

NEVADA STATE BOARD OF EQUALIZATION

HEARING DATE: 9/29/25-10/1/25

CASE #: 25-116 BRIEF

2709 PINTO LANE

APN: 139-32-703-002

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Department of Taxation
District III, Las Vegas

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NEVADA STATE BOARD OF EQUALIZATION
CASE #: 25-116. 2709 PINTO LANE
APN: 139-32-703-002. SEPTEMBER, 2025

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Justification for new evidence

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.

The new evidence in this 'brief' was impossible to obtain and review prior to the county board hearing due to the impediments delineated above. Therefore, Petitioner, was given insufficient time to effectively review the assessor's 41 page addendum prior to the county hearing.

Furthermore, petitioner, could not have even been aware of the testimony they would present at the hearing, much of which was misleading and some of which were simply false. Petitioner now has all the necessary data to rebut the assessor's defense.

All of the new evidence included in this submission is in response to, or in rebuttal of, these factors and does not include any additional supporting documentation to bolster petitioner's original submission or testimony.

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.

Exhibit Summary

'Land'

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19. SS	3% CAP (MIS)APPLICATION	238-254	17
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Brief for Nevada State Board of Equalization – Case # 25-116

IMPROVEMENTS

Background:

In February, 2025, petitioner appealed to the Clark County Board of Equalization (CCBOE) arguing, not that the value of petitioner’s land and improvements were in question but, that the taxable value was inequitable. Petitioner’s appeal form clearly checked the boxes NRS 361.355 and NRS 361.356 as reason for the appeal.

The genesis of this appeal relates to a supplemental assessment initiated, incorrectly, in the 2022/2023 fiscal year, which is now imbedded in the secure roll. The Clark County Assessor (CCA) in late 2024 agreed with the Petitioner that multiple, material errors were made and agreed to reduce the supplemental assessment allowed by NRS 361.765 and NRS 361.768. The impact in the 2025/2026 fiscal year approximates \$260K, or ~ 30% of the initial \$878K assessment outside the 3% cap.

These adjustments corrected the valuation of petitioner’s property. However, numerous properties nearby had significant renovations with no supplemental assessments, resulting in severe inequities to petitioner. Under oath at the hearing the CCA acknowledged the deficiencies and even stated on the record that they would revisit the neighborhood to correct these omissions. This, however, has not happened nor would it cure the inequity.

That admission, alone, should be sufficient grounds to affirm petitioner’s appeal.

The county board, however, was unpersuaded. They were wrong on the law. There were several statements from the panel, which are notated in the transcripts, that claim since the valuation of \$1,672K did not exceed the full cash value of the property then the CCA’s valuation should stand.

Page 26 (of 167) of the transcript reads as follows:

FINAL ACTION:

‘It was moved by member Luke Adamo, and carried by unanimous vote of the members present, to accept the Assessor’s recommendation (for a reduction in total taxable value from \$1,872,838 to \$1,672,790) as it does not exceed full cash value.’

(It needs to be pointed out here that the ~ \$200K reduction is solely related to the errors made by the CCA as previously stated and in no way accounts for the disparity due to inequity. The appeal was a challenge to the valuation of \$1,672,790.)

In Nevada SBOE v BARTA (2008), (p. 68 of petitioner's original appeal) the final 2 paragraphs written by the Supreme Court of Nevada states: 'The State Board applied the fundamentally wrong principle, resulting in unjust and inequitable valuations of the Taxpayer's real property. The taxpayers concede (as do I) that their property's taxable values did not exceed their full cash values. Nevertheless, they assert that merely because their property's full cash values were not exceeded does not establish that the valuations were just and equitable. We agree with the Taxpayer's argument.'

On p.69 (14 lines from the bottom) of petitioner's Original Appeal (OA) in Jan. 2025, the court opines 'Nevada's Constitution guarantees a uniform and equal rate of assessment and taxation. **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.**'

In the middle of p. 70, the court concludes: '**In these cases, the State Board erred by disregarding the Taxpayer's 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.**' And lastly, the court finished by saying: The taxpayers are entitled to refunds of all excess taxes paid and 6% annual interest.'

