

NEVADA STATE BOARD OF EQUALIZATION
PETITIONER'S REPLY BRIEF TO RESPONSE BRIEF

CASE #: 25-116

2709 PINTO LANE

APN: 139-32-703-002

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2709 PINTO LANE
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Response to Clark County Assessor's (CCA) Response to Petitioner's Brief

On Thursday 9/18/25 petitioner received CCA's response to petitioner's brief. One document, a one page updated version of pages 8-9 from their Addendum submitted on February 20, 2025, identified as the 'parcel equity grid', is significant and worthy of a detailed reply.

The response highlights 11 properties that they made reference, or changes, to.

These examples are not convincing evidence. In fact, this spreadsheet is not evidence. It is a compilation of numbers that should be supported by evidence.

This one page spreadsheet elicited a reply of ³⁶32 pages from petitioner that actually includes evidence that, once again, reveals how the CCA continually uses data, not evidence, to mislead and misrepresent the facts related to this matter.

Below is petitioner's reply.

Please refer to CCA's 1 page spreadsheet in their response to Petitioner's Brief
Their changes are notated in the very last column to the right

- ❖ #1 - Line item #1: 2720 Pinto Lane – CCA changed the exterior finish of the house in response to petitioner's comment in his brief that it was not masonry and stucco. It was changed to frame and brick veneer. It is a high end industrial modern looking metal exterior, with some brick veneer.
 - CCA made no other changes. The property is still described as exceptional and rated 05/74 (bldg type/quality class)
 - No change was made to the bldg replacement cost of \$551.81/sf.
- ❖ #2 - Line item #3: 2905 Pinto Lane – this is listed as sale #1 (their comp-
strange since it is rated Excellent + and a 65 and finished beyond imagination) in the
comment column, 3rd to last column.
 - CCA made a supplemental change of \$62.5K for the fiscal year 2025/26. This is a change from the original submission they used at the 2/25 hearing.
 - This is also irrelevant for my case as the improvement and assessment took place subsequent to the time in question.
 - PRC raises questions and understates their assessed value (p.8 – Exh. 'A', observations)

- ❖ #3 - Line item #11: 3011 Pinto Lane – in response to evidence supplied in petitioner's brief, CCA upgraded the QC for this lavishly finished out property from Good (40) to Excellent (60) but maintained the cost to replace at \$206.10/sf., well below the threshold for a house rated Excellent/60. (Also See P. 31)

2327 Alta, also rated Excellent and 60, is costed out at \$306.20/sf. 3011 Pinto numbers remain unchanged. By using the \$306.20 from 2327 Alta and the 6,859 sf on the PRC for 3011 Pinto, this property is under assessed by \$686,586 taxable, \$240,305 assessed and \$7,878/year in lower taxes.

$$(\$306.20 - \$206.10 = \$100.10 \times 6,859 = \$686,585 \times .35 = \$240,304 \times .0327682 = \$7,878)$$

- Furthermore, nothing was done to rectify the rating of fair/average for their casita at \$141.93/sf vs. the \$168/sf for my casita. (see Petitioner's brief P. 83, 83.1, 85-88)
 - Lastly, by changing the QC code to 'excellent', 2709 Pinto is now the highest ranked 'good' property on the CCA's 'parcel equity analysis' chart.
- ❖ #4 - Line item # 12: 2315 Alta – it is notated in the comment section that there are permits for a remodel. Isn't this what they are/were supposed to be doing? So what? They want a pat on the back? They should take a good hard look at this renovation. This was no tweak to the property. It was taken down to the studs, new metal roof to replace old clay roof, etc. This, too, is irrelevant as it still is incomplete. Just because they flagged it having permits is no guarantee a supplemental will ever see the light of day, if history is any indicator. Just take a look at 2717 Pinto (Petitioner's brief, p.50-53)

- ❖ #5 - Line item # 16: 2333 Pinto – they issued a supplemental supplemental for \$511,058 for work on the same remodel! **So now they acknowledge they missed over \$.5 Million in improvements! So now they acknowledge they missed improvements equal to 62% of their initial unchallenged supplemental. This equals an annual tax savings of \$5,863.** (See p.9 'Exh.' B') (Also See P-31)

By the way, this house was appraised by Mr. Jeff Bonesteel, the same gentleman who appraised my house, a house the CCA already agreed was over assessed by \$213K in 2022/23 by Mr. Bonesteel. That represents a swing of \$724K taxable, \$253K assessed, and \$8,307/year in taxes. This is not the definition of equitable.

$$(\$511K + \$213K = \$724K \times .35 = \$253K \times .032782 = \$8,307)$$

This is but a start and only about 1/3 of what I calculated and submitted in my brief. **This also did not happen on its own.** Without my appeal this never happens since they had already issued a completely worthless supplemental prior to my appeal. This does not resolve the inequity. (See p. 47-48.19 in petitioners brief)

- Their original M&S worksheet was calculated at 42% old/58% new
- My rework (p.47 in brief) calculated 16% old/84% new.
- Their EYB was 2002, my calculation was 2014 (18% depreciation swing)
- Their new one dated 5/7/25 moved to 59% old, a 17% move in the right direction.
- But in doing so, there are big, glaring errors:
 - 2% (out of 2%) is assigned as 'old' for plans and permits
 - This house had extensive plans and permits (see p.48.1-18)
 - I could forward an electronic copy of the entire building plan I got from the Las Vegas planning dept, if desired.
 - Their house was built and sold with no permits and no plans and sold for \$5M, really?
 - 3 items on their prior M&S report got 0% old (correctly), now
 - Floor covers gets 100% old at 3%
 - Built in appliances gets 100% old at 3%
 - Painting and decorating gets 100% at 4%
 - If they want to give them 10% for this, then they can go back and give me 10% too! (Exh. 'D')
 - Reworking the M&S worksheet for my property, the additional 10% changes the EYB by 5 years, increases depreciation by 7.5%, resulting in reducing my taxes \$914.24/year.(P.10-11)

$$(.075 \times \$1,062,416 = \$79,681 \times .35 = \$27,888 \times .032782 = \$914.24)$$

(Note: the \$1,062,416 is the building RCN for my house in 2025/26) – p.11

- This violates NRS 361.229.1 (even highlighted on their worksheet)
- They did make limited, but inadequate, changes to rough framing, rough-in electrical and mechanical but then added back 11.2% for items they previously listed as 'new exterior walls', which they are (p.12).
- They moved the needle on EYB to 2009, but they are still 5 years short.

- Their work does not coincide with the permits and plans submitted in my brief, which were obtained from the city of Las Vegas.
- This is the same house they at first couldn't find a 4 car garage or a tennis court.
- Frankly, I think they are afraid to assess the property in full for fear of the owner getting irate.

❖ #6- Line item # 20: 2337 Pinto Lane – looks like they finally found the 3 car garage, the finished basement and the outdoor kitchen they couldn't see before. So they issued a supplemental for the 2025/2026 fiscal tax year. ***This too is the result of my appeal and the evidence I supplied as they had also issued a woefully inadequate supplemental previously. (Brief p.10)***

- The final inspection was on 5/24/2018 (see p.201 in the original appeal submission)
- The supplemental is 7 years late
- I paid \$10K in taxes each year for my supplemental!
 - I would like my \$\$ back.
- They still did not address the shortfall of 128 sf and the EYB

❖ #7 - Line item # 27: 2981 Pinto Lane – this was not one of my comps

❖ #8 - Line item # 29: 2500 Pinto Lane – (p.13) This is a brand new massive remodel with 2 detached casitas. CCA gave it a rating of VG/55. Personally I think it is higher just watching it go up, but this is a very subjective area and without personal knowledge I cannot argue the point. It is clearly far beyond my remodel's quality.

(Also see p. 33)

There are clearly errors that were made in the development of the M&S worksheet which gave them 6 extra years of depreciation (9.0%). The worksheet completed by the CCA calculates old at 27%. The right number is 12%. That's a 15% swing, but I will get to the 9% in a minute.

The M&S gives 2% for having no new plans. Obviously absurd since this is a completely permitted remodel. Moreover, I have a download of their 65 page building plans. I can make it all available upon request.

Does the CCA think they could get permits to do this without plans?

Additionally, they are being given 10%, as old, for items that are all brand new (p.15-16)

Lastly, they received 3.15 % old for rough framing. This should be zero. Their slab was all that was left after the demo except for a fireplace. I observed that with my own eyes as I walk my dog down that street daily. This is also visible from the aerials on the assessor's website for the July, 2023 option. Also, their building plans discuss the extent of demolition to the prior structure and roof. (P.17-21)

All tolled, the 27.2% old should be reduced to 12%.

Because this remodel added 1,581, the new EYB is a combination of 2018 and 2024 per my calculations, or 2020 as the new combined EYB for the main structure.

