
Randy Creighton	1701 E Katie Trust (15-143) 3469 Monte Carlo Trust (15-152) 15-129
Jozef Havalda	Decatur and Sunset LLC(15-146)
Chris McCullough	6540 W Richmar LLC (15-148)
Paul Atwood	5087 Newton Drive (15-125)
Joan B. Newman	9036 Rainsbrook St. (15-122)
David King	Clark Co. Assessor
Angela Menzel	Clark Co. Assessor
Dallas Tripp	Clark Co. Assessor
Earlene Beard	Clark Co. Assessor
Carla Pipitone	Clark Co. Assessor
Jim Jacobs	Clark Co. Assessor
Cletus A. Dinkel	Clark Co. Assessor
Denise Johnson	Clark Co. Assessor
Stephanie Joner	Clark Co. Assessor
Jeff Payson	Clark Co. Assessor
Murray R. Grant	Taxpayer (15-115)
Maria Petras	Taxpayer (15-123)
Kim Slaughter	Clark Co. Assessor (15-152, 15-156, 15-236)
H. Bruce Cox	Clark Co. Assessor (15-151)
Brett Dusek	Ryan LLC (15-182, 15-187, 15-189, 15-195, 15-197)
Patrick Sheehan	15-236
Jim Susa	Trump (15-128), Sun City Summerlin (10-379)
Tim Morse	Trump (15-128)
Edward Laber	Trump (15-128), Sun City Summerlin (10-379)
J. David Denman	Clark Co. Assessor
John Lowes	Clark Co. Assessor (15-187, 188)
Suki Peterson	Clark Co. Assessor (15-162)
Stephanie Jones	Clark Co. Assessor

Thomas Verheyen	Clark Co. Assessor
Rose Livingstan	Clark Co. Assessor (15-273)
Fred Van Doyer	Clark Co. Assessor
Camille Montant	Taxpayer (15-144)
Brian Kelly	Clark Co. Assessor (15-25)
Dallas Trip	Clark Co. Assessor (15-111, 15-132, 15-113)
Jeff Payson	Clark Co Assessor

**Action on May 4, 2015:**

**Agenda Item A:**

Mr. Meservy served as acting chairman. The chairman made opening remarks and introduced Board Members Ben Johnson and Keith Harper, as well as Attorney General Alycia Hansen. Mr. Wren and Ms. Martin were absent. Mr. Meservy noted there was a quorum to conduct business. Terry Rubald, Deputy Executive Director of the Department, introduced Anita Moore, the State Board coordinator.

**Agenda Item B:**

The chairman called for Public Comment. There was none. Ms. Hansen then swore in witnesses. Acting Chairman Meservy explained the procedures for appeals before the State Board.

**Agenda Item C:**

**RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals, Appeals not Heard by County Board; Determination of Jurisdiction of State Board.**

15 125 Paul Atwood Residential Property Clark County Assessor

Paul Atwood appeared on behalf of himself (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald reported that, pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal failed to fill out the required form, and pertinent information such as the year being appealed was missing from the letter supplied by the Taxpayer. The appeal was postmarked on February 27, 2015. The Taxpayer did not first appeal to the Clark County Board of Equalization (County Board). Assuming the appeal was intended for the current year, the Secretary recommended to the State Board that the appeal for the year 2015-2016 be dismissed for lack of jurisdiction.

The State Board considered all evidence, documents and testimony pertaining to the jurisdiction of the State Board. The appeal to the State Board was not first heard by the County Board. The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board), and declined to accept jurisdiction of the case. Mr. Johnson made the motion to not accept jurisdiction and Mr. Harper seconded the motion. The vote in favor of the motion was unanimous.

**Agenda Item E:**

**APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll**

15 118 Linda Blenke, Trustee Residential Property Clark County Assessor

Conard Galloway and Linda Blenke appeared on behalf of Linda Blenke Trust (Taxpayer). Angela Menzel and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor). The Taxpayer offered new evidence consisting of a Uniform Residential Appraisal Report dated April 13, 2015; and information on comparable property. The State Board admitted the new evidence into the record.

The State Board considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227. The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. Mr. Johnson made the motion that the taxable value of the subject property should be reduced to \$1,250,000 from \$1,400,000 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. Mr. Harper seconded the motion. The vote in favor of the motion was unanimous.

15 123 Christopher and Maria Petras Residential Property Clark County Assessor

Maria Petras appeared on behalf of Christopher and Maria Petras (Taxpayer). Jim Jacobs appeared on behalf of the Clark County Assessor's Office (Assessor). The Taxpayer offered new evidence consisting of information on comparable property and screen prints from the Assessor's website. The State Board did not admit the new evidence into the record. The information in the Petitioner's brief on page 3 of the record was admitted.