NRS 361.61049 requires the assessor to assess and notify homeowners for exclusions from any partial abatements (i.e. supplemental assessment) of the property from the preceding fiscal year as a result of **ANY IMPROVEMENT**. The CCA failed in this legal obligation by neglecting to assess improvements, some in the range of \$1M, to properties in petitioner's immediate area, thereby, harming petitioner by not assessing and taxing those properties. **Examples would be 2327 Alta Drive, 2400 Palomino Lane, 2800 Pinto Lane, 2717 Pinto Lane, 2701 Pinto Lane, and 2608 Pinto Lane, which are addressed below.**

Petitioner will show a pattern of overcharging petitioner and undercharging all the comparables. If all the attributes of subject property are included in the taxable assessed value and those and other attributes are omitted or understated in all the comps, Petitioner's property cannot, by definition, be equitably assessed and taxed.

NOTE: ALL PAGE # REFERENCES TO THE ORIGINAL APPEAL ARE HANDWRITTEN AT THE BOTTOM LEFT CORNER. (THE TYPED NUMBERS AT THE RIGHT WERE INSERTED BY THE CCA)

Issues and Contentions - Improvements

Petitioner's taxes increased three-fold due to a significant remodel. Several of petitioner's neighbors completed even greater remodels but received no increase.

2608 Pinto Lane: This property is diagonally across the street from petitioner. Page 51 of the original appeal is a copy of the marketing synopsis from Redfin. It describes the property as '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. It further boasts: 'over \$1M invested in gorgeous interior and exterior upgrades throughout .' These improvements, obviously occurred prior to 12/1/2021, the date of sale on Redfin. To this date, there has been no assessment for these improvements. Ironically, the last sentence of the Redfin post says, 'over an acre of lush, tree lined property with plenty of room to add another garage or guest home.' I mention this because that is exactly what the new owner's did. On p. 50 on the OA (original appeal) you will see that the CCA issued a supplemental in 2024/2025 (\$120K) for that improvement but \$ ZERO for the \$1M.

2400 Palomino Lane: This property is 1 block away (.4 miles) and also comp #5 on p.7 of the CCA's addendum. In the original appeal, p.54-64 includes the before and after photos of this extensive remodel. This house sold on 1/10/22 for \$1.2M and again on 12/2/22 for \$2.35M, which is when the house was transformed into what you see in the photos. The supplemental for this work does not appear through the 2024/25 fiscal year (see p.52 in the OA). The supplemental should have been issued for the 2023/24 fiscal tax year. A supplemental was issued the following year, 2 years late, after the hearing, and only because of information obtained from Petitioner's appeal. Moreover, this remodel was done without permits except for the pool (p.54) and included a completely remodeled house, detached garage, guest house, pool and spa, new detached yoga studio to name a few. The pool permit # is R23-02096.

NRS 361.260 requires the county assessor to submit a written request ...for a copy of each building permit that is issued. They obviously did not do that here, nor with any of the other comps.

Petitioner's taxes increased by ~\$10K/year. A 2 year delay would have saved petitioner \$20K. Moreover, the petitioner did not pass the final inspection until 7/27/22 (Exh. A, p.3), after the start of the new fiscal year. The assessment was applied to the 2022/23 tax year rather than the 2023/24 tax year costing petitioner another \$10K. If treated equally to that of 2400 Palomino, petitioner would have saved almost \$30K (Exh. A, p.2 -comp #5).

Exhibit 'A', p.1-2, present the actual date and correct date of when supplementals should have been applied for all the comps from the petitioner and the CCA in the appeal.

2327 Alta Drive: This property is 1 block away (.3 miles) and is also comp #2 on p.7 of the CCA's addendum. The property sold on 1/9/15 for \$1.5M. On 10/18/21 it was listed for \$6.0M and sold on 3/13/23 for \$4.65M. P.73 of petitioner's OA is a copy of the marketing synopsis from Zillow **AND EVEN MORE REMARKABLY ON P. 16 OF CCA'S ADDENDUM.** The renovations took place sometime between 2015 and October, 2021. See p. 74-78 of the same document for a look at the finished product. A woefully inadequate assessment was issued in 2024/25. No work was permitted, however, the assessor somehow completed a Marshall & Swift (M&S) worksheet stating that work was complete prior to 2/22 (Exh. B). Based on that assumption, the supplemental should have been issued no later than fiscal 2022/23, perhaps years earlier. Not until 2 years later did this occur. Furthermore, the M&S worksheet was replete with errors resulting in a dramatic under assessment for the quality and quantity of work performed. This undervaluation will be demonstrated later and creates an even broader inequity in addition to the timing of the supplemental benefitting the owners an annual tax savings in excess of \$6K/year. (Exh.'M, p2, p2.1-2.3)

