

Justification for new evidence

CASE # 25-116

RECEIVED

SEP 16 2025

Department of Taxation
District III, Las Vegas

Petitioner was given no time by the county to properly and effectively review their 41 page Addendum prior to the hearing on February, 26, 2025 (see next page for timeline.) The county delivered their response, via email, after the close of business on Thursday, February 20, 2025, 6:11pm to be exact.

The county offices are closed Friday, Saturday, and Sunday. On Monday morning, at the opening of business and only 2 days before the hearing, petitioner went in person to the Customer Service desk at the assessor's office and was told the turnaround time for petitioner's request for information was 7-10 days, making it absolutely impossible to properly prepare for a hearing less than 2 days away.

The county assessor is the only source of the most necessary information such as the Value History Report by APN, the Property Record Card by APN, and the Marshall & Swift worksheet by APN, for the comps utilized by both the petitioner and the assessor. These items are not available on line. Other required documents included are permits, building plans, and deeds of the assessor's comps.

The county received petitioner's documentation on Jan. 9, 2025. The hearing was held on Feb. 26, 2025. The assessor had 47 calendar days (approx. 35 business days) to analyze petitioner's submission. On Wed. 2/26/25 at 8am the hearing commenced. Petitioner was first up.

This new evidence (5 pages) was impossible to develop and review prior to the county board hearing due to the impediments delineated above as petitioner was given insufficient time to effectively review the assessor's 41 page addendum prior to the county hearing.

The new evidence included in this submission is in response to, or in rebuttal of, data included in the assessor's 41 page addendum, pages 38-40 specifically. Petitioner is not submitting anything additive to petitioner's original appeal documentation from January 9, 2025.

2709 PINTO LANE REAL ESTATE TAX APPEAL TIMELINE

1. 1/9/2025 PETITIONER SUBMITS APPEAL FOR 2025/26 AND RETRO CASE
2. 1/9/2025 CCA ADVISES THAT THE APPEALS MUST BE SEPARATED BUT ALL SUBMITTED DOCS WILL BE INCLUDED FOR BOTH CASES
3. 1/9/2025 PETITIONER RE-SUBMITS 2 FORMS AND 2 CASES ARE OPENED. CASE #90 FOR 2025/26 TAX YEAR AND CASE #734 FOR RETRO
4. 1/13/2025 PETITIONER RECEIVES CONFIRMATION OF SUBMITTALS
5. 1/23/2025 PETITIONER NOTIFIED OF HEARING DATE FOR CASE #734
6. 2/12/2025 PETITIONER NOTIFIED OF HEARING DATE FOR CASE #90
7. 2/15/2025 PETITIONER EMAILS MS. J. JACOBS REQUESTING COPY OF COUNTY'S EVIDENCE TO BE PRESENTED.
8. 2/20/2025 PETITIONER ARRIVES HOME FROM A 15 HOUR FLIGHT FROM TOKYO
PETITIONER RECEIVES ADDENDUM ON THURSDAY 2/20/25 AT 6:11PM VIA EMAIL, A 41 PAGE HIGHLY DETAILED PACKAGE REPRESENTING EVIDENCE TO BE PRESENTED AT BOE HEARING
9. 2/21/2025 FRIDAY, ASSESSOR OFFICE CLOSED. CAN'T GET ANY INFORMATION REGARDING CCA'S 41 PAGE PACKAGE UNTIL MONDAY.
10. 2/22/2025 SATURDAY, ASSESSOR OFFICE CLOSED
11. 2/23/2025 SUNDAY, ASSESSOR OFFICE CLOSED.
12. 2/24/2025 PETITIONER VISITS CCA OFFICE CUSTOMER SERVICE DESK. ADVISED TURNAROUND TIME FOR INFO IS 7-10 BUSINESS DAYS.
13. 2/25/2025 PETITIONER HAS THIS 1 DAY TO PREP FOR TOMORROW'S HEARING
14. 2/26/2025 HEARING HELD AT 8AM. PETITIONER IS FIRST UP.