The State Board considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227. The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. No market evidence was supplied by the Taxpayer. The State Board found the County Board's decision was supported by the sales found on page 19 of the State Board record. Mr. Johnson moved to affirm the decision of the County Board, which was to reduce the value of the property to \$300,000 for the 2015-2016 secured roll. Mr. Harper seconded the motion. The vote in favor of the motion was unanimous.

15 114 Denise Johnson Residential Property Clark County Assessor

Denise Johnson appeared on behalf of herself (Taxpayer). Dallas Tripp appeared on behalf of the Clark County Assessor's Office (Assessor). The State Board considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227.

The Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board did not find the Assessor's evidence credible. The State Board found the value per square foot for the improvements should be \$125 based on comparable properties. Mr. Harper made the motion to reduce the taxable value of the subject property to \$268,500 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. Mr. Johnson seconded the motion. The vote in favor of the motion was unanimous.

15 115 Murry R. and Ruthmary Grant Residential Property Clark County Assessor

This matter was withdrawn by Murry Grant at the hearing.

15 122 Joan B. & L. Newman Residential Property Clark County Assessor

Joan B. Newman appeared on behalf of herself (Taxpayer). David King appeared on behalf of the Clark County Assessor's Office (Assessor). The State Board considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227.

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the Assessor's sales supported the taxable

value. Mr. Johnson moved to affirm the decision of the County Board. Mr. Harper seconded the motion, and the vote in favor of the motion was unanimous.

15 152 3469 Monte Carlo Trust

Residential Property

Clark County Assessor

Randy Creighton appeared on behalf of 3469 Monte Carlo Trust (Taxpayer). Karen Slaughter appeared on behalf of the Clark County Assessor's Office (Assessor). The Taxpayer offered new evidence consisting of a mold report. Mr. Johnson moved to admit the new evidence into the record. Mr. Harper seconded the motion, and the vote in favor of the motion was unanimous. The State Board considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227.

The State Board found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board recognized the cost to remediate the property for mold. Mr. Harper moved to reduce the taxable value of the subject property to \$54,935 plus \$868 for common element for a total of \$55,803 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. Mr. Johnson seconded the motion, and the vote in favor of the motion was unanimous.

15 143 1701 E. Katie Trust

Multi-Family Residential

Clark County Assessor

Randy Creighton appeared on behalf of the 1701 E. Katie Trust (Taxpayer). Karen Slaughter appeared on behalf of the Clark County Assessor's Office (Assessor). The State Board considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227.

The State Board made no change to the decision of the County Board because the motion made by Mr. Harper and seconded by Mr. Johnson to uphold the County Board failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief. The Petition of the Taxpayer was denied.

15 156 Wade W. Guindy

Residential Property

Clark County Assessor

At the request of the Taxpayer for good and reasonable cause, the State Board voted unanimously to continue the matter to a later hearing date. Mr. Johnson made the motion to continue and Mr. Harper seconded. The vote was unanimous.

15 169 Dinkel Revocable Trust

Residential Property

Clark County Assessor

Cletus A. Dinkel appeared on behalf of the Dinkel Revocable Trust (Taxpayer). David King appeared on behalf of the Clark County Assessor's Office (Assessor). The State Board considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227.

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The Assessor's taxable value was well supported by sales of model matches on page 16 of the Record, with primary weight given to sale #1. Mr. Johnson made the motion to affirm the decision of the County Board. The motion was seconded by Mr. Harper and the vote in favor of the motion was unanimous.

15 209 My Residence LLC

Residential Property

Clark County Assessor

Nick Ruiz of Paradigm Tax Group appeared on behalf of My Residence, LLC (Taxpayer). Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. Some of the properties presented by the Taxpayer were difficult to compare to the subject property, were

listings, or were conveyed by quitclaim deed. The State Board found the recent comparable sales shown on page 26 of the record supported the value established by the County Assessor. Mr. Johnson moved to affirm the decision of the County Board. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 210 Lost Wages LLC Residential Property Clark County Assessor

Nick Ruiz of Paradigm Tax Group appeared on behalf of Lost Wages, LLC (Taxpayer). Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County. Based on the testimony and evidence in the current case and also case number 15-209, some of the properties presented by the Taxpayer were difficult to compare to the subject property, were listings, or were conveyed by quitclaim deed. The State Board found the recent comparable sales shown on page 25 of the record of the current case supported the value established by the County Assessor. Mr. Johnson moved to affirm the decision of the County Board. Mr. Harper seconded the motion, and the vote in favor of the motion was unanimous.