2337 Pinto Lane: This property is 5 houses east of subject property. See p.185-206 in the OA. Again, assessor woefully under-assessed this property resulting in an inequity with my neighbor's assessed value and the property taxes we each pay. While some of the values in the M&S report are subjective, the following are indisputable. The assessor missed a 1,652 sf fully finished basement, a 3-car garage, 128 square feet of finished space and an outdoor kitchen. Petitioner will argue that the M&S worksheet incorrectly calculates the effective year built (EYB), and therefore the depreciation. All tolled, the CCA missed ~ \$264K in taxable valuation, saving homeowner ~\$3K/year. (Exh. C).

2333 Pinto Lane – This is CCA's comp #3 on p.7 of the addendum. This property is 6 houses to the east (.2 miles) and adjacent to 2337 Pinto lane. This property sold for \$1.050M on 4/12/21 and underwent a massive remodel which was fully permitted and resold on 10/10/24 for \$5.0M.

The assessor made numerous material errors and omissions regarding the value of improvements in this home.

Some examples of omissions are a 4 car garage and a tennis court even though they included the marketing info on p.17 of their own addendum which highlighted these attributes. Furthermore, they rated this property on the M&S worksheet as 'good' (Exh. F, p.3) and priced it at \$181/sf. This house is built to the 9's as evidenced by the photos (Exh. 'S', p.1-5) and the sale price of \$5M, **the highest sale price in the entire neighborhood, ever.** Petitioner's house is also rated as 'good' and priced at \$183/sf but is nowhere finished out to this quality and has a market value of about \$2.6M - \$3M, max. Similarly,

2337 Pinto is rated as good and priced at \$165/sf. The quality of work at 2333 Pinto is more akin to that of the main house at 2327 Alta, which is rated excellent and priced at \$306/sf.

This singular issue reduced the taxable value to this property by ~ \$827K (6,575 sf x \$126/sf difference), under taxing the new homeowner \$9,489 ($\$827K \times .35 = \$289K \times .032782 = \$9,489$) every year forever and financially harming petitioner. (Exh F, p.2)

This is the most egregious example of incompetence by the CCA and the greatest example of inequitable assessments.

Petitioner asserts that this house, overall, is under (taxable) assessed by \$1,424K, resulting in an annual tax savings for the home owner of \$16,325.(Exh F, p.1)

I will repeat, it is under taxed annually by \$16,325 which is in addition to the supplemental increase already issued by the CCA. This amount also represents how much revenue the CCA is shorting the county from just this one property.

The cause of this enormous shortfall is due to: (see Exh. 'D')

1. Valuing the remodel as 'good' vs 'excellent', representing a savings of \$126/sf over 6,575 sf. That alone is \$827K, 58% of the total error.
2. Missed 4 car garage, but notated on p.17 of CCA's own addendum.(\$61K miss).
3. Missed tennis court. (\$58K).
4. A zero charge for a home automation system charged to petitioner.
 - a. \$52K miss
5. Calculating an EYB using the M&S worksheet at 2002. Petitioner will prove that the correct EYB should really be 2014. This change would reduce the depreciation calculation by \$248K. (Exh. 'F', p.3),(Exh. 'H', p1-2)
6. Similarly, the casita, which also had a massive remodel, is calculated with an EYB of 1999, but should be the same as the main house, or 2014. The 22.5% additional depreciation combined with raising the replacement cost from \$148/sf, (which is absurd) to \$306/sf (See photos Exh. 'S', p.6) has huge implications.
7. The 576 sf addition is calculated with a blended EYB of 2002, just like the house. Since its an addition, built in 2021, the AYB (actual year built) and EYB should be 2021, the year of completion. This error includes 28.5% excess depreciation and a too low rate of improvement.
8. The M&S worksheet is riddled with errors and eliminates any possibility of an accurate taxable value. Here are some examples (Exh. H, p.1):