The CCA uses 2011 rather than 2018, and ends up with an EYB of 2014. The difference between my number and theirs is 6 years and 9.0% less depreciation. This would increase their RCNLD by \$166,280, taxable, \$58,198, assessed, and a tax increase of \$1,908/year.

(RCN: \$1,847,559x.09=\$166,280 x .35 =\$58,198 x .032782=\$1,908)

There are actually 5 M&S worksheets for this property. The remaining 3, one for a garage and 2 casitas are also dramatically flawed giving property owner further unwarranted and inequitable tax breaks. These can be seen in Exh 'I' – p.26-30.

- ❖ #9 - Line item # 37: 2327 Pinto Lane – CCA lists this as 'petitioners'. I never took issue with this property. Perhaps they are confusing this with 2327 Alta. Also, since there are no recent permits on this property I can't fathom why they made a change to the EYB. But they did, and yet no change to taxable value!

If they would have addressed the issues I raised about 2327 Alta (line#10 on this spreadsheet) in my brief (p.9-10,p.33, p.59-66) perhaps they would have done something beneficial.

- A woefully inadequate supplemental was completed in 2024/25
 - See brief p. 60-65
- That supplemental was applied a minimum of 2 years late (p.30 in brief)

- A point to note (p.60 in brief) – at least here they applied the correct '0% old' to the line items 'floor covers, built-in appliances, and painting and decorating', unlike 2333 Pinto, 2500 Pinto, and 2400 Palomino. (See p.26-27)
- ❖ #10 - Line item # 44: 2400 Palomino – CCA changed the EYB and issued a supplemental of \$392K. **Again, this did not happen on its own. It is the direct result of my appeal. See petitioner's original appeal (p.52-64) and CCA's addendum (p.19). Can you imagine that the assessor used this as a comp (addendum p.7, #5) and didn't even know it was remodeled?**
 - This remodel was done in 2022 (even notated on new M&S dated 5/7/25) so supplemental should have occurred for the 2023/24 fiscal tax year. Now it is being applied 2 years late. **It would have been never without my appeal.**
 - Now for some major errors on their M&S report:
 - 2% old for plans/permits, etc. Let's reward them for violating the law and doing this complete gut job without permits, except for the pool.
 - Why override NRS 361.229.1 with a 10% extra gift? I got 0%. Did they keep the old floor coverings, built it appliances, and old painted walls? (P.14) Also see p.52-64 in original appeal for before and after pictures.
 - These changes would increase their RCNLD by \$111K or \$1,273 in taxes every year.
 - This house was previously rated 'good' with a replacement cost of \$160.16/sf. Now after this massive (illegal) remodel the assessor still rates it good with a replacement cost of \$160.94/sf. These are taken from their PRC's dated 3/18/25 and 9/18/25, respectively. Seems like a lot of work for only \$.78/sf improvement, yet it sold for \$2.6M, it was purchased for \$1.2M in Jan, 2022.
 - If the replacement cost was simply raised to the \$183/sf that mine has, the supplemental would grow by another \$101,000, or an additional tax bill or \$1,160/year.
 - Instead of a supplemental of \$392K, the above adjustments alone (and there are more) would raise the total to \$604K and a higher tax bill per year of \$2,432/year. $((\$111K + \$101K) = \$212K \times .35 = \$74.2K \times .032781 = \$2,432)$.
- ❖ #11 - Line item #49: 2500 Palomino – this is a recent remodel in the area. Again, no permits yet the assessor's M&S worksheet gives them 2% for 'old' plans. Illegal work and rewarded once again. Other key points are 10% for 'old' violating NRS 361.229.1 and improper calculation of EYB.

- EYB is calculated using years greater than 50
- Rating for casita at fair/avg seems low compared to main house

Ms. Jacobs, in her testimony at the county hearing stated the following, and I quote from page 14 of 167 in the transcripts: 'And obviously this is more of an equity case, so please refer to the equity grid of the subject neighborhood, which can be found on page eight of the addendum.'

'Of the approximately 53 homes in the neighborhood, the subject falls at number 15 at the highest to lowest overall taxable value', implying that from an equity perspective I sort of fit comfortably in the middle, at least in their minds.

What she did not say at the hearing was that with the exception of 3011 Pinto Lane, which was rated as 'good' as of that date, I was the highest taxable value property on the equity grid for properties rated as 'good'. Now, with the changes delineated in her response to my brief, 3011 Pinto is now rated excellent and 2333 Pinto had \$511K added.

These 2 changes result in my property now being the highest valued 'good' rated property with no exceptions and being leap frogged by 2333 Pinto, as well.

It's curious that Ms. Jacobs did not think to mention any of this in her reply.

In closing, if the errors, omissions, misleading statements and misrepresentations I identified in my original document from January and my recent brief and now this response, do not disqualify everything the assessor has presented, I am at a loss as to what it would take.

Moreover, I know that my time to prove my case, which is my burden, is limited. How is it humanly possible to do that in minutes, even hours, when to just read, absorb, and accumulate actual evidence and analysis to respond to this singular chart with only 11 items took an entire day?

Exhibit 'A'

2905 Pinto Lane Reconciliation

	9/18/25	3/24/25	
	PRC	PRC	Change
Basic Bldg	(\$40,886)	(\$39,065)	(\$1,821)
Flooring	\$372,794	\$356,185	\$16,609
Sub-Areas	\$2,580,229	\$2,503,815	\$76,414
Depreciation	\$1,044,204	\$1,072,933	(\$28,729)
2025/2026 supplemental			\$62,473

Observations:

1. Permit # R24-14689 – completed on 12/9/2024
 - a. Convert patio into new bedroom
 - b. This explains the new supplemental
2. Why did \$/sf change by \$2.38?
 - a. @ 7,407 sf this results in a decrease in value by \$18K taxable
3. Porte Cochere @ \$40.00/sf – this is a gift
4. New ½ acre custom fence installed in 2020 – no supplemental
 - a. Owner's built illegally
 - b. Then were forced to obtain a variance
 - c. Then were forced to obtain a retroactive permit
 - d. Then CCA did nothing. Permit #: R20-06272
 - i. Depreciation for fence is 31.5%
 - ii. Built in 2020, depreciation should be 7.5%
 1. Using value of fence that was replaced, the 24% difference represents a \$7.2K taxable benefit
 2. The new fence I am sure was substantially greater in value.
5. Casita rated at \$148/sf is absurd compared to the \$168/sf I am charged!

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Exhibit 'B'

MS



Clark County Assessor Reports

2333 Pinto

Value History

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

Parcel: 139-32-702-013
Assessed

Tax Year	Land		Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value	
2025-26	0.97	183,750	0	385,753	190	178,870	69,606	0	200
2024-25	0.97	183,750	0	106,147	20	286,655	10,822	0	200
2023-24	0.97	175,000	0	96,711	0	0	9,745	0	200
2022-23	0.97	147,000	0	86,287	0	0	8,919	0	200
2021-22	0.97	131,250	0	80,676	0	0	0	0	200
2020-21	0.97	131,250	0	78,357	0	0	0	0	200
2019-20	0.97	105,000	0	75,417	0	0	0	0	200
2018-19	0.97	70,000	0	70,968	0	0	0	0	200
2017-18	0.97	59,500	0	70,378	0	0	0	0	200
2016-17	0.97	52,500	0	69,004	0	0	0	0	200
2015-16	0.97	43,750	0	70,952	0	0	0	0	200
2014-15	0.97	35,000	0	72,667	0	0	0	0	200
2013-14		35,000	0	72,553	0	0	0	0	200
2012-13		35,000	0	76,078	0	0	0	0	200
2011-12		49,000	0	74,509	0	0	0	0	200
2010-11		70,000	0	80,919	0	0	0	0	200
2009-10		175,000	0	80,612	0	0	0	0	200
2008-09		210,000	0	81,814	0	0	0	0	200
2007-08		158,113	0	79,160	0	0	0	0	200
2006-07		157,850	0	79,699	0	0	0	0	200
2005-06		113,750	0	74,932	0	0	0	0	200
2004-05		73,500	0	72,916	0	0	0	0	200

Parcel from 030-300-024

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

#1 $\$178,870 \div .35 = \$511,057 \times .35 \times .032782 =$

#2 $\$286,655 \div .35 = \$819,014$

$\$1 \div \$2 = 62\%$

(9)

\$5,863

270981070

APN: 139-32-703-002

Appraiser

154

Date

11/18/2024

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	N	0%		New plans & permits for remodel rebuild	0.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	N	20%		three exterior walls left, trusses and interior frame new	4.20%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	0%		all new	0.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	0%		all new	0.00%
Exterior cover	6%	N	30%		three exterior walls left for remodel, new finishes	1.80%
Interior drywall and ceiling finish	8%	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	Removed	all new not in eff age calc	0.00%
*Built-in appliances	3%	N	0%	Removed	all new not in eff age calc	0.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	Removed	all new not in eff age calc	0.00%
Original % Complete =						18.0%

* Per NRS 361.229.1, these items are not included in effective age adjustment. If these are included, see line comments for reason.