15 211 Lost Wages LLC Residential Property Clark County Assessor

Nick Ruiz of Paradigm Tax Group appeared on behalf of Lost Wages, LLC (Taxpayer). Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County. Based on the testimony and evidence in the current case and also case numbers 15-209 and 15-210, some of the properties presented by the Taxpayer were difficult to compare to the subject property, were listings, or were conveyed by quitclaim deed. The State Board found the recent comparable sales shown on page 25 of the record of the current case supported the value established by the County Assessor. Mr. Johnson moved to affirm the decision of the County Board. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 213 Lost Wages LLC Residential Property Clark County Assessor

Nick Ruiz of Paradigm Tax Group appeared on behalf of Lost Wages, LLC (Taxpayer). Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor).

The Assessor requested the comments previously made in Case No. 15-209, 15-210, and 15-211, be incorporated into the record of the current case. The State Board consolidated case numbers 15-213 and 15-216 because they had the same square footage in the same Park Tower. The State Board considered the evidence, documents and testimony submitted, however, the State Board made no change to the decision of the County Board because the motion to change the taxable value of the subject property failed due to lack of a majority vote. Therefore, Taxpayer was granted no relief. The Petition of the Taxpayer was denied.

15 216 Lost Wages LLC Residential Property Clark County Assessor

Nick Ruiz of Paradigm Tax Group appeared on behalf of Lost Wages, LLC (Taxpayer). Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor). The Assessor requested the comments previously made in Case No. 15-209, 15-210, 15-211, and 15-213 be incorporated into the record of the current case. The State Board incorporated the testimony and analysis from State Board case number 15-209, My Residence LLC, case numbers 15-210, 15-211, and 15-213, Lost Wages, LLC, all properties in the same Park Tower, into the record of the current case.

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County. Based on

the testimony and evidence in the current case and also case numbers 15-209, 15-210, 15-211, and 15-213, some of the properties presented by the Taxpayer were difficult to compare to the subject property, were listings, or were conveyed by quitclaim deed. The State Board found the recent comparable sales shown on page 29 of the record of the current case supported the value established by the County Assessor. Mr. Johnson moved to affirm the decision of the County Board. Chairman Meservy seconded the motion, and the vote in favor of the motion was unanimous.

15 230 Bruce and Denise Barton Rev. Living Trust Residential Property Clark County Assessor

Bruce Barton appeared on behalf of the Bruce and Denise Barton Revocable Living Trust (Taxpayer). Carla Pipitone appeared on behalf of the Clark County Assessor's Office (Assessor).

Based on the discussion the Board members had with the Taxpayer and the Assessor, Mr. Johnson moved to continue the hearing until July of this year. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 129 Havalda Family Trust dba Jozef & Mary Havalda Trust Vacant Land Clark County Assessor

Jozef Havalda appeared on behalf of Havalda Family Trust (Taxpayer). Angela Menzel and Jeff payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The Taxpayer testified about the cost to cure deficiencies in the subject property in order to make it comparable to recently sold comparable properties. In particular, the cost to improve the vacant lot with sidewalk, curbs, street lights and so on to make it comparable to other improved lots would be \$25,798.

Mr. Johnson moved to reduce the taxable value of the subject property to \$70,000, based on subtracting the cost to cure of \$25,798 from the sale price of the closest lot of \$92,000 and rounding up to \$70,000 from \$66,202. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 146 Decatur & Sunset, LLC Vacant Land Clark County Assessor

Christopher McCullough, Esq., appeared on behalf of Decatur & Sunset, LLC (Taxpayer). Fred Vandover and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor). The Assessor offered new evidence consisting of information about the sale of comparable property. Mr. Johnson moved to admit the Assessor's new evidence and Mr. Harper seconded the motion. The evidence was admitted into the record. The hearing started on May 4 but at 4:54 p.m. the matter was continued to the next day.

**Action on May 5, 2015:**

Mr. Meservy served as acting chairman. The chairman called the meeting to order at 8 a.m., and made opening remarks and introduced Board Members Ben Johnson and Keith Harper, as well as Attorney General Alycia Hansen. Mr. Wren and Ms. Martin were absent. Terry Rubald, Deputy Executive Director of the Department, introduced Anita Moore, the State Board coordinator. The chairman called for Public Comment. There was none.

Ms. Hansen then swore in witnesses. Acting Chairman Meservy explained the procedures for appeals before the State Board. The Chairman then recalled Case Number 15-146 which had been called the previous day and continued to May 5, 2015.