- ❖ CCA determined % old was 42.3%. Petitioner believes that number should be no greater than 15.6%.
- ❖ Refer to Exh H, p.2 for a detailed analysis
- ❖ The biggest error was to attribute 0% new of 'rough framing' to this property. This is the largest and most impactful item on the M&S worksheet. The plans and permits discuss building a 4 car (addition) garage, new trusses and sheathing for the house and guest house, a new roof for both, raising the existing walls from 8' to 10', adding a room, relocating the front door, adding a new bath, and more. ALL THIS AND NOT A SINGLE DOLLAR FOR ROUGH FRAMING! (Exh. 'H', p1.1)

The building plans, permits and (Exh. 'H', p.3-14) other underlying documents obtained by petitioner to support these assertions can be found in Exh.'H' p.15-p.21, and refutes the M&S worksheet developed by the assessor (Exh. 'H', p.1) .

Equally distressing, is that Mr. Jeffrey Bonesteel, the same assessor of my home, acknowledged in a meeting with me and 3 other CCA employees that he walked this property with the owner/builder. How is it possible to get all this wrong after a visual inspection? How does one not see a 4 car garage? How does one rate this at \$181/sf and my house at \$183/sf (a discount of 1%) or 2337 Pinto at \$165/sf (a mere 9.7% premium for the extreme variance in quality and workmanship?). The photos don't lie.

The properties petitioner advised the CCA with improvements but no supplemental are:

1. 2800 Pinto Lane – diagonally across the street to the west. Complete interior remodel. No permits, no supplemental. Exterior visible change is ~ 3000-4000 SF of pavers, no assessment. Petitioner is taxed on 7,500 sf of pavers at \$12.03/sf or \$90,225 (Exh I). This equates to an annual tax bill for just this of \$1,035 ($\$90,225 \times .35 = \$31,579 \times .032782 = \$1,035/\text{year}$). They pay \$ ZERO.
2. 2717 Pinto Lane – next house to the west. Major addition, no supplemental. Mr. Bonesteel was sent photos and responded with email on 10/10/24 stating they would issue supplemental in 2025/26. Never done.(Exh. 'J', p. 1-3)
3. 2701 Pinto Lane – next house to the east. Major (1 year) renovation, no permits, no supplemental. 2nd minor addition (to the front of the house in plain view). This was mentioned in sit down at CCA office while in progress. No permit, no assessment. (Exh. K)

All of the above properties have either improved their properties with no increase in assessments or timely ones if they were assessed (Exh. 'A', p.1-2). All of these properties

are a stone's throw from petitioner's property. The lack of assessments to these properties vis-à-vis petitioner's property can be nothing other than inequitable as defined by the Nevada Constitution and Nevada statutes.

Garbage in – Garbage out:

The CCA undervalued several of properties even when they did issue supplementals. The cause of these undervaluations were due to omissions of the obvious and/or errors in judgment regarding the quantity and/or quality of the work performed. In all cases bad input resulted in bad output and inequitable assessments and taxes to the petitioner were the result.

NRS 361.260 (1) states: 'each year, the county assessor shall ascertain **BY DILIGENT INQUIRY AND EXAMINATION ALL REAL PROPERTY THAT IS IN THE COUNTY ON JULY 1 WHICH IS SUBJECT TO TAXATION.**'

Regarding petitioner's property whether a diligent effort was made is not in doubt. Every line item was eventually reviewed resulting in a reduction of almost 30% from the initial valuation. Not so much for the other comps.

Significant errors are identified from the CCA's Property Record Cards.

2327 Alta Drive:

1. Composite shingles generate a credit of \$147.2K for a roof 7.2% larger than subject property, which has a credit of only \$14.5K, a mere 10% of 2327 Alta. This results in an inequity of \$736/year in taxes (Exh. L, p.1,2,3)
2. Plumbing fixtures are listed at 2327 Alta as \$0 value for 18 units, when 27 actually exist. This compares to 23 units and a \$41K valuation causing an inequity of \$373/yr in taxes. (Exh. L, p.2,3,4)
3. Petitioner calculates for the guest house/casita alone, ~ \$244K in taxable value is excluded resulting in a further tax inequity between these 2 properties of almost \$3K, annually. (Exh. M, p.1-3)
4. The house is rated 'excellent' yet the casita is rated 'avg' (Exh M, p.3). The house is rated at \$306/sf (photos: p.75-78 original submission), the casita is \$162/sf. The photos of both are attached and it is clear the finish out is the same high end. The petitioner's casita is rated 'average' at \$168/sf and is a no frills space. (Exh 'M', p.5), (Exh. 'W', p.1-3)
5. The casita on the PRC reflects 1,323 sf. On Zillow it is 1,378 sf. While this is only 55 sf shy of the listing, Mr. Jeffrey Bonesteel fought with me over the size of my casita. Even though it was on the PRC at 1,040 sf he insisted it must be 1,390 sf from the aerials he was researching. I sent him copies of the building plans left with the

