

**Nevada State Board of Equalization**  
**Taxpayer Petition for Appeal from**  
**the Decision of the County Board of Equalization**

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2025

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2025

Please Print or Type:

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

|  |                    |                          |                                  |                         |            |
|--|--------------------|--------------------------|----------------------------------|-------------------------|------------|
| NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL<br><u>2709 PINTO LANE TRUST ETAL</u>      |                    |                          |                                  |                         |            |
| NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):<br><u>MARK WOLFSON</u> |                    |                          |                                  | TITLE<br><u>TRUSTEE</u> |            |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)<br><u>2709 PINTO LANE</u>           |                    |                          |                                  | EMAIL ADDRESS:          |            |
| CITY<br><u>LAS VEGAS</u>   | STATE<br><u>NV</u> | ZIP CODE<br><u>89107</u> | DAYTIME PHONE<br><u>384-8461</u> | ALTERNATE PHONE         | FAX NUMBER |

**Part B. PROPERTY OWNER ENTITY DESCRIPTION**

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship     ☒ Trust     ☐ Corporation  
☐ Limited Liability Company (LLC)     ☐ General or Limited Partnership     ☐ Government or Governmental Agency  
☐ Other, please describe:

The organization described above was formed under the laws of the State of NEVADA.

The organization described above is a non-profit organization. ☐ Yes ☒ No

**Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A**

Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self     ☒ Trustee of Trust     ☐ Employee of Property Owner  
☐ Co-owner, partner, managing member     ☐ Officer of Company  
☐ Employee or Officer of Management Company  
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
☐ Other, please describe:

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

|                        |                                  |  |                        |
|------------------------|----------------------------------|--|------------------------|
| ADDRESS<br><u>2709</u> | STREET/ROAD<br><u>PINTO LANE</u> | CITY (IF APPLICABLE)<br><u>LAS VEGAS</u> | COUNTY<br><u>CLARK</u> |
|------------------------|----------------------------------|--|------------------------|

**2. Enter Applicable APN or Account Number from assessment notice or taxbill:**

|   |                |
|---|----------------|
| ASSESSOR'S PARCEL NUMBER (APN)<br><u>139-32-703-002</u> | ACCOUNT NUMBER |
|---|----------------|

**3. Does this appeal involve multiple parcels? Yes ☐ No ☒** List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:     Multiple parcel list is attached. ☐

**4. Check Property Use Type: ☒**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Vacant Land                                      | <input type="checkbox"/> Mobile Home (Not on foundation) | <input type="checkbox"/> Mining Property     |
| <input checked="" type="checkbox"/> Residential Property                  | <input type="checkbox"/> Commercial Property             | <input type="checkbox"/> Industrial Property |
| <input type="checkbox"/> Multi-Family Residential Property                | <input type="checkbox"/> Agricultural Property           | <input type="checkbox"/> Personal Property   |
| <input type="checkbox"/> Possessory Interest in Real or Personal property |  |  |

**5. Check Year and Roll Type of Assessment being appealed: ☒**

- ☐ 2025-2026 Secured Roll     ☐ 2024-2025 Unsecured Roll     ☐ 2024-2025 Supplemental Roll  
☐ 2025-2026 Centrally-assessed Roll     ☐ 2024-2025 Net Proceeds Roll

Other years being appealed: 2022-2023 UNSECURED ROLL

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

**Part E. VALUE OF PROPERTY**

| Property Type                  | As established by County Board of Equalization |                  | Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. |                |
|--------------------------------|--|------------------|---|----------------|
|                                | Taxable Value                                  | Assessed Value   | Taxable Value   | Assessed value |
| Land                           |  |                  | N/A   | N/A            |
| Buildings <u>WORTH</u>         | <u>\$878,543</u>                               | <u>\$307,990</u> |   |                |
| Personal Property <u>WORTH</u> | <u>\$711,097</u>                               | <u>\$248,884</u> |   |                |
| Total                          |  |                  |   |                |

PETITIONER SEEKS EQUITY  
 WEIGHTED BY SIMILAR  
 IMPROVEMENTS w/ \$ \$  
 SUPPLEMENTAL ASSETS

For Clerk Use Only:

25-114

**Part F. TYPE OF APPEAL***Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.*

- ☒ NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
- ☐ NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
- ☐ NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board.
- ☐ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption: \_\_\_\_\_
- ☐ Other reason, please describe: \_\_\_\_\_

**Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.****Part H. COUNTY APPEAL INFORMATION**

|   |                                     |  |
|---|-------------------------------------|--|
| County in which appeal was heard:<br><u>CLARK</u> | County Case Number:<br><u>00734</u> | Date Heard by County:<br><u>FEB. 6, 2025</u> |
|---|-------------------------------------|--|

**VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part I below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part I.

[Signature]  
Petitioner Signature  
MARIE B. WOLFSON  
Print Name of Signatory

TRUSTEE  
Title  
2/24/25  
Date

**Part I. AUTHORIZATION OF AGENT** *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

**Authorized Agent Contact Information:**

|  |       |          |                |                 |            |
|--|-------|----------|----------------|-----------------|------------|
| NAME OF AUTHORIZED AGENT:  |       |          | TITLE:         |                 |            |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE:                         |       |          | EMAIL ADDRESS: |                 |            |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) |       |          |                |                 |            |
| CITY   | STATE | ZIP CODE | DAYTIME PHONE  | ALTERNATE PHONE | FAX NUMBER |

*Authorized Agent must check each applicable statement and sign below.*

- ☐ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- ☐ I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

\_\_\_\_\_  
Authorized Agent Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name of Signatory

\_\_\_\_\_  
Date

## **State Board of Equalization Appeal of Clark County BOE 2025 Case # 734**

On February 6, 2025 this case was heard, however, petitioner was unable to attend to represent his position. Petitioner was scheduled to be out of the country from January 29, 2025 – February 19, 2025, a trip that was a year in the making, to celebrate his 50<sup>th</sup> wedding anniversary. Even though the Clark County Assessor's (CCA) office was made aware of these plans, the hearing would not be rescheduled.

I was, however, able to watch the hearing a few days later, as it is posted online. During the hearing the Secretary for the assessor and the DA's representative made inaccurate and misleading statements regarding petitioner's appeal to the board members. Having no ability to rebut these misleading statements, and with the board having limited knowledge of this particular situation, the board unanimously voted to not hear the evidence and 'denied jurisdiction' over the matter, based solely on the assessor's perspective.

### **Factual Background:**

The issue at hand is petitioner's property was extensively remodeled in 2021. Final inspection occurred on July 27, 2022. The assessor issued a supplemental assessment for the 2022/2023 fiscal year for a taxable value of ~ \$878K (assessed value of ~ \$ 307K, or 35% of the taxable value).

Petitioner did not challenge the value of the supplemental until 4Q2024 and appeal the supplemental assessment until January 9, 2025. Between Oct. 2024 and January 9, 2025 petitioner met with representatives of the CCA's office and as a result of those meetings the assessor agreed that numerous errors were made in the calculation of the supplemental assessment. The sum total of these substantial errors was a net reduction in the taxable value of ~ \$200K, representing a 23% reduction. This also means that the original amount was 29% more than the final result.

The appeal of the supplemental assessment had nothing to do with the absolute value of the original value nor the new lower value. The appeal was solely related to petitioner's assertion and claim that his rights as established in Article 10, Section 1 of the Nevada state constitution were violated.

During the hearing, Ms. Widener representing the CCA's office, presented the case and told the board that my appeal was basically stale, because, in her opinion, I missed the filing deadline. She explained that NRS 361.765 and NRS 361.768 provides the county a 3 year look back to make corrections for factual and clerical errors. She further advised the board

that since assessed value can only go down, petitioner has no legal right to continue to challenge the new (lower) number as the statute of limitations has passed. She also told them that the assessor's office addressed all of petitioner's concerns in arriving at the final amount. This, too, is misleading. The assessor's office refused to address the filing deadline issue and what was and what was not excluded from the 3% abatement cap. What she also did not tell them is that nowhere in either of the above statutes does it preclude a challenge to the 'corrected' number. She also did not tell them that the premise of the appeal was not that the assessment was incorrect in the absolute, but it was unfair and inequitable when compared to similarly situated properties in petitioner's immediate neighborhood and that petitioner was asserting that the property's assessment was inequitable and contrary to Nevada law. While Ms. Widener did inform the board that petitioner provided reasons as to why the appeal was filed in a timely manner in the document they all had in front of them, not a single board member chose to take a look and Ms. Widener did not read, explain, nor elaborate on the 5 reasons, below, that petitioner set forth in the appeal:

1. THE CLARK COUNTY ASSESSOR, IN LATE 2024, ACKNOWLEDGED FACTUAL ERRORS OCCURRED IN THE EXECUTION OF THE ASSESSMENT. AS SUCH, PETITIONER HAS THE RIGHT TO NOW CHALLENGE THE NEWLY UPDATED ASSESSMENT. EVEN THOUGH THE NEW ASSESSMENT IS LESS THAN THE ORIGINAL, PETITIONER WILL PROVE THAT THE ASSESSOR HAS FAILED TO FOLLOW THE NEVADA STATE CONSTITUTION IN THE DETERMINATION OF THIS ASSESSMENT.
2. THE ASSESSOR, ADDITIONALLY, VIOLATED NAC 361.61049 BY FAILING TO NOTIFY PETITIONER OF SUPPLEMENTAL INCREASE OTHER THAN VIA AN EMAIL IN DEC. 2021, WHICH WAS SUBSTANTIALLY LESS THAN WHAT WAS SUBSEQUENTLY PROCESSED. 'A COUNTY ASSESSOR SHALL INCLUDE WITH EACH NOTICE OF ASSESSED VALUATION OR AMENDED NOTICE OF ASSESSED VALUATION PROVIDED TO A TAXPAYER OR AN OWNER OF PROPERTY PURSUANT TO NRS 361.300 A STATEMENT OF WHETHER ANY DETERMINATION HAS BEEN MADE THAT WILL RESULT IN THE EXCLUSION OF ANY ASSESSED VALUE FROM THE CALCULATION OF ANY PARTIAL ABATEMENT THAT APPLIES TO THE SUBJECT PROPERTY ATTRIBUTABLE TO ANY INCREMENTAL INCREASE IN THE ASSESSED VALUE...'
3. ARTICLE 10, SECTION 1 OF THE NEVADA CONSTITUTION STATES: 'THE LEGISLATURE SHALL PROVIDE BY LAW FOR A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION.'
4. NRS 361.260 STATES: 'EACH YEAR, THE COUNTY ASSESSOR...SHALL ASCERTAIN BY DILIGENT INQUIRY AND EXAMINATION ALL REAL PROPERTY IN THE COUNTY WHICH IS SUBJECT TO TAXATION.'
5. **IN 2008, IN THE STATE BOARD OF EQUALIZATION V. BARTA, THE APPELLATE COURT RULED AGAINST THE STATE. THE REASONS ARE CRITICAL BUT THE TIMING IS ALSO CRITICAL. THE COURT ORDERED THE SBOE TO ROLL BACK THE ASSESSMENTS/TAXES FROM THE 2004-2005 YEAR TO 2022-2023 RATES AND REFUND THE EXCESS TAXES PLUS 6% INTEREST.**

Ms. Widener also told the board that petitioner's argument regarding the application of the Barta ruling was very different and that that case dragged on for 15-17 years but was filed in a timely manner. The representative from the DA's office spoke up to say she agreed entirely with Ms. Widener's interpretation.

Based on Ms. Widener's very persuasive, but one sided, explanation the board voted unanimously, without hearing any evidence and at the recommendation of Ms. Weidner, to 'deny jurisdiction' in this matter.

Petitioner respectfully requests that the State Board of Equalization overrule the Clark County BOE and allow this appeal to move forward. due to the Clark County board being ill informed and being improperly advised by Ms. Widener, and allow this matter to be adjudicated based solely on its merits.

Petitioner offers the following reasons for this request:

1. Ms. Widener improperly implied and the board improperly inferred from her statement that petitioner could not appeal this decision at this time because NRS 361.765 and NRS 361.768 prohibits such action. This is a false statement. Both of these statutes are silent on the issue.
2. NRS 361.356 1(b) states that 'the unsecured tax roll which was assessed on or after May 1 and on or before December 15 who believes that his or her property was assessed at a higher value than another property whose use is identical and whose location is comparable **'MAY'** appeal the assessment , on or before the following January 15, to the county board of equalization.' This statute does not read **'MUST'** which should be interpreted that it can't be heard this year. It says nothing about next year or the year after. In fact Ms. Widener made the point that it could have been filed the prior year, meaning a 2 year window. Additionally, since the supplemental assessment was initiated in the 2022/2023 fiscal tax year (July 1, 2022-June 30, 2023) but the final inspection did not occur until July 27, 2022, the supplemental assessment was premature and should have been initiated for the 2023/2024 fiscal tax year, fitting into the timeframe described by Ms. Widener.
3. The CCA violated petitioner's rights by violating NAC 361.61049, notification of determination which is intended to alert taxpayers of assessments that are excluded from partial abatements. I informed the assessor this was never received. Assessor claims to have sent it. I requested a copy of mine 3 times via email and once in person on February 20, 2025. I was told it couldn't be found and/or they don't release these documents. To this day I still have not seen it.
4. Ms. Widener also improperly informed the BOE panel that petitioner's appeal must be denied due to a tardy filing. NRS 11.190- NRS 11.217 delineates the statute of limitations that apply to a variety of specific areas of law, none of which are applicable to this matter. NRS 11.220, however, is a catch all statute that is intended to cover everything not covered in NRS 11.190- NRS 11.217.

**NRS 11.220 Action for relief not otherwise provided for.** An action for relief, not hereinbefore provided for, must be commenced within 4 years after the cause of action shall have accrued, regardless of whether the underlying cause of action is analogous to that of any other cause of action with a statute of limitations expressly prescribed by law.

***Based on NRS 11.220, petitioner has 4 years in which to appeal.***

5. If none of the above are persuasive, it should be noted that petitioner's rights were also violated by the failure of the assessor's office to comply with NRS 361.260, which states, 'each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by ***DILIGENT INQUIRY AND EXAMINATION ALL*** real property that is in the county on July 1 which is subject to tax.' Failure to perform this legally required function on petitioner's neighbors while increasing petitioner's real estate taxes threefold from the prior year created an inequitable taxation, violating the Nevada constitution and inflicting extreme financial harm to petitioner, ad infinitum.

The CCA's office failed to properly and correctly apply supplemental assessments to numerous properties on petitioner's block and the immediate adjacent blocks both north and south of petitioner and listed by address in the appeal that was not heard. By failing to perform their required duties, they violated petitioners right to a 'uniform and equal rate of assessment and just taxation' as prescribed for in Article 10, Section 1 of the Nevada state Constitution.

6. If all the above is still unsatisfactory to convince the state to overturn the county's decision then Nevada's discovery rule would certainly apply as it relates to the issue of late filing claimed by the CCA's office. Nevada's discovery rule state:

Nevada's discovery rule extends the statute of limitations for injuries that aren't immediately apparent. The discovery rule "tolls" the statute of limitations, which means it pauses the clock until the injury is discovered.

7. If petitioner was challenging the assessment in the absolute, meaning there was a disagreement over an amount petitioner was notified of, the county and state might have every right to deny this appeal, notwithstanding the other issues delineated, above.

However, it is far reaching to expect petitioner, or any other taxpayer for that matter, to assume that the assessor was negligent by not performing their legal duties and then to discover said shortcoming in a manner deemed timely by the assessor.

Petitioner was injured by the failings of the assessor but appealed the assessment immediately upon discovering the injury. Immediately below is how the Nevada courts view the discovery rule:

The following, highlighted, excerpts from Nevada caselaw further define how the running of the statute of limitations is calculated:

In most cases, the statute of limitations begins to run when the plaintiff knows or should have known of facts constituting elements of the case. *Nev. Power Co. v. Monsanto Co.*, 955 F.2d 1304 (9<sup>th</sup> Cir. 1992); *Semenza v. Nev. Med. Liability Ins. Co.*, 104 Nev. 666, 765 P.2d 184 (1988).

A court can dismiss a complaint for failure to state a claim upon which relief can be granted if the action is barred by the statute of limitations. *NRCP 12(b)(5)*; *Shupe & Yost, Inc. v. Fallon Nat'l Bank*, 109 Nev. 99, 100, 847 P.2d 720, 720 (1993). In reviewing a dismissal of a complaint, we must "determine whether or not the challenged pleading sets forth allegations sufficient to make out the elements of a right to relief." *Edgar v. Wagner*, 101 Nev. 226, 227, 699 P.2d 110, 111 (1985). In making this determination, this court must accept all the factual allegations in the complaint as true. *Pemberton v. Farmers Ins. Exchange*, 109 Nev. 789, 792, 858 P.2d 380, 381 (1993). "A claim should not be dismissed ... unless it appears to a certainty that the plaintiff is not entitled to relief under any set of facts which could be proved in support of the claim." *Hale v. Burkhardt*, 104 Nev. 632, 636, 764 P.2d 866, 868 (1988).

We have previously recognized a distinction between the "discovery rule" and the "general rule" of accrual of a cause of action for statute of limitations purposes:

The general rule concerning statutes of limitation is that a cause of action accrues when the wrong occurs and a party sustains injuries for which relief could be sought. An exception to the general rule has been recognized by this court and many others in the form of the so-called "discovery rule." **Under the discovery rule, the statutory period of limitations is tolled until the injured party discovers or reasonably should have discovered facts supporting a cause of action.**

**The rationale behind the discovery rule is that the policies served by statutes of limitation do not outweigh the equities reflected in the proposition that plaintiffs should not be foreclosed from judicial remedies before they know that they have been injured and can discover the cause of their injuries.**

More importantly, to deny petitioner's rights here is also to reward the CCA for failing to perform their legally required duties.

8. Lastly, Ms. Widener improperly communicated the essence of the Barta case to the panel. She focused on a singular point that they filed timely, (something I cannot confirm or deny) and that the case took somewhere between 15-17 years to resolve, which is not true. Barta may have filed his appeal on time but they missed other deadlines for which the state attempted to have the case tossed. The appellate court, however, eventually ruled in Barta's favor, regardless of the deadline issue. Below is a, highlighted, excerpt from the court's opinion of the rationale of how the appellate court ruled in this case:

'When the owner of one of two nearly identical neighboring properties pays more in taxes than her neighbor because nonuniform methods have been used to assign differing taxable values to the two properties, the owner with the greater tax burden has suffered an injury, regardless of whether her property's taxable value exceeded its full cash value. The owner with the lesser tax burden has likewise suffered an injury, in that his property was not valued uniformly with his neighbor's; however, that injurious assessment is less likely to be challenged. Even more salient is the injury when nonuniform methods cause the unequal taxation of an entire assessment group.<sup>43</sup> Suffice it to say, neither Wells, Fargo nor either of the Central Pacific cases addressed the constitutional issues surrounding the non-uniformity of methodologies used to value property for taxation like the issues that we considered in Bakst.<sup>44</sup> Insofar as Wells, Fargo, Central Pacific (1875), and Central Pacific (1871) suggest that a taxpayer suffers no injury by, and thus cannot contest, taxable valuation inequities arising from the use of nonuniform assessment methods, we now expressly overrule them.

**Nevada's Constitution guarantees "a uniform and equal rate of assessment and taxation."<sup>45</sup> That guarantee of equality should be the boards of equalization's predominant concern.**

It is de facto nonuniform when an assessor comes onto my property and applies a nearly \$900K adjustment for improvements yet does nothing related to 5 other houses within a stone's throw of my house, one of which advertises improvements in excess of \$1M and others with improvements no less than mine. None of these homeowners paid a nickel more in taxes for their improvements while my tax bill rose from ~\$5K/yr to ~\$16K/yr.

Wolfson  
2709 Pinto Lake  
Las Vegas, NV 89107



**Retail**



**RDC 99**

U.S. POSTAGE PAID  
FCM LG ENV  
LAS VEGAS, NV 89102  
FEB 25, 2025



**\$10.72**

S2324N502147-85

89708

RECEIVED

State of Nevada  
Department of Taxation

STATE BOARD OF EQUALIZATION  
3850 Arrowhead drive  
CARSON CITY, NV 89706



# COUNTY RECORD

**State Board of Equalization Records Request  
Preference of Order**

**CLARK COUNTY BOARD OF EQUALIZATION**

**GENERAL INDEX**

**CBOE Case #:** [734](#)  
**SBOE Case #:** [25-114](#)  
**Parcel #:** [139-32-703-002](#)  
**CBOE Hearing Date:** [February 6, 2025](#)  
**Petitioner:** [2709 PINTO LANE TRUST ETAL](#)  
[WOLFSON MARK B TRS](#)  
**Respondent:** [Clark County Assessor](#)

1. Clerk's Certification of Copy
2. Petition for Review of Assessed Valuation
3. Evidence of Mailing Notice of Hearing
4. Notice of Decision
5. Petitioner's Exhibits
6. Assessor's Exhibits
7. Audio and Video Evidence (will be transmitted separately)
8. Minutes (see pertinent pages dated [February 6, 2025](#))

## CERTIFICATION OF COPY

STATE OF NEVADA     )  
                                  )§  
COUNTY OF CLARK    )

I, LYNN MARIE GOYA, the duly qualified and acting Clerk of Clark County, in the State of Nevada, and Ex-Officio Clerk of the Clark County Board of Equalization, do hereby certify that the foregoing is a true, full and correct copy of the original now on file and of record in this office:

**CBOE Case #:**       **734**  
**Hearing Date:**     **February 6, 2025**  
**Parcel #:**         **139-32-703-002**  
**Petitioner:**       **2709 PINTO LANE TRUST ETAL**  
                          **WOLFSON MARK B TRS**



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Clark County at my office, Las Vegas, Nevada, May 22, 2025..

  
\_\_\_\_\_  
Lynn Marie Goya, Clark County Clerk

# APPEAL FORM # 25-00734

Clark County Board of Equalization

## PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply. Please Print or Type:

### Part A. PROPERTY OWNER/PETITIONER INFORMATION (Agents Information to be completed in Part H)

|   |             |                                      |                               |
|---|-------------|--------------------------------------|-------------------------------|
| NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL<br>2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS |             | TITLE<br>Trustee                     |                               |
| NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER)<br>MARIS WOLFSON                                |             | EMAIL ADDRESS<br>Mbw1016@hotmail.com |                               |
| MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)<br>2709 PINTO LANE                         |             | ALTERNATE PHONE                      |                               |
| CITY<br>LAS VEGAS   | STATE<br>NV | ZIP CODE<br>89107                    | DAYTIME PHONE<br>702-384-8461 |
| FAX NUMBER  |             |                                      |                               |

### Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

☐ Sole Proprietorship ☒ Trust ☐ Corporation ☐ Government or Governmental Agency

☐ Limited Liability Company (LLC) ☐ General or Limited Partnership

☐ Other, please describe:

The organization described above was formed under the laws of the State of \_\_\_\_\_

The organization described above is a non-profit organization ☐ Yes ☐ No

### Part C. RELATIONSHIP OF PETITIONER IN PART C TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☐ Additional information may be necessary. Please see Instructions.

☐ Self ☒ Trustee of Trust ☐ Employee of Property Owner ☐ Officer of Company

☐ Co-owner, Partner, Management Member

☐ Employee or Officer of Management Company

☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property.

☐ Other, please describe:

### Part D. PROPERTY IDENTIFICATION INFORMATION

#### 1. Enter Physical Address of Property:

|                                |                         |                                   |                 |
|--------------------------------|-------------------------|-----------------------------------|-----------------|
| ADDRESS<br>2709                | STREET/ROAD<br>PINTO LN | CITY (IF APPLICABLE)<br>LAS VEGAS | COUNTY<br>CLARK |
| PURCHASE PRICE<br>\$965,000.00 |                         | PURCHASE DATE<br>3/30/2018        |                 |

#### 2. Enter Applicable Assessor Parcel Number or Personal Property Account Number from assessment notice or tax bill:

|  |                |
|--|----------------|
| ASSESSOR'S PARCEL NUMBER (APN)<br>139-32-703-002 | ACCOUNT NUMBER |
|--|----------------|

#### 3. Does this appeal involve multiple parcels? Yes ☐ No ☒

If yes, enter number of parcels: \_\_\_\_\_ List multiple parcels on a separate, letter-sized sheet.

Appeals must be single parcels unless multiple contiguous parcels act as a single unit. Multiple parcel list is attached.

#### 4. Check Property Type: ☒

|   |  |  |
|---|--|--|
| <input type="checkbox"/> Vacant Land                                      | <input type="checkbox"/> Mobile Home (Not on foundation) | <input type="checkbox"/> Mining Property     |
| <input checked="" type="checkbox"/> Residential Property                  | <input type="checkbox"/> Commercial Property             | <input type="checkbox"/> Industrial Property |
| <input type="checkbox"/> Multi-Family Residential Property                | <input type="checkbox"/> Agricultural Property           | <input type="checkbox"/> Personal Property   |
| <input type="checkbox"/> Possessory Interest in Real or Personal property |  | <input type="checkbox"/> Exemption           |

#### 5. Check Year and Roll Type of Assessment being appealed:

☒ 25-26 Secured Roll 2022-2023 REVISED UNSECURED (Supplemental) Roll

### Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

| Property Type                        | Assessor's Taxable Value | Owner's Opinion of Value |
|--------------------------------------|--------------------------|--------------------------|
| Land                                 |                          |                          |
| Buildings - Original                 | 878,543                  |                          |
| Personal Property - Revised 1/9/25   | 711,697                  |                          |
| Possessory interest in real property |                          | 2022-2023 VALUE =        |
| Exempt Value                         |                          | \$266,226 *              |
| Total                                | 1,872,836                |                          |

CROE APPEAL FORM - Approved by SBOE on 11/20/2015

COMPLETE BOTH PAGES OF THIS FORM

\* Represents 'Improvement Value' excluding 100% of ANY supplemental.

This is consistent with all Renovations in the neighborhood w/o supplemental Renovations up to \$ including 1 for \$1.0M (REFER TO APPEAL for 2025/2026 Assessments)

# APPEAL FORM # 25-00734

## Part F. TYPE OF APPEAL

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- ☐ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☒ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☒ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

## Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED)

All Supporting Documents Can Be Found  
in my Appeal of 2025-2026 Assessed Value  
Submitted on 1/9/25

## CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized the agent named therein to represent the Property Owner as stated and I have the authority to appoint the authorized agent named in Part H.

Owner/Petitioner Signature  
MARK WOLFSON  
Print Name of Owner/Petitioner

Title  
TRUSTEE / OWNER  
Date  
1/9/25

## Part H. AUTHORIZATION OF AGENT

Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board. Read instructions for further information.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

## Authorized Agent Contact Information:

|  |       |                 |               |
|--|-------|-----------------|---------------|
| NAME OF AUTHORIZED AGENT:  |       | TITLE:          |               |
| AUTHORIZED AGENT COMPANY, IF APPLICABLE:                         |       | EMAIL ADDRESS:  |               |
| MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) |       |                 |               |
| CITY   | STATE | ZIP CODE        | DAYTIME PHONE |
|  |       | ALTERNATE PHONE | FAX NUMBER    |

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

## CERTIFICATION

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.  
I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the Clark County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7012) and the limitations contained in the Agent Authorization Form to be separately submitted

Authorized Agent Signature

Title

Print Name of Signatory

Date

☐ I hereby withdraw appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney

Date



**Date: 02/26/2025**

**CLARK COUNTY BOARD OF EQUALIZATION NOTICE OF APPEARANCE**

The Secretary to the Clark County Board of Equalization has recommended your Petition for Review be dismissed because one or both of the following situations apply:

1. The petition does not meet the statutory deadline requirements.
2. Improper authorization to appeal on behalf of the property owner.

The Clark County Board of Equalization (County Board) will determine whether the Petition for Review is within the legal authority and jurisdiction of the County Board pursuant to the requirements of NRS 361.340, NRS 361.345 and/or NRS 361.362 on the date and time noted below.

|  |
|--|
| <p><b>Date: Thursday, February 06, 2025</b><br/><b>Time: 08:00 am</b><br/><b>Location: Commission Chambers</b><br/><b>Clark County Government Center</b><br/><b>500 S Grand Central Pkwy, 1st Floor</b><br/><b>Case Number: 00734</b><br/><b>Primary APN/ PPID: 139-32-703-002</b></p> |
|--|

If the County Board decides to hear the merits of the petition upon determination it has jurisdiction, a hearing will be scheduled for a later time and you will be sent a new hearing notice advising you of the scheduled hearing date, time and location.

We encourage you to arrive at the above hearing prior to the scheduled start time. Depending on the length of the agenda, your case may be heard anytime between the start time noted and the completion of the agenda.

**YOUR HEARING DATE HAS BEEN SET, IT CANNOT BE CHANGED.**

Assessor's data related to your case will be provided to you at the hearing or you may contact the Assessor's Office to check availability prior to the hearing. Please bring this notice in order to receive the documents.

Petitioners requiring a transcript of the hearing must provide and pay for a court reporter. A copy of such transcript must also be provided to the County Clerk and the Secretary of the State Board of Equalization.

The Assessor's Office is located at 500 S. Grand Central Parkway, 2nd Floor.  
If you have any questions, please call 702-455-4997.



200 Lewis Avenue  
P. O. Box 551604  
Las Vegas, NV 89155-1604  
702-671-0500 / 702-382-3611 Fax

# Office of the County Clerk

Lynn Marie Goya  
County Clerk  
Commissioner of Civil Marriages

Carl Bates  
Assistant County Clerk

734/02-06-25

2709 PINTO LANE TRUST ETAL  
WOLFSON MARK B TRS  
2709 PINTO LN  
2709 PINTO LN  
LAS VEGAS NV 89107

February 20, 2025

## Re: Petition No. 734

|                          |                   |
|--------------------------|-------------------|
| <b>Assessment Year:</b>  | 2025 - 2026       |
| <b>Parcel #:</b>         | 139-32-703-002    |
| <b>Multiple Parcels:</b> | No                |
| <b>Hearing Date:</b>     | February 06, 2025 |

This is to notify you that the Clark County Board of Equalization has made the following determination on the petition you have filed on the above-described property:

### Denied Jurisdiction

If you have any questions, please contact the Clark County Assessor's Office, 500 South Grand Central Parkway, Second Floor, Las Vegas, NV 89106 Phone: (702) 455-3882.

Sincerely,

A handwritten signature in cursive script that reads "Lynn Marie Goya".

Lynn Marie Goya, Clark County Clerk

*Ex-Officio Clerk of:*  
Board of County Commissioners - Clark County Board of Equalization  
Clark County Liquor and Gaming Board - Mt. Charleston Fire Protection District  
Clark County Water Reclamation District Board of Trustees - Clark County Debt Management Commission  
Clark County Redevelopment Agency - University Medical Center of Southern Nevada Board of Trustees



# CLARK COUNTY BOARD OF EQUALIZATION

Case # 734

Petitioner Information

01112023

#734

1/9/25

PLEASE NOTE!