15 146 Decatur & Sunset, LLC Vacant Land Clark County Assessor

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The

State Board found that recent activity in the Las Vegas Valley along the Beltway corridor supports the Assessor's estimated taxable value, and the comparable sales on pages 38-41 are similarly situated to the subject property with the same master plan and default zoning. Mr. Johnson requested the Assessor to review the 2016-17 taxable values of the surrounding properties to ensure the subject property and surrounding property are equalized. Mr. Harper moved to affirm the decision of the County Board to uphold the total taxable value of \$2,267,083 for all four parcels. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

15 148 6540 W. Richmar LLC

Vacant Land

Clark County Assessor

Christopher McCullough, Esq., appeared on behalf of 6540 W. Richmar, LLC (Taxpayer). Angela Menzel and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the sales should be adjusted for size, location, access and shape in order to be comparable to the subject property. The value per square foot for the land should be \$2.15 per square foot based on comparable properties. Mr. Harper moved to reduce the taxable value of the subject property, including both parcels, to \$3,243,238 or \$2.15 per square foot. Mr. Meservy and Mr. Johnson seconded the motion. The vote in favor of the motion was unanimous.

15 151 H. Bruce and Sue Ann Cox

Vacant Land

Clark County Assessor

Bruce Cox appeared on behalf of H. Bruce and Sue Ann Cox (Taxpayer). Angela Menzel and Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer offered new evidence consisting of a job estimate sheet for the cost of utilities. Mr. Harper moved to admit the new evidence into the record. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found comparable Sale #3 was more comparable to the subject property because Sales 1 and 2 are more influenced by the highway and are superior to the subject. The State Board found the value should be set at \$5,100 per acre based on comparable Sale #3. Mr. Harper moved to reduce the taxable value of the subject property to \$11,169, reflecting \$5,100 per acre. Mr. Johnson seconded the motion, and the vote in favor of the motion was unanimous.

15 236 La Brea County Venture LLC

Vacant Land

Clark County Assessor

Patrick J. Sheehan of Fennimore Craig, PC, appeared on behalf of La Brea Equity Venture, LLC (Taxpayer). Karen Slaughter, Jeff Payson and Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted, however during the hearing, the parties proposed to settle the matter and offered to stipulate to a final taxable value for review and approval by the State Board. The parties proposed to establish a value for all four parcels of \$908,960 plus a common element allocation of \$517,500. Mr. Harper moved to approve the stipulated agreement proposed by the parties. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

**Agenda Item F:**

**APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll and TAX YEAR 2014-2015, Unsecured Roll**

James Susa appeared on behalf of Trump Ruffin Tower I, LLC (Taxpayer). Timothy Morse appeared as a witness on behalf of the Taxpayer. Mary Ann Weidner appeared on behalf of the Clark County Assessor’s Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board acknowledged the risk of rental units not being available. In addition, the State Board found the appraisal submitted by the Taxpayer applied the income approach using expenses on the low end of the range, resulting in an estimated value favoring the high end of the range. The State Board found the taxable value of the subject property should be reduced based on the results of the appraisal submitted by the Taxpayer. Mr. Johnson moved to reduce the taxable value of the subject property to \$24,950,000 with the taxable value of the land and personal property remaining the same and the obsolescence applied to the improvements. Mr. Harper seconded the motion, and the vote in favor of the motion was unanimous.

**Agenda Item G:**

**PETITIONS FOR RECONSIDERATION OF STATE BOARD DECISIONS AFFECTING THE TAX YEARS 2010-11, 2011-12, 2012-13 Secured Rolls pursuant to NAC 361.7475(1)**

**Remand from the District Court, Department No. XXXI, Case No. A633811, Clark County Nevada and the Clark County Assessor vs. State Board of Equalization, Sun City Summerlin Community Association, Inc., Richard Post and Masako Post; setting aside the State Board’s previous decisions and remanding for further proceedings consistent with the Nevada Supreme Court’s Order of Reversal and Remand, Case No. 60776 dated March 25, 2014.**

**Group 1**

10	377	Richard and Masako Post	Residential Property	Clark County Assessor
10	379	Sun City Summerlin	Residential Property	Clark County Assessor
11	446	Richard & Masako Post	Residential Property	Clark County Assessor
11	454	Sun City Summerlin Community Association, Inc.	Residential Property	Clark County Assessor
12	423	Sun City Summerlin Community	Residential Property	Clark County Assessor
12	424	Richard & Masako Post	Residential Property	Clark County Assessor

James Susa appeared on behalf of all properties identified in Group 1 (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor’s Office (Assessor).

The Assessor sought reconsideration of the State Board’s decision on the basis that the State Board’s decision was unlawful and misapplied and failed to consider controlling authority based on the Nevada Supreme Court decision in case number 60776, *Clark County vs. Sun City Summerlin Community*. See *Record, SBE pages 540-545*.