house showing the lower number but he insisted it was larger. Eventually he asked that I measure every exterior wall and while on the phone he logged the info. He finally recalculated and arrived at 1,096 sf and increased my casita by that amount, an additional 56 sf. I just gave in at that point. This, however, is why the 55 sf are important. (p.34,35 in OA)

2337 Pinto Lane:

The list of errors and omissions on the PRC is long and material in value. (Exh 'N', p.1-2).

1. 1,652 sf of finished basement assessed as unfinished. Redfin clearly advertises the house with a 'rare' finished basement. This can also be found in the CCA's addendum p.8, line 20, middle of page.
2. Redfin shows 6,958 sf total (Exh 'N', p.3), CCA taxes only 6,830 sf, 128 sf less as reflected on the 2025/26 PRC (Exh.'N', p.5). Permit was for remodel and an addition (R17-01597) (p.200 in OA)
 - a. 2024/2025 PRC shows 5,306 sf, excluding basement (p.197 in OA)
 - b. 2025/2026 PRC shows 5,178 sf, excl. basement, 128 sf less (Exh 'N', p.5)
 - c. Permit clearly states 'addition/remodel' and 'additional square footage'
 - i. Additional means more, not less. (P.200 in OA)
 - ii. The addition has a blended EYB rather than the year of construction.
3. Redfin shows 'new roof, plumbing, and electrical'. No M&S worksheet exists per J. Jacobs from CCA's office – why not? 40% old/60% new was assigned, skewing the EYB and increasing the depreciation rate vs subject property. Permits were pulled and the work involved was extremely similar to that of subject property.
4. Huge outdoor kitchen not assessed. This is compared to an error on my PRC, which ultimately was corrected by the CCA, of charging me \$5,800 for 2 outdoor wine coolers that never existed.

Misrepresentations and false statements:

1. P.7 from transcript: Ms. Jacobs tells the panel, 'the home was originally built in 1970 and then torn down, leaving the foundation and a couple of exterior walls.

This is highly misleading and factually incorrect. 3 of the 4 existing exterior walls remained. This is quite visible from the aerials on the CCA's website. (Exh. 'O') The final wall was damaged and required replacement.

- a. Approximately 200 linear feet of ~ 280 linear feet remained (71%). Ms. Jacobs made it sound like a small wall was left standing to get around obtaining a

more onerous permit for a new build. Ms. Jacobs either knew this or should have known this and not attempt to manipulate the panel's opinion.

2. Ms. Jacobs, in the next paragraph, explains, 'after several emails and conversations with the owner, there were some corrections done to the record, mainly adjusting the attached garage size, removing a couple of bar coolers that were originally on the plans, but not installed and adding a spa. These corrections indicate a reduction to the closed roll taxable value from \$1,872K to \$1,672K. I'll state that again? \$1,672K.'

- a. This statement is completely and intentionally misleading and Ms. Jacobs knows this since she was intimately involved with all these changes.
 - i. Taking the last item first, the CCA added to the value ~ \$13K. (Exh. 'R', p.3), not because a spa was added, it was there all along. It was added, increasing the assessment because they missed it and Ms. Jacobs discovered it by again looking at the aerials when I raised the issue of the size of the attached garage. This change actually makes the reduction a total of \$213K. ($\$1,872\text{K} + \$13\text{K} - \$213\text{K} = \$1,672\text{K}$)
 - ii. Of the \$213K reduction, the bar coolers represent \$5.8K. And they were never in the plans submitted to the city. (Exh. 'R', p.1-2)
 - iii. Of the \$213K reduction, the garage size represented a deduct of \$9K.
 - iv. Ms. Jacobs manipulated the panel to believe these items, which represent only 7% were responsible for a decrease of \$213K.
 - v. The bulk of the remaining \$198K of errors were:
 1. \$59K - Casita change to EYB/depreciation
 2. \$86K - Main house 5 yr EYB change/depreciation
 3. \$31K - carport change to EYB
 4. \$22K - adjustment to non-existent home automation system