I WILL BE OUT OF THE  
COUNTRY FROM 1/27 - 2/21/25

PLEASE SCHEDULE MY HEARING

PRIOR TO 1/27 OR AFTER 2/21/25

PARCEL ID  
139-32-703-002

THANK YOU

MARK WOLFSON 202-384-8461

PLEASE MAKE THIS  
APPEAR PART OF THE  
ONE SUBMITTED TODAY  
CASE #00090

**APPEAL OF 2022-2023 UNSECURED (SUPPLEMENTAL) ROLL**

**PARCEL ID: 139-32-703-002**

**2709 PINTO LANE, LAS VEGAS, NV 89107**

THE APPEAL OF THIS PRIOR YEAR SUPPLEMENTAL ASSESSMENT IS JUSTIFIED DUE TO SEVERAL REASONS:

1. THE CLARK COUNTY ASSESSOR, IN LATE 2024, ACKNOWLEDGED FACTUAL ERRORS OCCURRED IN THE EXECUTION OF THE ASSESSMENT. AS SUCH, PETITIONER HAS THE RIGHT TO NOW CHALLENGE THE NEWLY UPDATED ASSESSMENT. EVEN THOUGH THE NEW ASSESSMENT IS LESS THAN THE ORIGINAL, PETITIONER WILL PROVE THAT THE ASSESSOR HAS FAILED TO FOLLOW THE NEVADA STATE CONSTITUTION IN THE DETERMINATION OF THIS ASSESSMENT.
2. THE ASSESSOR, ADDITIONALLY, VIOLATED NAC 361.61049 BY FAILING TO NOTIFY PETITIONER OF SUPPLEMENTAL INCREASE OTHER THAN VIA AN EMAIL IN DEC. 2021, WHICH WAS SUBSTANTIALLY LESS THAN WHAT WAS SUBSEQUENTLY PROCESSED. 'A COUNTY ASSESSOR SHALL INCLUDE WITH EACH NOTICE OF ASSESSED VALUATION OR AMENDED NOTICE OF ASSESSED VALUATION PROVIDED TO A TAXPAYER OR AN OWNER OF PROPERTY PURSUANT TO NRS 361.300 A STATEMENT OF WHETHER ANY DETERMINATION HAS BEEN MADE THAT WILL RESULT IN THE EXCLUSION OF ANY ASSESSED VALUE FROM THE CALCULATION OF ANY PARTIAL ABATEMENT THAT APPLIES TO THE SUBJECT PROPERTY ATTRIBUTABLE TO ANY INCREMENTAL INCREASE IN THE ASSESSED VALUE...'
3. ARTICLE 10, SECTION 1 OF THE NEVADA CONSTITUTION STATES: 'THE LEGISLATURE SHALL PROVIDE BY LAW FOR A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION.
4. NRS 361.260 STATES: 'EACH YEAR, THE COUNTY ASSESSOR...SHALL ASCERTAIN BY DILIGENT INQUIRY AND EXAMINATION ALL REAL PROPERTY IN THE COUNTY WHICH IS SUBJECT TO TAXATION.
5. **IN 2008, IN THE STATE BOARD OF EQUALIZATION V. BARTA, THE APPELLATE COURT RULED AGAINST THE STATE. THE REASONS ARE CRITICAL BUT THE TIMING IS ALSO CRITICAL. THE COURT ORDERED THE SBOE TO ROLL BACK THE ASSESSMENTS/TAXES FROM THE 2004-2005 YEAR TO 2022-2023 RATES AND REFUND THE EXCESS TAXES PLUS 6% INTEREST.**

IN ORDER TO HAVE AN EQUAL RATE OF ASSESSMENT ALL SIMILARLY SITUATED PROPERTIES MUST BE ASSESSED EQUITABLY. PETITIONER'S ASSESSMENT WAS INCREASED BY \$878,000 (TAXABLE, \$307,000 ASSESSED VALUE) DUE TO MAJOR RENOVATIONS, ALL OF WHICH, WERE COVERED UNDER LEGAL PERMITS. THE DEC. 2021 EMAIL NOTIFICATION ADVISED PETITIONER THAT THE INCREASE WOULD BE \$631,000 (\$221,000 ASSESSED VALUE). IF SIMILARLY SITUATED PROPERTIES WERE ASSESSED THE SAME, WE WOULD NOT BE HERE TODAY.

ITS INTERESTING TO NOTE THAT IN MY CASE THE SUPPLEMENTAL ASSESSMENT WAS BOOKED IN FISCAL YEAR 2022/2023 RESULTING IN MY TAXES RISING \$10,233 IN THAT SAME FISCAL YEAR. MY FINAL INSPECTION, HOWEVER, DID NOT OCCUR UNTIL 7/27/22, 26 DAYS SUBSEQUENT TO THE BEGINNING OF THE 2022/2023 FISCAL YEAR. MY INCREASE SHOULD NOT HAVE BE IMPLEMENTED UNTIL THE 2023/2024 FISCAL YEAR.

AT A MINIMUM, 5 NEIGHBORS OF PETITIONER EMBARKED ON MAJOR RENOVATIONS, SOME LASTING MORE THAN 1 YEAR, WITH NO PERMITS. THOSE PROPERTIES ADVERTISED IN THEIR LISTINGS THE AMOUNT AND EXTENT OF IMPROVEMENTS, ONE BOASTING \$1M. NONE OF THESE PROPERTIES RECEIVED ANY INCREASE IN ASSESSED VALUE. THIS INEQUITY RESULTED IN PETITIONER'S TAX BILL TO RISE OVER 200% WHILE THE OTHERS INCREASED BY THE 3% PARTIAL ABATEMENT CAP.

THE ASSESSOR HAD THE SAME OPPORTUNITY TO INCREASE THEIR ASSESSMENTS. THE ASSESSOR, IN ONE OF OUR MEETINGS, ACKNOWLEDGED THAT THEY ARE NOTIFIED BY THE RECORDER'S OFFICE OF ALL TITLE CHANGES. LIKE I DID, ALL THEY NEEDED TO DO IS GO TO THE INTERNET AND CHECK ON THE LISTINGS OF HOMES THAT RECENTLY SOLD. THE DESCRIPTIONS AND PHOTOS ARE POSTED FOR THE PUBLIC TO SEE. I HAVE PHOTOS OF ALL THOSE HOMES THAT SOLD, FROM THE INTERNET...THEY ARE STILL ONLINE. THE MOST EGREGIOUS EXAMPLES, THOUGH, ARE AT 2400 PALOMINO LANE, 2608 PINTO LANE, AND 2327

ALTA. OTHER NEARBY MAJOR RENOVATIONS OCCURRED AT 2800 PINTO AND 2701 PINTO. THE AMOUNT THEIR ASSESSMENTS ROSE DUE TO THEIR 'IMPROVEMENTS' WAS ZERO!

WITHOUT EXAGGERATION MY REAL ESTATE TAXES JUMPED AS ADDITIONAL \$10,000+/YEAR. THEIRS DIDN'T BUDGE ABOVE THE 3% CAP.

WHERE WAS THE 'DILIGENT INQUIRY AND EXAMINATION' FOR THOSE HOMES. MY HOME WAS ILLEGALLY ENTERED BY THE ASSESSOR IN ORDER FOR HIM TO DO HIS WORK. HE WAS NOT GRANTED PERMISSION TO ENTER AND WHEN I CAME ACROSS HIM HE HAD JUST FINISHED HIS WALK THROUGH. THIS IS TRESPASS.

THE LAW DOES NOT DIFFERENTIATE BETWEEN PROPERTIES THAT ARE IMPROVED WITH PERMITS AND THOSE WITHOUT PERMITS. NRS 361.4722 IS CLEAR WHEN IT STATES 'ANY IMPROVEMENTS'. THIS IS REPEATED IN NAC 361.61049. THE ASSESSORS OFFICE DID ABSOLUTELY NOTHING TO ENSURE ANY OF THIS WAS DONE, THEREBY, HARMING PETITIONER BY PLACING AN UNFAIR AND INEQUITABLE TAX BURDEN ON PETITIONER.

IT IS UNCONSTITUTIONAL TO ASSESS ONE PARTY FOR IMPROVEMENTS AND DISREGARD OTHERS, PARTICULARLY WHEN THERE ARE SIMPLE MEANS AND METHODS TO EXECUTE THE NECESSARY PROCESSES.

IN THE STATE BOARD OF EQUALIZATION V. BARTA (2008), THE COURTS RULED:

The district court determined that the Taxpayers' petitions for judicial review presented issues that were factually identical to the issues in Bakst, which at that point had been decided at the district court level and was pending appellate review. As a consequence, the district court granted their petitions and rolled back their properties' 2004-2005 taxable values to the 2002-2003 rates, as was done to the prior year's values in Bakst. These consolidated appeals from the district court's orders regarding the 2004-2005 tax year followed.

The district court found that the taxes assessed in the Incline Village and Crystal Bay area for the 2004-2005 tax year were not just or equitable because they were based on methods declared unconstitutional in the district court's Bakst decision. The court ordered the assessment and levy of taxes for 2004-2005 voided and directed that the Taxpayers receive a refund of taxes paid in excess of those that would have been due if the 2002-2003 assessed values had been used for the 2004-2005 tax year, plus six percent annual interest.

The appellate court further opined, 'in resolving these appeals we, like the district court, conclude that nothing significant distinguishes these cases, factually or legally, from Bakst. The state and county appellants nevertheless contend that even if unconstitutional methods were used to determine the respondent Taxpayers' property values, we should reverse the district court orders granting the petitions for judicial review because the Taxpayers' failed to prove that their properties' 2004-2005 taxable values exceeded their full cash values.

That position, however, disregards a taxpayers's right to a uniform and equal rate of assessment and taxation, which is guaranteed by Article 10, Section 1 of the Nevada Constitution. We conclude, as we stated in Bakst, that a property value determined using unconstitutional, non-uniform methods is necessarily unjust and inequitable.'

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## CONCLUSION

In these cases, the State Board erred by disregarding the Taxpayers' arguments that the Assessor used unconstitutional methods to determine the taxable values of their properties and by failing to recognize that a taxable value may be unjust and inequitable despite being less than the full cash value of the property. Thus, the Taxpayers met their burden of proving that the taxable values of their properties were unjust and inequitable by showing that, in assessing their properties, either by reappraising or factoring, the Assessor used methods or adjusted values that we declared unconstitutional in Bakst. We conclude that nothing significant distinguishes these cases, factually or legally, from Bakst, and we therefore affirm the district court's orders granting judicial review, declaring the Taxpayers' 2004-2005 assessments void, and setting their assessed values for 2004-2005 to the 2002-2003 levels. The Taxpayers are entitled to refunds of all excess taxes paid and six percent annual interest.

I ASK FOR NOTHING LESS. I ASK THE BOE TO TREAT MY ASSESSMENTS EXACTLY AS THAT OF ALL MY NEIGHBORS. ASSESS MY PROPERTY AS IF THERE WERE NO IMPROVEMENTS OR DO NOT EXCLUDE ANY MY IMPROVEMENTS FROM THE 3% CAP, RETROACTIVE TO THE YEAR OF INCREASE, SIMILAR TO BAKST AND BARTA. ADDITIONALLY, I ASK FOR A FULL REFUND OF EXCESS TAXES PAID DUE TO THIS UNJUST AND INEQUITABLE ASSESSMENT. AT A BARE MINIMUM, I ASK THAT MY ASSESSED VALUE, HOWEVER IT BE TREATED, BE REMOVED FROM THE 2022/2023 ROLLS AND RESET TO THE 2023/2024 ROLLS AND ISSUE A REFUND OF THE \$10,233 ADDED TAX PLUS INTEREST.

Lastly I believe I have been a victim of harassment by the Clark County Assessor's office. When I directly asked the assessor to leave the premises he decided to take a look at the aerals available to him of my remodel. Subsequent to that relook, he chose to increase the value of my assessment (with no notification of the result). Then he went back to more aerals to question the size of the guest house on my property. Even though this was built in 2007 by the prior owner with all the appropriate permits he insisted it was larger than what the county records reflected. He eventually increased its size but scaled it back from his initial assertions. Then when we got into the weeds about the main house and I notified them that they over sized my attached garage which I provided photographed measurements they, again, went back to the aerals and 'discovered' I had a new spa installed along with the new pool. Had they simply looked up the permits they would have seen that. Each and every time I challenged them with errors, they felt the need to find something else to add to the assessed value. They have time to do this but not time to 'discover' the \$million renovations across the street from me. Why not check the aerals there and all the other properties I have used as comps other than to harass and intimidate me?



#90

UPDATE

139-32-703-002

2709 PINTO LANE

LAS VEGAS, NV 89107

MONTHS OF DISCUSSIONS WITH THE ASSESSOR, RELATED TO THE 2022/2023 SUPPLEMENTAL ASSESSMENT WITH A TAXABLE VALUE OF \$878,543, CONCLUDED THE 2ND WEEK OF JANUARY, 2025. DUE TO SEVERAL ERRORS ON THEIR PART, THE ASSESSOR IS REDUCING THE SUPPLEMENTAL ASSESSMENT TO \$711,097 FOR THE 2023/23 FISCAL YEAR. THIS CHANGE, ACCORDING TO THE ASSESSOR REQUIRES APPROVAL FROM THE BOCC AND CAN TAKE UP TO 90 DAYS TO BE COMPLETED.

THE 2025/26 'BUILDINGS/IMPROVEMENTS' VALUE IS NOW \$1,147,790 NOT THE \$1,347,838 ENTERED ON FORM #25-00090.

PETITIONER'S APPEAL IS STILL VALID REGARDING THE OVERALL VALUE DUE TO THE REASONS SET FORTH IN THIS APPEAL, ONLY NOW TO A LESSER EXTENT. THIS, OF COURSE, ASSUMES THE BOCC APPROVES THE AFOREMENTIONED CHANGE.

PETITIONER REITERATES 'OWNERS OPINION OF \$727,018' FOR BUILDING'S TAXABLE VALUE' AS REFLECTED AT THE BOTTOM OF PAGE 1 ON FORM # 25-00090.

THE RECENT ACTION BY THE ASSESSOR AFFECTS ONLY THE BUILDING/IMPROVEMENT VALUES OF THIS APPEAL ONLY.

THE LATEST VALUES WERE PROVIDED BY THE ASSESSOR TO THE PETITIONER ON 1/9/25. SINCE THE BOCC'S DECISION IS STILL PENDING PETITIONER'S DOCUMENTATION DOES NOT REFLECT ASSESSOR'S CHANGE IN THE ATTACHED APPEAL.

TABLE OF CONTENTS – REAL ESTATE TAX APPEAL  
 PARCEL #: 139-32-703-002  
 2709 PINTO LANE, LAS VEGAS, NV 89107

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| 24. EXHIBIT S (LAND VALUE – BAR CHARTS)                         | 2 PAGES   | P.43-44   |
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| 26. EXHIBIT U (CCA REPORT – VALUE HISTORY 2709 PINTO)           | 1 PAGE    | P.49      |
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| 29. EXHIBIT X (COURT CASE SBOE V BARTA – 2008)                  | 6 PAGES   | P.65-70   |
| 30. EXHIBIT Y (2327 ALTA TAXES/PHOTOS)                          | 9 PAGES   | P.71-79   |
| 31. ADDENDUM A - ASSESSOR'S 25/26 REPORT & VALUE HISTORY        | 41 PAGES. | P.80-120  |
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| 33. ADDENDUM C - ASSESSOR'S 25/26 REPORT – TOLL BROTHERS        | 29 PAGES. | P.156-184 |
| 34. ADDENDUM D – 2337 PINTO LANE ANALYSIS                       | 21 PAGES  | P.185-206 |

## THIS IS A NOTICE OF VALUE

| PARCEL NUMBER<br>LOCATION ADDRESS            | TAX DISTRICT         |
|--|----------------------|
| U1 139-32-703-002<br>2709 PINTO LN LAS VEGAS | 200                  |
| TAX YEAR                                     | TAX YEAR             |
| PRIOR  | 2025-2026            |
| TAXABLE VALUE                                | TAXABLE VALUE        |
| 1,885,293                                    | 1,872,838            |
| ASSESSED VALUE                               | ASSESSED VALUE       |
| LAND   | LAND                 |
| 183,750                                      | 183,750              |
| BUILDINGS, ETC.                              | BUILDINGS, ETC.      |
| 476,103                                      | 471,743              |
| TOTAL ASSESSED VALUE                         | TOTAL ASSESSED VALUE |
| 659,853                                      | 655,493              |
| EXEMPTION                                    | EXEMPTION            |
| 0  | 0                    |

Tax District where the parcel is located.

Prior tax year and the upcoming tax year.

Taxable value is the appraised value of the land plus the current replacement cost of the buildings, etc., less depreciation, as determined by Nevada Revised Statute 361.227.

Assessed value is 35% of the taxable value stated above.

Assessed land excludes buildings, etc.

All existing buildings, houses, improvements, or other structures built upon the land, and common element distributions if any.

Total assessed value is the sum of land, buildings, etc.

Exemption is total exempt portion of assessed value for this parcel.

### THE VALUES LISTED BELOW ARE INCLUDED IN THE TOTAL ASSESSED VALUE LISTED ABOVE

Pursuant to NRS 361.4722 to 361.4735 inclusive, values determined by the Assessor that are the result of any improvement to, and/or a change in actual or authorized use of the property, may result in taxes that are excluded from the prior year's tax cap abatement. These values are identified separately in the ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT box below and are included in the total assessed values shown above. If you would like to appeal the values in the ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT box below, you must submit a written abatement appeal to the Assessor's office prior to June 30<sup>th</sup> of the fiscal year that the taxes are paid.

Did you know that Nevada law allows for a 3% tax cap on taxes paid in the previous year on your primary residence and up to 8% tax cap on taxes paid in the previous year for all other property types? The tax cap does not apply to value excluded from partial abatement. Newly constructed improvements are not subject to the tax cap abatement law the first year they are added to the property.

For more information on abatement appeals or the property tax cap, please call our Office at (702) 455-4997 or visit our Website at [www.ClarkCountyNV.gov/assessor](http://www.ClarkCountyNV.gov/assessor).

| ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT<br>2025/2026 |
|---|
| LAND VALUE  |
| 0   |
| BUILDINGS, ETC. VALUE                                       |
| 0   |

This assessed land value is excluded from partial abatement.

This assessed buildings, etc. value is excluded from partial abatement.

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MY APPEAL WILL FOCUS ON ERRORS IN JUDGMENT, ERRORS IN CALCULATIONS, LACK OF EQUITY IN THE RESULTING ASSESSMENTS, AND SELECTIVE ENFORCEMENT BY THE ASSESSOR, RESULTING FROM:

1. THE INCORRECT METHOD OF VALUING THE MARKET VALUE OF MY LAND.
2. THE ERRONEOUS AND INAPPROPRIATE CALCULATION OF MY ASSESSED VALUE AND SUPPLEMENTAL ASSESSMENT UPON THE COMPLETION OF MY REMODEL.
3. THE SELECTIVE ENFORCEMENT OF THE 3% CAP THAT BY LAW SHOULD HAVE APPLIED TO MY PROPERTY SUBSEQUENT TO THE REMODEL FOR THE 2022/2023 TAX YEAR AND THEREAFTER TO BE CONSISTENT AND EQUITABLE WITH OTHER MAJOR REMODELS COMPLETED WITHOUT PERMITS

THE OVERALL ASSESSED VALUE IS THEREFORE INEQUITABLE DUE TO THE ERRORS AND OMISSIONS THAT RESULTED FROM THE AFOREMENTIONED FAILURES.

FRANKLY, THE ASSESSORS VALUATIONS ARE DOOMED TO BE UNFAIR BECAUSE THEIR MISSION STATEMENT, IN AND OF ITSELF, IS FLAWED. THEIR GOAL, AS IS STATED ON THEIR WEBSITE:

#### OUR MISSION STATEMENT:

The Assessor's Office performs accurate and equitable assessment functions to serve the public. (Exh 'D-1')

THEIR RESPONSIBILITY IS NOT TO PERFORM EQUITABLE ASSESSMENT FUNCTIONS. PER THE NEVADA CONSTITUTION, THEIR RESPONSIBILITY IS PROVIDE FOR EQUITABLE ASSESSMENTS, REGARDLESS OF THE FUNCTIONS EMPLOYED. (STATE BOARD OF EQUALIZATION v BARTA (2008))

HERE IS WHAT THE LAW STATES (FROM NV CONSTITUTION ART. 10, SECTION 1):

**'THE LEGISLATURE SHALL PROVIDE BY LAW FOR A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION, AND PRESCRIBE SUCH REGULATIONS AS SHALL SECURE A JUST VALUATION FOR TAXATION OF ALL PROPERTY, REAL AND PERSONAL.'**

FURTHERMORE, **'THE ASSESSOR IS REQUIRED BY NEVADA LAW TO ASSESS ALL PROPERTY EVERY YEAR. THE ASSESSOR IS REQUIRED TO ASSESS ALL REAL PROPERTY AT CURRENT VALUE WHICH IS REPRESENTED BY THE REPLACEMENT COST OF THE IMPROVEMENT LESS DEPRECIATION, AND THE MARKET VALUE OF THE LAND.'**

ADDITIONALLY NRS 361.260 P. 1 STATES: **'EACH YEAR, THE COUNTY ASSESSOR .....SHALL ASCERTAIN BY DILIGENT INQUIRY AND EXAMINATION ALL REAL AND SECURED PERSONAL PROPERTY THAT IS IN THE COUNTY..WHICH IS SUBJECT TO TAXATION...'**

NRS 361.228(3) PROVIDES THAT **'ATTRIBUTES OF REAL PROPERTY, SUCH AS ZONING, LOCATION, VIEW AND GEOGRAPHIC FEATURES, ARE NOT INTANGIBLE PERSONAL PROPERTY AND MUST BE CONSIDERED IN VALUING THE REAL PROPERTY, IF APPROPRIATE. ....FACTORED IN ANY OF THE LAND'S PERTINENT ATTRIBUTES'. I AM CERTAIN THE SIZE OF THE LAND WOULD BE ONE OF THOSE ATTRIBUTES IN ADDITION TO THE OTHERS NAMED IN NRS 361.228(3).**

C)  
 F)  
 C)  
 G)  
 N)  
 C)  
 F)  
 U)

**NAC 361.61049 STATES THE FOLLOWING:**

Notification of determination that will result in exclusion of any assessed value from calculation of partial abatement. A county assessor shall include with each notice of assessed valuation or amended notice of assessed valuation provided to a taxpayer or an owner of property pursuant to NRS 361.300 a statement of whether any determination has been made that will result in the exclusion of any assessed value from the calculation of any partial abatement that applies to the subject property attributable to any incremental increase in the assessed value of the property from the immediately preceding fiscal year as a result of any improvement to or change in the actual or authorized use of the property. If the statement indicates that such a determination has been made, the statement must:

1. Set forth that determination;
2. Specify the amount of that incremental increase in the assessed value of the property; and
3. Describe the manner in which detailed instructions may be obtained for appealing the matter to the county board of equalization or the Commission

(NO SUCH NOTIFICATION WAS RECEIVED. WHEN ASKED FOR A COPY OF THE NOTIFICATION THAT WAS SENT, THE ASSESSOR WOULD NOT OR COULD NOT PRODUCE A COPY AS REQUIRED BY NRS 361.300(9A)). ASSESSORS INABILITY OR UNWILLINGNESS IS DOCUMENTED IN AN EMAIL TO ME DATED 10/10/24 AT 12:51:58 PM.)

AND LASTLY, ACCORDING TO WHAT IS WRITTEN ON THE CLARK COUNTY WEBSITE, ONE OF THE FUNCTIONS OF THE CLARK COUNTY BOARD OF EQUALIZATION IS TO AVAIL ITSELF FOR APPEALS. **'THE APPEAL PROCESS IS DESIGNED TO AFFORD ANY PROPERTY OWNER WITH A METHOD IN WHICH TO ENSURE THAT HIS/HER PROPERTY IS EQUITABLY VALUED BY THE ASSESSOR.'**

MY PRESENTATION WILL SHOW THAT THE ASSESSOR HAS NOT COME EVEN CLOSE TO MEETING THEIR OBLIGATIONS UNDER THE LAW.

BEFORE I GET TO THE DETAILS, PLEASE NOTE THAT I DID NOT NEED TO SCOUR THE COUNTY FOR COMPS TO MAKE MY POINT. ALL MY COMPS ARE WITHIN A STONE'S THROW OF MY HOME, INCLUDING 2 ADJACENT PROPERTIES.

## LAND:

THE ASSESSED VALUE OF MY LAND (139-32-703-002) IN 2023/2024, WAS \$175,000 AND \$183,750 IN 2024/25 AND 2025/26 . MY LAND IS .85 ACRES, OR 37,026 SF. PLEASE LOOK AT EXHIBIT 'A'. MY LAND IS ASSESSED AT \$216K/ACRE. THE PROPERTY BEHIND ME (2710 PALOMINO) IS ASSESSED AT \$135K/ACRE. PUT ANOTHER WAY, THIS PROPERTY IS EXACTLY DOUBLE THE SIZE OF MINE BUT ASSESSED ONLY 25% MORE. THE PROPERTY AT 2400 PINTO IS 1.57 ACRES, 85%, OR 31,000 SF, LARGER. HOWEVER IT IS ONLY ASSESSED 15% HIGHER. 500 SHETLAND IS 2.02 ACRES 138%, OR 51,00 SF, LARGER, BUT ASSESSED AT \$114K/ACRE, 53% OF MINE.

COMPARED TO THE 9 COMPS PROVIDED, MY PROPERTY IS THE SMALLEST BUT ASSESSED THE HIGHEST ON A PER ACRE BASIS. IN ABSOLUTE TERMS, AGAIN MY PROPERTY IS THE SMALLEST BUT 5 OF THE 9 OTHERS ARE ASSESSED EXACTLY AS MINE. THE ASSESSOR WANTS ME (AND YOU) TO BELIEVE THAT THE MARKET VALUE OF LARGER LOTS ARE WORTH NO MORE THAN MINE. IN FACT THE ASSESSED LAND VALUE OF MY PROPERTY IS 45% HIGHER THAN THE AVERAGE OF THE 9 COMPS IN EXHIBIT 'A', ON A \$/ACRE BASIS (\$216K VS \$149K).(ALSO SEE EXH. 'S'... 2 PAGES)

2337 PINTO IS ASSESSED EXACTLY THE SAME AS MINE BUT IS 5,663 SF LARGER, OR 15%  
 2520 PINTO IS ASSESSED EXACTLY THE SAME AS MINE BUT IS 5,663 SF LARGER, OR 15%.  
 3011 PINTO IS ASSESSED EXACTLY THE SAME AS MINE BY IS 6,098 SF LARGER, OR 16%  
 2608 PINTO IS ASSESSED EXACTLY THE SAME AS MINE BUT IS 7,841 SF LARGER, OR 21%.  
 2329 ALTA IS ASSESSED EXACTLY THE SAME AS MINE BUT IS 17,424 SF LARGER, OR 47%.

OTHER HOMES ON PINTO WITH SAME ASSESSED VALUE BUT LARGER LOTS:

|                         |                         |
|-------------------------|-------------------------|
| 2500 PINTO - .99 ACRES. | 2950 PINTO - .91 ACRES  |
| 2800 PINTO - .91 ACRES. | 2905 PINTO - .87 ACRES  |
| 2981 PINTO - .91 ACRES. | 2825 PINTO - .91 ACRES  |
| 2900 PINTO - .91 ACRES. | 2801 PINTO - 1.14 ACRES |
| 2609 PINTO - .88 ACRES. | 2601 PINTO - .88 ACRES  |
| 2951 PINTO - .95 ACRES. | 2600 PINTO - 1.03 ACRES |

ALL TOLLED THERE ARE 35 LOTS/HOUSES ON PINTO LANE BETWEEN RANCHO AND CAMPBELL, IN ADDITION TO MINE. OF THOSE 35, 27 ARE ASSESSED AT A DISCOUNT TO MINE. (EXHIBIT 'B')

WHEN DISCUSSING THESE COMPARISONS WITH THE ASSESSOR, I ASKED WHO WOULD PAY THE SAME FOR MY LAND WHEN THE OTHERS ARE SO MUCH LARGER. HIS RESPONSE WAS THAT MY PROPERTY/NEIGHBORHOOD WAS ASSESSED ON A 'SITE' BASIS, NOT A MARKET BASIS. THIS IS COMPLETELY IN VARIANCE TO THE LAW.

THE ASSESSOR ASKED WHAT WOULD I DO IF I WAS ABLE TO ACQUIRE A LARGER LOT FOR THE SAME MONEY? I THOUGHT THAT WAS A PECULIAR QUESTION WITH NO RELEVANCE TO MY ASSESSED VALUE. BUT MY ANSWER WAS SIMPLE. MAYBE I COULD INSTALL A TENNIS COURT LIKE MY NEIGHBORS, OR MAYBE I WOULD HAVE INCREASED MY FOOTPRINT TO BRING MY HOME INTO THE 7000-8000+ SF RANGE, SIMILAR TO MY NEIGHBORS. THAT'S WHY LARGER LOTS COST MORE.

HERE ARE JUST SOME REFERENCES TO 'MARKET VALUE' FOR LAND ASSESSMENTS IN CLARK COUNTY NV.

1. CLARKCOUNTYNV.GOV: 'THE LAND IS THEN APPRAISED AT MARKET VALUE' (EXHIBIT 'C')
2. PROPERTY OWNER PAMPHLET - BRIANA JOHNSON'S ASSESSOR'S OFFICE KIOSK (EXHIBIT 'D')
3. NAC 361.118-361.1192

THE MOST EGREGIOUS EXAMPLE OF INEQUITY IN THE ASSESSED VALUE OF LAND IS ASSOCIATED WITH 2 LOTS JUST AROUND THE BLOCK FROM ME. IN 2021 THE HOME AT 500 SHETLAND WAS PURCHASED FOR JUST UNDER \$3M. ADDITIONALLY THE BUYER ACQUIRED THE ADJACENT LAND FOR \$500K, ACCORDING TO THE RECORDS AT THE ASSESSOR'S OFFICE. IN 2020 MY LAND AND THOSE 2 LOTS WERE ALL ASSESSED AT \$105K EACH (\$210K COMBINED FOR THE OTHER PROPERTIES). MY LOT IS .85 ACRES, THE OTHER 2 ARE 1.01 ACRES EACH. EACH ONE, INDIVIDUALLY IS 19% LARGER THAN MINE YET ASSESSED AND TAXED EQUALLY. THIS INEQUITY IS MINIMAL COMPARED TO WHAT HAPPENED NEXT. (EXHIBIT 'R')

THE NEW OWNER COMBINED THE 2 LOTS INTO 1, RESULTING IN A SINGULAR LOT OF 2.02 ACRES. FAST FORWARD 5 YEARS. FOR 2025/26 MY LOT IS ASSESSED AT \$184K. THE 2.02 ACRE LOT IS ASSESSED AT \$229K, 24% MORE. FOR 24% MORE MONEY THEY HAVE 138% MORE LAND. THEIR INCREASE IN THOSE 5 YEARS WAS 9.0%. MINE INCREASED 75.2%. BY THE WAY, THE 2 LOTS ARE STILL SEPARATED BY THE ORIGINAL WALL AND NO IMPROVEMENT TO COMBINE THE LOTS HAS OCCURRED. (EXH. 'T'... 4 PAGES)

A PERFECT EXAMPLE OF REAL MARKET VALUE AND THE ASSESSORS 'EQUITABLE' ASSESSMENT FUNCTIONS IS A NEW DEVELOPMENT BY TOLL BROTHERS CALLED ELKHORN GROVE. ON 11/20/24 THEY OFFERED LOTS, OF WHICH 14 HAD PREMIUMS ADDED. WHY CAN A DEVELOPER SELL SOME LOTS AT A PREMIUM AND OTHERS NOT ( REFER TO EXHIBIT E, F, & G):

1. LARGER SIZE (NAC 361.1184 & 1(b)(1), NRS 361.228(3))
2. BETTER LOCATION (CUL-DE-SAC, CORNER, INTERIOR, ETC.)
3. AWAY FROM MAIN ROADS
4. AWAY FROM UTILITIES
5. BETTER VIEW (MOUNTAIN, OCEAN, LAKE, CITY, STRIP, ETC.)
6. AWAY FROM EYESORES (CELL TOWERS, ETC.)

THE CLARK COUNTY ASSESSOR, HOWEVER, ASSESSES EVERY LOT AT THE EXACT SAME VALUE. (EXHIBIT 'G' COL # 7) IS THIS THEIR EXAMPLE OF 'DILIGENT INQUIRY AND EXAMINATION'?

I CALL THIS LAZY. THIS RESULTS IN INEQUITABLE ASSESSMENTS AND TAXES. IS THERE A REASON THE ASSESSOR'S OFFICE IS INCAPABLE OF THIS SIMPLE PROCESS?