A

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ASSESSOR WORK

PETITIONER'S WORK

	APN	ADDRESS	ACRE	UNIT PRICE (\$000)	CCA METHOD			PETITIONER'S METHOD			HYPOTHETICAL DIMINISHING RTN IMPACT		
					CCA ADJ	LOT VALUE (\$000)	\$/ACRE (\$000)	PREM/ (DISCOUNT)	Petitioner ADJ	LOT VALUE (\$000)		EQUAL \$/ACRE (\$000)	
1	139-32-703-009	2694 PALOMINO	0.23	\$525	-0.5	\$262.5	\$1,141.3	85%	-0.73	142.1	\$618	10.00%	\$679
2	139-32-703-010	2684 PALOMINO (V)	0.27	\$525	-0.5	\$262.5	\$672.2	57%	-0.69	166.8	\$618	10.00%	\$679
3	139-32-703-011	680 SHELTON (V)	0.51	\$525	-0.3	\$367.5	\$720.6	17%	-0.40	315.0	\$618	7.50%	\$664
4	139-32-306-011	3030 PALOMINO	0.52	\$525	-0.5	\$262.5	\$504.8	-18%	-0.39	321.2	\$618	7.50%	\$664
5	139-32-306-012	3030 PALOMINO (V)	0.52	\$525	-0.5	\$262.5	\$504.8	-18%	-0.39	321.2	\$618	7.50%	\$664
6	139-32-703-008	2700 PALOMINO	0.57	\$525	-0.3	\$367.5	\$644.7	4%	-0.33	352.1	\$618	7.50%	\$664
7	139-32-701-005	2720 PINTO	0.65	\$525	-0.15	\$446.3	\$686.5	11%	-0.24	401.5	\$618	5.00%	\$649
8	139-32-701-006	2720 PINTO (V)	0.66	\$525	-0.15	\$446.3	\$676.1	9%	-0.22	407.6	\$618	5.00%	\$649
9	139-32-702-010	2310 PINTO	0.69	\$525	-0.15	\$446.3	\$646.7	5%	-0.19	426.2	\$618	5.00%	\$649
10	139-32-702-018	2550 PALOMINO	0.69	\$525	-0.15	\$446.3	\$646.7	5%	-0.19	426.2	\$618	5.00%	\$649
11	139-32-702-019	2520 PALOMINO	0.69	\$525	-0.15	\$446.3	\$646.7	5%	-0.19	426.2	\$618	5.00%	\$649
12	139-32-702-020	2500 PALOMINO	0.69	\$525	-0.15	\$446.3	\$646.7	5%	-0.19	426.2	\$618	5.00%	\$649
13	139-32-702-024	2400 PALOMINO	0.7	\$525	-0.1	\$472.5	\$675.0	9%	-0.18	432.4	\$618	5.00%	\$649
14	139-32-702-014	2331 PINTO	0.75	\$525	0	\$525.0	\$700.0	13%	-0.12	463.2	\$618	2.50%	\$633
15	139-32-702-015	2327 PINTO	0.75	\$525	0	\$525.0	\$700.0	13%	-0.12	463.2	\$618	2.50%	\$633
16	139-32-702-016	2323 PINTO	0.75	\$525	0	\$525.0	\$700.0	13%	-0.12	463.2	\$618	2.50%	\$633
17	139-32-306-023	2800 PALOMINO	0.78	\$525	0	\$525.0	\$673.1	9%	-0.08	481.8	\$618	2.50%	\$633
18	139-32-304-003	3011 ALTA (V)	0.85	\$525	0	\$525.0	\$617.6	0%	0.00	525.0	\$618	0.00%	\$618
19	139-32-703-001	2717 PINTO	0.85	\$525	0	\$525.0	\$617.6	0%	0.00	525.0	\$618	0.00%	\$618