3. From p.14 of the transcripts, 1st paragraph, Ms. Jacobs states, 'a couple of additional columns to note are the supplemental and supplemental year towards the right side of the grid. It shows over the years that supplemental value has been added to many of the properties, we're not just singling out the petitioner, we are addressing other ones too.'

- a. This statement is also a distortion of truth and is intentionally and knowingly misleading. On P.8-9 in the CCA's addendum there are 53 properties listed that Ms. Jacobs alludes to in this comment. The next to last column is titled supplemental year.
 - i. There are really only 52 properties, there is no # 23. (51 excl. mine)
 - ii. Of this total, 44 have supplementals

- iii. Of those, 1, the first one, has incorrect info – this house has no casita and is not constructed of masonry/stucco.
 - iv. Of the remaining 43, 35 predate subject property's supplemental
 - 1. Some by as many as 26 years
 - 2. Of the remaining 8.
 - a. #7 is in a private gated community with just a few homes
 - b. #26, had a supplemental of only \$41K taxable, 4.6% of mine.
 - c. # 49 had a minor change of only \$19K taxable, 2.2% of mine.
 - 3. Of the remaining 5:
 - a. #10, 2327 Alta has been addressed above
 - b. #11, 3011 Pinto (see below)
 - c. #16, 2333 Pinto has been addressed above
 - d. #18, 2608 Pinto – missed \$1M improvement, addressed above too
 - e. #20, 2337 Pinto – has been addressed above
4. See Exh. 'X', p.1-2

3011 Pinto Lane:

- A. CCA did issue a supplemental in 2025/26 for \$228K taxable. Work of substantial magnitude was done in 2004 but there are no permits on record to explain the recent change. (Exh. 'P', p.2.1,p.2.2)
- B. Petitioner, after reviewing the PRC for this APN estimates the under valuation of this property in the range of \$316K-\$424K(Exh.'P', p.4). (See Exh 'G', p.1-5 for M&S quality descriptions for fair/average/good/and excellent.)
 - a. Quality rating of '40' good is way off – (Exh. 'P', p.5-8) (taxable impact \$686K-\$995K), (Exh.'P', p.2). All the photos are available on Redfin.
 - b. 2004 addition – depreciation undercharge – blended EYB of 1995, s/b 2004 (taxable impact \$99K), (Exh.'P', p.2)
 - c. GH quality rating of '25' fair/avg. (Exh. 'P', p.10) under charge @ \$140/sf (taxable impact \$121K), a 17% discount vs. subject property (Exh. 'P', p.11-14)
- C. Quality rating for main home is \$206/sf. Compare this to subject property of \$183/sf. A mere 12% premium vs. subject property.

SO, WHICH SUPPLEMENTALS WAS MS. JACOBS REFERRING TO? NONE OF THESE ARE VALID COMPARISONS TO WHAT THE CCA DID WITH MY PROPERTY!

5. Ms. Jacobs doubles down (at the bottom of p.14 of the transcript) to assert that the 'home was basically torn down to the foundation, just leaving the slab and a couple of exterior walls'. This has already been addressed as an exaggeration and misleading.
6. Ms. Jacobs, on the same page, then discusses why and how the CCA arrived at an EYB of 2022 for 2333 Pinto lane, their comp. She speaks to the panel with great authority and the panel buys it hook, line, and sinker. She didn't say and they didn't ask how the M&S rating could be so far off as to ignore an additional \$1.424M in taxable valuation.
7. Ms. Jacobs, at the bottom of p. 15 of the transcripts, responded to my accusation that Mr. Jeffrey Bonesteel obtained information about my property illegally as he trespassed on the premises, without notice, without permission, and unescorted. The state of Nevada calls that trespass. Ms. Jacobs stated, 'you, (meaning me), said that we entered a home, made it sound like it was occupied being lived in when the appraiser entered. That was not the case. The situation was that the house was under construction.'
 - A. Mr. Bonesteel was 'caught' roaming around the house on 12/23/21.
 - B. The house was gated and the house was secure as early as May, 2021 see photos attached.(Exh. 'Q')
 - C. We were living in the guest house at the time.
 - D. The house was under construction but not open. (Exh. 'Q')
 - E. It does not need to be occupied, nor did I ever say that it was, for someone to illegally trespass.
 - F. Mr. Bonesteel was confronted but he had already seen the entire house. He opened the front door (that weighs ~ 600 lbs), didn't call out or announce his arrival. He just entered without permission.
 - G. Asking firmly for Mr. Bonesteel to leave, it is my opinion that he decided to 'teach me a lesson' and over assess my property.
 - H. The day following the hearing I went to see Ms Jacobs and showed her photos in exhibit 'Q' of how the house was buttoned up 6 months earlier. Had the front door been locked, Mr. Bonesteel would not have gained access.