The State Board found the Assessor’s request for reconsideration was filed more than 15 days after the date of service of the decision as provided in NAC 361.7475 and was therefore late. Mr. Harper moved to not reconsider the matter based on the late-filing of the request. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

**Group 2**

11	439	Rhodes Ranch Association, Inc.	Residential Property	Clark County Assessor
12	398	Rhodes Ranch Association, Inc.	Residential Property	Clark County Assessor
13	324	Rhodes Ranch Association, Inc.	Residential Property	Clark County Assessor
11	440	Rhodes Ranch General Ptnship	Residential Property	Clark County Assessor
12	399	Rhodes Ranch GP	Residential Property	Clark County Assessor
13	325	Rhodes Ranch General Partnership	Residential Property	Clark County Assessor



11	447	PN II, Inc.	Residential Property	Clark County Assessor
11	449	PN II, Inc.	Residential Property	Clark County Assessor
11	450	PN II, Inc.	Residential Property	Clark County Assessor
11	451	PN II, Inc.	Residential Property	Clark County Assessor
12	394	PN II, Inc.	Residential Property	Clark County Assessor
12	395	PN II, Inc.	Residential Property	Clark County Assessor
12	396	PN II, Inc.	Residential Property	Clark County Assessor
13	356	PN II, Inc.	Residential Property	Clark County Assessor
13	357	PN II, Inc.	Residential Property	Clark County Assessor
13	358	PN II, Inc.	Residential Property	Clark County Assessor
11	448	Club Madeira Unit Owner's Association, Inc.	Residential Property	Clark County Assessor
12	397	Club Madeira Canyon Unit Owners	Residential Property	Clark County Assessor
13	353	Club at Madeira Canyon Unit Owner's Association	Residential Property	Clark County Assessor

Douglas S. John appeared by teleconference on behalf of all properties identified in Group 2 (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Mr. Johnson requested the comments from the cases in Group 1 be incorporated into the current request for reconsideration. Mr. Harper moved to deny the petition for reconsideration due to the late filing by the Clark County Assessor's office. Mr. Johnson seconded the motion, and the vote in favor of the motion was unanimous.

**Group 3**

11	435	Toll Henderson, LLC	Residential Property	Clark County Assessor
11	436	Toll South LV, LLC	Residential Property	Clark County Assessor
12	392	Toll South LV, LLC	Residential Property	Clark County Assessor
13	161	Toll South LV, LLC	Residential Property	Clark County Assessor
11	441	Howard Hughes Properties, Inc.	Residential Property	Clark County Assessor
11	443	Howard Hughes Properties, Inc.	Residential Property	Clark County Assessor
12	391	Howard Hughes Properties, Inc.	Residential Property	Clark County Assessor
13	163	Howard Hughes Properties, Inc.	Residential Property	Clark County Assessor
13	164	Howard Hughes Properties, Inc.	Residential Property	Clark County Assessor
13	166	Howard Hughes Properties, Inc.	Residential Property	Clark County Assessor
11	444	Howard Hughes Company, LLC	Residential Property	Clark County Assessor
11	442	Howard Hughes Company, LLC	Residential Property	Clark County Assessor
11	445	Ridges Community Association	Residential Property	Clark County Assessor
12	390	Ridges Community Association	Residential Property	Clark County Assessor
13	160	Ridges Community Association	Residential Property	Clark County Assessor

Douglas S. John appeared on behalf of all properties identified in Group 3 (Taxpayer). Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Mr. Johnson requested the comments from the cases in Groups 1 and 2 be incorporated into the current request for reconsideration. Mr. Harper moved to deny the petition for reconsideration due to the late filing by the Clark County Assessor's office. Mr. Johnson seconded the motion, and the vote in favor of the motion was unanimous.

**AGENDA ITEM I:**

**APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll**

15	187	John Collins dba Incor Pac Nevada Owner Pool 3 Nevada LLC	Commercial	Clark County Assessor
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Brett Dusek of the Ryan Group, appeared on behalf of John Collins dba Incor Pac Owner Pool 3 Nevada, LLC (Taxpayer). Jeff Payson, John Lowes, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The Taxpayer offered new evidence consisting of maps, pictures, and income analysis, but later withdrew it.

The State Board considered the evidence, documents and testimony submitted, however, the State Board made no change to the decision of the County Board because the motion made by Mr. Johnson and seconded by Chairman Meservy to change the taxable value of the subject property failed due to lack of a majority vote. Mr. Harper voted no. Therefore, Taxpayer was granted no relief. The Petition of the Taxpayer was denied.