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	20.0%	1970		1970	394.0
Remodel 1		80.0%	2021	80.0%	2021	1616.8
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2011	

Comments:

Base Ren 2025 / 2026 \$1,062,416
 $\times .075$
 $\$79,681$
 $\times 35$
 $\$27,880 \times .032782 = \$914.24 / \text{year} !!$

Orig. flow 2022 - 3026

.30 x 1970 = 591
.70 x 2021 = 1415

2006
vs 2011

5 extra years = 7.5%
more depreciation

Exhibit 1c

Page 1

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2333 Pinto

EXHIBIT D

Residential

APN: 139-32-702-013 Appraiser 165 Date 5/7/2025

Marshall & Swift Percentage of Completion Breakdown				MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey				2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup				4%	Y	100%			4.00%
Concrete				8%	Y	100%			8.00%
Rough framing				21%	N	65%		new roof, truss, wall height, layout	13.65%
Windows and exterior doors				2%	N	0%		all new	0.00%
Roof Cover				3%	N	0%		all new	0.00%
Rough-in plumbing				4%	N	65%		some new	2.60%
Insulation				1%	N	0%		all new	0.00%
Rough-in electrical and mechanical				11%	N	65%		some new	7.15%
Exterior cover				6%	Y	100%			6.00%
Interior drywall and ceiling finish				8%	N	65%		some new	5.20%
Built-in cabinets, interior doors, trim, etc.				13%	N	0%		all new	0.00%
Plumbing fixtures				5%	N	0%		all new	0.00%
* Floor covers				3%	N	0%	100%	NRS	3.00%
* Built-in appliances				3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware				2%	N	0%		all new	0.00%
* Painting and decorating				4%	N	0%	100%	NRS	4.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment. If these are included, see line comments for reason.

Original % Complete = 58.6%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.		Year for Eff.		Weight
		Area	to Date	Age	Calculation	
Original	From Analysis Above	60.0%	1999	1999		1199.4
Remodel 1		40.0%	2023	2023		809.2
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2009	

Comments:

Casita remodel with new roof/truss in 2024.

1) WAS 3.3% LAST TIME, PLANS SHOW ALL NEW TRUSS & ALL NEW MECHANICAL
2) WAS 0% LAST TIME
3) WAS 0% LAST TIME THERE'S NOT A SINGLE OLD WALL OR CEILING THIS WAS RIPPED DOWN TO THE STUDS
4) THESE VIOLATE NRS 361.229.1 - EVERYTHING IS NEW, BEYONDED - THEY WERE ALL 0% LAST TIME

12

2500 sq. ft.

Residential

APN: 139-32-702-008 Appraiser 165 Date 5/13/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	N	15%		estimated from nearmap areial 5/12/23	3.15%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	0%		all new	0.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	0%		all new	0.00%
Exterior cover	6%	N	0%		all new	0.00%
Interior drywall and ceiling finish	8%	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment. If these are included, see line comments for reason.

Original % Complete = 27.2%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	25.0%	1971		1971	492.8
Remodel 1		75.0%	2024	75.0%	2024	1518.0
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2011	

Comments:

Original 1963 rebuilt from slab in 2024, changing original effective year built to 2011. New additions in 2024. DT

1) can't exceed 50 years

PRC = EYB 2014 ~~2014~~
2017 - 2014 = 3 yrs, 4.5%

4.5% x (RCN) 1,847,559 = \$83,140
83,140 x 1.35 = 112,238.2 = \$112,238.2

15% 1974 296.1
85% 2024 1720.4
2016.5 -> 2017
2017 - 2011 = 6 yrs = 9% Dep

2400 Pismo

Residential

APN: 139-32-702-024

Appraiser

165

Date

5/7/2025

Marshall & Swift
Percentage of Completion
Breakdown

MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	Y	100%			2.00%
Excavation, forms, water/sewage hookup	Y	100%			4.00%
Concrete	Y	100%			8.00%
Rough framing	Y	100%			21.00%
Windows and exterior doors	N	0%		all new	0.00%
Roof Cover	N	0%		all new	0.00%
Rough-in plumbing	N	25%		mostly new	1.00%
Insulation	N	0%		all new	0.00%
Rough-in electrical and mechanical	N	25%		mostly new	2.75%
Exterior cover	Y	100%			6.00%
Interior drywall and ceiling finish	N	25%		mostly new	2.00%
Built-in cabinets, interior doors, trim, etc.	N	0%		all new	0.00%
Plumbing fixtures	N	0%		all new	0.00%
*Floor covers	N	0%	100%	NRS	3.00%
*Built-in appliances	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	N	0%		all new	0.00%
*Painting and decorating	N	0%	100%	NRS	4.00%
Original % Complete =					56.8%

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	55.0%	1969		1969	1083.0
Remodel 1		45.0%	2022	45.0%	2022	909.9
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1993	

Comments:

Original built in 1969. Complete remodel in 2022, changing effective year to 1993.

CAV. x
100000
years

2002 - 1993 = 9 years
= 13.5% Depreciation

Build Ren = \$821,530

x .135

\$110,907 x .35 x .032782 = 42

DEDUCT 14.75% = 42.1% OLD 40
57.9% New 60

1972 x .40 = 788.8
2022 x .60 = 1213.2
EYB S/B 2002.0

EXH 'A'

14

Main house - EXISTING 2500 sq ft

Residential

APN: 139-32-702-008

Appraiser

165

Date

5/13/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	N	15%		estimated from nearmap aerial 5/12/23	3.15%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	0%		all new	0.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	0%		all new	0.00%
Exterior cover	6%	N	0%		all new	0.00%
Interior drywall and ceiling finish	8%	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

Original % Complete =

27.2%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	25.0%	1971		1971	492.8
Remodel 1		75.0%	2024	75.0%	2024	1518.0
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2011	

Comments:

Original 1963 rebuilt from slab in 2024, changing original effective year built to 2011. New additions in 2024. DT

15

EXHIBIT 15

12 x 1971 = 236.5
88 x 2024 = 1781.1
2017.6 = 2018

0.40 12.00%
New 88.00%

Main House - Addition / Main combined

Effective Age

APN: 139-32-702-008
Bldg.-Sec.:
Project:

Enter Information in yellow cells only

APR: 165
DATE: 5/13/2025

☐ Original Year Built (Cell D10) is From a Previously Calculated Effective Age

Additions

Area	Description	Square Feet	Year Built	Area % of Total Sq. Ft.	Cumulative Addition SF to Date	Cum. % of Addns. to Date	Year for Eff. Age Calc.	Weight
Original	Complete rebuild	4,518	2011	74.1%			2011	1489.7
Addition 1	addns/2024	1,581	2024	25.9%	1581	26%	2024	524.7
Addition 2								
Addition 3								
Addition 4								
Addition 5								
Total Square Feet:		6,099	Adjusted Effective Year: 2014					

Remodels / Rebuilds

Area	Description	% of Imp.	Year Built	% Remodel Area to Date	Year for Eff. Age Calc.	Weight
Remodel 1						
Remodel 2						
Total Area:			Adjusted Effective Year:			

Comments:

Original 1963 rebuilt from slab in 2024, changing original effective year built to 2011. New additions in 2024. DT

4518 2011 74.1% x 2018 = 1495.3
1581 2024 25.9% x 524.7
2020.0

Renl = 1,847,559 x .09 = 166,280
x .35 = 458,198 x .032782 = 1,908/year

6 yls
-9,070 dep

14

Search OpenWeb

Property Information

Parcel: 13932702008

Owner Name(s): DAPPER J

CHRISTOPHER & JAIME M

Site Address: 2500 PINTO LN

Jurisdiction: Las Vegas - 89107

File Date: 09/2021

File Price: \$1,881,955

Estimated Lot Size: 0.99

Construction Year: 1963

Recorded Doc Number: 20210921 00003366

Serial Flight Date: 2025-01-29

Legal Description

Ownership

Flood Zone

Elected Officials

Links

Ex. 1 G' p. 3

Current Tool: Select Property

Coords in State Plane ft. C

X: 776551 Y: 26761803

Flight Date: 07-01-2023

Current View: Aerial Imagery Only

1: 500

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Tip: Pressing 'ctrl' and 'f5' keys simultaneously performs a "force reload", allowing you to enjoy new