I DEVELOPED A SPREADSHEET (EXHIBIT 'G', COL 10) THAT IS AN EXAMPLE OF WHAT THE ASSESSOR COULD DO TO ASSESS AND, ULTIMATELY, TAX LAND EQUITABLY. NO ONE USING MY EXAMPLE WOULD HAVE AN ARGUMENT TO COMPLAIN BECAUSE IF THEY BOUGHT LARGER LOTS FOR MORE MONEY THEY WOULD EXPECT TO PAY MORE, CERTAINLY IF THE INCREMENT WAS ALGEBRAIC IN NATURE. MEANING, IF YOU PAID 10% MORE AND YOU ARE TAXED 10% MORE WHAT IS YOUR ARGUMENT FOR BEING UNFAIRLY TREATED? HOWEVER, IF YOU BOUGHT LAND THAT WAS LESS THAN THE AVERAGE BUT ARE TAXED AT THE AVERAGE ONE WOULD HAVE A LEGITIMATE ARGUMENT, ESPECIALLY WHEN LOTS THAT ARE SOLD AT A PREMIUM ARE ALSO TAXED AT THE AVERAGE. IN THIS DEVELOPMENT A LOT WITH 6,770 SF IS TAXED EXACTLY AS A LOT WITH 9,249 SF, 37% LARGER!

☐ C  
☐ F  
☐ G  
☐ H  
☐ J  
☐ K  
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☐ C  
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☐ C  
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☐ L

IMPROVEMENTS:

- A. IN THE MATTER OF ASSESSING MY IMPROVEMENTS POST REMODEL, THIS IS ONE CASE WHERE THE ASSESSOR WAS DILIGENT AND INQUISITIVE. SO MUCH SO THAT HE VIOLATED THE LAW AS BEST AS I CAN TELL (EXHIBIT 'I'). IF THIS WAS THE CASE UBIQUITOUSLY, WE WOULDN'T BE HERE TODAY.
- B. ADDITIONALLY, BY NOT CORRECTLY ASSESSING OTHER REMODELS IN MY NEIGHBORHOOD MY ASSESSMENT IS INHERENTLY UNFAIR AND INEQUITABLE.
- C. LASTLY, BY NOT LIFTING THE 3% (or 8%) CAP UPON THE TRANSFER OF PROPERTY, THE ASSESSOR OVER ASSESSES PROPERTIES LIKE MINE AND UNDER ASSESSES REALES. MY GUESS IS THAT WE WILL HAVE A VIGOROUS DEBATE OVER THE SINGLE WORD 'THAT' IN A BIT. THIS, ONCE AGAIN RESULTS IN INEQUITABLE ASSESSMENTS AND THE RESULTING TAXES.

ADDRESSING POINT 'A', ABOVE, THE ASSESSOR HAD A MUCH MORE DETAILED KNOWLEDGE OF MY REMODEL THAN OTHER HOMES BECAUSE HE ENTERED MY HOME WITHOUT PERMISSION OR INVITATION. HE DIDN'T KNOCK ON THE DOOR, RING THE DOORBELL OR SHOUT OUT TO SEE IF ANYONE WAS HOME. FOR SOME REASON THE ASSESSORS IN CLARK COUNTY THINK THEY HAVE THE LEGAL RIGHT TO ENTER A HOUSE WITHOUT THE OWNER'S APPROVAL. I CAME UPON MR. BONESTEEL JUST AS HE FINISHED AN UNESCORTED TOUR OF THE INTERIOR OF MY HOME. HE TOLD ME HE HAD THE LEGAL RIGHT TO DO SO. IN FUTURE MEETINGS AT THE ASSESSOR'S OFFICE OTHER ASSESSORS PROCLAIMED THE SAME RIGHT AND THAT THIS IS A STANDARD PRACTICE. IT MIGHT BE A STANDARD PRACTICE BUT IT IS ILLEGAL TRESPASS. THE POLICE CAN'T EVEN ENTER MY HOME WITHOUT A WARRANT. WHAT LAW GRANTS ASSESSORS A GREATER RIGHT? IF I AM WRONG I WOULD APPRECIATE SOMEONE SHOWING ME THE STATUTE THAT GRANTS THEM THIS RIGHT.

I ASKED MR. BONESTEEL TO LEAVE. HE ASKED IF HE COULD SEE THE INSIDE OF MY GUEST HOUSE AND I REFUSED. HE THEN WENT BACK TO HIS OFFICE AND MADE A DETAILED ANALYSIS OF THE GH IN ORDER TO INCREASE ITS VALUE TOO. WE COMMUNICATED BY PHONE AND EMAIL RELATED TO GH. AGAIN, IN MY CASE, HE WAS QUITE DILIGENT AND VERY INQUISITIVE. I HAVE ALL THE EMAILS RELATED TO THIS SUBJECT.

HE IS NOT SO INVESTED IN OTHER REMODELS ON MY BLOCK THAT ALSO HAD MAJOR REMODELS BECAUSE THEY DID NOT PULL PERMITS. THE LAW, HOWEVER, DOES NOT DISTINGUISH NOR EXCLUDE REMODELS WITHOUT PERMITS FROM BEING REASSESSED. IN FACT THE OPPOSITE IS TRUE. THE LAW CLEARLY STATES (NAC 361.61049, NRS 361.260) 'ALL IMPROVEMENTS' ARE TO BE ASSESSED. THE ASSESSOR TOLD ME THAT THESE REMODELS ARE ESSENTIALLY THE 'BANE OF THEIR EXISTENCE,' MEANING THERE IS NO WAY FOR THEM TO ADD THOSE IMPROVEMENTS TO THE TAX ROLLS. WELL, THAT'S THEIR PROBLEM, NOT MINE. UNTIL THEY FIGURE IT OUT THEY WILL NEVER EQUITABLY ASSESS THOSE OWNERS WHO FOLLOW THE LAW BY IMPROVING THEIR HOMES WITH PERMITS AND VARIANCES.

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FURTHERMORE, THE EXCUSE IS MALARKY. THERE ARE SO MANY WAYS FOR THE ASSESSOR TO FIND AND UPDATE VALUATIONS OF HOMES MAKING IMPROVEMENTS. HERE ARE JUST A FEW:

1. HIRE AN ENTRY LEVEL EMPLOYEE TO DRIVE AROUND LOOKING FOR DUMPSTERS. THEY ACTUALLY TOLD ME THEY DO SOMETHING LIKE THAT. (THE WATER AUTHORITY DOES THIS ALL THE TIME LOOKING FOR WATERING VIOLATIONS)
2. REVIEW THE QUALITY OF HOUSES SOLD EACH MONTH. ACCORDING TO ROCKET HOMES AN OFF-SHOOT OF ROCKET MORTGAGE COMPANY (EXHIBIT 'J') APPROXIMATELY 2,000+ RESIDENTIAL PROPERTIES SELL EACH MONTH IN CLARK COUNTY. THIS IS NOT AS DAUNTING AS IT MAY SOUND. ONCE YOU ELIMINATE ALL 'NEW' HOMES AND HOMES IN THE LOWER \$ RANGE YOU'RE PROBABLY AT 50%, OR LESS, OF THE TOTAL. ALL OF THIS IS COSTING THE COUNTY TONS OF MONEY AND PLACING THE TAX BURDEN UNFAIRLY ON THOSE WHO ARE THE LOW HANGING FRUIT.

THE ASSESSOR EVEN TOLD ME THEY ARE NOTIFIED EACH TIME THE RECORDER HAS A CHANGE OF OWNERSHIP ON A PROPERTY. ALL THEY NEED TO DO IS GO TO ZILLOW AND LOOK UP THE PHOTOS AND MARKETING DESCRIPTION. THEY CAN GET A FREE AND LEGAL TOUR FROM THE COMFORT OF THEIR DESK. I PROVIDED THE ASSESSOR WITH 4 SUCH EXAMPLES ON MY BLOCK. IN ONE CASE THE ASSESSOR VALUED ONE PROPERTY WITH AN UNFINISHED 1,652 SF BASEMENT. ON ZILLOW IT ADVERTISED IT AS HAVING A COMPLETELY NEWLY REMODELED FINISHED BASEMENT.

ON ANOTHER PROPERTY I ASKED WHAT THE EYB WAS ON A HOME THAT SOLD FOR \$3+ MILLION. I WAS TOLD THE HOUSE HAD AN EYB 29 YEARS AGO. I SENT THE PHOTOS TO THE ASSESSOR THAT WERE POSTED ON ZILLOW AND ASKED IF HE REALLY THOUGHT THE LAST IMPROVEMENT WAS 3 DECADES AGO.

THE PROPERTY AT 2400 PALOMINO LANE PULLED 3 PERMITS. ONE FOR A POOL, ONE FOR A GAS LINE, AND ONE FOR A WATER HEATER. THE DESCRIPTION ON REDFIN AFTER IT WAS REMODELED SAID 'WELCOME TO THIS EXTRAORDINARY MID-CENTURY COLONIAL HOME, NESTLED IN THE BEAUTIFUL HISTORIC DISTRICT OF LAS VEGAS. AS YOU ENTER THE PRIVATE GATE, YOU'LL INSTANTLY BE CAPTIVATED BY THIS BREATHTAKING HOME, CONSISTING OF 5 BDRMS, 5 BATHROOMS...THE INTERIOR HAS BEEN FULLY RENOVATED AND METICULOUSLY MAINTAINED. STEP OUTSIDE TO THE BACKYARD WHERE YOU'LL FIND A LUSH GREEN LAWN, A SPARKLING POOL AND SPA, A FULL SIZE TENNIS COURT...

IN 2024/25, THEIR ASSESSED VALUE FOR IMPROVEMENTS WAS \$101K (EXH 'W'), MINE WAS \$476K. (EXHIBIT 'U'). IN 2024/25, THEIR RE TAXES WERE \$5,107, MINE WAS \$16,258.

THE PROPERTY ACROSS THE STREET FROM ME AT 2608 PINTO LANE UNDERWENT MAJOR RENOVATIONS. ON REDFIN, THE HOUSE SOLD ON 12/1/2021. THE MARKETING DESCRIPTION READS AS FOLLOWS:

'Timeless, fully-remodeled Cape Cod home on the best street in Vegas that is featured as the opening scene of Property Brothers "Forever Home" series! Stunning design coupled with your own ultra-private, resort-like backyard including tennis court, sand volleyball court, pool, palapa, firepit, and outdoor kitchen. Over \$1M invested in gorgeous interior and exterior upgrades throughout includes 20' sliding doors for true indoor/outdoor living. Perfect for an active family or entertaining with an open floorplan, chef's kitchen, wine cooler, home gym, 6 bedrooms including massive mainfloor primary

bedroom suite with huge walk in closet, 4 bathrooms and an oversized laundry room. Over an acre of lush, tree-lined property with plenty of room to add another garage or guest house. (WHICH EXACTLY IS WHAT THE NEW OWNERS DID!)

IN 2024, THEIR ASSESSED VALUE FOR IMPROVEMENTS WAS \$344K (EXH. 'V'), MINE WAS \$476K. IN 2024, THEIR RE TAXES WERE \$7,896, MINE WAS \$16,258. THE TOTAL VALUE OF THEIR SUPPLEMENTAL ASSESSMENT INCREASES WAS \$120K.

THE TOTAL VALUE OF MY SUPPLEMENTAL ASSESSMENT INCREASES WAS \$307K.

HERE'S THE REAL KICKER. THE ENTIRE \$120K WAS ADDED IN 2024 AND REPRESENTS ONLY THE IMPROVEMENTS MADE BY THE NEW OWNERS. ZERO WAS ADDED WHEN THE \$1M IMPROVEMENTS WERE MADE BY THE PRIOR OWNERS! (EXHIBIT 'V')

DOES ANY OF THIS SOUND RIGHT, FAIR, OR EQUITABLE TO ANYONE HERE?

I HAVE 2 OTHER NEIGHBORS WHO DID MAJOR REMODELS THAT TOOK A YEAR OR LONGER. IN THESE CASES ONLY A SINGLE PERMIT FOR A WATER HEATER WAS PULLED. SEEMS PLUMBERS DON'T WANT THE LIABILITY OF FOOLING WITH GAS LINES ILLEGALLY. AN INSPECTOR HAD TO AT SOMETIME BE ON SITE. I GUESS HE COULDN'T SEE THE EXTENT OF THE OTHER WORK OR HAD NO REASON TO NOTIFY ANYONE.

ONE NEIGHBOR ACROSS THE STREET GUTTED HIS ENTIRE HOME, PULLED NO PERMITS, HAD DUMPSTERS AND NO LESS THAN 3 PODS IN THE FRONT OF HIS HOUSE FOR MORE THAN A YEAR BUT NO SUPPLEMENTAL ASSESSMENT HERE EITHER.

SO THIS BEGS THE QUESTION AS TO HOW CAN THE ASSESSORS OFFICE BE MADE AWARE OF IMPROVEMENTS THAT OCCUR (LEGALLY OR ILLEGALLY) WITHOUT A PERMIT.

IN ADDITION TO #1 & 2 ABOVE, TRY THESE:

3. INSTRUCT INSPECTORS TO REPORT ADDITIONAL WORK WHEN INSPECTING THINGS LIKE WATER HEATERS
4. COORDINATE WITH OTHER ENTITIES LIKE THE WATER DISTRICT AND CODE ENFORCEMENT TO GET NOTIFICATION OF IMPROVEMENTS IN PROCESS.

*5. conform to NRS 361.260 & 8 } Request # obtain } are bug permits! }*  
DOING ALL OR SOME OF THESE THINGS WILL HELP LEVEL THE PLAYING FIELD.

UNTIL SUCH TIME AS THE ASSESSOR IMPLEMENTS THESE CHANGES AND ADD SUPPLEMENTAL IMPROVEMENTS TO ALL PROPERTIES THEN THEY SHOULD BE BARRED FROM SUCH ACTIONS FOR MINE AND I ASK THIS BOE TO INSTRUCT THE ASSESSORS OFFICE NOT TO EXCLUDE MY IMPROVEMENTS FROM THE 3% CAP, RETROACTIVELY TO THE 2022/2023 TAX YEAR. THAT IS THE ONLY EQUITABLE THING TO DO.

TO DO OTHERWISE WILL SUBJECT ME TO PAY, UNFAIRLY, AN ADDITIONAL TAX OF OVER \$100,000 OVER THE NEXT 10 YEARS COMPARED TO MY NEIGHBORS WHOSE HOMES HAVE SOLD FOR \$ MILLIONS MORE THAN MINE AND WHO HAVE MADE MAJOR RENOVATIONS THAT HAVE BEEN OVERLOOKED AND IGNORED BY THE ASSESSORS OFFICE.



SECTION 3:

The Legislature hereby finds and declares that an increase in the tax bill of the owner of a home by more than 3% over the tax bill of 'THAT' owner for the previous year constitutes a severe economic hardship within the meaning of subsection 10 of Section 1 of Article 10 of the Nevada Constitution. The legislature therefore directs a partial abatement for such homeowners.'

The legislators chose their words very carefully and with intent. By changing the language (OF ONE WORD) to 'THAT' owner means that if you didn't own the property last year you don't qualify for the 3% (or 8%) cap. Just like in California you step up. Unlike California you step up to market for land and replacement cost for improvements. New owner's have no rights and the county has no obligation to gift the owners with a 3% cap, period! (EXHIBIT 'L')

In order for the CC Assessor to comply with state law, they (1) are required to increase assessed values for all improvements, (2) not pass on the 3% cap to new owners, and (3) assess homeowners in an equitable manner. They fail on all 3 counts.

In 2018 I purchased my home, 2709 Pinto Lane, for \$965K. In 2022 I completed a major renovation, with all the proper and appropriate permits, and the CCA increased my assessed taxable value by \$878K (Exhibit 'U'), raising my real estate taxes from ~ \$5K/year to \$15.3K in 2023/2024, a 201% increase in 1 year. The assessor's report shows my improvements at \$439K (35% of taxable replacement cost per their model) for the 2023/24 tax year.

The home across the street from me, 2608 Pinto Lane, was purchased on 12/1/21 for \$2,350K, \$1,385K more than my purchase price. The prior owner purchased the home in 2010. The listings on Zillow/Redfin claim that over \$1M in improvements (Exh. 'V' p.2) were made to the property( I brought photos of some of the work posted on the internet). Between 2010 and the date of sale the former owners pulled 1 permit of substance to install a steel beam to support a new 20' sliding door to the rear yard. Of the \$1M+ in improvements not a single \$ of supplemental assessment was issued. In 2022/23 their taxes were \$7,742. In 2023/24 their taxes were \$7,896, up 2%. The assessor's report shows only \$215K of improvements for the year 2022/23, and \$235K in 2023/24 (Exhibit 'V'). Is one to believe that NRS 361.4723 was intended to save the new owner that just paid \$2.35M for the home and then proceeded to add a 2 car garage, a pickle ball court, and outdoor kitchen and lighting, qualify for only a 3% year over year increase? My tax bill was double theirs, go figure!

The home around the block at 2400 Palomino went through a massive renovation. New roof, new pool, completely new interior, newly renovated 2 car garage and guest quarters, permanent yoga gym structure, tennis court, etc. The assessor lists their improvements in 2023/24 at \$92K and for 2024/25 at \$101K. Go to Zillow and Redfin and check it out. It's amazing what you can get for \$101K! (I brought the before and after photos I found on the internet, as well. (See Exh. 'W'))

This house sold on 12/2/22 for \$2,350K, same as 2608 Pinto (above). Their taxes for <sup>2022/2023</sup>2023/24 was \$4,871, up 8% because it was owned by the developer and did not qualify for the 3% cap. Then they poured hundreds of thousands of dollars into the property. The developer purchased this home on 1/10/22, only 11 months earlier for \$1.2M. They pulled a total of 3 permits. One for a water heater, one for a gas pipe, and one more for a pool and spa. For 2023/24 their tax bill increased to \$5,017, representing a 3% cap increase. The same year I paid \$15,300, 205% MORE!!! The sum total of their

supplemental assessment was ZERO! (Exhibit 'W' p.1) Go to Zillow and Redfin and check this out too. See before and after photos (Exhibit 'W' p. 2-13)

Similar situations occurred at 2701 Pinto, my neighbor to the east, and 2800 Pinto, diagonally across the street. Major renovations, no permits, no supplemental assessments and taxes at a mere fraction of mine because the assessor is inept. For the 2025 fiscal year they paid \$9.1K and \$3.3K in taxes, respectively. I paid \$16.3K!

2981 Pinto Lane was sold on 2/23/2018 for \$4.5M. Since the transfer ownership the new owners tax bill has been capped every year since at 3%. Had the cap been lifted as the law would allow, their tax bill in 2024/25 would have been \$11.4K, rather than the \$6.4K they paid. Even the \$11.4K would be a bargain. Also, there was significant renovations made in 2013 but no supplemental.

3011 Pinto Lane was sold on 7/8/2021 for \$3,150K. They too have received tax bills capped at 3% per year since the transfer of ownership. Their tax bill in 2024 was \$12.9K vs my \$16.3K. Their living sf is 45% larger than mine. The assessor told me that the house had a EYB of 1995, almost 30 years ago. I sent him a link to the Zillow website. The photos clearly indicate major improvements not reflected in their assessed value.

2327 Alta Drive was sold on 5/23 for \$4.225M. In 2024 my taxes were \$15.8K, theirs \$11.7K. They did get a supplemental for the 2025 fiscal year. Their supplemental assessment was for \$227K (Exh 'Y' p.9). Mine was for \$307K, 35% higher. I have the photos posted on Zillow for this house (exh 'Y' pgs. 3-8). Additionally, I brought photos of mine. How do I get a \$307K supplemental vs their \$227K when theirs occurred 2 years after mine? Mine was triple that of 2337 Pinto 5 years after theirs. I have no tennis court, no steam room, no saltwater pool, 53% of the land mass, and significantly smaller rooms. Since they have 37% more living space that only makes sense. In 2025 my taxes rose to \$16.3K while theirs finally surpassed mine at \$18.9K. So for the last year they paid 16% more tax but they have an additional 32,234 sf of land, 2,222 additional sf of living space, a tennis court, steam room, etc, etc. This property also sold in Jan, 2015 for \$1.5M. Eight years later it sells for almost triple the prior purchase price. Based on the listing do you not think there was a ton of improvements made to this house with no resultant supplemental? Look at the photos! Can common sense prevail?

2337 Pinto is the one property that actually took out permits to renovate. Remarkably the assessor valued my improvements at triple theirs and blessed them with a much more generous EYB giving them a 20%+ additional depreciation factor, even though they did everything I did except I ran 2 new plumbing lines under the concrete pad. The assessor also rated their 1,652 sf basement as unfinished even though their listing brags about the basement being completely renovated.

WITH THE EXCEPTION OF 2337 PINTO, THERE ARE SEVERAL COMMONALITIES THAT RESULT IN THIS OUTLANDISH INEQUITY:

1. PROPERTY OWNERS DID MAJOR WORK WITHOUT PERMITS (SOME LEGAL, SOME PROBABLY NOT)
2. ASSESSOR DID NOT DO A PERSONAL WALK THROUGH ON THESE PROPERTIES
3. ASSESSOR DID NOT CHECK REDFIN OR ZILLOW EVEN THOUGH HE TOLD ME THEY ARE UPDATED ON ALL CHANGE OF NAMES BY THE RECORDER'S OFFICE
4. ASSESSOR DID NO DILIGENT INQUIRY ON ANY OF THESE PROPERTIES

☐ C  
☐ F  
☐ G  
☐ H  
☐ J  
☐ K  
☐ L  
☐ M

- 16

12

SBE 37

ANOTHER NOTIFICATION. WHY WOULD I? AND IF I DID, WHY WOULDN'T I EXPECT IT TO BE EMAILED TO ME BY THE ASSESSOR, SIMILAR TO THE INITIAL NOTIFICATION?

WHEN ASKED ABOUT THIS HE EXPLAINED THAT THE \$631K WAS CALCULATED BY ASSUMING 70% NEW HOME, 30% EXISTING, BUT SUBSEQUENTLY HE DECIDED TO GO BACK TO THE AERIALS AND 'DISCOVERED' I HAD REMOVED MY ROOF TO RAISE THE CEILING, WHICH BY THE WAY COULD HAVE EASILY BEEN FOUND JUST BY GOING ON LINE TO REVIEW MY PERMITS, AND NOW HE ASSUMED 90% NEW HOME, 10% EXISTING HOME, WHICH GENERATED THE INCREASE. MY TAX BILL ACTUALLY INCREASED TO \$16K INSTEAD. AGAIN, WHAT PROMPTED HIM TO DECIDE TO GO BACK AND CHECK THE AERIALS?

TWO POINTS HERE:

1. I NEVER RECEIVED NOTIFICATION OF THE \$878K INCREASE AS REQUIRED BY LAW AND HE COULD NOT PRODUCE A COPY WHEN REQUESTED. (EXHIBIT 'Q')
2. I'D SURE LIKE TO KNOW OF ANOTHER INSTANCE WHEN HE ASSESSED A HOME WITH THE 'DILIGENT INQUIRY AND EXAMINATION' LIKE HE DID MINE. IF ALL WERE DONE THIS WAY WE WOULDN'T BE DISCUSSING THIS TODAY!

REMEMBER THIS:

**'THE LEGISLATURE SHALL PROVIDE BY LAW FOR A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION, AND PRESCRIBE SUCH REGULATIONS AS SHALL SECURE A JUST VALUATION FOR TAXATION OF ALL PROPERTY, REAL AND PERSONAL.'**

**DO YOU BELIEVE MY ASSESSMENT IS A JUST ONE?**

ONE LAST THOUGHT BEFORE I TELL YOU WHAT I WOULD LIKE FROM THIS APPEAL. IF THE ASSESSOR BLINDLY ALLOWS ALL BUYERS OF AN EXISTING HOME TO INHERIT A 3% CAP REGARDLESS OF PRICE PAID OR IMPROVEMENTS MADE AND IF THEY PRETTY MUCH ASSESS ALL LAND AT THE SAME VALUE IN A NEIGHBORHOOD, WHAT EXACTLY IS IT THAT THEY DO ALL DAY IN THEIR OFFICE? IF THEY ARE NOT GOING TO MAKE A GOOD FAITH EFFORT TO ASSESS LAND AT MARKET VALUE AND THEY ARE NOT LOOKING FOR MAJOR IMPROVEMENTS ON PROPERTIES IN THEIR JURISDICTION, ONE GOOD COMPUTER PROGRAMMER CAN ASSESS THE ENTIRE COUNTY ALL BY THEMSELF.

## WHAT DO I WANT:

1. REDUCE MY BUILDING TAXABLE VALUE TO A MAXIMUM OF \$780,316 (EXHIBIT 'A-1') vs ASSESSOR'S VALUE OF \$1,347,838, **BUT PREFERABLY TO \$727,018 (EXHIBIT 'A-2')**
2. CORRESPONDINGLY REDUCE MY BUILDING ASSESSED VALUE TO A MAXIMUM OF \$273,111 vs ASSESSOR'S VALUE OF \$471,743 ( $\$780,316 \times .35$ )= $\$273,111$ , **OR PREFERABLY TO \$254,456 (SEE EXH. 'A-2')**
3. REDUCE MY LAND ASSESSMENT BY \$57K (\$163K TAXABLE VALUE) TO \$126,750 vs ASSESSOR'S VALUE OF \$183,750.
4. **REDUCE MY TOTAL TAXABLE VALUE (L&B) TO \$1,089,161 FROM \$1,872,838**
5. CORRESPONDINGLY REDUCE MY TOTAL ASSESSED VALUE (L&B) TO \$381,206 FROM \$655,493 ( $\$1,089,161 \times .35$ )= $\$381,206$ .
6. DO NOT EXCLUDE MY SUPPLEMENTAL IMPROVEMENTS FROM THE 3% CAP
7. MAKE THESE CHANGES RETROACTIVELY TO THE YEAR EFFECTED BY THE SUPPLEMENTAL (2022/2023)
8. REFUND OF ALL EXCESS TAXES PAID, RETROACTIVE TO SUPPLEMENTAL IMPACT
9. INSTRUCT THE ASSESSORS OFFICE TO CHANGE THEIR METHODS IN ORDER TO APPLY THE LAWS AS WRITTEN.

# EXHIBIT 'A'

57076070

| REAL ESTATE ANALYSIS<br>LAND ONLY<br>MARKET VALUE | PARCEL ID      | LAND<br>SIZE<br>ACREAGE | LAND<br>SIZE<br>SQ. FT. | 2025/2026                |                | 2709<br>PINTO<br>ADD'L<br>DEPTH | %                       | %                            | \$000/ACRE |
|---|----------------|-------------------------|-------------------------|--------------------------|----------------|---------------------------------|-------------------------|------------------------------|------------|
|   |                |                         |                         | LAND<br>VALUE<br>(\$000) | ADD'L<br>SQ FT |                                 | LAND SIZE<br>DIFFERENCE | ASSESSED / TAX<br>DIFFERENCE |            |
| 2709 PINTO LANE                                   | 139-32-703-002 | 0.85                    | 37,026                  | \$ 184                   | N/A            | N/A                             | N/A                     | N/A                          | \$ 216     |
| 2337 PINTO LANE                                   | 139-32-702-012 | 0.98                    | 42,689                  | \$ 184                   | 5,663          | 45                              | 15%                     | 0%                           | \$ 188     |
| 2520 PINTO LANE                                   | 139-32-702-006 | 0.98                    | 42,689                  | \$ 184                   | 5,663          | 45                              | 15%                     | 0%                           | \$ 188     |
| 3011 PINTO LANE                                   | 139-32-305-001 | 0.99                    | 43,124                  | \$ 184                   | 6,098          | 48                              | 16%                     | 0%                           | \$ 186     |
| 2608 PINTO LANE                                   | 139-32-701-008 | 1.03                    | 44,867                  | \$ 184                   | 7,841          | 62                              | 21%                     | 0%                           | \$ 179     |
| 2329 ALTA DRIVE                                   | 139-32-702-001 | 1.25                    | 54,450                  | \$ 184                   | 17,424         | 138                             | 47%                     | 0%                           | \$ 147     |
| 2400 PINTO LANE                                   | 139-32-702-009 | 1.57                    | 68,389                  | \$ 211                   | 31,363         | 249                             | 85%                     | 15%                          | \$ 134     |
| 2327 ALTA DRIVE                                   | 139-32-702-002 | 1.59                    | 69,260                  | \$ 211                   | 32,234         | 256                             | 87%                     | 15%                          | \$ 133     |
| 2710 PALOMINO LANE                                | 139-32-703-013 | 1.70                    | 74,052                  | \$ 230                   | 37,026         | 294                             | 100%                    | 25%                          | \$ 135     |
| 500 SHETLAND DRIVE                                | 139-32-701-011 | 2.02                    | 87,991                  | \$ 230                   | 50,965         | 404                             | 138%                    | 25%                          | \$ 114     |
| 9 PROPERTY AVERAGE                                |                | 1.35                    | 58,612                  | \$ 200                   | 21,586         | 171                             | 58%                     | 9%                           | \$ 149     |
| 9 PROPERTY AVERAGE VS 2709                        |                | 0.50                    | 21,586                  | \$ 16                    | 21,586         | 171                             | N/A                     | N/A                          | \$ 68      |
| 9 PROPERTY AVERAGE (%) VS 2709                    |                | 58%                     | 58%                     | 9%                       | 58%            | 58%                             | 58%                     | 9%                           | 45%        |

COMPARED TO 5 PROPERTIES WITH THE SAME LAND VALUE AS MINE (\$184K), I WOULD HAVE AN ADDITIONAL 62' DEPTH TO MY PROPERTY.  
 COMPARED TO THE 9 PROPERTIES, FOR ONLY 9% MORE (\$17K), I WOULD HAVE AN ADDITIONAL 171' DEPTH TO MY PROPERTY  
 COMPARED TO 500 SHETLAND DRIVE FOR ONLY 29% MORE, OR \$54K, I COULD INCREASE THE SIZE OF MY PROPERTY BY 138%, 50,965 SF, OR ADD 404'  
 TO THE EXISTING DEPTH OF MY OWN PROPERTY.