15 188 John Collins dba Incor Pac Nevada Owner Pool 3 Commercial Clark County Assessor  
Nevada LLC

Brett Dusek of the Ryan Group, appeared on behalf of John Collins dba Incor Pac Owner Pool 3 Nevada, LLC (Taxpayer). Jeff Payson, John Lowes, and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board found the taxable value was supported by the Assessor's sales on pages 22, 23, and 24 of the Record. Mr. Harper moved to affirm the decision of the County Board and to uphold the taxable value of \$5,059,240. The motion was seconded by Mr. Johnson, and the vote in favor of the motion was unanimous.

15 189 Steve Pron dba KTR LVIV LLC Commercial Clark County Assessor

Brett Dusek of Ryan, LLC appeared on behalf of Steve Pron dba KTR LVIV, LLC (Taxpayer). Tom Verheyen and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The Assessor requested the comments from case number 15-188 be incorporated into the record of the current case.

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board examined the 18% vacancy loss rate, 12% expense rate and 8.25% capitalization rate and found all the components of the income indicator of value to be reasonable and market based. In addition, the State Board found the taxable value was supported by comparable sales. Mr. Harper moved to affirm the decision of the County Board and to uphold the taxable value of \$3,357,832. Mr. Johnson seconded the motion, and the vote in favor of the motion was unanimous.

15 195 Steve Pron dba KTR LVIV LLC Commercial Clark County Assessor

Brett Dusek of Ryan, LLC appeared on behalf of Steve Pron dba KTR LVIV, LLC (Taxpayer). Tom Verheyen and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

Mr. Dusek withdrew the appeal during the hearing.

15 196 Steve Pron dba KTR LVIV LLC Commercial Clark County Assessor

Brett Dusek of Ryan, LLC appeared on behalf of Steve Pron dba KTR LVIV, LLC (Taxpayer). Tom Verheyen and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

Mr. Dusek withdrew the appeal during the hearing.

15 197 Steve Pron dba KTR LV Loan II LLC Commercial

Brett Dusek appeared on behalf of Steve Pron dba KTR LVIV, LLC (Taxpayer). Tom Verheyen and Brian Lemons appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board examined the evidence regarding price-per-square-foot as well as comparable sales and found the taxable value does not exceed market value for the subject property. Mr. Harper moved to affirm the decision of the County Board and to uphold the taxable value of \$3,164,080. Mr. Johnson seconded the motion, and the vote in favor of the motion was unanimous.

15 224 Donovan Hospitality dba Best Western Plus Commercial Clark County Assessor

Ms. Rubald noted that this case was withdrawn after the agenda had been posted.

15 223 Flamingo Tenaya, LLC Commercial Clark County Assessor

Nick Ruiz with Paradigm Tax Group, appeared on behalf of Flamingo Tenaya, LLC (Taxpayer). Rose Livingston appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The State Board examined the components of the income indicator of value used by the Assessor, including the 20% vacancy rate and rent rate of \$1.05 per square foot and found the Assessor's value was well supported by market evidence. Mr. Harper moved to affirm the decision of the County Board and uphold the taxable value of \$1,714,929. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

15 225 Signal Butte Investors Commercial Clark County Assessor

Nick Ruiz of Paradigm Tax Group, appeared on behalf of Signal Butte Investors (Taxpayer). Brian Kelly appeared on behalf of the Clark County Assessor's Office (Assessor).

The State Board considered the evidence, documents and testimony submitted and found the Taxpayer presented sufficient evidence to support a value different from that established by the County Board. The State Board found the subject property has never done well. The State Board examined the income indicator developed by the Assessor and found that while the potential gross income might be realized, potential buyers would apply a high capitalization rate to the potential gross income because of the high risk of vacancy and poor operating history of the subject property. The State Board found a capitalization rate of 14% was appropriate, and using that cap rate, found an income indicator of value of \$85 per square foot. The State Board found \$85 per square foot was consistent with market sales of some high vacancy retail properties in the Las Vegas valley. Mr. Johnson moved to reduce the taxable value of the subject property to \$5,150,593 with the taxable value of the land remaining the same and the obsolescence applied to the improvements. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 157 Five SAC 905 LLC Commercial Property Clark County Assessor

No one appeared on behalf of Five SAC 905, LLC (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald reported that, pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer, and found the Taxpayer's appeal was for the tax year 2015-2016. Although the appeal was filed timely to the State Board, the Clark County Board of Equalization ("County Board"), found the agent initiating the appeal on behalf of the Taxpayer, Five SAC 905, LLC, Garth Lewis, could not be confirmed or substantiated as the agent authorized by the Taxpayer to appear on its behalf. The County Board did not accept jurisdiction to hear the case. The question before the State Board was whether the County Board had a preponderance of evidence before it to support its decision to not accept jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the decision of the County Board to deny jurisdiction, found the County Board had a preponderance of evidence before it to support the decision it made. Mr. Johnson moved to affirm the decision of the County Board to not accept jurisdiction. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 158 Fourteen SAC Self-Storage Corp. Commercial Property Clark County Assessor

No one appeared on behalf of Fourteen SAC Self-Storage Corp (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Taxpayer Fourteen SAC Self-Storage Corp. submitted new evidence consisting of e-mails and notes to consolidated financial statements indicating ownership and authorization of the agent. The evidence was timely filed as required by NAC 361.739(1)(b). The State Board did not admit the new evidence for case 15-158 into the record.