20	139-32-703-002	2709 PINTO	0.85	\$525	0	\$525.0	\$617.6	0%	0.00	525.0	\$618	0.00%	\$618
21	139-32-703-003	2701 PINTO	0.85	\$525	0	\$525.0	\$617.6	0%	0.00	525.0	\$618	0.00%	\$618
22	139-32-304-013	3006 PINTO (V)(W)*	0.86	\$525	0	\$525.0	\$610.5	0%	0.01	531.2	\$618	0.00%	\$618
23	139-32-304-000	3013 PINTO	0.86	\$525	0	\$525.0	\$610.5	0%	0.01	531.2	\$618	0.00%	\$618
24	139-32-304-001	3081 ALTA (V)(W)	0.87	\$525	0	\$525.0	\$603.4	0%	0.02	537.4	\$618	0.00%	\$618
25	139-32-304-002	3021 ALTA (V)(W)	0.87	\$525	0	\$525.0	\$603.4	0%	0.02	537.4	\$618	0.00%	\$618
26	139-32-304-011	3000 PINTO (V)(W)	0.87	\$525	0	\$525.0	\$603.4	0%	0.02	537.4	\$618	0.00%	\$618
27	139-32-304-012	3000 PINTO (V)(W)	0.87	\$525	0	\$525.0	\$603.4	0%	0.02	537.4	\$618	0.00%	\$618
28	139-32-306-010	3071 ARABIAN	0.87	\$525	0	\$525.0	\$603.4	0%	0.02	537.4	\$618	0.00%	\$618
29	139-32-306-024	2905 PINTO	0.87	\$525	0	\$525.0	\$603.4	0%	0.02	537.4	\$618	0.00%	\$618
30	139-32-304-009	2727 ALTA	0.88	\$525	0	\$525.0	\$596.6	0%	0.04	543.5	\$618	0.00%	\$618
31	139-32-701-001	2715 ALTA (V)	0.88	\$525	0	\$525.0	\$596.6	0%	0.04	543.5	\$618	0.00%	\$618
32	139-32-703-004	2609 PINTO	0.88	\$525	0	\$525.0	\$596.6	0%	0.04	543.5	\$618	0.00%	\$618
33	139-32-703-005	2601 PINTO	0.88	\$525	0	\$525.0	\$596.6	0%	0.04	543.5	\$618	0.00%	\$618
34	139-32-304-018	3012 PINTO (V)	0.89	\$525	0	\$525.0	\$589.9	0%	0.05	549.7	\$618	0.00%	\$618
35	139-32-304-010	525 CAMPBELL (V)(W)	0.9	\$525	0	\$525.0	\$583.3	0%	0.06	555.9	\$618	-2.50%	\$602
36	139-32-306-022	2850 PALOMINO	0.9	\$525	0	\$525.0	\$583.3	0%	0.06	555.9	\$618	-2.50%	\$602
37	139-32-304-015	2950 PINTO (V)(W)*	0.91	\$525	0	\$525.0	\$576.9	0%	0.07	562.1	\$618	-2.50%	\$602
38	139-32-304-016	2900 PINTO	0.91	\$525	0	\$525.0	\$576.9	0%	0.07	562.1	\$618	-2.50%	\$602
39	139-32-304-017	2800 PINTO	0.91	\$525	0	\$525.0	\$576.9	0%	0.07	562.1	\$618	-2.50%	\$602
40	139-32-306-001	2981 PINTO	0.91	\$525	0	\$525.0	\$576.9	0%	0.07	562.1	\$618	-2.50%	\$602
41	139-32-306-004	2825 PINTO	0.91	\$525	0	\$525.0	\$576.9	0%	0.07	562.1	\$618	-2.50%	\$602
42	139-32-701-002	2701 ALTA	0.91	\$525	0	\$525.0	\$576.9	0%	0.07	562.1	\$618	-2.50%	\$602