$\$149,000 \times .85 = \$127,000$   
 $\$184,000 - \$127,000 = \$57,000$  (ASSESSED VALUE)  
 $\$57,000 / .35 = \$162,857$  (TAXABLE VALUE)

OWNER'S OPINION:  
 $\$525,000$   
 $< 162,857$   
 $\$362,143$

20

# EXHIBIT 'A-1'

57076010

| COMPARABLE ANALYSIS<br>BUILDING/IMPROVEMENTS | 2709 PINTO LANE             | 2337 PINTO LANE           | 2400 PALOMINO                        | 2608 PINTO                | 2701 PINTO                | 3011 PINTO                | 2981 PINTO                | 2327 ALTA       |
|--|-----------------------------|---------------------------|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------|
| STORYS                                       | 1                           | 2                         | 2                                    | 2                         | 2                         | 1                         | 2                         | 2               |
| ACRES  | 0.98                        | 0.85                      | 0.7                                  | 1.03                      | 0.85                      | 0.99                      | 0.91                      | 1.59            |
| BASEMENT                                     | NO                          | YES                       | NO                                   | NO                        | NO                        | NO                        | NO                        | NO              |
| FINISHED BSMT                                | NO                          | YES                       | NO                                   | NO                        | NO                        | NO                        | NO                        | NO              |
| BASEMENT SQ FT                               | (1) N/A                     | 1,652                     | N/A                                  | N/A                       | N/A                       | N/A                       | N/A                       | N/A             |
| BEDROOMS                                     | 4                           | 7                         | 5 PLUS GH                            | 6                         | 4                         | 5                         | 6                         | 5               |
| BATHROOMS                                    | 4 + 2 HALF                  | 6 FULL                    | 4 FULL PLUS 1 HALF PLUS GH           | 4                         | 4 FULL + 2 HALF           | 6 FULL + 3 HALF           | 6 FULL + 3 HALF           | 5 FULL + 1 HALF |
| NEW POOL/SPA                                 | YES                         | YES                       | NO PERMITS                           | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| OUTDOOR KITCHEN/ BAR                         | NO                          | YES                       | NO PERMITS                           | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| NEW ROOF                                     | YES                         | YES                       | NO PERMITS                           | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| NEW ELECTRICAL                               | YES                         | YES                       | NO PERMITS                           | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| NEW PLUMBING                                 | YES                         | YES                       | NO PERMITS                           | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| TENNIS COURT                                 | NO                          | NO                        | YES                                  | YES                       | YES                       | NO                        | NO                        | YES             |
| PICKLE BALL COUET                            | NO                          | NO                        | NO                                   | YES                       | NO                        | N O                       | NO                        | NO              |
| GARAGE                                       | 2 CAR                       | 3 CAR                     | 2 CAR                                | 4 CAR                     | 4 CAR                     | 5 CAR                     | 2 CAR                     | 3 CAR           |
| 25/26 ASSESSED IMPR                          | \$471,743                   | \$251,566                 | \$92,195                             | \$323,432                 | \$279,305                 | \$396,129                 | \$190,374                 | \$497,334       |
| 25/26 ASSESS TAX VALUE                       | \$1,347,838                 | \$718,760                 | \$263,414                            | \$924,091                 | \$798,014                 | \$1,131,797               | \$543,926                 | \$1,420,954     |
| SQ FT (EXCL BSMT/CASITA)                     | 4985                        | 5178                      | 4594                                 | 4476                      | 5430                      | 8720                      | 8299                      | 8227            |
| BASEMENT                                     | 0                           | 1652                      |                                      | 0                         | 0                         | 0                         | 0                         | 0               |
| CASITA                                       | 1096                        | 0                         | YES, BUT 0 ON ASSESSOR<br>EST 600 SF | 0                         | 0                         | YES, INCLUDED IN SF ?     | 2 STORY                   | YES             |
| COMP TAXABLE CALC:                           | \$686,263                   | \$603,290                 | \$290,737                            | \$1,183,553               | \$842,508                 | \$647,019                 | \$375,731                 | \$861,001       |
| ADD: RV GARAGE                               | \$18,744                    |                           |                                      |                           |                           |                           |                           |                 |
| ADD: CASITA                                  | \$75,309                    |                           |                                      |                           |                           |                           |                           |                 |
| TOTAL ADJUSTED TAXABLE                       | \$780,316                   |                           |                                      |                           |                           |                           |                           |                 |
| ADJ ASSESSED VALUE                           | \$273,111                   |                           |                                      |                           |                           |                           |                           |                 |
| FORMULA                                      | (\$788,729 x .35)=\$269,055 | (4985/6830) x 719K x 1.15 | (4985/5194) x 288K x 1.15            | (4985/4476) x 964K x 1.15 | (4985/5430) x 823K x 1.15 | (4985/8720) x 1132K x 1.0 | (4985/8299) x 543K x 1.15 |                 |

ASSUMED TENNIS COURT @ \$25K TAXABLE (\$8.75K ASSESSED)  
 ASSUMED PICKLEBALL COURT @ \$15K TAXABLE (\$5.25K ASSESSED)

(1) UNFINISHED PER ASSESSOR

CASITA PLUS YOGA GYM  
 PLUS COVERED O/D KITCHEN

Incl 1861 sf for casita

2 story casita

TENNIS  
 OF  
 100'  
 - 8730

21-7

## Exhibit 'A-21

57076010

COMPARABLE ANALYSIS  
BUILDING/IMPROVEMENTS

|                          | 2709 PINTO LANE           | 2337 PINTO LANE           | 2400 PALOMINO              | 2608 PINTO                | 2701 PINTO                | 3011 PINTO                | 2981 PINTO                | 2327 ALTA       |
|--------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------|
| STORYS                   | 1                         | 2                         | 2                          | 2                         | 2                         | 1                         | 2                         | 2               |
| ACRES                    | 0.98                      | 0.85                      | 0.7                        | 1.03                      | 0.85                      | 0.99                      | 0.91                      | 1.59            |
| BASEMENT                 | NO                        | YES                       | NO                         | NO                        | NO                        | NO                        | NO                        | NO              |
| FINISHED BSMT            | NO                        | YES                       | NO                         | NO                        | NO                        | NO                        | NO                        | NO              |
| BASEMENT SQ FT           | (1) N/A                   | 1,652                     | N/A                        | N/A                       | N/A                       | N/A                       | N/A                       | N/A             |
| BEDROOMS                 | 4                         | 7                         | 5 PLUS GH                  | 6                         | 4                         | 5                         | 6                         | 5               |
| BATHROOMS                | 4 + 2 HALF                | 6 FULL                    | 4 FULL PLUS 1 HALF PLUS GH | 4                         | 4 FULL + 2 HALF           | 6 FULL + 3 HALF           | 6 FULL + 3 HALF           | 5 FULL + 1 HALF |
| NEW POOL/SPA             | YES                       | YES                       | NO PERMITS                 | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| OUTDOOR KITCHEN/ BAR     | NO                        | YES                       | NO PERMITS                 | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| NEW ROOF                 | YES                       | YES                       | NO PERMITS                 | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| NEW ELECTRICAL           | YES                       | YES                       | NO PERMITS                 | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| NEW PLUMBING             | YES                       | YES                       | NO PERMITS                 | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS                | NO PERMITS      |
| TENNIS COURT             | NO                        | NO                        | YES                        | YES                       | YES                       | NO                        | NO                        | YES             |
| PICKLE BALL COUET        | NO                        | NO                        | NO                         | YES                       | NO                        | NO                        | NO                        | NO              |
| GARAGE                   | 2 CAR                     | 3 CAR                     | 2 CAR                      | 4 CAR                     | 4 CAR                     | 5 CAR                     | 2 CAR                     | 3 CAR           |
| 25/26 ASSESSED IMPR      | \$471,743                 | \$251,566                 | \$92,195                   | \$323,432                 | \$278,305                 | \$396,129                 | \$190,374                 | \$281,832       |
| 25/26 ASSES TAX VALUE    | \$1,347,838               | \$718,760                 | \$263,414                  | \$924,091                 | \$798,014                 | \$1,131,797               | \$543,926                 | \$805,234       |
| SQ FT (EXCL BSMT/CASITA) | 4985                      | 5178                      | 4594                       | 4476                      | 5430                      | 8720                      | 8299                      | 8227            |
| BASEMENT                 | 0                         | 1652                      |                            | 0                         | 0                         | 0                         | 0                         | 0               |
| CASITA                   | 1096                      | 0                         | YES, BUT 0 ON ASSESSOR     | 0                         | 0                         | YES, INCLUDED IN SF ?     | 2 STORY                   | YES             |
|                          |                           |                           | EST 600 SF                 |                           |                           |                           |                           |                 |
| COMP TAXABLE CALC:       | \$632,965                 | \$603,290                 | \$290,737                  | \$1,183,553               | \$842,508                 | \$647,019                 | \$375,731                 | \$487,917       |
| ADD: RV GARAGE           | \$18,744                  |                           |                            |                           |                           |                           |                           |                 |
| ADD: CASITA              | \$75,309                  |                           |                            |                           |                           |                           |                           |                 |
| TOTAL ADJUSTED TAXABLE   | \$727,018                 |                           |                            |                           |                           |                           |                           |                 |
|                          |                           |                           |                            |                           |                           |                           |                           |                 |
| ADJ ASSESSED VALUE       | \$254,456                 |                           |                            |                           |                           |                           |                           |                 |
| FORMULA                  | (768,729 x .35)=\$269,055 | (4985/6830) x 719K x 1.15 | (4985/5194) x 288K x 1.15  | (4985/4476) x 964K x 1.15 | (4985/5430) x 823K x 1.15 | (4985/8720) x 1132K x 1.0 | (4985/8299) x 543K x 1.15 |                 |

ASSUMED TENNIS COURT @\$25K TAXABLE (\$8.75K ASSESSED)  
 ASSUMED PICKLEBALL COURT @ \$15K TAXABLE (\$5.25K ASSESSED)

(1) UNFINISHED PER ASSESSOR

CASITA PLUS YOGA GYM

Incl 1861 sf for casita

2 story casita

Tennis &  
 RV  
 \$7500  
 Excl  
 supplemental

010810215

# Exhibit B

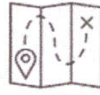
| Pinto lane lots (36) | PINTO<br>LANE # | ASSESSED<br>\$000 | ACREAGE | \$(000)/ACRE | COMMENTS     |
|----------------------|-----------------|-------------------|---------|--------------|--------------|
| 0                    | 2709            | 184               | 0.85    | \$216        |              |
| 1                    | 2310            | 156               | 0.69    | \$226        |              |
| 2                    | 2323            | 184               | 0.75    | \$245        |              |
| 3                    | 2327            | 184               | 0.75    | \$245        |              |
| 4                    | 2331            | 184               | 0.75    | \$245        |              |
| 5                    | 2333            | 184               | 0.97    | \$190        |              |
| 6                    | 2337            | 184               | 0.98    | \$188        |              |
| 7                    | 2400            | 211               | 1.57    | \$134        |              |
| 8                    | 2500            | 184               | 0.99    | \$186        |              |
| 9                    | 2508            | 184               | 0.98    | \$188        |              |
| 10                   | 2520            | 184               | 0.98    | \$188        |              |
| 11                   | 2525            | 184               | 1.00    | \$184        |              |
| 12                   | 2600            | 184               | 1.03    | \$179        |              |
| 13                   | 2601            | 184               | 0.88    | \$209        |              |
| 14                   | 2608            | 184               | 1.03    | \$179        |              |
| 15                   | 2609            | 184               | 0.88    | \$209        |              |
| 16                   | 2700            | 184               | 1.00    | \$184        |              |
| 17                   | 2701            | 184               | 0.85    | \$216        |              |
| 18                   | 2717            | 184               | 0.85    | \$216        |              |
| 19                   | 2720-005        | 156               | 0.65    | \$240        | DIVIDED PROP |
| 20                   | 2720-006        | 156               | 0.66    | \$236        | DIVIDED PROP |
| 21                   | 2800            | 184               | 0.91    | \$202        |              |
| 22                   | 2801            | 184               | 1.14    | \$161        |              |
| 23                   | 2825            | 184               | 0.91    | \$202        |              |
| 24                   | 2900            | 184               | 0.91    | \$202        |              |
| 25                   | 2905            | 184               | 0.87    | \$211        |              |
| 26                   | 2950            | 184               | 0.91    | \$202        |              |
| 27                   | 2951            | 184               | 0.95    | \$194        |              |
| 28                   | 2981            | 184               | 0.91    | \$202        |              |
| 29                   | 3000-011        | 184               | 0.87    | \$211        | WYNN         |
| 30                   | 3000-012        | 184               | 0.87    | \$211        | WYNN         |
| 31                   | 3000-014        | 229               | 1.88    | \$122        | WYNN         |
| 32                   | 3006            | 184               | 0.86    | \$214        | WYNN         |
| 33                   | 3011            | 184               | 0.99    | \$186        |              |
| 34                   | 3012            | 184               | 0.89    | \$207        |              |
| 35                   | 3013            | 184               | 0.86    | \$214        |              |
| TOTAL                |                 | 6.612             | 34      | 7.247        |              |
| MEAN AVG             |                 | 184               | 0.94    | \$201        |              |

22

## EXHIBIT 1C1



**HOMESTEAD  
LAW**



**MAPS**



**PROPERTY  
SEARCH**



**TAX  
RATES**

### WHAT IS TAXABLE VALUE?

Taxable value is the value of property as determined by the Assessor using methods prescribed by Nevada Revised Statutes and the Department of Taxation regulations. Generally speaking, taxable value of real property is the market value of the land and the current replacement cost of improvements less statutory depreciation.

### HOW DOES THE ASSESSOR DETERMINE TAXABLE VALUE?

The appropriate method under current law is the cost method, using replacement cost. Using this method, the Assessor must calculate the amount and cost of materials and labor it would take to replace the subject property. A depreciation factor of 1.5% per year is applied to the effective age of the property, up to a maximum of 50 years. Land values are derived from market sales or other recognized appraisal methods and are added to the improvement value. Property values are updated annually.

### HOW ARE TAXES CALCULATED?

There are many tax districts in Clark County. To look at the breakdown of tax districts and the tax rates, please click on Tax Districts/Tax Rates link below. The tax rates for these districts are determined by the Department of Taxation.

NRS provides a partial abatement of taxes.

Below you will find an example of how to calculate the tax on a new home that does not qualify for the tax abatement.

Total Taxable value of a new home = \$200,000

PROFILE  
CHANNEL

MAPS

HOMESTEAD  
LAW

#### WHAT IS A RAILROAD?

A railroad is a mode of transportation consisting of a track or tracks on which trains of rail cars are pulled or pushed by a locomotive. The track is usually made of steel rails joined together by cross-ties. The rails are laid on a bed of gravel or crushed stone. The locomotive is a self-propelled engine that pulls or pushes the train. The train consists of one or more rail cars. The rail cars are used to transport goods and passengers. The railroad is a major mode of transportation in the United States.

#### HOW DOES THE VERB DETERMINE THE NOUN?

The verb determines the noun in a sentence. For example, in the sentence "The train pulled the car," the verb "pulled" determines the noun "train." In the sentence "The car pushed the train," the verb "pushed" determines the noun "car." The noun determines the verb in a sentence. For example, in the sentence "The train pulled the car," the noun "train" determines the verb "pulled." In the sentence "The car pushed the train," the noun "car" determines the verb "pushed."

#### HOW ARE THE VERBS AGREED?

The verbs are agreed with the nouns in a sentence. For example, in the sentence "The train pulled the car," the verb "pulled" is in the past tense, and the noun "train" is in the singular. In the sentence "The cars pushed the train," the verb "pushed" is in the past tense, and the noun "cars" is in the plural.

The verb is agreed with the noun in a sentence.

The verb is agreed with the noun in a sentence.

The verb is agreed with the noun in a sentence.

The verb is agreed with the noun in a sentence.

✓ AC 301-9-28

for

EXHIBIT 'D'

### MAIN OFFICE

CLARK COUNTY ASSESSOR  
500 S Grand Central Pky 2nd Fl  
Las Vegas NV 89155  
(702) 455-3882

Hours: 7:30 a.m. – 5:30 p.m.  
Monday through Thursday

### NORTHWEST OFFICE

Doña Maria Plaza  
3211 N Tenaya Way Suite 118  
Las Vegas NV 89129  
(702) 455-3882

Hours: 8:00 a.m. - 5:00 p.m.  
Monday through Thursday  
(Closed Friday)

### HENDERSON OFFICE

Henderson City Hall  
240 Water St 1st Fl  
Henderson NV 89015  
(702) 455-3882

Hours: 8:00 a.m. — 12:00 noon  
1:00 p.m. — 5:00 p.m.  
Monday through Thursday  
(Closed Friday)

### COMMUNICATION DEVICES FOR THE DEAF

TTY Relay Service:  
Dial 711

## PROPERTY OWNER INFORMATION

**BRIANA JOHNSON**  
CLARK COUNTY ASSESSOR



[www.ClarkCountyNV.gov/assessor](http://www.ClarkCountyNV.gov/assessor)

### WHAT THE ASSESSOR DOES:

The Assessor values all property subject to taxation. The Assessor is required by Nevada law to discover, list and value all property within the County. The property is assessed at 35% of its current appraised value. In addition to the parcels of real property (land, homes, commercial buildings), the Assessor must value personal property consisting of manufactured homes, aircraft, businesses, and any other personal property which is taxable. The Assessor collects personal property taxes, acting as the tax receiver for the County.

### WHAT THE ASSESSOR DOES NOT DO:

The Assessor does not make the laws which affect property owners. The tax laws are made by the Nevada Legislature. The tax rates and guidelines for assessment are set by the Nevada Department of Taxation. Taxes on real property are collected by the elected County Treasurer. The Assessor does not determine taxes.

### WHAT IS TAXABLE VALUE?

Taxable value is the value of property as determined by the Assessor using methods prescribed by Nevada Revised Statutes and Department of Taxation regulations. Generally speaking, taxable value of real property is the market value of the land and the current replacement cost of any existing improvements, less statutory depreciation.

### HOW DOES THE ASSESSOR DETERMINE TAXABLE VALUE?

The appropriate method under current law is that of replacement cost. Using this method, the Assessor must calculate the amount and cost of materials and labor it would take to replace the subject property. A depreciation factor of 1.5% per year is applied to the effective age of the property, up to a maximum of 50 years. Land values are derived from market sales or other recognized appraisal methods and are added to improvement values. Property values are updated every year.

## Exhibit 'D-1'

**OUR MISSION STATEMENT**

The Assessor's Office performs accurate and equitable assessment functions to serve the public.

**OUR VISION STATEMENT**

The most technologically advanced, user-friendly Assessor's Office in the country.

- Rental Rates for Fiscal Year 2024-2025 are shown below.
- You may submit your forms and documentation by Email to a quick and easy way to conduct your business with the Assessor's Office.
- To view our website in another language, please use the globe icon in the upper right corner of the page and select the desired language.

Assessor

It's

| Bedrooms          | Maximum Rent |
|-------------------|--------------|
| Studio            | \$1,002      |
| 1                 | \$1,135      |
| 2                 | \$1,368      |
| 3                 | \$1,981      |
| 4                 | \$2,347      |
| 5                 | \$2,699      |
| Mobile Home Space | \$547        |

In an effort to ensure the safety of your financial information, effective Immediately, the Assessor's Office will no longer be accepting payments in the payment drop box located at the Clark County Government Center. Additional payment options are listed for your convenience. If you have any questions or concerns, please contact our Customer Service associates at

# COMMUNITY INFORMATION SHEET

## ELKHORN GROVE

### COMMUNITY HIGHLIGHTS:

- Gated with private community pool

### DELIVERY TIME:

- Approximately 10-12 months

### FEES:

- Monthly association fees:
  - Community HOA \$80 \*No SID/LID\*

### CURRENT SCHOOL ZONING:

- Kay Carl Elementary School
- Anthony Saville Middle School
- Shadow Ridge High School

### HOME SITE RESERVATION:

- \$1,000 for 5 day reservation period to allow for loan pre-qualification and structural options selections. Refundable only during reservation period.

### DEPOSIT REQUIREMENTS:

- Earnest Money Deposit (EMD) - 5% of base price (both conventional and cash) , 20% of Home site premium & 20% of structural options selection due at contract signing
- Design studio selections- 20% due when design selections are finalized
- Any options purchased over 35% of the base sales price will require 100% deposit
- VA deposit is \$10,000 at contract. No deposit on homesite premium and options selected by buyer up to \$60,000. Any additional options selected over \$60,000 will require 20% deposit.

### PRE-QUALIFICATION:

- Must submit full loan application to Toll Brothers Mortgage and obtain loan commitment within 45 days of agreement date. However, any lender may be used to complete home purchase.
- Cash purchase requires completion of Home Buyer Questionnaire and proof of funds.

### DESIGN STUDIO PROCESS:

- Initial virtual consultation with your Design Consultant must occur within 14 days from purchase date.
- All Design Studio options must be finalized, signed off on and deposit paid for by 30 days from first design studio appointment.

**Toll Brothers**

AMERICA'S LUXURY HOME BUILDER®

Sales Office: 5819 Kings Bluff | Las Vegas, NV 89131 | 725-268-7200 |

ElkhornGrove@TollBrothers.com Sales Hours Tues-Sun 10 am-6 pm, Mon by appointment

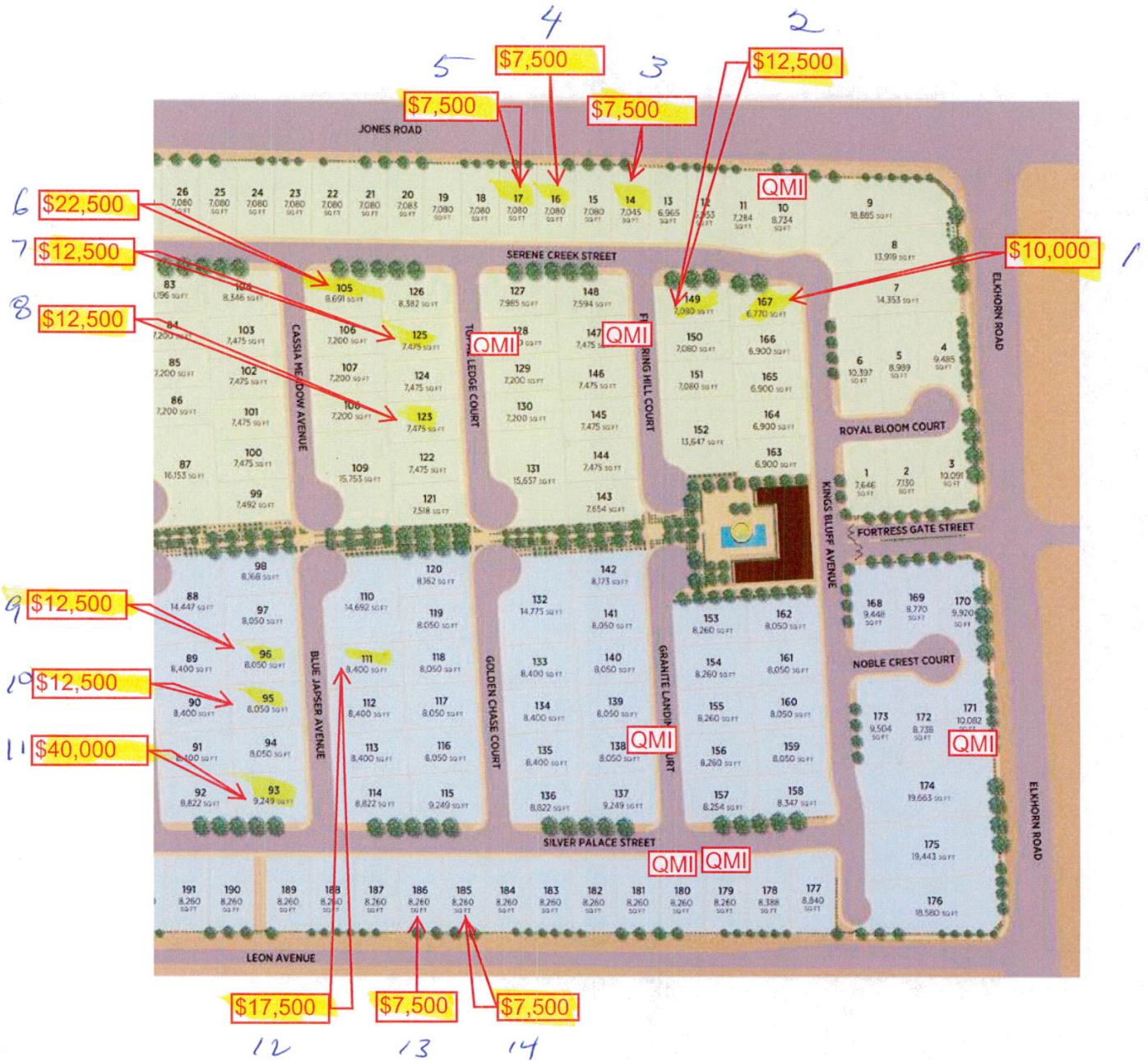
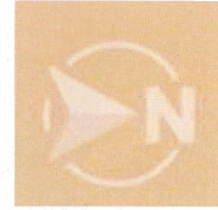
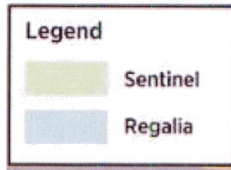
The above is for informational purposes only and is not intended as a guarantee of future availability. Please check with local school district for the most current zoning information. Toll Brothers, Inc. reserves the right to change the above without notice. This is not an offering where prohibited by law.

20200202

Toll Brothers  
Elkhorn Grove

Exhibit (E)

Nov 20, 2024



101. # → 1      2      3      4      5      6      7      8      9      10 2026010  
 Exhibit 'G'

| TOLL BROTHERS<br>ELKHORN GROVE<br>AS OF 11/20/2024   |                     |                |       |              |         |                             |                   |             |  |             |
|--|---------------------|----------------|-------|--------------|---------|-----------------------------|-------------------|-------------|--|-------------|
|  | ADDRESS             | PARCEL #       | LOT # | LOT<br>SQ FT | ACREAGE | TOLL<br>BROTHERS<br>PREMIUM | ASSESSED<br>VALUE | %<br>OF AVG | TOLL *<br>BROTHERS<br>LOT<br>BASE + PREM | %<br>OF AVG |
| 1  | 5929 KINGS BLUFF    | 125-24-112-072 | 167   | 6,770        | 15.5%   | \$10,000                    | \$71,750          | 100.00%     | \$68,179                                 | 95%         |
| 2  | 5930 FLOWERING HILL | 125-24-112-054 | 149   | 7,080        | 16.3%   | \$12,500                    | \$71,750          | 100.00%     | \$70,679                                 | 99%         |
| 3  | 7127 SERENE CREEK   | 125-24-112-014 | 14    | 7,045        | 16.2%   | \$7,500                     | \$71,750          | 100.00%     | \$65,679                                 | 92%         |
| 4  | 7115 SERENE CREEK   | 125-24-112-016 | 16    | 7,080        | 16.3%   | \$7,500                     | \$71,750          | 100.00%     | \$65,679                                 | 92%         |
| 5  | 7109 SERENE CREEK   | 125-24-112-017 | 17    | 7,080        | 16.3%   | \$7,500                     | \$71,750          | 100.00%     | \$65,679                                 | 92%         |
| 6  | 5930 CASSIA MEADOW  | 125-24-113-030 | 105   | 8,691        | 20.0%   | \$22,500                    | \$71,750          | 100.00%     | \$80,679                                 | 112%        |
| 7  | 5925 TOPAZ LEDGE    | 125-24-112-030 | 125   | 7,475        | 17.2%   | \$12,500                    | \$71,750          | 100.00%     | \$70,679                                 | 99%         |
| 8  | 5913 TOPAZ LEDGE    | 125-24-112-028 | 123   | 7,475        | 17.2%   | \$12,500                    | \$71,750          | 100.00%     | \$70,679                                 | 99%         |
| 9  | 5733 BLUE JASPER    | 125-24-113-021 | 96    | 8,050        | 18.5%   | \$12,500                    | \$71,750          | 100.00%     | \$70,679                                 | 99%         |
| 10   | 5727 BLUE JASPER    | 125-24-113-020 | 95    | 8,050        | 18.5%   | \$12,500                    | \$71,750          | 100.00%     | \$70,679                                 | 99%         |
| 11   | 5715 BLUE JASPER    | 125-24-113-018 | 93    | 9,249        | 21.2%   | \$40,000                    | \$71,750          | 100.00%     | \$98,179                                 | 137%        |
| 12   | 5732 BLUE JASPER    | 125-24-113-036 | 111   | 8,400        | 19.3%   | \$17,500                    | \$71,750          | 100.00%     | \$75,679                                 | 105%        |
| 13   | 7044 SILVER PALACE  | 125-24-112-091 | 186   | 8,260        | 19.0%   | \$7,500                     | \$71,750          | 100.00%     | \$65,679                                 | 92%         |
| 14   | 7050 SILVER PALACE  | 125-24-112-090 | 185   | 8,260        | 19.0%   | \$7,500                     | \$71,750          | 100.00%     | \$65,679                                 | 92%         |
| TOTAL  |                     |                |       |              |         | \$190,000                   | \$1,004,500       |             | \$1,004,500                              |             |
| MEAN   |                     |                |       |              |         | \$13,571                    | \$71,750          |             | \$71,750                                 |             |
| * ASSUME ASSESSOR AVG OF \$71,750 IS FAIR FOR ENTIRE NEIGHBORHOOD<br>ASSUME BASIC LOT VALUE      \$58,179      (\$71,750-\$13,571) |                     |                |       |              |         |                             |                   |             |  |             |



2017

## 3011 ALTA DRIVE

3011 Alta Drive Las Vegas, NV 89107

~~\$990,000~~

### DETAILS

Beds

Baths

Sq / Ft

Year Built

### 3011 ALTA DRIVE

Amazing lot centrally located in the heart of Downtown Las Vegas' Historic District. This property is just minutes from exciting Fremont St, Downtown Las Vegas, and the Vegas Strip. This lot is almost an acre of rare land located directly off the famous Alta Drive and Surrounded by Amazing Estates and across the street from Our Lady of Las Vegas in this extinguished neighborhood. No HOA, Build Your Dream Home in this Beautiful and Desirable Area where Available Lots are RARE.



EXhibit 141



Digitized by Google



## Tools

## Show :



### Feedback

# EXhibit 'J'

## Homes For Sale By Bedroom Count



| # BEDROOMS         | SEP 2024 | OCT 2024 | CHANGE |
|--------------------|----------|----------|--------|
| <u>1 Bedroom</u>   | 388      | 436      | +12.4% |
| <u>2 Bedrooms</u>  | 2,217    | 2,505    | +13.0% |
| <u>3 Bedrooms</u>  | 4,361    | 4,790    | +9.8%  |
| <u>4 Bedrooms</u>  | 2,746    | 3,029    | +10.3% |
| <u>5+ Bedrooms</u> | 1,215    | 1,334    | +9.8%  |

Summary: The Clark County housing inventory by bedroom type for October 2024 compared to the previous month. The inventory of homes increased by 13.4% in October 2024 compared to September 2024.

## Number of Homes Sold



| SEP 2024 | OCT 2024 | CHANGE  |
|----------|----------|---------|
| 2,111    | 2,180    | +3.3% ↑ |

$\div 20 = 105/\text{DAY}$      $\div 20 = 109/\text{DAY}$   
 $\div 8 = 13/\text{hour}$      $\div 8 = 14/\text{hour}$

Asking Price vs. Sold Price



Key Takeaway



30%

If you're buying a home in Clark County, you may be able to get a good deal.

**53.1% of homes here sold below asking price last month.**

Summary: A total of 2,180 homes were sold or pending in Clark County in October 2024, up by 3.3% month-over-month. Of the 2,179 sold homes, 53% were sold under asking, 30% were sold at asking, and 17% were sold over asking.

## Days on Market for Clark County, NV

3/7 How long does it take to sell a home in Clark County, NV?

<https://www.rockethomes.com/real-estate-trends/nv/clark-county>

11/25/24, 2:59 PM  
Page 4 of 8

# Exhibit 'K'

## Assembly Bill No. 489-Committee on Growth and Infrastructure

### CHAPTER.....

AN ACT relating to the taxation of property; providing for the partial abatement of the ad valorem taxes imposed on property; directing the Legislative Commission to conduct an interim study of the taxation of real property; and providing other matters properly relating thereto.

#### Legislative Counsel's Digest:

Section 1 of Article 10 of the Nevada Constitution requires the Legislature to provide by law for a uniform and equal rate of assessment and taxation of property. That provision, however, authorizes the Legislature to provide by law for an abatement of the tax upon, or an exemption of, part of the assessed value of a single-family residence occupied by the owner to the extent necessary to avoid severe economic hardship to the owner of the residence.

→ Under this bill, the Legislature declares that an increase in the tax bill of a homeowner of more than 3 percent from the previous year constitutes such a severe economic hardship for purposes of the Nevada Constitution. If such an economic hardship occurs, this bill provides for a partial abatement of the taxes of the homeowner who would otherwise experience the hardship. The effect of the abatement is to reduce the amount of the property taxes owed on the property to not more than 3 percent more than the amount levied or which would have been levied in the immediately preceding fiscal year if not for any applicable exemptions. This abatement does not apply to property for which there was no assessed valuation separately established for the immediately preceding fiscal year or to property for which a greater abatement is applicable.

Subsection 8 of Section 1 of Article 10 of the Nevada Constitution provides that the Legislature may exempt from taxation property used for certain charitable purposes.

Under this bill, the Legislature declares that such a charitable exemption should be provided to owners of residential rental dwellings, such as apartments, that qualify as low-income housing under the standards published by the U.S. Department of Housing and Urban Development. The charitable exemption is provided in the form of a partial abatement for the benefit of the persons who live in those dwellings. The amount of the abatement is determined in the same manner as for owners of single-family residences.