CCA violated the law by grand fathering the 3% cap to the new owner. The law permits the cap to continue in year X+1 but only to the same owner of the property in year X. Tax savings to new owner are in excess of \$5K/year. Refer to p. 32-33 of petitioner's OA. Page 32 describes AB 489 from 2005. Page 33 (sec. 3) clarifies who qualifies for the cap

as written into the final legislation, and these owners do not qualify. By granting the cap indiscriminately, financial harm is brought to bear on the petitioner and other Clark County taxpayers and stifles the ability of Clark County to meet the needs of its citizens.

Note, the CCA does this on every home where ownership transfers and there exists a cap.

Miscellaneous:

Now that the final 2025/2026 assessments are in, petitioner compared how subject property fared against the 7 comps the CCA used on p.7 of the CCA's addendum.

The 7 comps declined in value an average of 5% while petitioner's property increased by 2%, for a 7% swing (Exh. 'T', p.1). Not a single comp rose in value in 2026, only the petitioners.

Petitioner then looked at 100% of developed properties on Pinto Lane. There are 26. Of the 26, 7 increased and 19 declined. The average decline of all 26 properties was 3.8%. The subject property rose 1.4%, representing a swing of 5.2%. (Exh. 'T', p.2)

Not a single property of the 7 that increased rose as much as the subject property?

Land

Background:

Petitioner acknowledges that the valuation of his land is properly assessed with a 2025-2026 taxable value of \$525,000.

Severe inequities, however, exist between petitioner's valuation and that of other properties in the immediate vicinity. Petitioner presented comps only of other **improved lots** with single family homes (SFH). These comps are consistent with the appropriate statutes and the Nevada Department of Taxation's 2025-2026 Land Use Codes, which clearly distinguishes the differences between Vacant-Single Family Residential and Single Family Residence:

NAC 361.119 (2)(a), is specifically intended for 'the use **of sales of comparable improved properties**'. It further states, 'the use of sales of **comparable improved properties** must be adjusted to remove the full contributory value of all items attributable to the improvements, including, without limitation direct and indirect costs.' (Otherwise known as the house)(Exh. AA)

NRS 361.227 (1)(a)(2)(b), 2, describes the appropriate method to determine the taxable value of **improved land**. (Exh. BB)

Nevada Dept of Taxation 2025-2026 Land Use Codes:

Paragraph 12 defines 'Vacant Single Family Residential (SFR)'

Paragraph 20 defines 'Single Family Residential' and states, '**The SFR category is used for land upon which a dwelling exists for occupancy by one family**. It further states that, 'Parcels reported in this category include: SFR and SFR under construction.' (Exh. CC)

The CCA and Mr. Tripp, however, rely upon :

- ❖ The Case-Schiller Las Vegas Home Price Index (p.27 CCA addendum, last line)

In an internet search, this can be found: (Exh 'DD', p.1-2)