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p. 4

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SHEET INDEX

		08/05/22 - SUBMITTAL	09/09/22 - CORRECTIONS			08/05/22 - SUBMITTAL	09/09/22 - CORRECTIONS
GENERAL							
G0.00	COVER SHEET & SHEET INDEX						
G0.01	PROJECT INFO, CODE ANALYSIS, GEN. NOTES, SYMBOLS & ABBREV.						
CIVIL							
C-1	GRADING PLAN						
ARCHITECTURAL							
A0.10	ARCHITECTURAL SITE PLAN & SITE DEMOLITION PLAN						
A0.11	ENLARGED SITE PLANS & SITE SECTIONS						
A0.12	ENLARGED SITE PLANS & SITE SECTIONS						
AD1.01	ARCHITECTURAL DEMOLITION FLOOR PLAN - MAIN HOUSE						
AD1.02	ARCHITECTURAL DEMOLITION ROOF PLAN - MAIN HOUSE						
AD1.03	ARCHITECTURAL DEMOLITION FLOOR PLAN - CASITAS & GARAGE						
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A0.31	ARCHITECTURAL FLOOR & CEILING PLANS - CASITA & GYM BLDGS						
A0.32	ROOF PLANS - CASITA, GYM & DETACHED GARAGE BLDGS						
A0.41	DETACHED GARAGE FLOOR, ROOF PLANS & ELEVATIONS						
A1.01	ARCHITECTURAL FLOOR & LOFT PLAN - MAIN HOUSE - ANNOTATIONS						
A1.02	ARCHITECTURAL FLOOR & LOFT PLAN - MAIN HOUSE - DIMENSIONS						
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A4.02	EXTERIOR ELEVATIONS - MAIN HOUSE						
A4.03	PARTIAL EXTERIOR ELEVATIONS - MAIN HOUSE						
A5.01	BUILDING SECTIONS - MAIN HOUSE						
A5.02	BUILDING SECTIONS - MAIN HOUSE						
A5.03	BUILDING SECTIONS - MAIN HOUSE						
A7.01	WALL SECTIONS - MAIN HOUSE						
A7.02	WALL SECTIONS - MAIN HOUSE						
A7.03	WALL SECTIONS - MAIN HOUSE						
A8.01	WINDOW SCHEDULE						
A8.11	WINDOW DETAILS						
A10.01	ENLARGED STAIR PLANS, SECTIONS & DETAILS						
A11.01	ARCHITECTURAL DETAILS						
A11.02	ARCHITECTURAL DETAILS						
A11.03	ARCHITECTURAL DETAILS						

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IECC COMPLIANCE



Generated by
Compliance

Project: 2500 Pkwy - Casa
Energy Code: 2018 IECC
Location: Las Vegas, NV
Construction Type: Single-Family
Approval: Approved
Climate Zone: ASHRAE 55
Approved: Approved
Construction Year: 2018
Last Update: Nevada 2018

Envelope Assemblies

Envelope Assemblies
Cavity: Insulation
Thermal Resistance: R-15
Air Leakage: 0.5
Condensation: No
Compliance: Compliant
Ryan Alford - Principal Architect
Date: 10/15/2018

IECC GENERAL

PROVIDE TEST RESULTS SHOWING RESULTS OF VISUAL INSPECTION
PROVIDE REPORT OF TESTS PER SECTION 403.2.2. TESTING
THE CONTRACTOR SHALL PROVIDE:
A. BE PERMANENTLY
B. BE APPROVED BY THE
C. BE COMPLETED BY THE
D. HAVE A HEADLINE STATE
E. LIST THE FREEDOM
F. CRAWLSPACE WALL
G. LIST UNFACTORS FOR
H. LIST SOLAR HEAT GAIN
I. LIST THE TYPES AND
WHERE THIS IS MAJOR
COMPONENT REPAIRS
THE CONTRACTOR SHALL PROVIDE

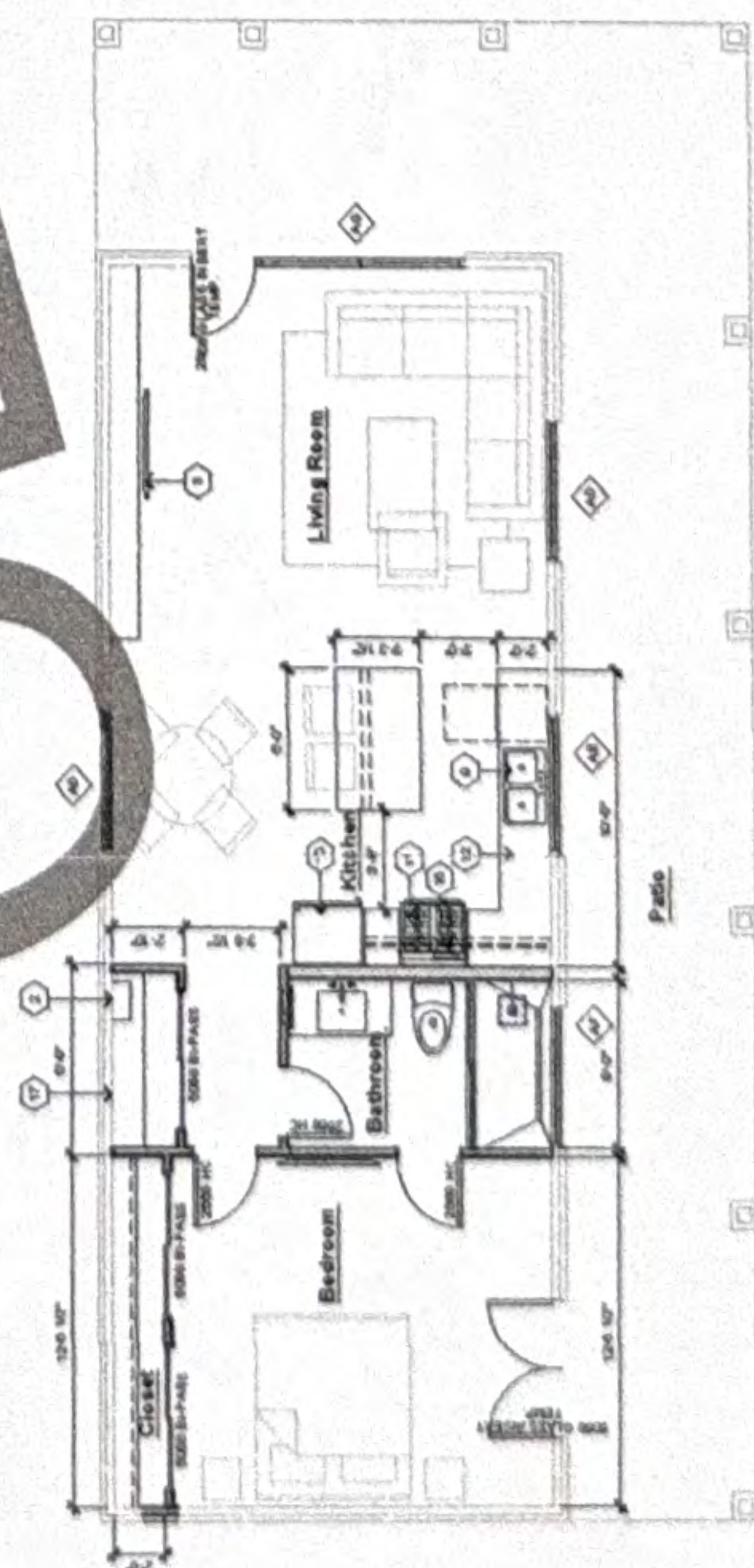
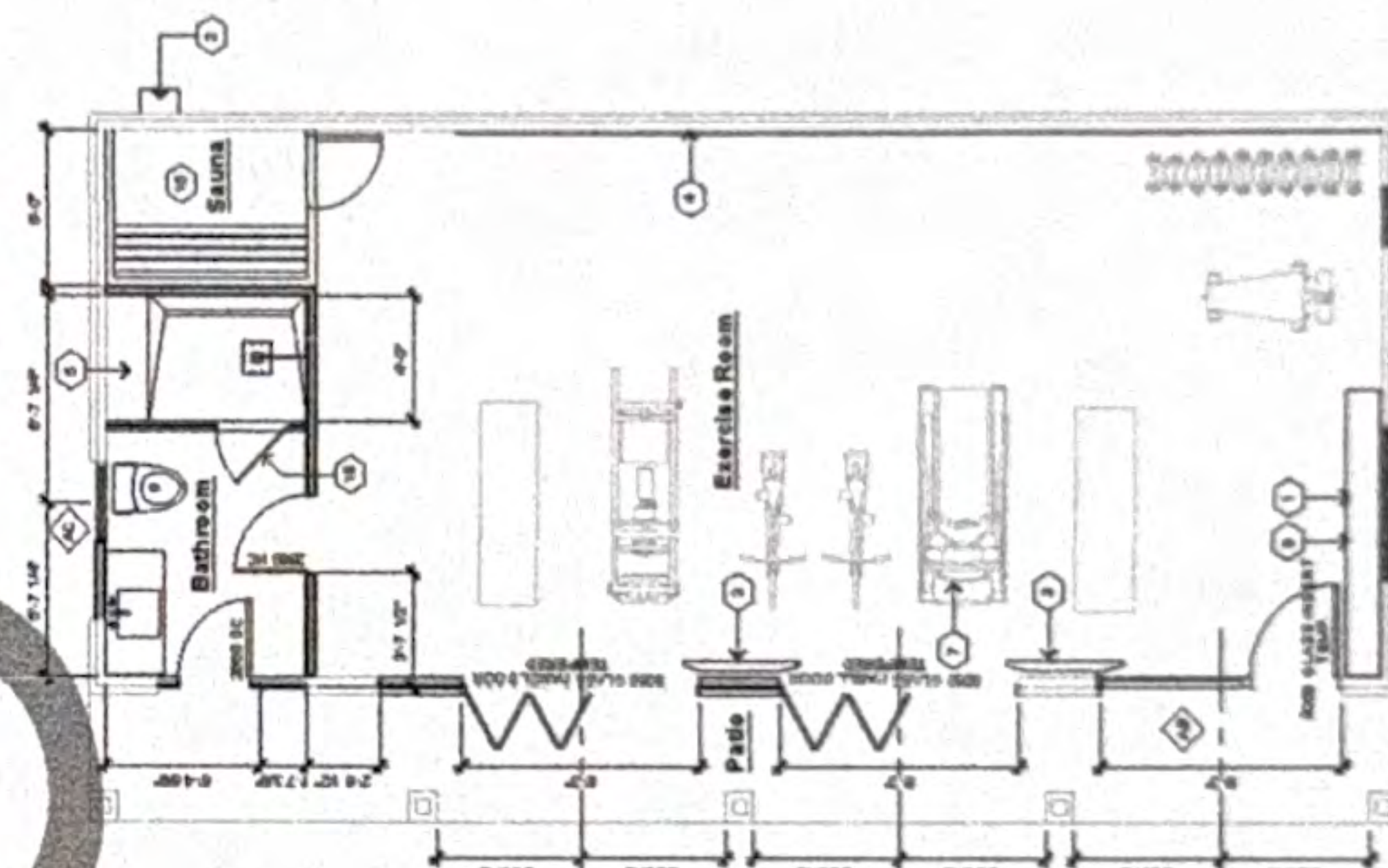
Exh' 4' P.5