Mrs. Rubald reported that, pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer, and found the Taxpayer's appeal was for the tax year 2015-2016. Although the appeal was filed timely to the State Board, the County Board found the agent initiating the appeal on behalf of the Taxpayer, Garth Lewis, could not be confirmed or substantiated as the agent authorized by the Taxpayer to appear on its behalf. The County Board did not accept jurisdiction to hear the case. The question before the State Board was whether the County Board had a preponderance of evidence before it to support its decision to not accept jurisdiction.

The State Board, having considered all evidence, documents and testimony pertaining to the decision of the County Board to deny jurisdiction, found the County Board had a preponderance of evidence before it to support the decision it made. Mr. Johnson moved to affirm the decision of the County Board to not accept jurisdiction. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 139 Mantel Family Trust dba Debra R. Mantel, Trustee Vacant Land Clark County Assessor

No one appeared on behalf of Mantel Family Trust dba Debra R. Mantel (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Ms. Weidner reported that the Clark County Board of Equalization ("County Board"), found the agent initiating the appeal on behalf of the Taxpayer, Mantel Family Trust, Debra Mantel Trustee, could not be confirmed or substantiated as the person authorized by the Taxpayer to appear on its behalf. The County Board did not accept jurisdiction to hear the case.

During the hearing, the parties proposed to settle the matter before the State Board by asking the State Board to overturn the decision of the County Board to not accept jurisdiction and to remand the case to the County Board for further proceedings on the original petition requesting a review of the valuation of the property. Mr. Harper moved to approve the stipulated agreement proposed by the parties and remand the matter to the County Board. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

**AGENDA ITEM D:**

***RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals, Appeals not Heard by County Board; Determination of Jurisdiction of State Board.***

15 241 James C.L. Embro Residential Property Clark County Assessor

No one appeared on behalf of James C.L. and Jacqueline Embro (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald reported that, pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2015-16. The appeal was filed on March 9, 2015 as a direct appeal to the State Board. However, the Taxpayer did not first appeal to the Clark County Board of Equalization (County Board). The Secretary recommended to the State Board that the appeal for the year 2015-2016 be dismissed for lack of jurisdiction.

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). Mr. Harper moved to decline to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

15 235 Leon C. Alexander Multi-Family Residential Clark County Assessor

No one appeared on behalf of Leon C. Alexander (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald reported that, pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the Taxpayer's appeal was for the tax year 2015-16. The appeal was sent by facsimile transmission on March 10, 2015 as a direct appeal to the State Board. However, the Taxpayer did not first appeal to the Clark County Board of Equalization (County Board). The Secretary recommended to the State Board that the appeal for the year 2015-2016 be dismissed for lack of jurisdiction.

The State Board found the Taxpayer did not show substantial circumstances beyond the control of the Taxpayer as to why the appeal was not filed first with the Clark County Board of Equalization (County Board). Mr. Harper moved to decline to accept jurisdiction of the case because administrative remedies available to the Taxpayer had not been exhausted prior to appeal to the State Board. Mr. Johnson seconded the motion and the vote in favor of the motion was unanimous.

**AGENDA ITEM E:**  
**Group 1**

**APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll**

15 109 Prather John Living Trust / Dave Prather Residential Property Clark County Assessor

No one appeared on behalf of John Prather Living Trust (Taxpayer). Stephanie Jones appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald noted for the record that the Petitioner had been properly noticed. The Chairman noted that the State Board had received the file and the taxpayer has the burden of overcoming the presumption that the Assessor is correct.

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. Mr. Johnson moved to affirm the decision of the County Board to uphold the taxable value of \$1,678,572 based on the evidence. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 111 Earl D. Cottrell Residential Property Clark County Assessor

No one appeared on behalf of Earl D. Cottrell (Taxpayer). Dallas Tripp appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald noted for the record that the Petitioner had been properly noticed. The Chairman noted that the State Board had received the file and the taxpayer has the burden of overcoming the presumption that the Assessor is correct.

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. Mr. Johnson moved to affirm the decision of the County Board to uphold the taxable value of \$260,000 based on the evidence of comparable sales and other evidence in the record. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 113 Pietrol and Aileen D'Alba

Residential Property

Clark County Assessor

No one appeared on behalf of Pietro and Eileen D'Alba (Taxpayer). Dallas Tripp appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald noted for the record that the Petitioner had been properly noticed. The Chairman noted that the State Board had received the file and the taxpayer has the burden of overcoming the presumption that the Assessor is correct.