43	139-32-304-007	2901 ALTA	0.92	\$525	0	\$525.0	\$570.7	0%	0.08	568.2	\$618	-2.50%	\$602
44	139-32-304-008	2801 ALTA	0.92	\$525	0	\$525.0	\$570.7	0%	0.08	568.2	\$618	-2.50%	\$602
45	139-32-306-026	2951 PINTO	0.95	\$525	0	\$525.0	\$552.6	0%	0.12	586.8	\$618	-5.00%	\$587
46	139-32-702-013	2333 PINTO	0.97	\$525	0	\$525.0	\$541.2	0%	0.14	599.1	\$618	-5.00%	\$587
47	139-32-304-005	2939 ALTA (V)(W)	0.98	\$525	-0.25	\$393.8	\$401.8	-35%	0.15	605.3	\$618	-5.00%	\$587
48	139-32-702-006	2520 PINTO	0.98	\$525	0	\$525.0	\$535.7	-13%	0.15	605.3	\$618	-5.00%	\$587
49	139-32-702-007	2508 PINTO	0.98	\$525	0	\$525.0	\$535.7	-13%	0.15	605.3	\$618	-5.00%	\$587
50	139-32-702-012	2337 PINTO	0.98	\$525	0	\$525.0	\$535.7	-13%	0.15	605.3	\$618	-5.00%	\$587
51	139-32-305-001	3011 PINTO	0.99	\$525	0	\$525.0	\$530.3	-14%	0.16	611.5	\$618	-5.00%	\$587
52	139-32-702-008	2500 PINTO	0.99	\$525	0	\$525.0	\$530.3	-14%	0.16	611.5	\$618	-5.00%	\$587
53	139-32-701-007	2700 PINTO	1.00	\$525	0	\$525.0	\$525.0	-15%	0.18	617.6	\$618	-7.50%	\$571
54	139-32-702-011	2525 PINTO	1.00	\$525	0	\$525.0	\$525.0	-15%	0.18	617.6	\$618	-7.50%	\$571
55	139-32-702-021	2426 PALOMINO	1.00	\$525	0	\$525.0	\$525.0	-15%	0.18	617.6	\$618	-7.50%	\$571
56	139-32-702-028	2325 ALTA	1.01	\$525	0	\$525.0	\$519.8	-16%	0.19	623.8	\$618	-7.50%	\$571
57	139-32-306-019	3051 ARABIAN	1.03	\$525	0	\$525.0	\$509.7	-17%	0.21	636.2	\$618	-7.50%	\$571
58	139-32-701-008	2608 PINTO	1.03	\$525	0	\$525.0	\$509.7	-17%	0.21	636.2	\$618	-7.50%	\$571
59	139-32-701-009	2600 PINTO	1.03	\$525	0	\$525.0	\$509.7	-17%	0.21	636.2	\$618	-7.50%	\$571
60	139-32-703-006	642 SHETLAND	1.05	\$525	0	\$525.0	\$500.0	-19%	0.24	648.5	\$618	-7.50%	\$571
61	139-32-305-002	619 CAMPBELL	1.10	\$525	0	\$525.0	\$477.3	-23%	0.29	679.4	\$618	-10.00%	\$556
62	139-32-306-009	711 CAMPBELL	1.11	\$525	0	\$525.0	\$473.0	-23%	0.31	685.6	\$618	-10.00%	\$556
63	139-32-306-020	2801 PINTO	1.14	\$525	0	\$525.0	\$460.5	-25%	0.34	704.1	\$618	-10.00%	\$556
64	139-32-305-005	3000 ARABIAN	1.21	\$525	0	\$525.0	\$433.9	-30%	0.42	747.4	\$618	-10.00%	\$556
65	139-32-304-006	2929 ALTA (V)(W)	1.22	\$525	-0.25	\$393.8	\$322.7	-48%	0.44	753.5	\$618	-10.00%	\$556
66	139-32-702-030	2315 ALTA	1.23	\$525	0	\$525.0	\$426.8	-31%	0.45	759.7	\$618	-10.00%	\$556
67	139-32-702-001	2329 ALTA	1.25	\$525	0	\$525.0	\$420.0	-32%	0.47	772.1	\$618	-10.00%	\$556
68	139-32-702-027	2408 PALOMINO	1.38	\$525	0.05	\$551.3	\$399.5	-35%	0.62	852.4	\$618	-10.00%	\$556
69	139-32-702-009	2400 PINTO	1.57	\$525	0.15	\$603.8	\$384.6	-38%	0.85	969.7	\$618	-12.50%	\$540
70	139-32-702-002	2327 ALTA	1.59	\$525	0.15	\$603.8	\$379.7	-39%	0.87	982.1	\$618	-12.50%	\$540
71	139-32-703-013	2710 PALOMINO	1.70	\$525	0.25	\$656.3	\$386.0	-38%	1.00	1050.0	\$618	-12.50%	\$540
72	139-32-304-004	3001 ALTA (V)(W)	1.75	\$525	0.25	\$656.3	\$375.0	-39%	1.06	1080.9	\$618	-12.50%	\$540
73	139-32-304-014	3000 PINTO (V)(W)	1.88	\$525	0.25	\$656.3	\$369.1	-43%	1.21	1161.2	\$618	-12.50%	\$540
74	139-32-701-001	500 SHETLAND	2.02	\$525	0.25	\$656.3	\$324.9	-47%	1.38	1247.6	\$618	-15.00%	\$525