Architectural Floor Plan - Casita

SCALE: 1/4" = 1'-0"

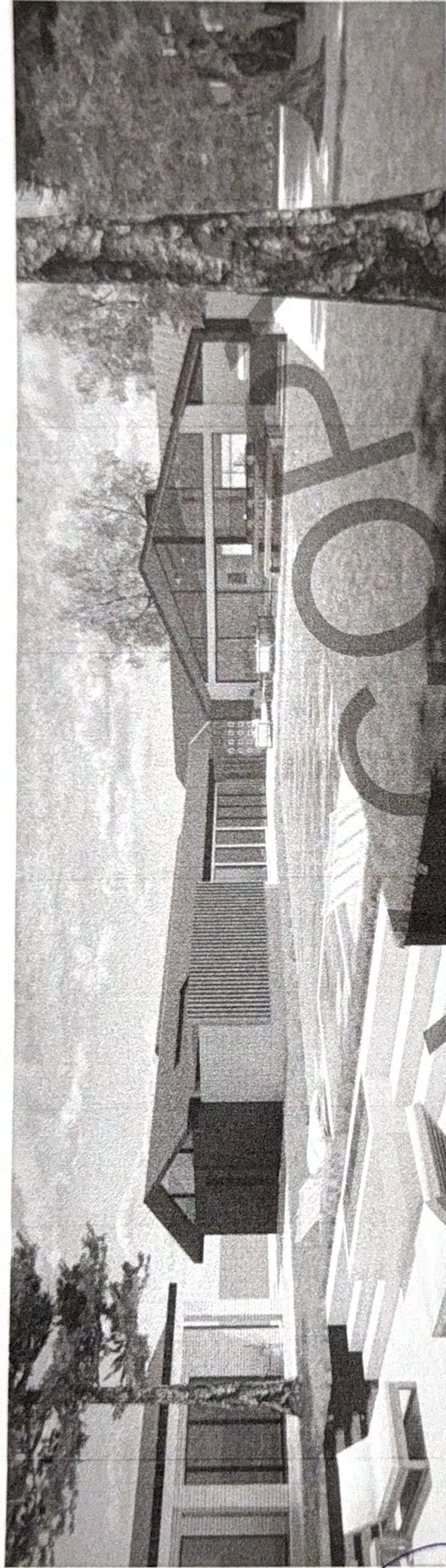
SCALE: 1/4" = 1'-0"

SCALE: 1/4" = 1'-0"



for

Dapper Residence



SHEET INDEX

GENERAL		STRUCTURAL		MECHANICAL		ELECTRICAL	
COVER SHEET & SHEET INDEX		FOUNDATION		MECHANICAL		ELECTRICAL	
INSTR. PROGRAM INFO, CODE ANALYSIS, DES. NOTES, SYMBOLS & ABBREVS.		FOUNDATION		MECHANICAL		ELECTRICAL	
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		FOUNDATION		MECHANICAL		ELECTRICAL	</

IECC COMPLIANCE

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Compliance Certificate

Project: 7500 Polo - Costa

Energy Audit: 8/18/2011

Inspector: [Signature]

Address: 7500 Polo - Costa

City: San Jose

State: CA

Zip: 95131

Phone: (408) 255-1234

Project: 7500 Polo - Costa

Energy Audit: 8/18/2011

Inspector: [Signature]

Address: 7500 Polo - Costa

City: San Jose

State: CA

Zip: 95131

Phone: (408) 255-1234

Generated by REScheck-web Software

Compliance Certificate

Project: 3350 Price - Open Building

Energy Audit: 8/18/2011

Inspector: [Signature]

Address: 3350 Price - Open Building

City: San Jose

State: CA

Zip: 95131

Phone: (408) 255-1234

Project: 3350 Price - Open Building

Energy Audit: 8/18/2011

Inspector: [Signature]

Address: 3350 Price - Open Building

City: San Jose

State: CA

Zip: 95131

Phone: (408) 255-1234

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State: CA

Zip: 95131

Phone: (408) 255-1234

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Compliance Certificate

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Energy Audit: 8/18/2011

Inspector: [Signature]

Address: 3350 Price - Open Building

City: San Jose

State: CA

Zip: 95131

Phone: (408) 255-1234

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Energy Audit: 8/18/2011

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Inspector: [Signature]

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State: CA

Zip: 95131

Phone: (408) 255-1234

IEOC GENERAL NOTES

[illegible]

THE CONTRACTOR SHALL PROVIDE MAINTENANCE AND REPAIRS FOR ALL ITEMS.

[Go to Previous Versions of this Statute](#) ▼

2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.229 - Adjustment of actual age of improvements in computation of depreciation.

Universal Citation:

NV Rev Stat § 361.229 (2024) (?)

[◀ Previous](#)

[Next ▶](#)

1. The actual age of each improvement made on a parcel of land must be adjusted, for the purpose of computing depreciation, when any addition is made or replacement is made whose cost, added to the cost of any prior replacements, is at least 10 percent of the cost of replacement of the improvement after the work is done. For the purposes of this section, "replacement" does not include changing or adding finish or covering to floors or walls, changing or adding small appliances, or other normal maintenance of the improvement in a good condition.

Exh. 1 H1 P.2

2. Except as otherwise provided in subsection 3, the amount of the reduction must be the product of the prior actual age multiplied by the ratio of the cost of the replacement or addition to the cost of replacement of the improvement after the work is done.

3. The amount of the reduction for additions which increase the floor area of the improvement may be calculated by multiplying the prior actual age of the improvement by the ratio of the number of square feet of additional floor area to the total number of square feet of the improvement including the addition.

(Added to NRS by 1983, 1884; A 1987, 814)

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2022 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.229 - Adjustment of actual age of improvements in computation of depreciation.

Universal Citation:

NV Rev Stat § 361.229 (2022) (?)

[< Previous](#)

[Next >](#)

1. The actual age of each improvement made on a parcel of land must be adjusted, for the purpose of computing depreciation, when any addition is made or replacement is made whose cost, added to the cost of any prior replacements, is at least 10 percent of the cost of replacement of the improvement after the work is done. For the purposes of this section, "replacement" does not include changing or adding finish or covering to

EXH 1 K / P. 4
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(Added to NRS by 1983, 1884; A 1987, 814)

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27098 LINT

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EXH - I

P.