This bill provides for a separate partial abatement from property tax which is applicable to all properties. This abatement may be used in lieu of the 3 percent cap if it yields a greater reduction in the property taxes of a homeowner or the owner of a residential rental dwelling. The maximum percentage of increase in tax liability that may be applied to any property is determined by a two-part formula. The first part is determined by establishing the lesser of: (1) the average percentage of change in the assessed valuation of all taxable property in the county over the 10-year period immediately preceding the fiscal year in which the levy is made; or (2) eight percent. The second part is determined by establishing a percentage equal to twice the increase in the Consumer Price Index for the immediately preceding calendar year. After making those determinations, whichever part of the formula yields the greatest percentage is used to establish the maximum percentage of increase in tax liability for the property.

This bill further provides for a partial abatement to be provided to the owner of property for which there was no assessed valuation for the immediately preceding fiscal year. To determine the amount of the abatement, a determination is made as to the amount of property taxes that would have been levied for the previous fiscal

Legislature studies our current property tax statutes to determine the appropriate remedy to the current property tax crisis.

**Sec. 2.** Chapter 361 of NRS is hereby amended by adding thereto the provisions set forth as sections 3 to 7.5, inclusive, of this act.

→ **Sec. 3.** *The Legislature hereby finds and declares that an increase in the tax bill of the owner of a home by more than 3 percent over the tax bill of that homeowner for the previous year constitutes a severe economic hardship within the meaning of subsection 10 of Section 1 of Article 10 of the Nevada Constitution. The Legislature therefore directs a partial abatement of taxes for such homeowners as follows:*

1. Except as otherwise provided in subsection 2 or required to carry out the provisions of sections 5 and 7 of this act, the owner of a single-family residence which is the primary residence of the owner is entitled to a partial abatement of the ad valorem taxes levied in a county on that property each fiscal year equal to the amount by which the product of the combined rate of all ad valorem taxes levied in that county on the property for that fiscal year and the amount of the assessed valuation of the property which is taxable in that county for that fiscal year, excluding any increase in the assessed valuation of the property from the immediately preceding fiscal year as a result of any improvement to or change in the actual or authorized use of the property, exceeds the sum obtained by adding:

(a) The amount of all the ad valorem taxes:

(1) Levied in that county on the property for the immediately preceding fiscal year; or

(2) Which would have been levied in that county on the property for the immediately preceding fiscal year if not for any exemptions from taxation that applied to the property for that prior fiscal year but do not apply to the property for the current fiscal year,

↳ whichever is greater; and

(b) Three percent of the amount determined pursuant to paragraph (a).

2. The provisions of subsection 1 do not apply to any property for which:

(a) No assessed valuation was separately established for the immediately preceding fiscal year; or

(b) The provisions of subsection 1 of section 4 of this act provide a greater abatement from taxation.

3. The amount of any ad valorem taxes levied in a county which, if not for the provisions of subsection 1, would otherwise have been collected for any property for a fiscal year must, except as otherwise required to carry out the provisions of section 6 of

01062021

Exhibit 1 n 1

From: Jeffrey Bonesteel

jbon@clarkcountynv.gov

Subject: RE: 2709 Pinto Lane

Date: Dec 23, 2021 at 12:58:39 PM

To: mark wolfson mbw1016@hotmail.com

Thanks, also in reviewing our records it appears we never measured the guest home when it was originally built. I used aerial photography and came with an approx. sqftage of 1390. We are currently showing 1040 sqft for the guest house. Did you get an appraisal when you purchased the property and is it possible the appraiser drew that guest house with measurements and total square footage? If you do have this information and could send it to me it would save me a trip back out there to verify the measurements of the guest house.

Thanks for any information you can provide.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

347

01062025

Exhibit 'N'



This is from the plans from 2007.  
They were left here. Never thought I would  
need them.

On Dec 23, 2021, at 12:58 PM, Jeffrey  
Bonesteel < >  
wrote:

Thanks, also in reviewing our records it  
appears we never measured the guest home

35

Exhibit '0'

Mark

On Dec 23, 2021, at 3:58 PM, Jeffrey Bonesteel  
<[jbon@clarkcountynv.gov](mailto:jbon@clarkcountynv.gov)> wrote:

I've attached the new property record card that shows the new values and what we are valuing on your parcel. With the changes I've made to the record based on our conversations and assuming the house will be 100% complete on 7-1-2022, I am adding \$631,402 of new value to the record for the 22-23 tax year, which based on your current tax rate would represent about \$7200 in new taxes bringing the new total tax burden to approx. \$12,300 for the 22-23 tax year. Those taxes represent a taxable (market) value of about \$1,075,000 (tax cap value). Your total taxable value is \$1,317,628.

Also attached is the new drawing of the buildings on your property and I included a copy of the "hard

EXHIBIT 1 P.1 Page 1  
#8781C  
From: Jeffrey Bonesteel

jbon@clarkcountynv.gov

Subject: RE: 2709 Pinto Lane

Date: Oct 10, 2024 at 6:24:49 AM

To: mark wolfson mbw1016@hotmail.com

In reviewing our values from the 22-23 supplemental value based on the remodel I added \$878,543 to the value of the property which was taxed outside of the tax cap. The calculation for that portion of taxes (assuming the levy rate hasn't changed) is  $\$878,543 \times 35\% (\text{assmt. ratio}) = \$307,490 \times \text{tax rate } 3.2782\% = \$10,080$ . Based on my email it appears that the taxes before the changes I made was approx. \$5100. Based on this information the total 22-23 tax bill should have been around  $\$10,080 + \$5100 = \$15,180$ . If we apply a 3% increase to the taxes per the current tax cap law for the 23-24 and the 24-25 tax years  $(15,180 \times 1.03 = \$15,635 \times 1.03 = \$16,104)$  approx current taxes for the 24-25 tax year.

It appears that I sent you a residential appraisal record. That should show the values on that form. I just want to verify the information on that card to the information I told you two years ago. Could you send me the information that I sent you. It will help me verify that I either told you the wrong information

exh 'P' PS 2

or if someone came behind me and added some additional value to the record. It's possible the difference is in the changes that were made to the guest house since it sounds like I was looking at some discrepancies we had on the record.

**Jeff Bonesteel**  
**Clark County Assessor's Office**  
**Senior Property Appraiser**  
Email: [jbon@ClarkCountyNV.gov](mailto:jbon@ClarkCountyNV.gov)  
Phone: 702-455-2127  
FAX: 702-380-9545

---

**From:** mark wolfson <mbw1016@hotmail.com>  
**Sent:** Wednesday, October 9, 2024 8:36 PM  
**To:** Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>  
**Subject:** Re: 2709 Pinto Lane

Jeff, I looked this up tonight. In your letter dated 12/23/21 you wrote that my tax bill would increase \$7,200 to about \$12,300 for 2022/23. This past year

EXH 'P' P.3

(1 year later - 2023/2024 - with a 3% cap) was \$16,257.

Seems to me it should only have been ~ \$12,700, \$3,500 lower.

I don't understand how this can be right.

Can you help educate me where I'm going wrong?

Thx

On Dec 23, 2021, at 5:20 PM, Jeffrey Bonesteel <[jbon@clarkcountynv.gov](mailto:jbon@clarkcountynv.gov)> wrote:

The cap is the portion between your tax cap value and your taxable value. Your new tax will be based on approx 1million of value while your taxable value will be approx 1.3 so you'll have about a 300k cap reduction.

03062023

Exhibit 1 Q1  
From: Jeffrey Bonesteel

jbon@clarkcountynv.gov

Subject: RE: 2709 Pinto Lane

Date: Oct 10, 2024 at 12:51:58 PM

To: mark wolfson mbw1016@hotmail.com

P. 1  
No  
SUPPLEMENTAL  
CARD

NRS: CHAPTER 361 - PROPERTY TAX

(state.nv.us)<https://

na01.safelinks.protection.outlook.com/?

url=https%3A%2F%2Fwww.leg.state.nv.us%2FNRS%2FNRS-361.html%23NRS361Sec229&data=05%7C02%7C%7C81b19d3ddc3d4b9cf61f08dce9648e6e%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638641867179470265%7CUnknown%7CTWFpbGZsb3d8eyJWljojMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTil6lk1haWwiLCJXVCi6Mn0%3D%7C0%7C%7C%7C&sdata=HCNvUeOyVJ%2Buat%2B6scms28rAiPbuGIM%2Bq5wStcxM6OI%3D&reserved=0>

NRS 361.229

I don't have access to the supplemental card that was sent out originally but I am attaching the Residential Appraisal Record 2022-2023 tax year that shows the supplemental value added. We

40

EXH. 'G' P. 2

calculated a 90% reduction to the costs based on the demo'd portion of the home and then the new portion was calculated at 90% new. Based on a previous addition in 1979 your home had an effective age of 1970.  $1970 \times 10\% = 197$   $2021 \times 90\% = 1818.9$   $197 + 1818.9 = 2015.9$  or 2016 effective age.

I informed the appraiser working in your area now and have forwarded the information you have given us. We will work through the spring to add what we can see and what we know of.

I'm not sure what else I can do for you at this time.

We are currently working internally on the many projects we have this time of year to prepare and close our valuation year for the certified tax roll to be published in December 2024 for the 2025-2026 tax year. These tasks are taking priority right now. If you do decide to file an appeal I will make sure that work closely with the appraiser

57026010

Exhibit R

| LAND SALES @ MARKET    |                |                 |
|------------------------|----------------|-----------------|
|                        | 2715 ALTA      | 500 SHETLAND    |
| PARCEL ID              | 139-32-701-001 | 139-32-701-011* |
| LOT SIZE               | .88 ACRES      | 1.03 ACRES      |
| SALE DATE              | Sep-20         | Apr-21          |
| SALE PRICE             | \$443,625      | \$500,000       |
| 2025/26 ASSESSED VALUE | \$183,750      | \$114,844       |
| 2025/26 VS 2019/2020   | 75%            | 9%              |
| 2019/20 ASSESSED VALUE | \$105,000      | \$105,000       |
| 2020/21 ASSESSED VALUE | \$131,250      | \$131,250       |
| 2021/22 ASSESSED VALUE | \$131,250      | \$114,844       |
| CORRECT VALUE **       | \$155,269      | \$175,000       |
| UNDER ASSESSED         | \$24,019       | \$60,156        |
| TAX SHORTFALL 2021/22  | \$787          | \$1,972         |
| APPLICABLE CAP         | 8.00%          | 8.00%           |
| TAX SHORTFALL 2025/26  | \$1,071        | \$2,683         |

|                         |                |                |
|-------------------------|----------------|----------------|
| * PREVIOUSLY PARCEL #'S | LAND ONLY      | 500 SHETLAND   |
|                         | 139-32-701-003 | 139-32-701-004 |

|                    |                   |
|--------------------|-------------------|
| ** AT DATE OF SALE | SALES PRICE x 35% |
|--------------------|-------------------|

42

# Exhibit 'S' (1 of 2)

THE LAND ON ALL  
THESE PROPERTIES  
IS ASSESSED AT  
\$183,750  
FOR 2025/2026  
TAX YEAR  
(\$525,000 TAXABLE)

|                        |   |                        |                         |                         |
|------------------------|---|------------------------|-------------------------|-------------------------|
| 2709<br>PINTO<br>LANE  | 2337<br>PINTO<br>LANE<br>+<br>2520<br>PINTO<br>LANE | 3011<br>PINTO<br>LANE  | 2608<br>PINTO<br>LANE   | 2329<br>ALTA<br>DRIVE   |
| 294'                   | 338'  | 342'                   | 302'                    | 452'                    |
| 37,026 SF<br>.85 ACRES | 42,689 SF<br>.98 ACRES                              | 43,124 SF<br>.99 ACRES | 44,867 SF<br>1.03 ACRES | 54,450 SF<br>1.25 ACRES |
|                        | ADD'L 5,663 \$                                      | ADD'L 6,098 \$         | ADD'L 7,841 \$          | ADD'L 17,424 \$         |
| SQ FT Δ :<br># :       | +15' %  | +16' %                 | +21' %                  | +47' %                  |
| 126'                   | 126'  | 126'                   | 126'                    | 126'                    |

01092025

4/2/27

Exhibit 15' (2 of 2)

THIS IS THE ASSESSOR'S  
CONCEPT OF MARKET VALUE

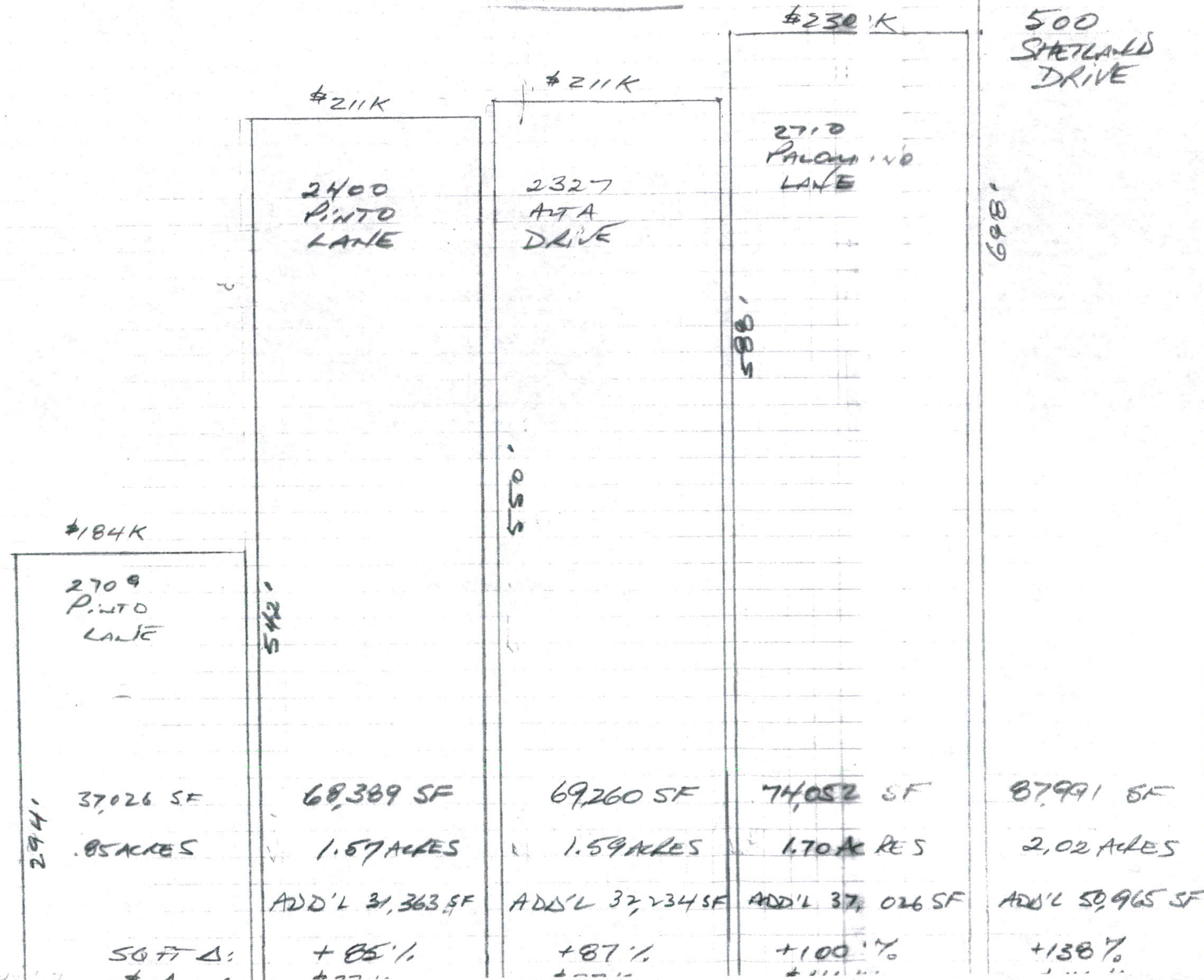


EXHIBIT 'T' (1 of 4)

2020 (WAS)

57076010

2709 Pinto  
.85 ACRE



500 Shetland  
1.01 ACRE 1.01 ACRE



46-17

EXHIBIT 17 (2 of 4)

57925810

2025 (IS !!)

2700 Pinto

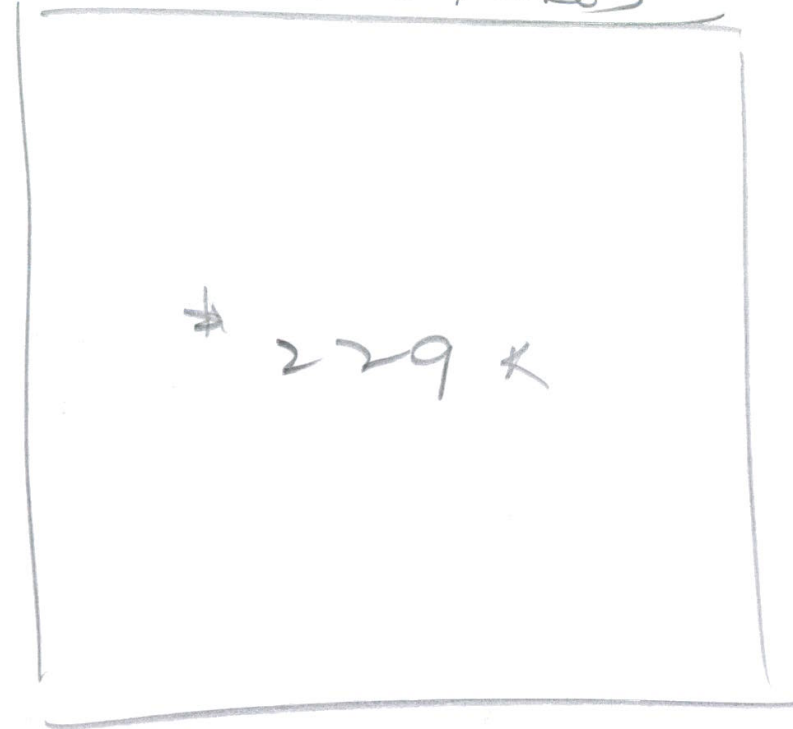
1.85 ACRES



\$184K

500 Shetland

2.02 ACRES



\$229K

542 Δ +75%

+9.0%

47

EXHIBIT T (3 of 4)  
2025 (SHOULD BE)

57076010

2700 Pinto

|         |
|---------|
| \$ 184K |
|---------|

500 STERAND

|         |         |
|---------|---------|
| \$ 184K | \$ 184K |
|---------|---------|

TOTAL \$368K

# EXhibit 'T' (4 of 4)

48/47

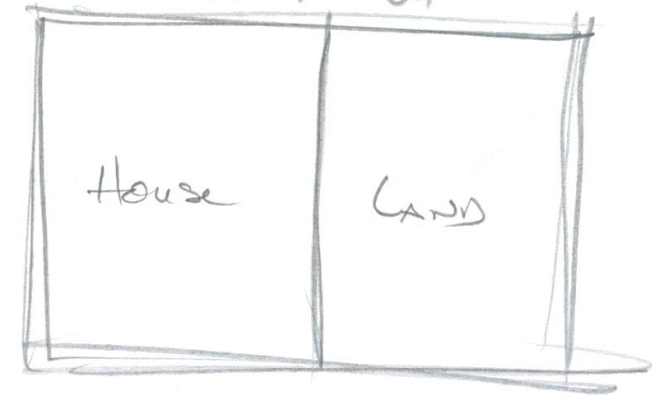
270a Pinto

139-32-703-002



Joe. Shetland

139-32-701-011



SALE \$965K  
DATE 4/2018

\$2,790K \$500K  
4/2021 4/2021

TOTAL \$3,290K

2025  
ASMT \$600K  
TAX \$21,631K  
ASSESSMENT \$5,373  
NET TAX \$16,358

\$467K  
\$15,323  
< \$3,450 >  
\$11,873



+41%

+37%  
+\$4.5K



# Clark County Assessor Reports

Exhibit 'U'

2709 PISTO Lane

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-703-002

Assessed

| Tax Year | Land  |         |          | Improvements |          |         | Exemption Code | Value  | Remainder | Tax Dist |
|----------|-------|---------|----------|--------------|----------|---------|----------------|--------|-----------|----------|
|          | Acres | Land    | New Land | Imps         | New Imps | Supp    |                |        |           |          |
| 2024-25  | 0.85  | 183,750 | 0        | 476,103      | 0        | 0       |                | 53,848 | 0         | 200      |
| 2023-24  | 0.85  | 175,000 | 0        | 438,769      | 0        | 0       |                | 46,933 | 0         | 200      |
| 2022-23  | 0.85  | 147,000 | 0        | 93,179       | 0        | 307,490 |                | 8,930  | 0         | 200      |
| 2021-22  | 0.85  | 131,250 | 0        | 86,926       | 0        | 0       |                | 0      | 0         | 200      |
| 2020-21  | 0.85  | 131,250 | 0        | 84,483       | 0        | 0       |                | 0      | 0         | 200      |
| 2019-20  | 0.85  | 105,000 | 0        | 85,995       | 0        | 0       |                | 0      | 0         | 200      |
| 2018-19  | 0.85  | 70,000  | 0        | 85,050       | 0        | 0       |                | 0      | 0         | 200      |
| 2017-18  | 0.85  | 59,500  | 0        | 88,920       | 0        | 0       |                | 0      | 0         | 200      |
| 2016-17  | 0.85  | 52,500  | 0        | 92,254       | 0        | 0       |                | 0      | 0         | 200      |
| 2015-16  | 0.85  | 43,750  | 0        | 93,945       | 0        | 0       |                | 0      | 0         | 200      |
| 2014-15  | 0.85  | 35,000  | 0        | 95,327       | 0        | 0       |                | 0      | 0         | 200      |
| 2013-14  |       | 35,000  | 0        | 93,466       | 0        | 0       |                | 0      | 0         | 200      |
| 2012-13  |       | 35,000  | 0        | 96,768       | 0        | 0       |                | 0      | 0         | 200      |
| 2011-12  |       | 49,000  | 0        | 94,122       | 0        | 0       |                | 0      | 0         | 200      |
| 2010-11  |       | 70,000  | 0        | 91,874       | 0        | 9,220   |                | 0      | 0         | 200      |
| 2009-10  |       | 175,000 | 0        | 91,213       | 0        | 0       |                | 0      | 0         | 200      |
| 2008-09  |       | 210,000 | 0        | 92,239       | 0        | 0       |                | 0      | 0         | 200      |
| 2007-08  |       | 94,868  | 0        | 88,929       | 0        | 0       |                | 0      | 0         | 200      |
| 2006-07  |       | 94,850  | 0        | 89,564       | 0        | 0       |                | 0      | 0         | 200      |
| 2005-06  |       | 68,250  | 0        | 84,154       | 0        | 0       |                | 0      | 0         | 200      |
| 2004-05  |       | 73,500  | 0        | 81,834       | 0        | 0       |                | 0      | 0         | 200      |

Parcel from 030-300-064

This Record is for assessment use only. No liability is assumed to its accuracy.

$$878 \times .35 = \$307K$$

EXHIBIT 'V' P.1



# Clark County Assessor Reports

2608 PISTOLANTE

## Value History

224  
120  
\$344 k

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-701-008

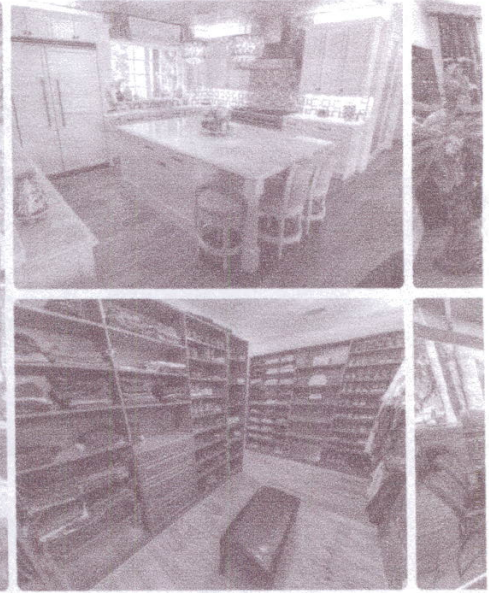
Assessed

| Tax Year | Land  |         |          | Improvements |          |         | Exemption      | Remainder  | Tax Dist |     |
|----------|-------|---------|----------|--------------|----------|---------|----------------|------------|----------|-----|
|          | Acres | Land    | New Land | Imps         | New Imps | Supp    | Common Element | Code Value |          |     |
| 2024-25  | 1.03  | 183,750 | 0        | 223,877      | 0        | 120,092 | 13,480         | 0          | 0        | 200 |
| 2023-24  | 1.03  | 175,000 | 0        | 235,423      | 0        | 0       | 39,293         | 0          | 0        | 200 |
| 2022-23  | 1.03  | 147,000 | 0        | 215,426      | 0        | 0       | 36,777         | 0          | 0        | 200 |
| 2021-22  | 1.03  | 131,250 | 0        | 204,650      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2020-21  | 1.03  | 131,250 | 0        | 203,050      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2019-20  | 1.03  | 105,000 | 0        | 199,852      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2018-19  | 1.03  | 70,000  | 0        | 192,018      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2017-18  | 1.03  | 59,500  | 0        | 195,706      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2016-17  | 1.03  | 52,500  | 0        | 193,534      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2015-16  | 1.03  | 43,750  | 0        | 179,420      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2014-15  | 1.03  | 35,000  | 0        | 171,981      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2013-14  |       | 35,000  | 0        | 136,765      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2012-13  |       | 35,000  | 0        | 157,885      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2011-12  |       | 49,000  | 0        | 174,153      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2010-11  |       | 70,000  | 0        | 182,198      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2009-10  |       | 210,000 | 0        | 176,963      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2008-09  |       | 252,000 | 0        | 175,500      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2007-08  |       | 158,113 | 0        | 163,602      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2006-07  |       | 157,850 | 0        | 161,603      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2005-06  |       | 113,750 | 0        | 148,544      | 0        | 0       | 0              | 0          | 0        | 200 |
| 2004-05  |       | 73,500  | 0        | 148,453      | 0        | 0       | 0              | 0          | 0        | 200 |

Parcel from 030-300-018

This Record is for assessment use only. No liability is assumed to its accuracy.

Exh 'V' P. 2



Listed by James Bounce • Red Rock Real Estate (702-598-8276). Bought with Key Realty Southwest LLC.

● LAST SOLD ON DEC 1, 2021 FOR \$2,350,000

2608 Pinto Ln, Las Vegas, NV 89107

**\$2,316,860**

Redfin Estimate

6

## Beds

4

## Baths

4,476

Sq Ft



## Is this your home?

Track this home's value and nearby sales activity

I own 2608 Pinto Ln

### About this home

Timeless, fully-remodeled Cape Cod home on the best street in Vegas that is featured as the opening scene of Property Brothers "Forever Home" series! Stunning design coupled with your own ultra-private, resort-like backyard including tennis court, sand volleyball court, pool, palapa, firepit, and outdoor kitchen. Over \$1M invested in gorgeous interior and exterior upgrades throughout includes 20' sliding doors for true indoor/outdoor living. Perfect for an active family or entertaining with an open floorplan, chef's kitchen, wine cooler, home gym, 6 bedrooms including massive mainfloor primary bedroom suite with huge walk in closet, 4 bathrooms and an oversized laundry room. Over an acre of lush, tree-lined property with plenty of room to add another garage or guest house.

Show less ^

 Single-family

<https://www.redfin.com/NV/Las-Vegas/2608-Pinto-Ln-89107/home/29346316>

1/4/25, 12:01PM  
Page 1 of 10



# Clark County Assessor Reports

2400 Palomares

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-702-024

### Assessed

| Tax Year | Land  |         | Improvements |          |      |                | Exemption Code | Value | Remainder | Tax Dist |
|----------|-------|---------|--------------|----------|------|----------------|----------------|-------|-----------|----------|
|          | Acres | Land    | New Land     | New Imps | Supp | Common Element |                |       |           |          |
| 2024-25  | 0.70  | 165,375 | 0            | 100,995  | 0    | 0              | 19,179         | 0     | 0         | 200      |
| 2023-24  | 0.71  | 157,500 | 0            | 91,658   | 0    | 0              | 16,554         | 0     | 0         | 200      |
| 2022-23  | 0.71  | 132,300 | 0            | 82,693   | 0    | 0              | 15,162         | 0     | 0         | 200      |
| 2021-22  | 0.71  | 118,125 | 0            | 77,328   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2020-21  | 0.71  | 131,250 | 0            | 75,563   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2019-20  | 0.71  | 105,000 | 0            | 73,148   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2018-19  | 0.71  | 70,000  | 0            | 72,497   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2017-18  | 0.71  | 59,500  | 0            | 75,643   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2016-17  | 0.71  | 52,500  | 0            | 77,886   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2015-16  | 0.71  | 43,750  | 0            | 79,221   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2014-15  | 0.71  | 35,000  | 0            | 80,374   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2013-14  |       | 35,000  | 0            | 79,664   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2012-13  |       | 28,000  | 0            | 82,592   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2011-12  |       | 29,400  | 0            | 80,059   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2010-11  |       | 42,000  | 0            | 86,136   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2009-10  |       | 131,250 | 0            | 85,181   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2008-09  |       | 157,500 | 0            | 86,444   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2007-08  |       | 71,151  | 0            | 82,473   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2006-07  |       | 71,050  | 0            | 82,821   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2005-06  |       | 51,188  | 0            | 77,249   | 0    | 0              | 0              | 0     | 0         | 200      |
| 2004-05  |       | 58,800  | 0            | 75,978   | 0    | 0              | 0              | 0     | 0         | 200      |

Parcel from 030-300-038

This Record is for assessment use only. No liability is assumed to its accuracy.

← Feed

Overview

Property details

Sale & tax history

Neighborhood

♥ Favorite



📍 Street View

🏠 Redesign



Listed by Brian Solomon • Investors Realty Group (702-304-1947). Bought with Hudson Real Estate.

● SOLD ON SEP 12, 2024

**2400 Palomino Ln**, Las Vegas, NV 89107

**\$2,600,000**

Sold Price

**5**

Beds

**4.5**

Baths

**5,047**

Sq Ft



### Is this your home?

Track this home's value and nearby sales activity

I own 2400 Palomino Ln

### Thinking of sell

Estimated sale price

**\$2.20M – \$2.62**

Reach more buyers wh Redfin. Plus, you'll save in fees. 📈

Schedule a selling

### About this home

Welcome to this extraordinary mid-century colonial home, nestled in the beautiful historic district of Las Vegas. As you enter the private gate, you'll instantly be captivated by this breathtaking home, consisting of five bedrooms, five bathrooms, and a detached guest house, all situated on a large .70 acre lot. The interior has been fully renovated and meticulously maintained, making this the perfect place to call home. Step outside to the backyard where you'll find a lush green lawn, a sparkling pool and spa, a full size tennis or basketball court, and alfresco dining area that is ideal for hosting unforgettable parties and gatherings with friends and family. Don't miss out on the opportunity to own this estate, offering all the luxuries in a historic neighborhood without any HOA restrictions.