(*) STILL TAXED WITH IMPROVEMENTS

ASSEMBLAGE:
LAND USE X6.110 -SFR
AUXILIARY AREA
SECONDARY PARCEL FROM A SPLIT LOT

Acres	Premium	Acres	Discount
.85-.89	0%	.90-.94	2.50%
.75-.84	2.50%	.95-.99	-5.00%
.74-.65	5.00%	1.00-1.09	-7.50%
.64-.5	7.50%	1.10-1.49	-10.00%
<.49	10.00%	1.5-1.99	-12.50%
		>1.99	-15.00%

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CASE # 90		SUBJECT PARCEL INFORMATION				FISCAL YEAR		2025-2026	
APN	139-32-703-002	Location	2709 PINTO LN			RA	Vacant	No	
Size (acres)	0.85	Gross	0.85	Net		Residential Acreage	Offsites	Yes	
General Description	Market adj. analysis supports diminishing returns principle. Pair (1,2) are historical sales most similar to the subject nbhd and size range. Pair (3,4) are more current sales in adjacent nbhds. Pairs (5,6) and (7,8) have similar sizes within subject nbhd. In every case, a diminished return is evidenced by \$/acre of the larger parcel within the nbhd.								
COMPARABLE LAND SALES GRID									
Sale No.	1	2	3	4	5	6	7	8	
Parcel #	139-32-702-016	139-32-405-027	162-04-114-011	162-04-210-128	139-32-701-001	139-32-701-003	139-32-701-006	139-32-701-003	
Buyer	HORTON D R INC	805 LAND L L C	OCEAN PROPERTY HOLD	BANNIE LANE L L C	PONTONI MICHAEL R	TEMUJEN L P	2720 PINTO L L C	TEMUJEN L P	
Seller	DAPORALE HELEN REVOC	BUSCH NED M & ANN F	FURNACE BRIGITTE M	2020 & 2030 BANNIE	FLORIS ALICIA PANTI	BARTS MARY 13 L L	2710 PINTO LN L L C	BARTS MARY 13 L L	
Date of Sale	5/15/2015	8/25/2014	1/9/2024	6/22/2022	9/29/2020	4/25/2021	4/9/2019	4/25/2021	
Sale Price	\$275,000	\$315,000	\$630,000	\$895,000	\$443,625	\$500,000	\$400,000	\$500,000	
Cross Streets	Charleston / Rancho	Charleston / Rancho	Charleston / Rancho	Rancho / Oakley	Rancho / Alla	Rancho / Charleston	Alla / Rancho	Rancho / Charleston	
Acres	0.75	2.49	0.40	1.46	0.88	1.03	0.66	1.03	
\$/Acre	366,667	126,506	1,575,000	613,014	504,119	485,437	606,061	485,437	
Time/Market/Other Adj.		5%		-5%	10%		5%		
Adjusted \$/Acre	366,667	132,831	1,574,000	582,363	554,531	485,437	696,970	485,437	
Location	Central West	Central West	Central West	Central West	Central West	Central West	Central West	Central West	
Zoning/Probable Use	R 4	R-E	R 1	R-E	R-A	R-A	R-A	R-A	
Density (maximum)	1 du/acre	2 du/acre	5 du/acre	2 du/acre	1 du/acre	1 du/acre	1 du/acre	1 du/acre	
Size	0.75 Acres	2.49 Acres	0.4 Acres	1.46 Acres	0.88 Acres	1.03 Acres	0.66 Acres	1.03 Acres	
Shape	Regular	Regular	Irregular	Regular	Regular	Regular	Regular	Regular	
Topography	Level	Level	Graded	Level	Level	Level	Graded	Level	
Access	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated	
Offsites	Partial	Partial	Finished	Partial	Finished	Partial	Finished	Partial	
Overall Comparison to Subject	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	
* Analysis of Market Conditions Adjustment attached.									
RECONCILIATION									
INDICATED VALUE RANGE OF COMPARABLES		132,831	TO	1,576,000	PER ACRE	617,647			
CURRENT TAXABLE VALUE OF SUBJECT		617,647	PER ACRE						
RECOMMEND		617,647	PER ACRE						
TOTAL TXBL LAND VALUE					525,000				
TOTAL TXBL LAND VALUE					NO CHANGE				
The paired sales indicate size adjustment range is similar to the subject nbhd. Assessor adjustments are typically conservative and generally carry over from year to year. Size adjustment made per NAC 361.11795 and NAC 361.1188 1(a). Nbd land value breakdown can be seen on land equity grid and follows similar methodology for purposes of size adjustment									
RECONCILIATION COMMENTS									