APN:	139-32-703-002	Appraiser	154	Date	11/18/2024
Marshall & Swift					
Percentage of Completion Breakdown					
MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	N	0%		New plans & permits for remodel rebuild	0.00%
Excavation, forms, water/sewage hookup	Y	100%			4.00%
Concrete	Y	100%			8.00%
Rough framing	N	20%		three exterior walls left, trusses and interior frame new	4.20%
Windows and exterior doors	N	0%		all new	0.00%
Roof Cover	N	0%		all new	0.00%
Rough-in plumbing	N	0%		all new	0.00%
Insulation	N	0%		all new	0.00%
Rough-in electrical and mechanical	N	0%		all new	0.00%
Exterior cover	N	30%		three exterior walls left for remodel, new finishes	1.80%
Interior drywall and ceiling finish	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	N	0%		all new	0.00%
Plumbing fixtures	N	0%		all new	0.00%
*Floor covers	N	0%	Removed	all new not in eff age calc	0.00%
*Built-in appliances	N	0%	Removed	all new not in eff age calc	0.00%
Light fixtures and finish hardware	N	0%		all new not in eff age calc	0.00%
*Painting and decorating	N	0%	Removed	all new	0.00%
	N	0%		all new not in eff age calc	0.00%
Original % Complete =					18.0%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	20.0%	1970		1970	394.0
Remodel 1		80.0%	2021	80.0%	2021	1616.8
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2011	

Comments:

* Per NRS 361.229.1, these items are not included in effective age adjustment. If these are included, see line comments for reason.

2327 ACTA

2327 ACTA

APN:	139-32-702-002	Appraiser	202	Date	11/28/23	
Marshall & Swift % of Completion Component		MS-42 85-3	Original (Y/N)	FACTOR	Comments	Factored Percent %
Plans, permits and survey		2%	Y	100%		2.00%
Excavation, forms, water/sewage hookup		4%	Y	100%		4.00%
Concrete		8%	Y	100%		8.00%
Rough framing		21%	Y	100%		21.00%
Windows and exterior doors		2%	Y	80%	SOME NEW WINDOWS	1.60%
Roof Cover		3%	N		NEW ROOF	0.00%
Rough-in plumbing		4%	Y	100%		4.00%
Insulation		1%	Y	100%		1.00%
Rough-in electrical and mechanical		11%	Y	100%		11.00%
Exterior cover		6%	Y	100%		6.00%
Interior drywall and ceiling finish		8%	N		NEW CEILING FINISH	0.00%
Built-in cabinets, interior doors, trim, etc.		13%	N		NEW CABINETRY, TRIM	0.00%
Plumbing fixtures		5%	N		NEW PLUMBING FIXTURES	0.00%
Floor covers		3%	N		NEW FLOORING T/O	0.00%
Built-in appliances		3%	N		NEW APPLIANCES TO REPLACE EXISTING	0.00%
Light fixtures and finish hardware		2%	N		NEW LIGHTING	0.00%
Painting and decorating		4%	N		NEW INTERIOR PAINT	0.00%

Original % Complete = 58.6%

Remodels / Fire / Rebuilds

Area	Year Built	% of Area	(rounded)
Original	1977	58.60%	60.00%
Remodel	2021	41.40%	40.00%
Remodel			0.00%
Adjusted Effective Year			1995

Comments:

KITCHEN AND BATHS COMPLETELY RENOVATED, ALL NEW CABINETRY, LIGHTING, COUNTER TOPS, FLOORING AND PAINT. RENOVATION COMPLETED PRIOR TO 2/2022 SALE PER M.I.S. USED ADJ EFF AGE FOR BOTH BLDG 1-1 & 2-1. #202

EXH - F

P.2

27

1 STORY (GTH) 2500 Lin to

EXHIBIT 1

5/13/2025
Sent 3/5-37

Residential

APN: 139-32-702-008

Appraiser

165

Date

5/13/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	Y	100%			4.00%
Insulation	1%	Y	100%			1.00%
Rough-in electrical and mechanical	11%	Y	100%			11.00%
Exterior cover	6%	N	0%		all new	0.00%
Interior drywall and ceiling finish	8%	Y	100%			8.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%
Original % Complete =						69.0%

* Per NRS 361.229.1, these items are not included in effective age adjustment. If these are included, see line comments for reason.

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	70.0%	2001		2001	1400.7
Remodel 1		30.0%	2024	30.0%	2024	607.2
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2008	

Comments:

building 3 guesthouse built in 2001. Complete remodel in 2024

1 Spoke (Goth #2) 2500 Linta

EXHIBIT P4

S/B 2 35-3790

Residential

APN: 139-32-702-008

Appraiser 165

Date 5/13/2025

Marshall & Swift Percentage of Completion Breakdown		MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey		2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup		4%	Y	100%			4.00%
Concrete		8%	Y	100%			8.00%
Rough framing		21%	Y	100%			21.00%
Windows and exterior doors		2%	N	0%		all new	0.00%
Roof Cover		3%	N	0%		all new	0.00%
Rough-in plumbing		4%	Y	100%			4.00%
Insulation		1%	N	0%		all new	0.00%
Rough-in electrical and mechanical		11%	Y	100%			11.00%
Exterior cover		6%	N	0%		all new	0.00%
Interior drywall and ceiling finish		8%	Y	100%			8.00%
Built-in cabinets, interior doors, trim, etc.		13%	N	0%		all new	0.00%
Plumbing fixtures		5%	N	0%		all new	0.00%
*Floor covers		3%	N	0%	100%	NRS	3.00%
*Built-in appliances		3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware		2%	N	0%		all new	0.00%
*Painting and decorating		4%	N	0%	100%	NRS	4.00%
Original % Complete =							68.0%

* Per NRS 361.229.1, these items are not included in effective age adjustment. If these are included, see line comments for reason.

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	70.0%	1990		1990	1393.0
Remodel 1		30.0%	2024	30.0%	2024	607.2
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2000	

Comments:

building 2 guesthouse built in 1990. Complete remodel in 2024

2500 Linte

EXH. 1 D. AS

at first ~ 40%

GALE

Residential

APN:	139-32-702-008	Appraiser	165	Date	5/13/2025
Marshall & Swift					
Percentage of Completion Breakdown					
Plans, permits and survey	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments
Excavation, forms, water/sewage hookup	2%	Y	100%		2.00%
Concrete	4%	Y	100%		4.00%
Rough framing	8%	Y	100%		8.00%
Windows and exterior doors	21%	Y	100%		21.00%
Roof Cover	2%	N	0%		0.00%
Rough-in plumbing	3%	N	0%		0.00%
Insulation	4%	N	0%		0.00%
Rough-in electrical and mechanical	1%	N	0%		0.00%
Exterior cover	11%	N	50%		5.50%
Interior drywall and ceiling finish	6%	N	0%		0.00%
Built-in cabinets, interior doors, trim, etc.	8%	N	0%		0.00%
Plumbing fixtures	13%	N	0%		0.00%
*Floor covers	5%	N	0%		0.00%
*Built-in appliances	3%	N	0%	100%	3.00%
Light fixtures and finish hardware	2%	N	0%	100%	3.00%
*Painting and decorating	4%	N	0%	100%	4.00%
Original % Complete =					50.5%

* Per NRS 361.229.1, these items are not included in effective age adjustment. If these are included, see line comments for reason.

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	50.0%	1963		1963	981.5
Remodel 1		50.0%	2024	50.0%	2024	1012.0
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1994	

Comments:

Garage built in 1963. Complete remodel in 2024

30

EXH 'J'

P.1

'EXCELLENT-60' RATED PROPERTIES FROM ASSESSOR'S ADDITIONAL EVIDENCE**Line 11: 3011 Pinto \$ 206.10 RCN (*)**

Taxable Value 9/18/25 Equity Report: \$1,885,282

Taxable Value 2/20/25 Equity Report: \$1,885,282

See p. 33,
p. 34

Line item	Address	RCN
Line # 7:	3000 Arabian	\$ 275.08
Line 10:	2327 Alta	\$ 306.37
Line 16:	2333 Pinto	\$180.62 (**)
Line 17:	2400 Pinto	\$ 295.07
Line 24:	500 Shetland	\$ 309.75
Line 29:	2500 Pinto	\$ 248.25 (***)

Note: average RCN, excluding anomalies on line 16 and 29 is: \$296.57/sf

(*) Assessor upgraded QC from 'good-40' to 'excellent-60' but did not change the replacement cost (RCN) from the original \$206.10/sf. Updating the RCN to the \$ average/sf, this property would be increased by \$ 217,187 taxable, \$ 76,015 assessed and have an increase property tax of \$2,491/year.

$$(\$296.57 - \$206.10 = \$217,187 \times .35 = \$76,015 \times .032782 = \$2,491)$$

The assessor submitted 'new evidence' misleading the board to believe that they rated this property as 'Excellent-60' but their calculations (on PRC) used for assessment and taxing purposes costs them out at only 'Good-40'.