Show less ^

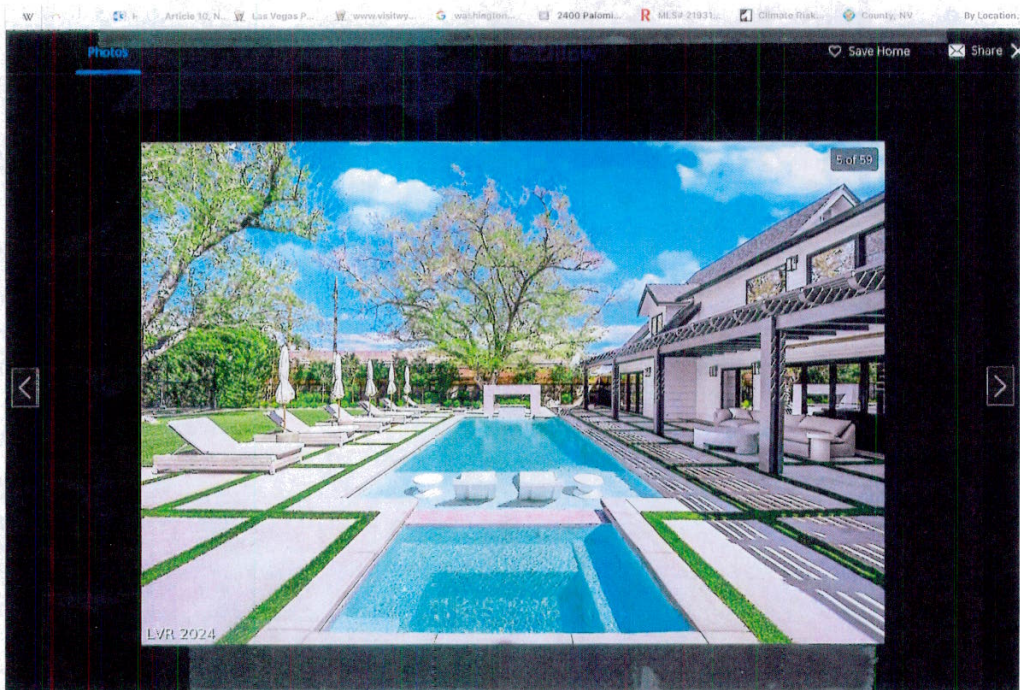
🏠 Single-family

01082025

EXH 'W' P.3



015



also w/ permit

54

01092025

EXH 'W' R.H.



007



How

55

5'6" x 11'0" W'  
5'0" x 11'0" W'



old guest house



old guest house



58

61862025

EXH  
P. 6



017

017

017

57

57076070

EXH 'W' P.7



000



100

58

57076010

EXH 'W' P. 8



057



1400

59

57076010

EX h'w' P.9



old



new

57076010

EXH'W' A.10



Over the ceiling  
(notice ceiling)



floor

57076010

EXH. 'W' P11



020



How

EXH'W' P.12

57076010



047



Kear

63

57076010

EXH 'W' ALB



New York -  
Studio  
Resurfaced  
Tennis Court



Has Pergola

64

## STATE STATE BOARD OF EQUALIZATION v. BARTA (2008)

Supreme Court of Nevada.

The STATE of Nevada ex rel. STATE BOARD OF EQUALIZATION, An Agency of the State of Nevada; Washoe County, A Subdivision of the State of Nevada; Washoe County Assessor; Nevada Tax Commission; and Nevada Department of Taxation, Appellants, v. Leslie P. BARTA, Respondent.

The State of Nevada ex rel. State Board of Equalization, an Agency of the State of Nevada; Washoe County, a Subdivision of the State of Nevada; Washoe County Assessor; Nevada Tax Commission; and Nevada Department of Taxation, Appellants, v. Todd Lowe, Respondent.

The State of Nevada ex rel. State Board of Equalization, an Agency of the State of Nevada; Washoe County, A Subdivision of the State of Nevada; Washoe County Assessor; Nevada Tax Commission; and Nevada Department of Taxation, Appellants, v. Barbara Frederic, Respondent.

The State of Nevada ex rel. State Board of Equalization, An Agency of the State of Nevada; Washoe County, A Subdivision of the State of Nevada; Washoe County Assessor; Nevada Tax Commission; and Nevada Department of Taxation, Appellants, v. Alvin A. Bakst; Carol P. Buck Trust; Calvin P. Erdman, Jr.; Alan Glen; Larry & Maryanne B. Ingemanson Trust; V Park, LLC; Jon Thomas; FFO, LLC; Lana J. Vento Trust; VIFX, LLC; Nicole Vento, LLC; and Agnieszka Winkler, Respondents.

The State of Nevada ex rel. State Board of Equalization, An Agency of the State of Nevada; Washoe County, A Subdivision of the State of Nevada; Washoe County Assessor; Nevada Tax Commission; and Nevada Department of Taxation, Appellants, v. J. Robert Anderson; Tom Austin; Jane Barnhart; Robert Bender; Nancy Cumming; Joseph D'Andre; Donald F. Frei Trust; Eugene T. Gastanaga Trust; Roger Leach; Carol Edwards Associates; Paul A. Levy Family Trust; James Moriarty; James Nakada; Ross Pendergraft Trust; Peno Bottom Trust; Peno Bottom Limited Partnership; Garrett Taylor; Donald Wilson; Lawrence Watkins; And Esmail Zanjani, Respondents.

Nos. 47397-47401 (tel:47397-47401).

Decided: July 25, 2008

BEFORE THE COURT EN BANC.1

Catherine Cortez Masto, Attorney General, Karen R. Dickerson, Senior Deputy Attorney General, and Dennis L. Belcourt, Deputy Attorney General, Carson City, for Appellants the State of Nevada ex rel. State Board of Equalization; the Nevada Tax Commission; and the Nevada Department of Taxation. Richard A. Gammick, District Attorney, and E. Terrance Shea, Deputy District Attorney, Washoe County, for Appellants Washoe County and the Washoe County Assessor. Leslie Barta, Incline Village, in Proper Person. Norman J. Azevedo, Carson City, for Respondents Tom Austin; Alvin A. Bakst; Jane Barnhart; Robert Bender; Carol P. Buck Trust; Nancy Cumming; Joseph D'Andre; Carol Edwards Associates; Calvin P. Erdman, Jr.; FFO, LLC; Donald F. Frei Trust; Eugene T. Gastanaga Trust; Alan Glen; Roger Leach; James Moriarty; James Nakada; Ross Pendergraft Trust; Peno Bottom Limited Partnership; Peno Bottom Trust; Garrett Taylor; Jon Thomas; Lana J. Vento Trust; Nicole Vento, LLC; VIFX, LLC; Lawrence Watkins; Donald Wilson; Angieszka Winkler; and Esmail Zanjani. Morris Pickering and Peterson and Suellen E. Fulstone, Reno, for Respondents J. Robert Anderson; Barbara Frederic; Larry & Maryanne B. Ingemanson Trust; Paul A. LevyFamily Trust; Todd Lowe; and V Park, LLC.

Exh 'X' P. 2

These consolidated appeals arise from the same central conflict over property tax valuation that we addressed in *State, Board of Equalization v. Bakst*.<sup>2</sup> In *Bakst*, several taxpayers challenged the Washoe County Assessor's use of certain appraisal methods to establish the taxable values of their properties for the 2003-2004 tax year. The district court, and later this court, determined that the Assessor's methods were unconstitutional and ordered the taxpayers' properties' taxable values rolled back to the 2002-2003 tax year levels.<sup>3</sup>

Meanwhile, several Incline Village and Crystal Bay area property owners in Washoe County, including many of the taxpayers involved in the *Bakst* litigation, administratively challenged the Washoe County Assessor's assessments for the subsequent tax year, 2004-2005. Both the Washoe County and State Boards of Equalization denied the Taxpayers relief, and the Taxpayers petitioned the district court for judicial review. The district court determined that the Taxpayers' petitions for judicial review presented issues that were factually identical to the issues in *Bakst*, which at that point had been decided at the district court level and was pending appellate review. As a consequence, the district court granted their petitions and rolled back their properties' 2004-2005 taxable values to the 2002-2003 rates, as was done to the prior year's values in *Bakst*. These consolidated appeals from the district court's orders regarding the 2004-2005 tax year followed.

In resolving these appeals we, like the district court, conclude that nothing significant distinguishes these cases, factually or legally, from *Bakst*. The State and County appellants nevertheless contend that, even if unconstitutional methods were used to determine the respondent Taxpayers' properties taxable values, we should reverse the district court orders granting the petitions for judicial review because the Taxpayers failed to prove that their properties' 2004-2005 taxable values exceeded their full cash values. That position, however, disregards a taxpayer's right to a uniform and equal rate of assessment and taxation, which is guaranteed by Article 10, Section 1 of the Nevada Constitution. We conclude, as we stated in *Bakst*, that a property value determined using unconstitutional, nonuniform methods is necessarily unjust and inequitable. Thus, because the methods used to value a taxpayer's property are a material consideration in determining whether the property was justly and equitably valued, a taxpayer may challenge an assessment based on the use of unconstitutional methods even if the assessment does not exceed full cash value. Since the Taxpayers here properly challenged their assessments and demonstrated that those assessments were based on unconstitutional methods, we affirm the district court's orders.

#### FACTUAL AND PROCEDURAL BACKGROUND

In assessing property for tax purposes, county assessors must determine the property's "taxable value"<sup>4</sup> by separately appraising the "full cash value" of improved land consistently with the use of the improvements, and the replacement cost of any improvements, less depreciation and obsolescence.<sup>5</sup> The taxable value must not exceed the entire property's "full cash value."<sup>6</sup> Then, assessors calculate 35 percent of the taxable value to establish the property's "assessed value," the amount on which property taxes are ultimately based.<sup>7</sup>

By statute, assessors are required to determine taxable value by physically reappraising properties at least once every five years.<sup>8</sup> Appellant the Washoe County Assessor last physically reappraised properties located in Incline Village and Crystal Bay in 2002, to establish their values for the 2003-2004 tax year.<sup>9</sup> In appraising the properties, the Assessor used a "sales comparison approach" to value the land. Thus, to arrive at the taxable value for the subject land, the Assessor relied on sales prices of properties in the surrounding area, adjusting the sales prices of those properties and the subject land's valuation based on the properties' comparable views, beachfront qualities, times of sale, and planned uses.

Pursuant to several taxpayer challenges, we reviewed the Assessor's 2003-2004 Incline Village and Crystal Bay assessments in *Bakst*. Our review led to the conclusion that the methods the Assessor used to adjust the comparable sales prices were unconstitutional because they had not been established or approved by the Nevada Tax Commission and varied from the methods used in other parts of Washoe County and throughout the State.<sup>10</sup> Accordingly, we rolled back the properties' taxable values to the 2002-2003 tax year rates.<sup>11</sup>

While the *Bakst* case was proceeding through the various stages of review, the Assessor assessed property taxes in Washoe County for the next tax year, 2004-2005, which is at issue here. The 2004-2005 tax year was a factoring year for the Incline Village and Crystal Bay area, meaning that the Assessor was not compelled to physically reappraise each property's value. If the Assessor did not reappraise a property, he was required by statute to determine the property's current assessed value by multiplying the prior year's assessed value by a factor for any improvements, developed by the Tax Commission, and a factor for land, developed by the Assessor and approved by the Tax Commission.<sup>12</sup>

No statute or regulation governs the factors' development, except for a statute requiring that the land factor chosen result in a median assessed-value to taxable-value ratio between 30 and 35 percent.<sup>13</sup> Apparently, the land factor for the Incline Village and Crystal Bay area for the 2004-2005 tax year was 1.0, and the improvements factor was 1.00962. According to the Assessor, to establish the assessed values for 2004-2005, he multiplied the 2003-2004 assessed values by the above factors, resulting in a slight increase in total assessed value for each property in 2004-2005.

In certain instances, however, the record demonstrates that the Assessor visited the properties and established valuations for 2004-2005 by altering his previous classification of the property's view or beach quality.

Arguing that the Assessor used unconstitutional and unauthorized methodologies in determining the 2004-2005 values of their properties, respondents, who comprise 35 Incline Village and Crystal Bay area taxpayers, administratively challenged their 2004-2005 property taxes. In responding to the Taxpayers' challenges, the Assessor did not rely on any explanation of factoring to justify his 2004-2005 assessments, but instead

EXH 'K' A3

presented an analysis of comparable sales establishing that the properties' taxable values for 2004-2005 did not exceed their full cash values. The analysis of comparable sales in each case used at least one of the methods that this court declared unconstitutional in Bakst.

Although the Washoe County Board of Equalization and appellant the State Board of Equalization granted reductions to some of the Taxpayers based on the physical characteristics of their properties, the Boards summarily rejected the Taxpayers' argument that the Assessor's methodologies were unconstitutional and did not reduce property values on that ground. The State Board rejected the Taxpayers' argument that the Assessor's methods were unconstitutional because those methods had been challenged during the previous year's administrative appeals, and therein, it had determined that the methods were constitutional. The State Board also rejected the Taxpayers' argument that the Assessor's methods were prohibited by regulations adopted by the Nevada Tax Commission in August 2004, agreeing with the Assessor that the 2004 permanent regulations were irrelevant in these cases because they did not apply retroactively. Then, determining that the properties' 2004-2005 taxable values did not exceed their full cash values, the Boards each concluded that the properties' valuations were just and affirmed the Assessor's values.

After the State Board denied the Taxpayers relief, they filed petitions for judicial review in the district court. Before the district court, in addition to asserting that the 2004-2005 assessments were based on invalid valuation methods, the Taxpayers argued that the State Board failed in its duty to equalize taxable values statewide. Although the State Board disagreed with the Taxpayers' request for equalization in the context of their petitions for judicial review, it and the Assessor ultimately agreed that the court should remand the matter to the State Board so that it could create a record regarding its equalization process.

The State Board considered the remanded issue at its next scheduled hearing in March 2006. The transcript of the State Board hearing reflects, however, that the State Board appeared uncertain about how to equalize property values, the scope of its duty to equalize, or how to resolve potential conflicts between its and the Tax Commission's property value determinations. The Department of Taxation contended that the duty to equalize statewide was accomplished through the Department's ratio studies and review of county assessors' methodologies and work product and, thus, the State Board had no independent duty or power to engage in equalization. The Taxpayers, however, argued that the State Board had both a statutory duty and the authority to equalize property values statewide. After also hearing from the public, the Assessor, and a Deputy Attorney General, the State Board concluded that it needed more time to consider the remanded issue and continued the matter, without responding to the district court's remand order.

Frustrated by the delay, the Taxpayers requested that the district court rescind the remand. The district court then entered its final judgment in these cases. The district court found that the taxes assessed in the Incline Village and Crystal Bay area for the 2004-2005 tax year were not just or equitable because they were based on methods declared unconstitutional in the district court's Bakst decision. The court ordered the assessment and levy of taxes for 2004-2005 voided and directed that the Taxpayers receive a refund of taxes paid in excess of those that would have been due if the 2002-2003 assessed values had been used for the 2004-2005 tax year, plus six percent annual interest. The State Board, the Tax Commission, the Nevada Department of Taxation, Washoe County, and the Assessor now appeal.

#### DISCUSSION

When considering an appeal from a district court order granting judicial review of a State Board decision, we stand in the same position as the district court.<sup>14</sup> Our review is limited to the record before the State Board,<sup>15</sup> and we presume that the State Board's decision is valid.<sup>16</sup> We will overturn the State Board's decision, however, if the Taxpayers "show by clear and convincing evidence that the valuation established by the State Board is unjust and inequitable."<sup>17</sup> The Taxpayers can satisfy this burden by showing that the State Board "applied a fundamentally wrong principle"<sup>18</sup> in determining the validity of the Taxpayers' properties' assessments. We also review the State Board's statutory construction de novo and will void government actions that violate the Constitution.<sup>19</sup>

Bakst controls the outcome of these cases

The Taxpayers argue that to develop their properties' values for 2004-2005, the Assessor used the same methods that we declared unconstitutional in Bakst. The State and County appellants assert, however, that the Taxpayers' properties' 2004-2005 valuations were developed by factoring-a purportedly distinct and statutorily approved method for assessing property. Despite the Taxpayers' challenges to the methods used to value their properties, the State Board failed to make findings or otherwise develop a record that clearly set forth the valuation methodologies used by the Assessor. In these cases, the record arguably reflects either the use of the unconstitutional methods or factoring. Regardless, we conclude that neither approach supports the State Board's conclusion that the Taxpayers' properties' valuations were just and equitable.

To the extent that the Assessor developed the Taxpayers' properties' 2004-2005 values by using the same methods that we declared unconstitutional in Bakst,<sup>20</sup> clearly, the Bakst analysis controls the outcome of these cases. Nonetheless, the State and County appellants attempt to distinguish these cases from Bakst, arguing that two distinctions exist: (1) the Tax Commission's temporary regulations, filed in December 2002, justified the Assessor's reappraisal methodologies; and (2) the permanent regulations adopted by the Tax Commission in August 2004 validated those methodologies.

EXH 'X' A.4

With respect to the State and County appellants' first argument, this court generally will not consider arguments that a party raises for the first time on appeal.<sup>21</sup> We have not previously determined, however, whether this rule applies to issues raised for the first time in the district court in a petition for judicial review of an administrative decision.<sup>22</sup> Because judicial review of administrative decisions is limited to the record before the administrative body,<sup>23</sup> we conclude that a party waives an argument made for the first time to the district court on judicial review. Since the record here is devoid of evidence that the temporary regulations were addressed or considered in the State Board proceedings, that argument was waived.<sup>24</sup>

Regarding the State and County appellants' second argument, that the 2004 regulations validated the methods used to develop the 2004-2005 values, we note that the State Board found below, based on arguments from the Assessor and the Department, that the permanent regulations were irrelevant to these cases because they were not retroactive. While we may judicially estop a party from asserting two conflicting positions to attain an unfair result in abuse of the legal system, given the widespread importance of this case, we decline to do so here.<sup>25</sup> Nonetheless, we agree with the State Board's determination that the regulations were not retroactive.

Under NRS 361.300(6), the Assessor was required to notify taxpayers of their assessments for 2004-2005 by December 18, 2003. The 2004 permanent regulations did not become effective, however, until almost eight months later.<sup>26</sup> Regulations, like statutes, operate prospectively, unless an intent to apply them retroactively is clearly manifested.<sup>27</sup> The 2004 permanent regulations do not provide for retroactive application.<sup>28</sup> Because the regulations became effective after the Assessor determined the Taxpayers' properties' 2004-2005 values and did not apply retroactively, they do not provide a basis for distinguishing the case from Bakst.<sup>29</sup>

Because the State and County appellants have failed to distinguish this case from Bakst, insofar as the Assessor used the same, unconstitutional methods to develop the Taxpayers' properties' 2004-2005 taxable values, these cases are controlled by the analysis in Bakst. The State and County appellants argue, however, that the Assessor did not use the same methods in 2004-2005 as he used in 2003-2004. Instead, they assert that by using the factoring method to develop the Taxpayers' properties' 2004-2005 values, any constitutional defect from 2003-2004 was cured.<sup>30</sup> We reject this argument on two grounds. First, the record does not explain the use of the factoring method, and second, the factoring method itself, as described by the Assessor, merely extends the application of the prior year's assessed value as part of the calculus to determine the current year's assessed value.

The record contains no explanation of the factoring method, how the 2004-2005 factors were developed, or how those factors were applied, as purported, to remedy the prior valuations' infirmities. Presumably, the Assessor presented no argument or evidence regarding factoring below because the Taxpayers' arguments were identical to those made in Bakst and had been previously rejected by both the County and State Boards. But this court's review is generally confined to the record before the State Board,<sup>31</sup> rendering full consideration of this issue unavailable.

Even so, on appeal, the Assessor has represented that the factors were used to adjust the previous year's assessed values based upon any changes in the housing market. The Assessor argues that, because factoring is a statutorily approved method of determining a property's assessed value in a year in which the property is not reappraised, the 2004-2005 assessments are valid. By the Assessor's own description, however, factoring does not independently assess any particular property's taxable value, but rather merely adjusts the prior year's assessed values en masse by a certain percentage, purportedly reflecting current market conditions.<sup>32</sup> According to the Assessor, he develops the land factor by looking at all land sales in the area since the last physical reappraisal and comparing the sales prices to the prior assessments. Then, based on the median ratio of those properties' assessed values to sales prices, the Assessor develops the factor and multiplies the prior year's assessed values for all properties in the area by it. Thus, based on this description, it appears that the factoring method does not independently address an individual property's taxable value; rather, it simply adjusts the previous year's assessed value based on a mathematical analysis of the general market trend.

We determined in Bakst that the methods used by the Assessor to determine the 2003-2004 property valuations were unconstitutional, and therefore, the assessments based on those valuations were null and void.<sup>33</sup> In each of these cases, the Taxpayers' properties' 2003-2004 assessed values were developed using methods that we declared unconstitutional in Bakst; therefore, each of the Taxpayers' 2003-2004 values were null and void. Because null and void values could not be validly adjusted, and because the adjustment of those unconstitutional values by applying the same factors to each property in 2004-2005 did not address or remedy the 2003-2004 values' unjustness and inequity, the use of factoring does not materially distinguish this case from Bakst. Thus, even if we were able to review the Assessor's use of factoring, it appears that the resulting 2004-2005 values were affected by the same unconstitutional infirmities as the 2003-2004 values and, like those values, are unjust and inequitable.

The State Board applied a fundamentally wrong principle, resulting in unjust and inequitable valuations of the Taxpayers' real property

The State and County appellants also argue that the Taxpayers did not meet their burden of proving that the valuations established at the State Board were unjust or inequitable. They contend that, under early Nevada decisional law, an assessment should not be voided as unjust unless it exceeds full cash value, even if the valuation on which the assessment was based was developed using unconstitutional procedures. The Taxpayers concede that their properties' 2004-2005 taxable values did not exceed their full cash values. Nevertheless, they assert that merely because their properties' full cash values were not exceeded does not establish that the valuations were just and equitable. We agree with the Taxpayers' argument.

EXHIBIT A-5

In *Bakst*, we recognized that the methods used to value taxpayers' properties play a material role in ensuring that the constitutional guarantee of a uniform and equal rate of assessment and taxation are preserved.<sup>34</sup> That guarantee is set forth in Article 10, Section 1 of the Nevada Constitution, which instructs, "The Legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory." This court addressed Article 10, Section 1 early in this state's history, in the seminal case *State of Nevada v. Eastabrook*. In *Eastabrook*, this court recognized that the first clause of Article 10, Section 1 of the Nevada Constitution was intended, at the very least, to ensure that all types of property were taxed at an equal rate:

[T]he constitutional convention . meant to provide for at least one thing in regard to taxation: that is, that all ad valorem taxes should be of a uniform rate or percentage. That one species of taxable property should not pay a higher rate of taxes than other kinds of property. The language used may mean much more than this, but it cannot mean less.<sup>35</sup>

To satisfy this constitutional guarantee, the court held, in *Eastabrook*, that all property must be taxed at the same rate. Later, in *Bakst*, noting that the Legislature had directed the Tax Commission to establish regulations uniformly governing property taxation throughout the state, we recognized that Article 10, Section 1 meant something more: to secure a uniform and equal rate of assessment and taxation, like properties' taxable values must be obtained using uniform assessment methods.<sup>36</sup>

As the Legislature apparently appreciated, uniform assessment methods, properly applied, will necessarily produce the same measure of taxable value for like properties. Those evenly measured taxable values will be assessed at a uniform rate—35 percent—resulting in an equally proportioned tax among like properties and allowing the County and State Boards to thoroughly carry out their duties to equalize any assessor- or property-type-based assessment differences. However, if varying methods are used to determine the taxable values of like properties (take, for instance, two nearly identical, neighboring properties), then equalization becomes difficult and there can be no guarantee that the same measure of taxable value will be assigned to the properties. Clearly, this would violate the constitutional promise of "a uniform and equal rate of assessment and taxation."<sup>37</sup> Consequently, in *Bakst*, we stated that "the Constitution clearly and unambiguously requires that the methods used for assessing taxes throughout the state must be 'uniform.'" <sup>38</sup> The rule thus enunciated requires county assessors to apply only those valuation methodologies set forth in regulations adopted by the Tax Commission for use throughout the state, ensuring that taxpayers' properties are uniformly assessed and taxed.

The State and County appellants do not specifically request that we reconsider *Bakst*. Rather, they argue that, under *State v. Wells, Fargo & Co.*<sup>39</sup> and two cases entitled *State of Nevada v. Central Pacific Railroad Co.*, one from 1871<sup>40</sup> and one from 1875,<sup>41</sup> an assessment based on erroneous methods should not be voided unless it is also excessive, the theory being that no injury results to a taxpayer unless by excessive assessment.<sup>42</sup> But clearly, when the owner of one of two nearly identical neighboring properties pays more in taxes than her neighbor because nonuniform methods have been used to assign differing taxable values to the two properties, the owner with the greater tax burden has suffered an injury, regardless of whether her property's taxable value exceeded its full cash value. The owner with the lesser tax burden has likewise suffered an injury, in that his property was not valued uniformly with his neighbor's; however, that injurious assessment is less likely to be challenged. Even more salient is the injury when nonuniform methods cause the unequal taxation of an entire assessment group.<sup>43</sup> Suffice it to say, neither *Wells, Fargo* nor either of the *Central Pacific* cases addressed the constitutional issues surrounding the nonuniformity of methodologies used to value property for taxation like the issues that we considered in *Bakst*.<sup>44</sup> Insofar as *Wells, Fargo*, *Central Pacific* (1875), and *Central Pacific* (1871) suggest that a taxpayer suffers no injury by, and thus cannot contest, taxable valuation inequities arising from the use of nonuniform assessment methods, we now expressly overrule them.

Nevada's Constitution guarantees "a uniform and equal rate of assessment and taxation."<sup>45</sup> That guarantee of equality should be the boards of equalization's predominant concern, and that concern is not satisfied by merely ensuring that a property's taxable value does not exceed its full cash value. Under *Bakst*, a valuation developed in violation of taxpayers' constitutional right to a uniform and equal rate of assessment and taxation is an unjust valuation, and in upholding an assessor's unconstitutional methodologies, the State Board applies a fundamentally wrong principle.<sup>46</sup>

In making its determinations in these cases, the State Board focused on only one consideration in determining whether the Taxpayers' property values were unjust and inequitable: whether taxable value exceeded full cash value. The State Board thus failed to consider the Assessor's valuation methods for 2004-2005 and upheld the assessments, which were ultimately based on the methodologies held unconstitutional in *Bakst*. Accordingly, we conclude that the Taxpayers met their burden of proving, by clear and convincing evidence, that the State Board applied a fundamentally wrong principle because they showed that the Assessor used unconstitutional methodologies in each of these cases and that the State Board nonetheless upheld his assessments.

Refunds are the appropriate remedy in these cases

The State and County appellants further argue that if this court determines that the Taxpayers met their burden, we should not roll back the Taxpayers' properties' taxable values to the 2002-2003 values. They ask that instead, we remand these cases to the State Board for it to assign the properties new, constitutional taxable values for the 2004-2005 tax year. In so arguing, the State appellants point to *Nellis Housing v. State of*

EXH X P.6

Nevada, in which we held that remand was required because we could not determine the amount of excess taxation without a new appraisal by the assessor to determine the appropriate value of the property.<sup>47</sup> That case, however, is distinguishable from the instant appeals because here we have a concededly appropriate valuation, as discussed in Bakst.

In Bakst, after determining that the 2003-2004 tax year values based on the Assessor's unconstitutional methodologies were void,<sup>48</sup> we decided that the appropriate valuations for 2003-2004 should be based on the valuations for the previous year, for which the taxpayers had conceded validity.<sup>49</sup> Here, for the same reasons, we conclude that refunds are the proper remedy.

#### Statewide equalization

Finally, the Taxpayers request that we address the State Board's duty to equalize taxes statewide. Under NRS 361.395(1), the State Board clearly has a duty to equalize property valuations throughout the state: "the [State Board] shall . . . [e]qualize property valuations in the State."<sup>50</sup> Furthermore, NRS 361.400 establishes a requirement, separate from the equalization duty, that the State Board hear appeals from decisions made by the county boards of equalization. The two statutes create separate functions: equalizing property valuations throughout the state and hearing appeals from the county boards.

The Taxpayers argue that if the State Board had performed its duty to equalize property values statewide, then it would have recognized the unequal property taxation between them and taxpayers in the rest of the state. The record reflects that the State Board failed to explain how it equalized property values for the 2004-2005 tax year, if indeed it did so; however, we interpret the Taxpayers' argument on this point as a request for alternative relief. In light of our conclusion that the Taxpayers are entitled to refunds because of the Assessor's use of unconstitutional methodologies, we decline to further address this argument.

#### CONCLUSION

In these cases, the State Board erred by disregarding the Taxpayers' arguments that the Assessor used unconstitutional methods to determine the taxable values of their properties and by failing to recognize that a taxable value may be unjust and inequitable despite being less than the full cash value of the property. Thus, the Taxpayers met their burden of proving that the taxable values of their properties were unjust and inequitable by showing that, in assessing their properties, either by reappraising or factoring, the Assessor used methods or adjusted values that we declared unconstitutional in Bakst. We conclude that nothing significant distinguishes these cases, factually or legally, from Bakst, and we therefore affirm the district court's orders granting judicial review, declaring the Taxpayers' 2004-2005 assessments void, and setting their assessed values for 2004-2005 to the 2002-2003 levels. The Taxpayers are entitled to refunds of all excess taxes paid and six percent annual interest.<sup>51</sup>

#### FOOTNOTES

2. 122 Nev. 1403, 148 P.3d 717 (2006).
3. Id. at 1416-17, 148 P.3d at 726.
4. NRS 361.260(1).
5. NRS 361.227(1).
6. NRS 361.227(5).
7. NRS 361.225 ("All property subject to taxation must be assessed at 35 percent of its taxable value.").
8. NRS 361.260(6).
9. State, Bd. of Equalization v. Bakst, 122 Nev. 1403, 1405, 148 P.3d 717, 719 (2006).
10. Id. at 1416, 148 P.3d at 726.
11. Id.
12. NRS 361.260(5)(b). NRS 361.260(5)(a) sets forth a different method for determining assessed value in a nonreappraisal year, but that method also requires the Assessor to apply a factor.
13. NRS 361.260(5)(b).
14. Riverboat Hotel Casino v. Harold's Club, 113 Nev. 1025, 1029, 944 P.2d 819, 822 (1997).
15. NRS 361.420(5); NRS 233B.135(1).
16. Imperial Palace v. State, Dep't Taxation, 108 Nev. 1060, 1066, 843 P.2d 813, 817(1992).