IF YOU REPLACE COMP #3 W 1825 ELLIS @ \$576K/Acre
 & REPLACE COMP #7 (NON ARM'S LENGTH) WITH
 680 SHETLAND @ \$392K, THEN I'M HIGHEST @ \$617K
 *EVEN THIS HAD A SMALL HOUSE ON IT

PAGE 40 COMPS ADJUSTED FOR 2 REPLACEMENTS

2709 PINTO
\$617K/ACRE
VARIANCE

ADJUSTED \$/ACRE (\$000)

1	139-32-702-016	2323 PINTO	\$367	\$250
2	139-32-405-027	BLUE HERON	\$132	\$485
3	162-04-103-001	1825 ELLIS	\$576	\$41
4	162-04-210-128	2020/30 BANNIE	\$582	\$35
5	139-32-701-001	2715 ALTA	\$554	\$63
6	139-32-701-003	500 SHETLAND/ADIACENT	\$485	\$132
7	139-32-703-011	680 SHETLAND	\$392	\$225
8	139-32-701-003	500 SHETLAND/ADIACENT	\$485	\$132
			\$447	\$170

2709 PINTO:	HIGHEST \$/ACRE
	\$170K GREATER THAN 8 COMP AVG
	38% HIGHER THAN 8 COMP AVG
	\$35K HIGHER THAN NEXT CLOSEST
	\$485K HIGHER THAN LOWEST COMP

- Row #3: DELETE 1205 PARK CIRCLE @ \$1,575 K
Replace w/ ADJACENT 1825 ELLIS @ \$576 K
- Row #7: DELETE NOWL-MKT SALE @ \$697K
Replace w/ NENBY LOT @ 680 SHETLAND @ \$392 K

500 Shetland Diminishing Return

	<u>500 Shetland</u>	<u>2709 Pinto</u>	<u>Variance</u>
Land size(acres)	2.02	.85	1.17
Taxable value (TV)	\$656K	\$525K	\$131K
TV- \$/acre	\$325K	\$618K	(\$293K)
Base cost for .85 acres	\$525K	\$525K	\$0
Remaining TV	\$131K (1)	\$0	\$131K
Remaining Land (acres)	1.17 (2)	0	1.17
Incremental cost/acre	\$112K (3)	N/A	N/A
Incremental land - \$/acre			
As % of base land.	17% (4)	N/A	N/A
Diminishing return	83% (5)		

1. $\$656 - \$525 = \$131$
2. $2.02 - .85 = 1.17$
3. $\$131/1.17$
4. $\$112K/\$656K$
5. $1 - (\$112K/\$656K)$

Essentially, buy the 1st acre for \$100, get the next 1.02 acres for \$17.