(**) Assessor upgraded this property from 'Good-40' to 'Excellent-60' and raised their RCN \$/sf from \$180.62 to \$263.15. (The new report still shows the \$180.62 but the PRC was updated to \$263.15.) Nevertheless, the \$263.15 is still 11% below the average for other properties rated 'Excellent-60'. **The reason is that on the PRC, the document that drives taxes is rated only 'Very Good-55'.** Increasing the \$/sf to the average for 'Excellent-60' this property would have an additional increase of \$219,737 in taxable value, \$76,908 assessed and an annual tax increase of \$2,521.

$$(\$296.57 - \$263.15 = \$33.42 \times 6,575 \text{ sf} = \$219,737 \times .35 = \$76,908 \times .032782 = \$2,521.20)$$

The assessor, again, submits 'new evidence' misleading the board to believe that they rated this property as 'Excellent-60' but their calculations (on PRC) used for assessment and taxing purposes costs them out at only 'VG-Excellent - 55'

(31)

3011
PintoSee
p. 33
p. 352333
Pinto

Exh 'J'

P. 2

2000
Rinto

(***) Assessor applies a QC rating of 'excellent-60' on this parcel equity analysis, but assigns an RCN of only \$248.25/sf. However, on their new PCR (which I obtained on 9/18/25) it is only calculated as 'VG-Excellent - 55'. Updating the RCN to the \$ average/sf, this property would be increased by \$294,704 taxable, \$103,146 assessed and have an increase property tax of \$3,381/year.

See
P. 33
P. 36

$(\$296.57 - \$248.25 = \$48.32 \times 6,099 \text{ sf} = \$294,704 \times .35 = \$103,146 \times .032782 = \$3,381)$

The assessor, once again, submits 'new evidence' misleading the board to believe that they rated this property as 'Excellent-60', but their calculations (on PCR) used for assessment and taxing purposes costs them out at only 'VG-Excellent-55'.

The additional evidence submitted by the assessor is outrageous and should be disturbing to everyone.

It is indicative of the pathetic work generated from the assessor's office. These issues are just from a few line items from 1 page.

Frankly, nothing they just submitted and nothing from the past has any validity and should bring all their work under further scrutiny.

This review was done in 1 day and took 36 pages to rebut and refute.

That explains why my 'brief' and necessary supporting evidence is almost 300 pages long!

Exh J

P.3

CASE 90 2025-2026

Parcel Equity Analysis

Subject:

No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Quality Class		*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmt	Unfin Bsmt	Garage		Patio Total SqFt	Casita/G uest House	Golf / View	Taxable Values			Comments			
									*Buil Cd.	*Descr.							Cd.	Descr.				Ct	Total SqFt	Land		Suppl.	Total	Suppl.
S	139-32-703-002	2709 PINTO LN	4,985	182.95	1968	2011	14	0.0%	01	40	Good	10	4	2	0	0	2	1834	3	1,785	Y	N	\$525,000	\$711,097	\$1,672,790	22/23	Comments	
Equity Comparison Properties:																												
No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Buil Cd.	*Quality Class Descr.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmt	Unfin Bsmt	Ct	Total SqFt	Patio Total SqFt	Casita/G uest House	Golf / View	Land	Suppl.	Total	Comments			
1	139-32-701-005	2720 PINTO LN	4,942	551.81	2019	2019	6	0.0%	05	74	Exceptional/G	12	2	1	0	0	2	2757	5	4,288	Y	N	\$446,250	\$26,415	\$4,887,844	24/25		
2	139-32-702-001	2329 ALTA DR	9,712	304.16	2002	2002	23	0.0%	02	65	Excellent Plus	12	10	1	4,675	0	1	1103	9	2,921	Y	N	\$525,000	\$0	\$3,634,950			
3	139-32-306-024	2905 PINTO LN	7,077	350.73	2004	2004	21	0.0%	01	65	Excellent Plus	14	4	2	0	0	2	1672	4	1,003	Y	N	\$525,000	\$1,450,954	\$3,264,258	13/14	Sale #1	
4	139-32-703-013	2710 PALOMINO LN	12,138	243.09	1952	1996	29	0.0%	02	55	Very Good - E	10	4	1	0	7,394	0	2	2590	5	2,708	N	N	\$656,250	\$1,645,409	\$3,147,657	01/02	
5	139-32-702-016	2323 PINTO LN	7,261	243.09	2016	2016	9	0.0%	02	55	Very Good - E	10	5	1	0	0	1	932	6	3,250	Y	N	\$525,000	\$345,860	\$2,677,690	19/20		
6	139-32-306-010	3071 ARABIAN RD	7,207	307.01	1998	1998	27	0.0%	02	65	Excellent Plus	12	6	1	1,029	0	1	1424	3	1,613	Y	N	\$525,000	\$64,351	\$2,558,356	13/14		
7	139-32-305-005	3000 ARABIAN RD	8,534	275.08	1999	2002	23	0.0%	02	60	Excellent	12	5	1	0	0	1	840	2	969	Y	N	\$525,000	\$347,302	\$2,441,358	24/25		
8	139-32-306-019	3051 ARABIAN RD	5,828	372.19	1998	1998	27	0.0%	02	60	Excellent	14	5	0	0	0	1	480	4	1,101	Y	N	\$525,000	\$1,326,780	\$2,401,596	98/99		
9	139-32-306-020	2801 PINTO LN	11,281	264.37	1960	1976	49	0.0%	01	55	Very Good - E	10	6	2	4,360	0	1	480	4	1,101	Y	N	\$525,000	\$1,089,531	\$2,241,375	02/03		
10	139-32-702-002	2327 ALTA DR	6,849	306.37	1977	1995	30	0.0%	01	60	Excellent	12	4	1	0	0	1	768	6	2,456	Y	N	\$603,750	\$648,517	\$2,049,704	24/25	Sale #2	
11	139-32-305-001	3011 PINTO LN	6,859	206.10	1959	1995	30	0.0%	01	60	Excellent	12	5	0	0	0	2	1267	3	2,615	Y	N	\$525,000	\$278,486	\$1,883,282	26/26	Petitioner	
12	139-32-703-006	2426 PALOMINO LN	7,256	271.82	1974	1993	32	0.0%	01	50	Very Good	10	4	1	0	0	1	1150	3	668	Y	N	\$525,000	\$572,880	\$1,856,295	13/14	Sale #5	
13	139-32-703-004	2609 PINTO LN	6,204	229.33	1959	2004	21	0.0%	02	55	Very Good - E	10	3	1	0	0	1	840	4	1,525	Y	N	\$525,000	\$905,789	\$1,856,150	13/14		
14	139-32-702-021	2426 PALOMINO LN	6,711	243.09	1996	1996	29	0.0%	02	55	Very Good - E	10	5	1	0	0	1	705	3	1,016	Y	N	\$525,000	\$851,743	\$1,403,945	03/04	Sale #4	
15	139-32-703-002	2709 PINTO LN	6,575	180.62	1954	2007	23	0.0%	01	40	Good	10	4	2	0	0	0	2	1834	3	1,785	Y	N	\$525,000	\$711,097	\$1,672,790	22/23	Sale #3
16	139-32-702-013	2333 PINTO LN	4,950	295.07	1990	1990	35	0.0%	02	60	Excellent	10	6	0	0	0	0	1	880	5	1,151	Y	N	\$525,000	\$603,750	\$1,564,659	02/03	
17	139-32-702-009	2400 PINTO LN	6,478	180.10	2002	2003	22	0.0%	02	45	Good-Very Good	10	4	0	0	0	0	2	1164	3	2,001	Y	N	\$525,000	\$343,120	\$1,489,092	24/25	Petitioner
18	139-32-701-008	2608 PINTO LN	6,482	243.09	1990	1990	35	0.0%	02	55	Very Good - E	10	5	1	0	0	1	852	6	564	Y	N	\$525,000	\$617,483	\$1,444,977	02/03		
19	139-32-702-007	2508 PINTO LN	5,178	165.01	1952	1996	29	0.0%	04	40	Good	10	5	0	1,652	0	1	936	5	1,032	Y	N	\$525,000	\$165,584	\$1,409,345	25/26	Petitioner	
20	139-32-702-012	2337 PINTO LN	8,087	243.09	1980	1981	44	0.0%	02	55	Very Good - E	10	5	0	0	0	0	1	660	6	1,331	Y	N	\$525,000	\$643,369	\$1,357,238	02/03	
21	139-32-305-003	3013 PINTO LN	5,430	156.14	1998	1998	27	0.0%	02	40	Good	10	4	1	0	0	0	1	1300	1	144	Y	N	\$525,000	\$474,391	\$1,348,014	13/14	Petitioner
22	139-32-703-003	2701 PINTO LN	7,249	309.75	1970	1973	52	0.0%	01	60	Excellent	12	4	0	0	0	0	1	720	3	2,079	Y	N	\$656,250	\$624,903	\$1,340,978	02/03	
23	139-32-701-011	500 SHETLAND RD	4,475	172.99	2009	2009	16	0.0%	02	40	Good	10	5	0	0	0	1	672	4	696	Y	N	\$263,500	\$242,231	\$1,091,256	13/14		
24	139-32-703-009	2694 PALOMINO LN	7,350	170.40	1972	1979	46	0.0%	02	40	Good	10	4	2	0	0	2	1916	5	1,753	Y	N	\$551,500	\$41,358	\$1,071,480	24/25		
25	139-32-702-027	2408 PALOMINO LN	6,533	243.09	1961	1982	64	0.0%	02	45	Very Good - E	10	6	0	0	0	0	1	840	5	1,946	Y	N	\$525,000	\$285,874	\$1,068,925	13/14	Petitioner
26	139-32-306-001	2981 PINTO LN	4,758	173.89	1962	1987	38	0.0%	01	40	Good	10	3	0	0	0	0	1	807	3	807	Y	N	\$525,000	\$232,709	\$1,048,332	13/14	
27	139-32-702-014	2331 PINTO LN	6,099	248.25	1963	2014	54	0.0%	01	60	Excellent	8	4	1	0	0	2	1423	4	1,274	Y	N	\$525,000	\$409,223	\$2,520,835	02/03		
28	139-32-702-008	2500 PALOMINO LN	3,548	200.57	2000	2000	25	0.0%	01	45	Good-Very Good	10	3	1	750	0	1	748	3	872	N	N	\$525,000	\$440,240	\$1,020,273	02/03		
29	139-32-304-007	2901 ALTA DR	4,726	233.68	1961	1965	60	0.0%	01	50	Very Good	10	3	0	0	0	0	1	868	2	701	Y	N	\$525,000	\$377,117	\$951,491	02/03	
30	139-32-306-023	2800 PALOMINO LN	2,993	188.53	1957	1959	66	0.0%	01	30	Average	10	3	1	0	0	0	0	0	0	0	N	N	\$525,000	\$53,249	\$924,832	18/19	Sale #7
31	139-32-304-009	2727 ALTA DR	4,807	190.21	1966	1966	59	0.0%	01	45	Good-Very Good	10	3	1	0	0	0	0	0	0	0	N	N	\$525,000	\$0	\$886,089	02/03	
32	139-32-304-008	2801 ALTA DR	2,993	188.53	1957	1959	66	0.0%	01	40	Good	10	3	1	0	0	0	0	0	0	0	N	N	\$525,000	\$163,360	\$823,093	02/03	
33	139-32-306-028	2800 PALOMINO LN	4,726	233.68	1961	1965	60	0.0%	01	40	Good	10	3	1	0	0	0	0	0	0	0	N	N	\$525,000	\$163,360	\$823,093	02/03	
34	139-32-304-007	2727 ALTA DR	4,807	190.21	1966	1966	59	0.0%	01	45	Good-Very Good	10	3	1	0	0	0	0	0	0	0	N	N	\$525,000	\$163,360	\$823,093	02/03	
35	139-32-304-017	2800 PINTO LN	2,993	188.53	1957	1959	66	0.0%	01	40	Good	10	3	1														