**J. Ken Diaz**  
Clark County Treasurer

Print

## Property Account Inquiry - Summary Screen

| New Search  | Recorder  | Treasurer   | Assessor  | Clark County Home |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
|---|---|---|-----------|-------------------|-----|------|--------|--------------------------|-----------------|--------------------|-----------------------|------|------------------------|----------------------|--------------|--------|-------------------|----------------------|--------|----------|--------------------------------|--------|----------|-----------------------------|--------|---------|----------------------------------|---|------------------|-------------------------------|--------|---------------------|------|--|---------------------------------|---|--|------------------|---------|--|
| Parcel ID   | 139-32-702-002  | Tax Year  | 2025      | District          | 200 | Rate | 3.2782 |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Situs Address:  | 2327 ALTA DR LAS VEGAS  |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Legal Description:  | ASSESSOR DESCRIPTION: PT NW4 SE4 SEC 32 20 61 GEOID: PT NW4 SE4 SEC 32 20 61  |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Status:   | <table border="1"> <thead> <tr> <th>Property Characteristics</th> <th>Property Values</th> <th>Property Documents</th> </tr> </thead> <tbody> <tr> <td>Active</td> <td>Land</td> <td>211313</td> </tr> <tr> <td>Taxable</td> <td>Improvements</td> <td>290582</td> </tr> <tr> <td></td> <td>Total Assessed Value</td> <td>501895</td> </tr> <tr> <td></td> <td>Net Assessed Value</td> <td>501895</td> </tr> <tr> <td></td> <td>Supplemental Assessed Value</td> <td>226979</td> </tr> <tr> <td></td> <td>Exemption Value New Construction</td> <td>0</td> </tr> <tr> <td></td> <td>New Construction - Supp Value</td> <td>226979</td> </tr> </tbody> </table>  |   |           |                   |     |      |        | Property Characteristics | Property Values | Property Documents | Active                | Land | 211313                 | Taxable              | Improvements | 290582 |                   | Total Assessed Value | 501895 |          | Net Assessed Value             | 501895 |          | Supplemental Assessed Value | 226979 |         | Exemption Value New Construction | 0 |                  | New Construction - Supp Value | 226979 |                     |      |  |                                 |   |  |                  |         |  |
| Property Characteristics  | Property Values   | Property Documents                                  |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Active  | Land  | 211313  |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Taxable   | Improvements  | 290582  |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
|   | Total Assessed Value  | 501895  |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
|   | Net Assessed Value  | 501895  |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
|   | Supplemental Assessed Value   | 226979  |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
|   | Exemption Value New Construction  | 0   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
|   | New Construction - Supp Value   | 226979  |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
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| Tax Cap Increase Pct.   | 3.0   | 2023050200961 5/2/2023                              |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Tax Cap Limit Amount  | 11477.05  |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Tax Cap Reduction   | 4976.07   |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Land Use  | 1-10 Multi Family Res: Two SFR  |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Cap Type  | PRIMARY   |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Acreage   | 1.5900  |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Exemption Amount  | 0.00  |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Supplemental Ex Amt   | 0.00  |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Supplemental Exemp Value - Proc   | 0   |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Supplemental Tax  | 7440.83   |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| <p>Handwritten calculations:</p> <p>226,979 x .032782 = \$7,440</p> <p>\$227K</p> |   |   |           |                   |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Role  | Name  | Address   | Since     | To                |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Owner   | ROWAN BRIAN M & NICOLE TRS  | 2327 ALTA DR , LAS VEGAS, NV 89107 UNITED STATES    | 5/10/2023 | Current           |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Owner   | ROWAN FAMILY TRUST  | 2327 ALTA DR , LAS VEGAS, NV 89107 UNITED STATES    | 5/10/2023 | Current           |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Owner   | FOLLANSBEE 2002 FAMILY TRUST  | 7 CYPRESS PT COURT , FRISCO, TX 75034 UNITED STATES | 1/30/2020 | 5/9/2023          |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Owner   | FOLLANSBEE KENNETH & JANET TRS  | 7 CYPRESS PT COURT , FRISCO, TX 75034 UNITED STATES | 1/30/2020 | 5/9/2023          |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |
| Owner   | FOLLANSBEE SHANNON ETAL   | 7 CYPRESS PT COURT , FRISCO, TX 75034 UNITED STATES | 1/30/2020 | 5/9/2023          |     |      |        |                          |                 |                    |                       |      |                        |                      |              |        |                   |                      |        |          |                                |        |          |                             |        |         |                                  |   |                  |                               |        |                     |      |  |                                 |   |  |                  |         |  |

Exh 'Y' Pg 2

|       |                                   |   |           |           |
|-------|-----------------------------------|---|-----------|-----------|
| Owner | FOLLANSBEE 2002 FAMILY TRUST ETAL | 7 CYPRESS PT COURT , FRISCO, TX 75034 UNITED STATES   | 1/17/2015 | 1/29/2020 |
| Owner | FOLLANSBEE KENNETH & JANET TRS    | 7 CYPRESS PT COURT , FRISCO, TX 75034 UNITED STATES   | 1/17/2015 | 1/29/2020 |
| Owner | FOLLANSBEE SHANNON                | 7 CYPRESS PT COURT , FRISCO, TX 75034 UNITED STATES   | 1/17/2015 | 1/29/2020 |
| Owner | GONZALEZ PEDRO                    | 7 CYPRESS PT COURT , FRISCO, TX 75034 UNITED STATES   | 1/17/2015 | 1/29/2020 |
| Owner | BERNSTEIN EDWARD TRS              | 500 S 4TH ST , LAS VEGAS, NV 89101-6599 UNITED STATES | 9/1/2010  | 1/16/2015 |
| Owner | E M B NEVADA TRUST                | 500 S 4TH ST , LAS VEGAS, NV 89101-6599 UNITED STATES | 9/1/2010  | 1/16/2015 |
| Owner | BERNSTEIN EDWARD TRS              | 500 S 4TH ST , LAS VEGAS, NV 89101-6599 UNITED STATES | 7/14/2010 | 8/31/2010 |
| Owner | E M B NEVADA TRUST                | 500 S 4TH ST , LAS VEGAS, NV 89101-6599 UNITED STATES | 7/14/2010 | 8/31/2010 |
| Owner | BERNSTEIN EDWARD TRS              | 500 S 4TH ST , LAS VEGAS, NV 89101-6599 UNITED STATES | 3/19/2005 | 7/13/2010 |
| Owner | CROSSHILL LIVING TRUST            | 500 S 4TH ST , LAS VEGAS, NV 89101-6599 UNITED STATES | 3/19/2005 | 7/13/2010 |
| Owner | BERNSTEIN EDWARD TRS              | 500 S 4TH ST , LAS VEGAS, NV 89101-0000 UNITED STATES | 3/7/2005  | 3/18/2005 |
| Owner | CROSSHILL LIVING TRUST            | 500 S 4TH ST , LAS VEGAS, NV 89101-0000 UNITED STATES | 3/7/2005  | 3/18/2005 |
| Owner | BERNSTEIN EDWARD M                | 2327 ALTA DR , LAS VEGAS, NV 89107-4615 UNITED STATES | 7/1/2002  | 3/6/2005  |
| Owner | BERNSTEIN EDWARD M                | 2327 ALTA DR , LAS VEGAS, NV 89107-4615 UNITED STATES | 7/1/2001  | 6/30/2002 |
| Owner | BERNSTEIN EDWARD M                | 2327 ALTA DR , LAS VEGAS, NV 89107-4615 UNITED STATES | 7/1/2000  | 6/30/2001 |

Enter the date(mm/dd/yyyy) through which you wish to calculate any projected Penalties and Interest, that would be charged on the Balance Due amount shown below.  
(Click the Calculate Button.)

As Of Date: (Defaults to today.)

| Summary            |             |
|--------------------|-------------|
| Item               | Amount      |
| Taxes as Assessed  | \$16,453.12 |
| Less Cap Reduction | \$4,976.07  |
| Net Taxes          | \$11,477.05 |

| Detail of Amount Due     |  |          |             |             |             |
|--------------------------|--|----------|-------------|-------------|-------------|
| Year                     | Charge Category                              | District | Charge      | Minimum Due | Balance Due |
| 2025                     | Property Tax Principal                       | 200      | \$11,477.05 | \$2,869.26  | \$2,869.26  |
| 2025                     | New Construction - Supplemental Property Tax | 200      | \$7,440.83  | \$1,860.21  | \$1,860.21  |
| 2025                     | Las Vegas Artesian Basin                     | WATLV    | \$2.60      | \$0.00      | \$0.00      |
| TOTAL Due as of 1/2/2025 |  |          | \$18,920.48 | \$4,729.47  | \$4,729.47  |

| Payment Posted | Receipt No. | Due Charges | Amount Paid |
|----------------|-------------|-------------|-------------|
|                |             |             |             |

57076010

EXHIBIT Y: A3

W OpenWeb Clark Count... County, NV Clark Count... Clark Count... OpenWeb Clark Count... 2327 Alta Dr... Permit & Ap.

Back to search Zillow Save Share Hide More

Overview Facts & features Market value Payment calculator Neighborhood


### What's special


PRIVATE SPORT COURT STEAM ROOM SALTWATER POOL FLOOR-TO-CEILING WINDOWS  
PRIMARY SUITE NEWLY LANDSCAPED BACKYARD VAULTED CEILINGS

This newly renovated mid-century modern estate in the esteemed Historic District seamlessly marries timeless design with contemporary elegance, offering an unparalleled living experience on a sprawling 1.59-acre homesite. Spanning 8,227 square feet, it features 4 spacious bedrooms in the main home, 6 meticulously designed bathrooms, a chef's kitchen w/ Wolf and Subzero appliances, plus a separate guest house complete w/ full kitchen, living area & 5th bedroom. The airy interior boasts vaulted ceilings, floor-to-ceiling windows, & a dual-sided fireplace in the great room. The primary suite is a sanctuary w/ high ceilings, private balcony, oversized walk-in shower & steam room. The newly landscaped backyard boasts a saltwater pool & private sport court for pickleball, tennis, volleyball & basketball. This estate offers a rare opportunity to own a piece of architectural history in a prestigious location. Schedule a private showing today to view this mid-century modern masterpiece.

Hide

94 days on Zillow | 2,801 views | 188 saves

Zillow last checked: 26 minutes ago  
Listing updated: October 12, 2024 at 03:01pm  
Listed by: Lindsay Presswood BS.0145025 702-461-6167, IS Luxury  
Source: GLVAR, MLS#: 2605276  Originating MLS: Greater Las Vegas Association of Realtors Inc

Street View 

W OpenWeb Clark Count... County, NV Clark Count... Clark Count... OpenWeb Clark Count... 2327 Alta Dr... Permit & Ap.

Back to search Zillow Save Share Hide More

Overview Facts & features Market value Payment calculator Neighborhood

### Interior

#### Bedrooms & bathrooms

- Bedrooms: 5
- Bathrooms: 6
- Full bathrooms: 2
- 3/4 bathrooms: 3
- 1/2 bathrooms: 1

#### Primary bedroom

- Description: Balcony,Ceiling Fan,Pbr Separate From Other,Upstairs,Walk-In Closet(s)
- Dimensions: 25x24

#### Bedroom 2

- Description: Ceiling Fan,Closet,Downstairs,With Bath
- Dimensions: 15x13

#### Bedroom 3

- Description: Ceiling Fan,Closet,Downstairs,With Bath
- Dimensions: 15x15

#### Bedroom 4

- Description: Ceiling Fan,Closet,Downstairs,With

#### Great room

- Description: Downstairs,Wet Bar
- Dimensions: 53x34

#### Kitchen

- Description: Breakfast Bar/Counter,Breakfast Nook/Eating Area,Custom Cabinets,Island,Lighting Recessed,Marble/Stone Countertops,Pantry

#### Living room

- Description: Formal,Front
- Dimensions: 29x22

#### Heating

- Central, Gas, Multiple Heating Units, Zoned

#### Cooling

- Central Air, Electric, 2 Units

#### Appliances

- Included: Dryer, Dishwasher, Disposal, Gas Range, Microwave, Refrigerator, Wine Refrigerator, Washer

Request a tour  
Contact agent

57079010

EXH 18 P.4

W

OpenWeb

Clark Count...

County, NV

Clark Count...

Clark Count...

OpenWeb

Clark Count...

2327 Alta Dr...

Permit & Ap...

Back to search

Zillow

Save

Share

Hide

More

Overview

Facts & features

Market value

Payment calculator

Neighborhood

Dining room

Description: Formal Dining Room

Dimensions: 18x15

Interior area

Total structure area: 8,227

Total interior livable area: 8,227 sqft

Virtual tour

View virtual tour

Request a tour

Contact agent

Property

Parking

Total spaces: 3

Parking features: Detached, Finished Garage, Garage Door Opener, Private, RV Potential, RV Access/Parking, Storage

Garage spaces: 3

Features

Stories: 2

Patio & porch: Balcony, Covered, Patio

Exterior features: Balcony, Circular Driveway, Patio, Private Yard, Tennis Court(s), Sprinkler/Irrigation

Has private pool: Yes

Pool features: In Ground, Private, Salt Water

Fencing: Block,Chain Link,Electric,Full

Lot

Size: 1.59 Acres

Features: 1 to 5 Acres, Back Yard, Drip Irrigation/Bubblers, Front Yard, Landscaped, Synthetic Grass, Sprinklers Timer

Details

Additional structures: Guest House

Parcel number: 13932702002

Zoning description: Single Family

Horse amenities: None



57075010

EXH 'Y' P. 5



5707601

Clark County, NV

Search OpenWeb

Property Information

Parcel: 13932702002

Owner Name(s): ROWAN FAMILY TRUST and ROWAN BRIAN M & NICOLE TRS

Site Address: 2327 ALTA DR

Jurisdiction: Las Vegas - 89107

Sale Date: 05/2023

Sale Price: \$4,225,000

Estimated Lot Size: 1.59

Construction Year: 1977

Recorded Doc Number: 20230502 00000981

Aerial Flight Date: 2024-10-17

Zoning and Planned Land Use

Legal Description

Ownership

Flood Zone

Elected Officials

Links

Current Tool: Select Property Coords in State Plane ft

Flight Date: Most Current Flight

Current View: Aerial Imagery Only

1: 500

Your feedback helps improve OpenWeb

For improved performance and additional functionality, visit this site using Chrome or Edge

Tip: Pressing 'ctrl' and 'f' keys simultaneously performs a "force reload", allowing you to enjoy new features as released



Exh  
-Y-  
P. 6



76

57076010

exh  
Y  
P.7



79

01082025



exh  
4  
P.3

78

57076019



# Clark County Assessor Reports

EXH. 'Y' P.9

23-7 AGR

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-702-002

### Assessed

| Tax Year | Land  |         |             | Improvements |             |         | Exemption         | Remainder | Tax<br>Dist |
|----------|-------|---------|-------------|--------------|-------------|---------|-------------------|-----------|-------------|
|          | Acres | Land    | New<br>Land | Imps         | New<br>Imps | Supp    | Common<br>Element |           |             |
| 2024-25  | 1.59  | 211,312 | 0           | 290,582      | 0           | 226,979 | 25,430            | 0         | 200         |
| 2023-24  | 1.59  | 201,250 | 0           | 288,096      | 0           | 0       | 25,444            | 0         | 200         |
| 2022-23  | 1.59  | 169,050 | 0           | 269,681      | 0           | 0       | 24,390            | 0         | 200         |
| 2021-22  | 1.59  | 150,938 | 0           | 262,521      | 0           | 0       | 0                 | 0         | 200         |
| 2020-21  | 1.59  | 150,938 | 0           | 265,956      | 0           | 0       | 0                 | 0         | 200         |
| 2019-20  | 1.59  | 120,750 | 0           | 266,780      | 0           | 0       | 0                 | 0         | 200         |
| 2018-19  | 1.59  | 87,500  | 0           | 263,777      | 0           | 0       | 0                 | 0         | 200         |
| 2017-18  | 1.59  | 74,375  | 0           | 271,596      | 0           | 0       | 0                 | 0         | 200         |
| 2016-17  | 1.59  | 65,625  | 0           | 272,638      | 0           | 0       | 0                 | 0         | 200         |
| 2015-16  | 1.59  | 54,688  | 0           | 273,078      | 0           | 0       | 0                 | 0         | 200         |
| 2014-15  | 1.59  | 52,500  | 0           | 274,058      | 0           | 0       | 0                 | 0         | 200         |
| 2013-14  |       | 52,500  | 0           | 262,010      | 0           | 0       | 0                 | 0         | 200         |
| 2012-13  |       | 52,500  | 0           | 200,900      | 0           | 0       | 0                 | 0         | 200         |
| 2011-12  |       | 61,250  | 0           | 256,767      | 0           | 0       | 0                 | 0         | 200         |
| 2010-11  |       | 87,500  | 0           | 275,897      | 0           | 0       | 0                 | 0         | 200         |
| 2009-10  |       | 288,750 | 0           | 270,760      | 0           | 0       | 0                 | 0         | 200         |
| 2008-09  |       | 346,500 | 0           | 271,518      | 0           | 0       | 0                 | 0         | 200         |
| 2007-08  |       | 158,113 | 0           | 258,995      | 0           | 0       | 0                 | 0         | 200         |
| 2006-07  |       | 157,850 | 0           | 258,265      | 0           | 0       | 0                 | 0         | 200         |
| 2005-06  |       | 113,750 | 0           | 241,136      | 0           | 0       | 0                 | 0         | 200         |
| 2004-05  |       | 84,525  | 0           | 232,754      | 0           | 0       | 0                 | 0         | 200         |

Parcel from 030-300-004

This Record is for assessment use only. No liability is assumed to its accuracy.

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01062021

#90

ADDENDUM A  
**2025/2026 ASSESSOR'S REPORT**  
**AND**  
**VALUE HISTORY**

|                   |                |         |           |
|-------------------|----------------|---------|-----------|
| 1. 2709 PINTO     | 139-32-703-002 | 3 PAGES | P. 81-83  |
| 2. 2337 PINTO     | 139-32-702-012 | 3 PAGES | P. 84-86  |
| 3. 2520 PINTO     | 139-32-702-006 | 3 PAGES | P. 87-89  |
| 4. 3011 PINTO     | 139-32-305-001 | 3 PAGES | P. 90-92  |
| 5. 2608 PINTO     | 139-32-701-008 | 3 PAGES | P. 93-95  |
| 6. 2329 ALTA      | 139-32-702-001 | 3 PAGES | P. 96-98  |
| 7. 2400 PINTO     | 139-32-702-009 | 2 PAGES | P. 99-100 |
| 8. 2327 ALTA      | 139-32-702-002 | 3 PAGES | P.101-103 |
| 9. 2710 PALOMINO  | 139-32-702-013 | 3 PAGES | P.104-106 |
| 10. 500 SHETLAND  | 139-32-701-011 | 2 PAGES | P.107-108 |
| 11. 2905 PINTO    | 139-32-306-024 | 3 PAGES | P.109-111 |
| 12. 2609 PINTO    | 139-32-703-004 | 3 PAGES | P.112-114 |
| 13. 2400 PALOMINO | 139-32-702-024 | 3 PAGES | P.115-117 |
| 14. 2715 ALTA     | 139-32-701-001 | 3 PAGES | P.118-120 |

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2709 PINTO LN

## Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

### GENERAL INFORMATION

|                           |  |
|---------------------------|--|
| PARCEL NO.                | 139-32-703-002   |
| OWNER AND MAILING ADDRESS | 2709 PINTO LANE TRUST ETAL<br>WOLFSON MARK B TRS<br>2709 PINTO LN<br>LAS VEGAS<br>NV 89107 |
| LOCATION ADDRESS          | 2709 PINTO LN  |
| CITY/UNINCORPORATED TOWN  | LAS VEGAS  |
| ASSESSOR DESCRIPTION      | PT NW4 SE4 SEC 32 20 61  |
| RECORDED DOCUMENT NO.     | * 20180330:03057   |
| RECORDED DATE             | MAR 30 2018  |
| VESTING                   | NS   |
| COMMENTS                  |  |

\*Note: Only documents from September 15, 1999 through present are available for viewing.

### ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

|                                |         |
|--------------------------------|---------|
| TAX DISTRICT                   | 200     |
| APPRAISAL YEAR                 | 2024    |
| FISCAL YEAR                    | 2025-26 |
| SUPPLEMENTAL IMPROVEMENT VALUE | 0       |
| INCREMENTAL LAND               | 0       |
| INCREMENTAL IMPROVEMENTS       | 0       |

### REAL PROPERTY ASSESSED VALUE

|                                    |           |           |
|------------------------------------|-----------|-----------|
| FISCAL YEAR                        | 2024-25   | 2025-26   |
| LAND                               | 183750    | 183750    |
| IMPROVEMENTS                       | 476103    | 471743    |
| PERSONAL PROPERTY                  | 0         | 0         |
| EXEMPT                             | 0         | 0         |
| GROSS ASSESSED (SUBTOTAL)          | 659,853   | 655,493   |
| TAXABLE LAND + IMP (SUBTOTAL)      | 1,885,294 | 1,872,837 |
| COMMON ELEMENT ALLOCATION ASSESSED | 0         | 0         |
| TOTAL ASSESSED VALUE               | 659,853   | 655,493   |
| TOTAL TAXABLE VALUE                | 1,885,294 | 1,872,837 |


07070010

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

| ESTIMATED LOT SIZE AND APPRAISAL INFORMATION <i>2709 Pinto</i> |                                    |
|--|------------------------------------|
| ESTIMATED SIZE   | 0.85 ACRES                         |
| ORIGINAL CONST. YEAR   | 1968                               |
| LAST SALE PRICE  | 965000                             |
| MONTH/YEAR   | 3/2018                             |
| SALE TYPE  | R - RECORDED VALUE                 |
| LAND USE   | 20.110 - SINGLE FAMILY RESIDENTIAL |
| DWELLING UNITS   | 2                                  |

| PRIMARY RESIDENTIAL STRUCTURE |      |                 |                |                      |                     |
|-------------------------------|------|-----------------|----------------|----------------------|---------------------|
| 1ST FLOOR SQ. FT.             | 4985 | CASITA SQ. FT.  |                | ADDN/CONV            | YES                 |
| 2ND FLOOR SQ. FT.             |      | CARPORT SQ. FT. | 875            | POOL                 | YES                 |
| 3RD FLOOR SQ. FT.             |      | STYLE           | ONE STORY      | SPA                  | NO                  |
| UNFINISHED BASEMENT SQ. FT.   | 0    | BEDROOMS        | 4              | TYPE OF CONSTRUCTION | FRAME-STUCCO        |
| FINISHED BASEMENT SQ. FT.     | 0    | BATHROOMS       | 4 FULL /2 HALF | ROOF TYPE            | COMPOSITION SHINGLE |
| BASEMENT GARAGE SQ. FT.       | 0    | FIREPLACE       |                | 1                    |                     |
| TOTAL GARAGE SQ. FT.          | 1960 |                 |                |                      |                     |

| ASSESSOR MAP VIEWING GUIDELINES   |               |
|---|---------------|
| MAP   | <u>139327</u> |
| <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p>  |               |

Note: This record is for assessment use only. No liability is assumed as to the accuracy of the data delineated hereon.



# Clark County Assessor Reports

2/10/19 P. 1/10

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-703-002

Assessed

| Tax Year | Land  |         | Improvements |         |          |         | Exemption      |            | Remainder | Tax Dist |
|----------|-------|---------|--------------|---------|----------|---------|----------------|------------|-----------|----------|
|          | Acres | Land    | New Land     | Imps    | New Imps | Supp    | Common Element | Code Value |           |          |
| 2024-25  | 0.85  | 183,750 | 0            | 476,103 | 0        | 0       | 53,848         | 0          | 0         | 200      |
| 2023-24  | 0.85  | 175,000 | 0            | 438,769 | 0        | 0       | 46,933         | 0          | 0         | 200      |
| 2022-23  | 0.85  | 147,000 | 0            | 93,179  | 0        | 307,490 | 8,930          | 0          | 0         | 200      |
| 2021-22  | 0.85  | 131,250 | 0            | 86,926  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2020-21  | 0.85  | 131,250 | 0            | 84,483  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2019-20  | 0.85  | 105,000 | 0            | 85,995  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2018-19  | 0.85  | 70,000  | 0            | 85,050  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2017-18  | 0.85  | 59,500  | 0            | 88,920  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2016-17  | 0.85  | 52,500  | 0            | 92,254  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2015-16  | 0.85  | 43,750  | 0            | 93,945  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2014-15  | 0.85  | 35,000  | 0            | 95,327  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2013-14  |       | 35,000  | 0            | 93,466  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2012-13  |       | 35,000  | 0            | 96,768  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2011-12  |       | 49,000  | 0            | 94,122  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2010-11  |       | 70,000  | 0            | 91,874  | 0        | 9,220   | 0              | 0          | 0         | 200      |
| 2009-10  |       | 175,000 | 0            | 91,213  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2008-09  |       | 210,000 | 0            | 92,239  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2007-08  |       | 94,868  | 0            | 88,929  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2006-07  |       | 94,850  | 0            | 89,564  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2005-06  |       | 68,250  | 0            | 84,154  | 0        | 0       | 0              | 0          | 0         | 200      |
| 2004-05  |       | 73,500  | 0            | 81,834  | 0        | 0       | 0              | 0          | 0         | 200      |

Parcel from 030-300-064

This Record is for assessment use only. No liability is assumed to its accuracy.

20250109

## Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

### GENERAL INFORMATION

|                           |   |
|---------------------------|---|
| PARCEL NO.                | 139-32-702-012  |
| OWNER AND MAILING ADDRESS | ALVAREZ JAMES NADER II LIVING TRUST<br>ALVAREZ JAMES NADER II TRS<br>2337 PINTO LN<br>LAS VEGAS<br>NV 89107 |
| LOCATION ADDRESS          | 2337 PINTO LN   |
| CITY/UNINCORPORATED TOWN  | LAS VEGAS   |
| ASSESSOR DESCRIPTION      | N2 SE4 SEC 32 20 61   |
| RECORDED DOCUMENT NO.     | * 20220803:00996  |
| RECORDED DATE             | AUG 3 2022  |
| VESTING                   | NS  |
| COMMENTS                  |   |

\*Note: Only documents from September 15, 1999 through present are available for viewing.

### ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

|                                |         |
|--------------------------------|---------|
| TAX DISTRICT                   | 200     |
| APPRAISAL YEAR                 | 2024    |
| FISCAL YEAR                    | 2025-26 |
| SUPPLEMENTAL IMPROVEMENT VALUE | 0       |
| INCREMENTAL LAND               | 0       |
| INCREMENTAL IMPROVEMENTS       | 0       |

### REAL PROPERTY ASSESSED VALUE

|                                    |           |           |
|------------------------------------|-----------|-----------|
| FISCAL YEAR                        | 2024-25   | 2025-26   |
| LAND                               | 183750    | 183750    |
| IMPROVEMENTS                       | 257086    | 251566    |
| PERSONAL PROPERTY                  | 0         | 0         |
| EXEMPT                             | 0         | 0         |
| GROSS ASSESSED (SUBTOTAL)          | 440,836   | 435,316   |
| TAXABLE LAND + IMP (SUBTOTAL)      | 1,259,531 | 1,243,760 |
| COMMON ELEMENT ALLOCATION ASSESSED | 0         | 0         |
| TOTAL ASSESSED VALUE               | 440,836   | 435,316   |
| TOTAL TAXABLE VALUE                | 1,259,531 | 1,243,760 |

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION

2337 Pinto

|                      |                                    |
|----------------------|------------------------------------|
| ESTIMATED SIZE       | 0.98 ACRES                         |
| ORIGINAL CONST. YEAR | 1952                               |
| LAST SALE PRICE      | 1325000                            |
| MONTH/YEAR           | 8/2020                             |
| SALE TYPE            | R - RECORDED VALUE                 |
| LAND USE             | 20.110 - SINGLE FAMILY RESIDENTIAL |
| DWELLING UNITS       | 1                                  |

PRIMARY RESIDENTIAL STRUCTURE

|                             |      |                 |             |                      |                      |
|-----------------------------|------|-----------------|-------------|----------------------|----------------------|
| 1ST FLOOR SQ. FT.           | 3465 | CASITA SQ. FT.  |             | ADDN/CONV            |                      |
| 2ND FLOOR SQ. FT.           | 1713 | CARPORT SQ. FT. |             | POOL                 | YES                  |
| 3RD FLOOR SQ. FT.           |      | STYLE           | SPLIT LEVEL | SPA                  | YES                  |
| UNFINISHED BASEMENT SQ. FT. | 0    | BEDROOMS        | 7           | TYPE OF CONSTRUCTION | FRAME-STUCCO         |
| FINISHED BASEMENT SQ. FT.   | 1652 | BATHROOMS       | 6 FULL      | ROOF TYPE            | ELASTOMERIC (RUBBER) |
| BASEMENT GARAGE SQ. FT.     | 0    |                 | FIREPLACE   | 1                    |                      |
| TOTAL GARAGE SQ. FT.        | 936  |                 |             |                      |                      |

ASSESSOR MAP VIEWING GUIDELINES

MAP

139327

In order to view the Assessor map you must have Adobe Reader installed on your computer system.

If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.



Note: This record is for assessment use only. No liability is assumed as to the accuracy of the data delineated hereon.



# Clark County Assessor Reports

2337-1470

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-702-012

Assessed

| Tax Year | Land  |         |          | Improvements |          |         | Exemption Code | Value | Remainder | Tax Dist |
|----------|-------|---------|----------|--------------|----------|---------|----------------|-------|-----------|----------|
|          | Acres | Land    | New Land | Imps         | New Imps | Supp    |                |       |           |          |
| 2024-25  | 0.98  | 183,750 | 0        | 244,059      | 0        | 13,027  | 31,931         | 0     | 0         | 200      |
| 2023-24  | 0.98  | 175,000 | 0        | 226,332      | 0        | 0       | 27,819         | 0     | 0         | 200      |
| 2022-23  | 0.98  | 147,000 | 0        | 207,682      | 0        | 0       | 25,759         | 0     | 0         | 200      |
| 2021-22  | 0.98  | 131,250 | 0        | 197,119      | 0        | 0       | 0              | 0     | 0         | 200      |
| 2020-21  | 0.98  | 131,250 | 0        | 195,707      | 0        | 0       | 0              | 0     | 0         | 200      |
| 2019-20  | 0.98  | 105,000 | 0        | 193,555      | 0        | 0       | 0              | 0     | 0         | 200      |
| 2018-19  | 0.98  | 70,000  | 0        | 168,833      | 0        | 17,012  | 0              | 0     | 0         | 200      |
| 2017-18  | 0.98  | 59,500  | 0        | 63,546       | 0        | 107,329 | 0              | 0     | 0         | 200      |
| 2016-17  | 0.98  | 52,500  | 0        | 62,464       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2015-16  | 0.98  | 43,750  | 0        | 60,554       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2014-15  | 0.98  | 35,000  | 0        | 62,139       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2013-14  |       | 35,000  | 0        | 62,103       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2012-13  |       | 35,000  | 0        | 60,323       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2011-12  |       | 49,000  | 0        | 64,075       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2010-11  |       | 70,000  | 0        | 68,788       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2009-10  |       | 175,000 | 0        | 68,654       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2008-09  |       | 210,000 | 0        | 70,670       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2007-08  |       | 158,113 | 0        | 68,115       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2006-07  |       | 157,850 | 0        | 69,181       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2005-06  |       | 113,750 | 0        | 65,485       | 0        | 0       | 0              | 0     | 0         | 200      |
| 2004-05  |       | 73,500  | 0        | 63,672       | 0        | 0       | 0              | 0     | 0         | 200      |

Parcel from 030-300-023

This Record is for assessment use only. No liability is assumed to its accuracy.

ASNTS + 2017/18

97079010

## Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

### GENERAL INFORMATION

|                           |  |
|---------------------------|--|
| PARCEL NO.                | 139-32-702-006   |
| OWNER AND MAILING ADDRESS | MCDONALD KERRY LEE SEPAATE PROPERTY TRUST<br>MCDONALD KERRY LEE TRS<br>1809 MARATHON DR<br>LAS VEGAS<br>NV 89108 |
| LOCATION ADDRESS          | 2520 PINTO LN  |
| CITY/UNINCORPORATED TOWN  | LAS VEGAS  |
| ASSESSOR DESCRIPTION      | PT NW4 SE4 SEC 32 20 61  |
| RECORDED DOCUMENT NO.     | * 20220713:02302   |
| RECORDED DATE             | JUL 13 2022  |
| VESTING                   | NS   |
| COMMENTS                  |  |

\*Note: Only documents from September 15, 1999 through present are available for viewing.

### ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

|                                |         |
|--------------------------------|---------|
| TAX DISTRICT                   | 200     |
| APPRAISAL YEAR                 | 2024    |
| FISCAL YEAR                    | 2025-26 |
| SUPPLEMENTAL IMPROVEMENT VALUE | 0       |
| INCREMENTAL LAND               | 0       |
| INCREMENTAL IMPROVEMENTS       | 0       |

### REAL PROPERTY ASSESSED VALUE

|                                    |         |         |
|------------------------------------|---------|---------|
| FISCAL YEAR                        | 2024-25 | 2025-26 |
| LAND                               | 183750  | 183750  |
| IMPROVEMENTS                       | 101243  | 101837  |
| PERSONAL PROPERTY                  | 0       | 0       |
| EXEMPT                             | 0       | 0       |
| GROSS ASSESSED (SUBTOTAL)          | 284,993 | 285,587 |
| TAXABLE LAND + IMP (SUBTOTAL)      | 814,266 | 815,963 |
| COMMON ELEMENT ALLOCATION ASSESSED | 0       | 0       |
| TOTAL ASSESSED VALUE               | 284,993 | 285,587 |
| TOTAL TAXABLE VALUE                | 814,266 | 815,963 |


139327

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| ESTIMATED LOT SIZE AND APPRAISAL INFORMATION <i>2520 Pinto</i> |                                    |
|--|------------------------------------|
| ESTIMATED SIZE   | 0.98 ACRES                         |
| ORIGINAL CONST. YEAR   | 1962                               |
| LAST SALE PRICE  | 1050000                            |
| MONTH/YEAR   | 11/2019                            |
| SALE TYPE  | R - RECORDED VALUE                 |
| LAND USE   | 20.110 - SINGLE FAMILY RESIDENTIAL |
| DWELLING UNITS   | 1                                  |

| PRIMARY RESIDENTIAL STRUCTURE |      |                 |           |                      |                     |
|-------------------------------|------|-----------------|-----------|----------------------|---------------------|
| 1ST FLOOR SQ. FT.             | 5676 | CASITA SQ. FT.  |           | ADDN/CONV            | YES                 |
| 2ND FLOOR SQ. FT.             |      | CARPORT SQ. FT. |           | POOL                 | YES                 |
| 3RD FLOOR SQ. FT.             |      | STYLE           | ONE STORY | SPA                  | NO                  |
| UNFINISHED BASEMENT SQ. FT.   | 0    | BEDROOMS        | 3         | TYPE OF CONSTRUCTION | FRAME-STUCCO        |
| FINISHED BASEMENT SQ. FT.     | 0    | BATHROOMS       | 2 FULL    | ROOF TYPE            | COMPOSITION SHINGLE |
| BASEMENT GARAGE SQ. FT.       | 0    | FIREPLACE       |           | 1                    |                     |
| TOTAL GARAGE SQ. FT.          | 2280 |                 |           |                      |                     |

| ASSESSOR MAP VIEWING GUIDELINES   |        |
|---|--------|
| MAP   | 139327 |
| <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p>  |        |

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# Clark County Assessor Reports

2520 R. 270  
K. D. 270

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-702-006

Assessed

| Tax Year | Land  |         |          | Improvements |          |        | Exemption      |            | Remainder | Tax Dist |
|----------|-------|---------|----------|--------------|----------|--------|----------------|------------|-----------|----------|
|          | Acres | Land    | New Land | Imps         | New Imps | Supp   | Common Element | Code Value |           |          |
| 2024-25  | 0.98  | 183,750 | 0        | 101,243      | 0        | 0      | 13,819         | 0          | 0         | 200      |
| 2023-24  | 0.98  | 175,000 | 0        | 97,429       | 0        | 0      | 12,609         | 0          | 0         | 200      |
| 2022-23  | 0.98  | 147,000 | 0        | 92,091       | 0        | 0      | 12,194         | 0          | 0         | 200      |
| 2021-22  | 0.98  | 131,250 | 0        | 91,137       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2020-21  | 0.98  | 131,250 | 0        | 93,334       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2019-20  | 0.98  | 105,000 | 0        | 94,026       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2018-19  | 0.98  | 70,000  | 0        | 92,988       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2017-18  | 0.98  | 59,500  | 0        | 96,673       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2016-17  | 0.98  | 52,500  | 0        | 98,989       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2015-16  | 0.98  | 43,750  | 0        | 100,062      | 0        | 0      | 0              | 0          | 0         | 200      |
| 2014-15  | 0.98  | 35,000  | 0        | 100,598      | 0        | 0      | 0              | 0          | 0         | 200      |
| 2013-14  |       | 35,000  | 0        | 100,139      | 0        | 0      | 0              | 0          | 0         | 200      |
| 2012-13  |       | 35,000  | 0        | 103,242      | 0        | 0      | 0              | 0          | 0         | 200      |
| 2011-12  |       | 49,000  | 0        | 98,003       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2010-11  |       | 70,000  | 0        | 105,089      | 0        | 0      | 0              | 0          | 0         | 200      |
| 2009-10  |       | 175,000 | 0        | 102,675      | 0        | 0      | 0              | 0          | 0         | 200      |
| 2008-09  |       | 210,000 | 0        | 103,468      | 0        | 0      | 0              | 0          | 0         | 200      |
| 2007-08  |       | 158,113 | 0        | 99,558       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2006-07  |       | 157,850 | 0        | 40,015       | 0        | 59,037 | 0              | 0          | 0         | 200      |
| 2005-06  |       | 113,750 | 0        | 37,744       | 0        | 0      | 0              | 0          | 0         | 200      |
| 2004-05  |       | 73,500  | 0        | 37,132       | 0        | 0      | 0              | 0          | 0         | 200      |

Parcel from 030-300-070

This Record is for assessment use only. No liability is assumed to its accuracy.

92079010

## Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

### GENERAL INFORMATION

|                           |  |
|---------------------------|--|
| PARCEL NO.                | 139-32-305-001   |
| OWNER AND MAILING ADDRESS | ARROYO HONDO PROPERTIES-NM L L C<br>3011 PINTO LN<br>LAS VEGAS<br>NV 89107 |
| LOCATION ADDRESS          | 3011 PINTO LN  |
| CITY/UNINCORPORATED TOWN  | LAS VEGAS  |
| ASSESSOR DESCRIPTION      | PT NE4 SW4 SEC 32 20 61  |
| RECORDED DOCUMENT NO.     | * 20210708:00681   |
| RECORDED DATE             | JUL 8 2021   |
| VESTING                   | NS   |
| COMMENTS                  |  |

\*Note: Only documents from September 15, 1999 through present are available for viewing.

### ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

|                                |         |
|--------------------------------|---------|
| TAX DISTRICT                   | 200     |
| APPRAISAL YEAR                 | 2024    |
| FISCAL YEAR                    | 2025-26 |
| SUPPLEMENTAL IMPROVEMENT VALUE | 0       |
| INCREMENTAL LAND               | 0       |
| INCREMENTAL IMPROVEMENTS       | 0       |

### REAL PROPERTY ASSESSED VALUE

|                                    |           |           |
|------------------------------------|-----------|-----------|
| FISCAL YEAR                        | 2024-25   | 2025-26   |
| LAND                               | 183750    | 183750    |
| IMPROVEMENTS                       | 418437    | 396129    |
| PERSONAL PROPERTY                  | 0         | 0         |
| EXEMPT                             | 0         | 0         |
| GROSS ASSESSED (SUBTOTAL)          | 602,187   | 579,879   |
| TAXABLE LAND + IMP (SUBTOTAL)      | 1,720,534 | 1,656,797 |
| COMMON ELEMENT ALLOCATION ASSESSED | 0         | 0         |
| TOTAL ASSESSED VALUE               | 602,187   | 579,879   |
| TOTAL TAXABLE VALUE                | 1,720,534 | 1,656,797 |


57079010

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| ESTIMATED LOT SIZE AND APPRAISAL INFORMATION |  |
|--|--|
| ESTIMATED SIZE                               | 0.99 ACRES <i>3011 PINTO</i>             |
| ORIGINAL CONST. YEAR                         | 1959                                     |
| LAST SALE PRICE                              | 3150000                                  |
| MONTH/YEAR                                   | 7/2021                                   |
| SALE TYPE                                    | R - RECORDED VALUE                       |
| LAND USE                                     | 31.110 - MULTI FAMILY RES: TWO SFR UNITS |
| DWELLING UNITS                               | 2  |

| PRIMARY RESIDENTIAL STRUCTURE |      |                 |           |                      |                    |
|-------------------------------|------|-----------------|-----------|----------------------|--------------------|
| 1ST FLOOR SQ. FT.             | 6859 | CASITA SQ. FT.  |           | ADDN/CONV            | YES                |
| 2ND FLOOR SQ. FT.             |      | CARPORT SQ. FT. |           | POOL                 | YES                |
| 3RD FLOOR SQ. FT.             |      | STYLE           | ONE STORY | SPA                  | YES                |
| UNFINISHED BASEMENT SQ. FT.   | 0    | BEDROOMS        | 5         | TYPE OF CONSTRUCTION | FRAME-BRICK VENEER |
| FINISHED BASEMENT SQ. FT.     | 0    | BATHROOMS       | 5 FULL    | ROOF TYPE            | CONCRETE TILE      |
| BASEMENT GARAGE SQ. FT.       | 0    | FIREPLACE       |           | 1                    |                    |
| TOTAL GARAGE SQ. FT.          | 867  |                 |           |                      |                    |

| ASSESSOR MAP VIEWING GUIDELINES   |                        |
|---|------------------------|
| MAP   | <a href="#">139323</a> |
| <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p>  |                        |

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# Clark County Assessor Reports

304 P. 1570

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

multifamily

Parcel: 139-32-305-001

Assessed

| Tax Year | Land  |         | Improvements |         |          |      | Exemption      |            | Remainder | Tax Dist |
|----------|-------|---------|--------------|---------|----------|------|----------------|------------|-----------|----------|
|          | Acres | Land    | New Land     | Imps    | New Imps | Supp | Common Element | Code Value |           |          |
| 2024-25  | 0.99  | 183,750 | 0            | 418,437 | 0        | 0    | 27,493         | 0          | 0         | 200      |
| 2023-24  | 0.99  | 175,000 | 0            | 390,046 | 0        | 0    | 24,281         | 0          | 0         | 200      |
| 2022-23  | 0.99  | 147,000 | 0            | 357,911 | 0        | 0    | 22,779         | 0          | 0         | 200      |
| 2021-22  | 0.99  | 131,250 | 0            | 341,193 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2020-21  | 0.99  | 131,250 | 0            | 339,205 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2019-20  | 0.99  | 105,000 | 0            | 336,257 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2018-19  | 0.99  | 70,000  | 0            | 325,089 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2017-18  | 0.99  | 59,500  | 0            | 329,708 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2016-17  | 0.99  | 52,500  | 0            | 334,115 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2015-16  | 0.99  | 43,750  | 0            | 332,734 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2014-15  | 0.99  | 35,000  | 0            | 272,169 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2013-14  |       | 35,000  | 0            | 324,041 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2012-13  |       | 35,000  | 0            | 328,772 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2011-12  |       | 49,000  | 0            | 312,335 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2010-11  |       | 70,000  | 0            | 329,103 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2009-10  |       | 175,000 | 0            | 319,033 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2008-09  |       | 210,000 | 0            | 316,940 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2007-08  |       | 158,113 | 0            | 300,102 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2006-07  |       | 157,850 | 0            | 297,103 | 0        | 0    | 0              | 0          | 0         | 200      |
| 2005-06  |       | 113,750 | 0            | 274,698 | 192,044  | 0    | 0              | 0          | 0         | 200      |
| 2004-05  |       | 73,500  | 0            | 82,166  | 0        | 0    | 0              | 0          | 0         | 200      |

Parcel from 030-290-015

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| ESTIMATED LOT SIZE AND APPRAISAL INFORMATION |                                    |
|--|------------------------------------|
| ESTIMATED SIZE                               | 1.03 ACRES                         |
| ORIGINAL CONST. YEAR                         | 2002                               |
| LAST SALE PRICE                              | 2350000                            |
| MONTH/YEAR                                   | 12/2021                            |
| SALE TYPE                                    | R - RECORDED VALUE                 |
| LAND USE                                     | 20.110 - SINGLE FAMILY RESIDENTIAL |
| DWELLING UNITS                               | 1                                  |

| PRIMARY RESIDENTIAL STRUCTURE |      |                 |           |                      |                      |
|-------------------------------|------|-----------------|-----------|----------------------|----------------------|
| 1ST FLOOR SQ. FT.             | 3488 | CASITA SQ. FT.  |           | ADDN/CONV            | YES                  |
| 2ND FLOOR SQ. FT.             | 988  | CARPORT SQ. FT. |           | POOL                 | YES                  |
| 3RD FLOOR SQ. FT.             |      | STYLE           | TWO STORY | SPA                  | YES                  |
| UNFINISHED BASEMENT SQ. FT.   | 0    | BEDROOMS        | 6         | TYPE OF CONSTRUCTION | FRAME-SIDING/SHINGLE |
| FINISHED BASEMENT SQ. FT.     | 0    | BATHROOMS       | 4 FULL    | ROOF TYPE            | COMPOSITION SHINGLE  |
| BASEMENT GARAGE SQ. FT.       | 0    |                 | FIREPLACE |                      | 1                    |
| TOTAL GARAGE SQ. FT.          | 1164 |                 |           |                      |                      |

| ASSESSOR MAP VIEWING GUIDELINES   |        |
|---|--------|
| MAP   | 139327 |
| <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p>  |        |

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# Clark County Assessor Reports

2608 P. 11/10

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Horse sold 12/12

Parcel: 139-32-701-008

Assessed

| Tax Year | Land  |         | Improvements |          |      |                | Exemption Code | Value | Remainder | Tax Dist |
|----------|-------|---------|--------------|----------|------|----------------|----------------|-------|-----------|----------|
|          | Acres | Land    | New Land     | New Imps | Supp | Common Element |                |       |           |          |
| 2024-25  | 1.03  | 183,750 | 0            | 223,877  | 0    | 120,092        | 13,480         | 0     | 0         | 200      |
| 2023-24  | 1.03  | 175,000 | 0            | 235,423  | 0    | 0              | 39,293         | 0     | 0         | 200      |
| 2022-23  | 1.03  | 147,000 | 0            | 215,426  | 0    | 0              | 36,777         | 0     | 0         | 200      |
| 2021-22  | 1.03  | 131,250 | 0            | 204,650  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2020-21  | 1.03  | 131,250 | 0            | 203,050  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2019-20  | 1.03  | 105,000 | 0            | 199,852  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2018-19  | 1.03  | 70,000  | 0            | 192,018  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2017-18  | 1.03  | 59,500  | 0            | 195,706  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2016-17  | 1.03  | 52,500  | 0            | 193,534  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2015-16  | 1.03  | 43,750  | 0            | 179,420  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2014-15  | 1.03  | 35,000  | 0            | 171,981  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2013-14  |       | 35,000  | 0            | 136,765  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2012-13  |       | 35,000  | 0            | 157,885  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2011-12  |       | 49,000  | 0            | 174,153  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2010-11  |       | 70,000  | 0            | 182,198  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2009-10  |       | 210,000 | 0            | 176,963  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2008-09  |       | 252,000 | 0            | 175,500  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2007-08  |       | 158,113 | 0            | 163,602  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2006-07  |       | 157,850 | 0            | 161,603  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2005-06  |       | 113,750 | 0            | 148,544  | 0    | 0              | 0              | 0     | 0         | 200      |
| 2004-05  |       | 73,500  | 0            | 148,453  | 0    | 0              | 0              | 0     | 0         | 200      |

Parcel from 030-300-018

This Record is for assessment use only. No liability is assumed to its accuracy.

070700100

## Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

### GENERAL INFORMATION

|                           |  |
|---------------------------|--|
| PARCEL NO.                | 139-32-702-001   |
| OWNER AND MAILING ADDRESS | KAVITSKY FAMILY TRUST<br>KAVITSKY CHARLES M & MINDY TRS<br>2329 ALTA DR<br>LAS VEGAS<br>NV 89107 |
| LOCATION ADDRESS          | 2329 ALTA DR   |
| CITY/UNINCORPORATED TOWN  | LAS VEGAS  |
| ASSESSOR DESCRIPTION      | PT NW4 SE4 SEC 32 20 61  |
| RECORDED DOCUMENT NO.     | * 20150403:01861   |
| RECORDED DATE             | APR 3 2015   |
| VESTING                   | NS   |
| COMMENTS                  |  |

\*Note: Only documents from September 15, 1999 through present are available for viewing.

### ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

|                                |         |
|--------------------------------|---------|
| TAX DISTRICT                   | 200     |
| APPRAISAL YEAR                 | 2024    |
| FISCAL YEAR                    | 2025-26 |
| SUPPLEMENTAL IMPROVEMENT VALUE | 0       |
| INCREMENTAL LAND               | 0       |
| INCREMENTAL IMPROVEMENTS       | 0       |

### REAL PROPERTY ASSESSED VALUE

|                                    |           |           |
|------------------------------------|-----------|-----------|
| FISCAL YEAR                        | 2024-25   | 2025-26   |
| LAND                               | 183750    | 183750    |
| IMPROVEMENTS                       | 1109115   | 1088483   |
| PERSONAL PROPERTY                  | 0         | 0         |
| EXEMPT                             | 0         | 0         |
| GROSS ASSESSED (SUBTOTAL)          | 1,292,865 | 1,272,233 |
| TAXABLE LAND + IMP (SUBTOTAL)      | 3,693,900 | 3,634,951 |
| COMMON ELEMENT ALLOCATION ASSESSED | 0         | 0         |
| TOTAL ASSESSED VALUE               | 1,292,865 | 1,272,233 |
| TOTAL TAXABLE VALUE                | 3,693,900 | 3,634,951 |

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070799010

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| ESTIMATED LOT SIZE AND APPRAISAL INFORMATION <i>2329 ALTA</i> |                                    |
|---|------------------------------------|
| ESTIMATED SIZE  | 1.25 ACRES                         |
| ORIGINAL CONST. YEAR  | 2002                               |
| LAST SALE PRICE   | 3309000                            |
| MONTH/YEAR  | 4/2015                             |
| SALE TYPE   | R - RECORDED VALUE                 |
| LAND USE  | 20.110 - SINGLE FAMILY RESIDENTIAL |
| DWELLING UNITS  | 1                                  |

| PRIMARY RESIDENTIAL STRUCTURE |      |                 |                 |                      |               |
|-------------------------------|------|-----------------|-----------------|----------------------|---------------|
| 1ST FLOOR SQ. FT.             | 5796 | CASITA SQ. FT.  | 788             | ADDN/CONV            | YES           |
| 2ND FLOOR SQ. FT.             | 3916 | CARPORT SQ. FT. |                 | POOL                 | YES           |
| 3RD FLOOR SQ. FT.             |      | STYLE           | TWO STORY       | SPA                  | YES           |
| UNFINISHED BASEMENT SQ. FT.   | 0    | BEDROOMS        | 11              | TYPE OF CONSTRUCTION | FRAME-STUCCO  |
| FINISHED BASEMENT SQ. FT.     | 4675 | BATHROOMS       | 10 FULL /1 HALF | ROOF TYPE            | CONCRETE TILE |
| BASEMENT GARAGE SQ. FT.       | 0    |                 | FIREPLACE       |                      | 1             |
| TOTAL GARAGE SQ. FT.          | 1103 |                 |                 |                      |               |

| ASSESSOR MAP VIEWING GUIDELINES   |                        |
|---|------------------------|
| MAP   | <a href="#">139327</a> |
| <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p>  |                        |

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# Clark County Assessor Reports

2329 ALTA

## Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-702-001

Assessed

| Tax Year | Land  |         |          | Improvements |          |         | Exemption Code | Value | Remainder | Tax Dist |
|----------|-------|---------|----------|--------------|----------|---------|----------------|-------|-----------|----------|
|          | Acres | Land    | New Land | Imps         | New Imps | Supp    |                |       |           |          |
| 2024-25  | 1.25  | 183,750 | 0        | 1,109,115    | 0        | 0       |                | 0     | 0         | 200      |
| 2023-24  | 1.25  | 175,000 | 0        | 1,033,953    | 0        | 0       |                | 0     | 0         | 200      |
| 2022-23  | 1.25  | 147,000 | 0        | 965,275      | 0        | 0       |                | 0     | 0         | 200      |
| 2021-22  | 1.25  | 131,250 | 0        | 915,189      | 0        | 0       |                | 0     | 0         | 200      |
| 2020-21  | 1.25  | 131,250 | 0        | 906,501      | 0        | 0       |                | 0     | 0         | 200      |
| 2019-20  | 1.25  | 105,000 | 0        | 896,780      | 0        | 0       |                | 0     | 0         | 200      |
| 2018-19  | 1.25  | 70,000  | 0        | 867,967      | 0        | 0       |                | 0     | 0         | 200      |
| 2017-18  | 1.25  | 59,500  | 0        | 877,474      | 35,088   | 0       |                | 0     | 0         | 200      |
| 2016-17  | 1.25  | 52,500  | 0        | 760,057      | 0        | 0       |                | 0     | 0         | 200      |
| 2015-16  | 1.25  | 43,750  | 0        | 637,396      | 29,799   | 152,250 |                | 0     | 0         | 200      |
| 2014-15  | 1.25  | 35,000  | 0        | 510,225      | 0        | 0       |                | 0     | 0         | 200      |
| 2013-14  |       | 35,000  | 0        | 482,196      | 0        | 0       |                | 0     | 0         | 200      |
| 2012-13  |       | 45,500  | 0        | 500,535      | 0        | 0       |                | 0     | 0         | 200      |
| 2011-12  |       | 49,000  | 0        | 600,105      | 0        | 0       |                | 0     | 0         | 200      |
| 2010-11  |       | 70,000  | 0        | 625,195      | 0        | 0       |                | 0     | 0         | 200      |
| 2009-10  |       | 288,750 | 0        | 606,510      | 0        | 0       |                | 0     | 0         | 200      |
| 2008-09  |       | 346,500 | 0        | 605,599      | 0        | 0       |                | 0     | 0         | 200      |
| 2007-08  |       | 158,113 | 0        | 570,205      | 0        | 0       |                | 0     | 0         | 200      |
| 2006-07  |       | 157,850 | 0        | 563,386      | 0        | 2,419   |                | 0     | 0         | 200      |
| 2005-06  |       | 113,750 | 0        | 521,273      | 0        | 0       |                | 0     | 0         | 200      |
| 2004-05  |       | 80,850  | 0        | 520,324      | 0        | 0       |                | 0     | 0         | 200      |

Parcel from 030-300-003

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## Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

### GENERAL INFORMATION

|                           |   |
|---------------------------|---|
| PARCEL NO.                | 139-32-702-009  |
| OWNER AND MAILING ADDRESS | BOREAL TRUST<br>COULTHARD WILLIAM L & CARLA DAWN TRS<br>2400 PINTO LN<br>LAS VEGAS<br>NV 89107-4635 |
| LOCATION ADDRESS          | 2400 PINTO LN   |
| CITY/UNINCORPORATED TOWN  | LAS VEGAS   |
| ASSESSOR DESCRIPTION      | PT N2 SE4 SEC 32 20 61  |
| RECORDED DOCUMENT NO.     | * 20200601:02175  |
| RECORDED DATE             | JUN 1 2020  |
| VESTING                   | NS  |
| COMMENTS                  |   |

\*Note: Only documents from September 15, 1999 through present are available for viewing.

### ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

|                                |         |
|--------------------------------|---------|
| TAX DISTRICT                   | 200     |
| APPRAISAL YEAR                 | 2024    |
| FISCAL YEAR                    | 2025-26 |
| SUPPLEMENTAL IMPROVEMENT VALUE | 0       |
| INCREMENTAL LAND               | 0       |
| INCREMENTAL IMPROVEMENTS       | 0       |

### REAL PROPERTY ASSESSED VALUE

|                                    |           |           |
|------------------------------------|-----------|-----------|
| FISCAL YEAR                        | 2024-25   | 2025-26   |
| LAND                               | 211313    | 211313    |
| IMPROVEMENTS                       | 344993    | 336318    |
| PERSONAL PROPERTY                  | 0         | 0         |
| EXEMPT                             | 0         | 0         |
| GROSS ASSESSED (SUBTOTAL)          | 556,305   | 547,631   |
| TAXABLE LAND + IMP (SUBTOTAL)      | 1,589,443 | 1,564,660 |
| COMMON ELEMENT ALLOCATION ASSESSED | 0         | 0         |
| TOTAL ASSESSED VALUE               | 556,305   | 547,631   |
| TOTAL TAXABLE VALUE                | 1,589,443 | 1,564,660 |

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION

2400 Pinto

|                      |  |
|----------------------|--|
| ESTIMATED SIZE       | 1.57 ACRES                               |
| ORIGINAL CONST. YEAR | 1990                                     |
| LAST SALE PRICE      | 500000                                   |
| MONTH/YEAR           | 10/2012                                  |
| SALE TYPE            | B - MISCELLANEOUS SALE                   |
| LAND USE             | 31.110 - MULTI FAMILY RES: TWO SFR UNITS |
| DWELLING UNITS       | 2  |

PRIMARY RESIDENTIAL STRUCTURE

|                             |      |                 |           |                      |                      |
|-----------------------------|------|-----------------|-----------|----------------------|----------------------|
| 1ST FLOOR SQ. FT.           | 2779 | CASITA SQ. FT.  |           | ADDN/CONV            | YES                  |
| 2ND FLOOR SQ. FT.           | 2171 | CARPORT SQ. FT. |           | POOL                 | YES                  |
| 3RD FLOOR SQ. FT.           |      | STYLE           | TWO STORY | SPA                  | YES                  |
| UNFINISHED BASEMENT SQ. FT. | 0    | BEDROOMS        | 4         | TYPE OF CONSTRUCTION | FRAME-SIDING/SHINGLE |
| FINISHED BASEMENT SQ. FT.   | 0    | BATHROOMS       | 4 FULL    | ROOF TYPE            | COMPOSITION SHINGLE  |
| BASEMENT GARAGE SQ. FT.     | 0    |                 | FIREPLACE | 4                    |                      |
| TOTAL GARAGE SQ. FT.        | 0    |                 |           |                      |                      |

ASSESSOR MAP VIEWING GUIDELINES

|     |   |
|-----|---|
| MAP | 139327  |
|     | <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p> |



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## Briana Johnson, Assessor

[Assessor Map](#)
[Aerial View](#)
[Building Sketch](#)
[Ownership History](#)
[Neighborhood Sales](#)
[New Search](#)

### GENERAL INFORMATION

|                                  |   |
|----------------------------------|---|
| <u>PARCEL NO.</u>                | 139-32-702-002  |
| <u>OWNER AND MAILING ADDRESS</u> | ROWAN FAMILY TRUST<br>ROWAN BRIAN M & NICOLE TRS<br>2327 ALTA DR<br>LAS VEGAS<br>NV 89107 |
| <u>LOCATION ADDRESS</u>          | 2327 ALTA DR  |
| <u>CITY/UNINCORPORATED TOWN</u>  | LAS VEGAS   |
| <u>ASSESSOR DESCRIPTION</u>      | PT NW4 SE4 SEC 32 20 61   |
| <u>RECORDED DOCUMENT NO.</u>     | * 20230502:00961  |
| <u>RECORDED DATE</u>             | MAY 2 2023  |
| <u>VESTING</u>                   | NS  |
| <u>COMMENTS</u>                  |   |

\*Note: Only documents from September 15, 1999 through present are available for viewing.

### ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

|                                       |         |
|---------------------------------------|---------|
| <u>TAX DISTRICT</u>                   | 200     |
| <u>APPRAISAL YEAR</u>                 | 2024    |
| <u>FISCAL YEAR</u>                    | 2025-26 |
| <u>SUPPLEMENTAL IMPROVEMENT VALUE</u> | 0       |
| <u>INCREMENTAL LAND</u>               | 0       |
| <u>INCREMENTAL IMPROVEMENTS</u>       | 0       |

### REAL PROPERTY ASSESSED VALUE

| FISCAL YEAR                        | 2024-25   | 2025-26   |
|------------------------------------|-----------|-----------|
| LAND                               | 211313    | 211313    |
| IMPROVEMENTS                       | 517561    | 506084    |
| PERSONAL PROPERTY                  | 0         | 0         |
| EXEMPT                             | 0         | 0         |
| GROSS ASSESSED (SUBTOTAL)          | 728,873   | 717,396   |
| TAXABLE LAND + IMP (SUBTOTAL)      | 2,082,494 | 2,049,703 |
| COMMON ELEMENT ALLOCATION ASSESSED | 0         | 0         |
| TOTAL ASSESSED VALUE               | 728,873   | 717,396   |
| TOTAL TAXABLE VALUE                | 2,082,494 | 2,049,703 |


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| ESTIMATED LOT SIZE AND APPRAISAL INFORMATION <i>2327 ALTA</i> |  |
|---|--|
| ESTIMATED SIZE  | 1.59 ACRES                               |
| ORIGINAL CONST. YEAR  | 1977                                     |
| LAST SALE PRICE   | 4225000                                  |
| MONTH/YEAR  | 5/2023                                   |
| SALE TYPE   | R - RECORDED VALUE                       |
| LAND USE  | 31.110 - MULTI FAMILY RES: TWO SFR UNITS |
| DWELLING UNITS  | 2  |

| PRIMARY RESIDENTIAL STRUCTURE |      |                 |                |                      |                     |
|-------------------------------|------|-----------------|----------------|----------------------|---------------------|
| 1ST FLOOR SQ. FT.             | 6849 | CASITA SQ. FT.  |                | ADDN/CONV            | YES                 |
| 2ND FLOOR SQ. FT.             |      | CARPORT SQ. FT. | 1550           | POOL                 | YES                 |
| 3RD FLOOR SQ. FT.             |      | STYLE           | ONE STORY      | SPA                  | NO                  |
| UNFINISHED BASEMENT SQ. FT.   | 0    | BEDROOMS        | 4              | TYPE OF CONSTRUCTION | FRAME-STUCCO        |
| FINISHED BASEMENT SQ. FT.     | 0    | BATHROOMS       | 4 FULL /1 HALF | ROOF TYPE            | COMPOSITION SHINGLE |
| BASEMENT GARAGE SQ. FT.       | 0    | FIREPLACE       |                | 2                    |                     |
| TOTAL GARAGE SQ. FT.          | 0    |                 |                |                      |                     |

| ASSESSOR MAP VIEWING GUIDELINES   |        |
|---|--------|
| MAP   | 139327 |
| <p>In order to view the Assessor map you must have Adobe Reader installed on your computer system.</p> <p>If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps.</p>  |        |

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# Clark County Assessor Reports

## Value History

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Parcel: 139-32-702-002

Assessed

| Tax Year | Land  |         |             | Improvements |             |                         | Exemption<br>Code Value | Remainder | Tax<br>Dist |
|----------|-------|---------|-------------|--------------|-------------|-------------------------|-------------------------|-----------|-------------|
|          | Acres | Land    | New<br>Land | Imps         | New<br>Imps | Common<br>Supp. Element |                         |           |             |
| 2024-25  | 1.59  | 211,312 | 0           | 290,582      | 0           | 226,979                 | 0                       | 0         | 200         |
| 2023-24  | 1.59  | 201,250 | 0           | 288,096      | 0           | 0                       | 0                       | 0         | 200         |
| 2022-23  | 1.59  | 169,050 | 0           | 269,681      | 0           | 0                       | 0                       | 0         | 200         |
| 2021-22  | 1.59  | 150,938 | 0           | 262,521      | 0           | 0                       | 0                       | 0         | 200         |
| 2020-21  | 1.59  | 150,938 | 0           | 265,956      | 0           | 0                       | 0                       | 0         | 200         |
| 2019-20  | 1.59  | 120,750 | 0           | 266,780      | 0           | 0                       | 0                       | 0         | 200         |
| 2018-19  | 1.59  | 87,500  | 0           | 263,777      | 0           | 0                       | 0                       | 0         | 200         |
| 2017-18  | 1.59  | 74,375  | 0           | 271,596      | 0           | 0                       | 0                       | 0         | 200         |
| 2016-17  | 1.59  | 65,625  | 0           | 272,638      | 0           | 0                       | 0                       | 0         | 200         |
| 2015-16  | 1.59  | 54,688  | 0           | 273,078      | 0           | 0                       | 0                       | 0         | 200         |
| 2014-15  | 1.59  | 52,500  | 0           | 274,058      | 0           | 0                       | 0                       | 0         | 200         |
| 2013-14  |       | 52,500  | 0           | 262,010      | 0           | 0                       | 0                       | 0         | 200         |
| 2012-13  |       | 52,500  | 0           | 200,900      | 0           | 0                       | 0                       | 0         | 200         |
| 2011-12  |       | 61,250  | 0           | 256,767      | 0           | 0                       | 0                       | 0         | 200         |
| 2010-11  |       | 87,500  | 0           | 275,897      | 0           | 0                       | 0                       | 0         | 200         |
| 2009-10  |       | 288,750 | 0           | 270,760      | 0           | 0                       | 0                       | 0         | 200         |
| 2008-09  |       | 346,500 | 0           | 271,518      | 0           | 0                       | 0                       | 0         | 200         |
| 2007-08  |       | 158,113 | 0           | 258,995      | 0           | 0                       | 0                       | 0         | 200         |
| 2006-07  |       | 157,850 | 0           | 258,265      | 0           | 0                       | 0                       | 0         | 200         |
| 2005-06  |       | 113,750 | 0           | 241,136      | 0           | 0                       | 0                       | 0         | 200         |
| 2004-05  |       | 84,525  | 0           | 232,754      | 0           | 0                       | 0                       | 0         | 200         |

Parcel from 030-300-004

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717