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. Mr. Johnson moved to affirm the decision of the County Board to uphold the taxable value of \$315,957 based on the evidence of comparable sales and the fact the County had previously lowered the value. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 131 Todor D. Stoilov

Residential Property

Clark County Assessor

No one appeared on behalf of Todor D. Stoilov (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald noted for the record that the Department had attempted to notice the Petitioner of this hearing. The Chairman noted that the State Board had received the file and the taxpayer has the burden of overcoming the presumption that the Assessor is correct.

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. Mr. Johnson moved to affirm the decision of the County Board to uphold the taxable value of \$193,311 based on the evidence of comparable sales and the fact the County had previously lowered the value. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 132 Albert R. LeCou

Residential Property

Clark County Assessor

No one appeared on behalf of Albert LeCou (Taxpayer). Dallas Tripp appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald read Taxpayer's letter into the record. She also noted for the record that the Department had properly noticed the Taxpayer of this hearing. The Chairman noted that the State Board had received the file and the Taxpayer has the burden of overcoming the presumption that the Assessor is correct. The Chairman explained the State Board does not have jurisdiction to determine taxes and that the jurisdiction of the State Board is limited to the valuation of property.

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. Mr. Johnson moved to affirm the decision of the County Board to uphold the taxable value of \$68,366

based on the evidence of comparable sales and the fact the County had previously lowered the value. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

**AGENDA ITEM H:**

***APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Appeals of County Board decisions not to accept jurisdiction.***

15 166 Creative Choice West II, LP Multi-Family Residential Clark County Assessor

No one appeared on behalf of Creative Choice West II, LP (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald reported that, pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the petition was timely filed to the State Board, however, the Clark County Board of Equalization (County Board) denied jurisdiction with regard to APN 139-16-401-002.

During the hearing, the parties proposed to settle the matter before the State Board by asking the State Board to overturn the decision of the County Board to not accept jurisdiction and to remand the case to the County Board for further proceedings on the original petition requesting a review of the valuation of the property. Mr. Johnson moved to approve the stipulated agreement proposed by the parties and remand the matter to the County Board. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

15 234 Les Sallay dba Jeana Ventures (LV) Inc. Commercial Clark County Assessor

No one appeared on behalf of Les Sallay (Taxpayer). Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald reported that, pursuant to NAC 361.7014, the Secretary to the State Board examined the petition of the Taxpayer and found the petition was timely filed to the State Board, however, the Clark County Board of Equalization (County Board) denied jurisdiction with regard to APN 137-12-301-007.

During the hearing, the parties proposed to settle the matter before the State Board by asking the State Board to overturn the decision of the County Board to not accept jurisdiction and to remand the case to the County Board for further proceedings on the original petition requesting a review of the valuation of the property. Mr. Johnson moved to approve the stipulated agreement proposed by the parties and remand the matter to the County Board. Mr. Harper seconded the motion and the vote in favor of the motion was unanimous.

**AGENDA ITEM I:**

***APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll***

15 144 Estancia Property Owner LLC Multi-Family Residential Clark County Assessor

No one appeared on behalf of Estancia Property Owner LLC (Taxpayer). Camille Montoya appeared on behalf of the Clark County Assessor's Office (Assessor).

Mrs. Rubald noted for the record that the Petitioner had been properly noticed. The Chairman noted that the State Board had received the file and the taxpayer has the burden of overcoming the presumption that the Assessor is correct.

The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board and did not overcome the presumption that the Assessor's valuation is correct. Mr. Johnson moved to affirm the decision of the County Board in the amount of \$17,257,203. Mr. Harper seconded the motion, and the vote in favor of the motion was unanimous.

15 162 Pinewood Apartments, LP

Multi-Family Residential Clark County Assessor

Mrs. Rubald reported that the Taxpayer in case 15-162 had withdrawn its appeal.

***AGENDA ITEM J:***

***Briefing to and from the Board and the Secretary and Staff***

**For Possible Action: Proposed Hearing Schedules and Docket Management**

Mrs. Rubald reported the next date for hearings of the State Board would be June 1<sup>st</sup>, 2<sup>nd</sup>, or 3<sup>rd</sup>.

***AGENDA ITEM K: State Board of Equalization Comments***

*There were no comments from State Board members.*

***AGENDA ITEM L: PUBLIC COMMENT***

The chairman called for public comment. There was none.

***AGENDA ITEM M; Adjournment***

The proceedings were adjourned at 4:11 p.m.