EXH 'J'

P.4

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-305-001
<u>OWNER AND MAILING ADDRESS</u>	ARROYO HONDO PROPERTIES-NM L L C 3011 PINTO LN LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	3011 PINTO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NE4 SW4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20210708:00681
<u>RECORDED DATE</u>	JUL 8 2021
<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>	79970 $\div 35 =$ \$228,485 $\div 35 =$ $\$228,485$
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	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

34

 $+ 228,485$
 $\$1,885,283$

OWNER(S)/MAIL TO CHRISTOPHER & JAIME M PARADISE RD STE C214 LAS VEGAS NV, 89119 NV										2500 PINTO LN LAS VEGAS										139-32-702-008										Page 2 of 5											
PARCEL STATUS A Active - Locally Assessed Parcel										1311.09 Central West										20110 Single Family Residential										2025/26											
BUILDING(S)										1 of 3										SECTION 1 OF 2										BUILDING VALUE SUMMARY											
BUILDING 1 OF 3										Subareas										BASIC BUILDING										SQ. FT. ADJUSTMENTS											
BL/SE CODE DESCRIPTION										AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN										LUMP SUM ADJUSTMENTS										BASEMENT											
1-1 100 100% Addition										1963 2014 91 248.25 91 22.591										248.25 74.972										PORCHES											
1-1 100 100% Addition										1963 2014 302 248.25 302 74.972										248.25 208.282										GARAGES/CARPORTS											
1-1 100 100% Addition										1963 2014 839 248.25 839 208.282										248.25 42.203										BUILDING RCN											
1-1 100 100% Addition										1963 2014 170 248.25 170 42.203										248.25 101.286										DEPRECIATION											
1-1 100 100% Addition										1963 2014 408 248.25 408 101.286										248.25 46.442										POOL/SPA/DECK											
1-1 CPT Carport										1963 2014 1,100 248.25 1,100 46.442										248.25 51.636										OTHER EXTRA FEATURES											
1-1 100 100% Addition										1963 2014 208 248.25 208 51.636										248.25 2.742										TOTAL RCNLD											
1-1 PBA Patio Comp Roof										1963 2014 53 248.25 53 2.742										248.25 99.797										IMPROVEMENT FACTOR											
1-1 100 100% Addition										1963 2014 402 248.25 402 99.797										248.25 45.608										MULTIPLE ADJUSTMENT											
1-1 100 100% Addition										1963 2014 488 248.25 488 45.608										248.25 20.070										OVERRIDE IMP. VALUE											
1-1 GAM Att Garage - Metal Roof										1963 2014 458 248.25 458 20.070										248.25 87.384										CONDO COST SQ FT											
1-1 PBA Patio Comp Roof										1963 2014 352 248.25 352 87.384										248.25 119.160										NTV PUD/Common Area											
1-1 100 100% Addition										1963 2014 480 248.25 480 119.160										248.25 706.768										HEATED AREA											
1-1 100 100% Addition										1963 2014 2,847 248.25 2,847 706.768										248.25 6,099										HEATED AREA W/FIN BSMT											
1-1 GL1 Resid Level 1										1963 2014 2,847 248.25 2,847 6,099										248.25 1,754,081										ADJ RATE											
BUILDING NOTES																																									
GARAGES/CARPORTS, PORCHES/PATIOS/BALC ADD-ONS										UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.																															
EXTRA FEATURES										GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AVB EYB																															
RPLC Pool Custom Square Feet										2 1,100.00 \$114.86 1.00 114.86 2024 2025										128,346 128,346												75.0 938									
SPR2 Sprinkler Average										1 5,000.00 \$3,753.05 1.00 3,753.05 1963 1971										31,800 31,800												2,272 2,272									
RPV4 Paving - Concrete										1 9,086.39 1.00 9,086.39 1963 1971										17,592 17,592												29,991 29,991									
RSPT Septic										1 1.00 \$17,592.41 1.00 17,592.41 2024 2025										2,430 2,430																					
RPSP Pool Spa/Attached Each										1 1.00 \$29,990.52 1.00 29,990.52 2024 2025																															
RFN3 Fence Large - 1/2 Acre Custom										1 1.00 \$2,430.29 1.00 2,430.29 2024 2025																															
RY13 Bar-B-Que/Firepit/Each										1 1.00 \$2,430.29 1.00 2,430.29 2024 2025																															
ADDITIONAL BUILDING FEATURES										UNITS UNIT ADJ. FAC																															
WH Wall Height (RES)										8 1.00 104,681																															
X35 Home Auto System HV										1 1.00 37,480																															
FSPK Fire Sprinklers/Square Feet										6,587 1.00																															
ATG REN FOR EXCEL/but - 600 is \$296,577																																									
(See p. 1)																																									
IMPACT = \$296,577 - 248.25 = \$48,332/SF																																									
X6,099 SF = \$294,704 TAXABLE \$3381/YR																																									
X 35 = \$403,146 ASSESSED X .032782 = TAXES																																									