- 'The S&P CoreLogic Case-Schiller (C-S) price index is **not designed to track vacant land prices**. It tracks the price movements of the same house over time, not vacant land.'
- 'they include only single family dwellings in their calculations'
- **And from the S&P CoreLogic website**, under the category of 'Eligible Criteria' one can find this: (Exh. 'DD', p.3)
 - The C-S indices are designed to measure changes in the total value of all **existing single family housing stock**.(Exh. 'DD', p.3)
 - **The C-S indices do not sample the sales prices associated with new construction, condominiums, co-ops, multi-family dwellings, or other properties that cannot be identified as single-family.**
- ❖ NAC 361.11795 (p.40 CCA addendum – bottom box)
 - This statute is intended for mass appraisals of vacant land (Exh 'EE')
- ❖ NAC 361.1188(1)(a) (p. 40 CCA addendum – bottom box)
 - This statute is intended for vacant land (Exh. 'FF')

Since the CCA and Mr. Tripp don't even use the applicable statutes, their entire presentation is irrelevant. However, if this panel is unpersuaded by this argument, petitioner will play devil's advocate and explain how, even with correct analytical methods, they present mis-information, intentionally misleading information, and factually inaccurate data.

The pages referenced are in the petitioner's OA at the bottom left and are hand written:

P.19 – Exhibit A: This is a comparison of 9 nearby **improved** properties. Subject's property land value is \$216K/acre, higher than any of the other 9, 45% higher than the average of the other 9, 60% more than my adjacent neighbor to the rear (2710 Palomino) and 89% more than 500 Shetland, a mere 1,000 ft away.

100% of these comps are either on Pinto Lane or 1 block away.

The 1st 5 properties are taxed equally to subject property (\$184K assessed, \$525K taxable), yet all are larger, ranging from 15%-47%. To put this in perspective, if the additional average land size of these 5 properties was added to subject property, keeping the width static, subject property would extend an additional 68' in depth.

Page 43 in the OA is a chart, drawn to scale, of the land size for the 1st five properties that are all assessed at \$184K/taxable \$525K.

Using all 9 comps, the same analysis would extend the depth of subject property by 171'.

Page 44 in the OA is a chart, drawn to scale, that shows this impact on a lot by lot basis. Subject property has a depth of ~ 294 feet, 126' wide. Adding the additional sf that 2710 Palomino has (37,026 SF) would extend my year yard an additional 294 feet.

Compared to 500 Shetland Drive, for only \$46K additional in assessed value, a 25% premium, my land would increase by 138% (51,000 sf) and extend the depth of subject property by a whopping 404 feet!

Based on the above, petitioner believes the equitable taxable valuation of the subject land is \$362,143 (see formula at bottom of p.19 in OA), not \$525,000.

Page 44 in the OA is also a chart, drawn to scale, that reflects the imbalance of additional sf vs additional \$ assessed. To explain this chart, the 4th bar is 2710 Palomino, subject property's adjacent neighbor to the rear. This property is exactly 100% larger (1.7 acres vs .85 acres) but is taxed at only a 25% premium for 100% more land.

Mr. Tripp espoused his belief at the last hearing that the rule of diminishing returns explains this phenomenon. It does not. This will be addressed later. Nowhere in a fair market priced transaction will anyone pay, \$100 for 1 acre if they can buy 2 acres for \$125. We are discussing an adjacent lot, double the size of its neighbor, at the same point in time. The inverse is also true. No seller would sell 2 acres for \$125 if the adjacent lot half the size just sold for \$100.

Page 45-48 (OA) addresses the magic performed at 500 Shetland (also see Exh 'GG'). In 2020, subject property had an assessed land value (35% of taxable) of \$105K for .85 acres (Exh. 'GG', p.5). The land portion, from assessor's report, (Exh 'GG', p.2-3) for 500 Shetland, which was 1.02 acres (20% larger) was also \$105K. The new owners of 500 Shetland then acquired the adjacent lot to the west, 2700 Alta drive, for \$500K (addendum p.27, comp. #6), from a different seller, in an arm's length transaction. This lot was also assessed at \$105K in the same fiscal year and is either 1.02 or 1.03 acres depending on the source. This lot, which was vacant then and is vacant still today (Exh. 'GG', p.8-9) and still has a cinder block wall separating the 2 lots, was merged into combined lots (APN 139-32-701-011) and is now 2.06 acres (Exh 'GG', p.1) in size.

Five years later, in 2025/2026, subject property's taxable land value is now \$525K for .85 acres (Exh 'GG', p.5). For the same fiscal year the APN 139-32-701-011 (500 Shetland Drive +) is taxed at \$656K (Exh 'GG' p.4).

From 2020 to 2025, subject's land value increased 75% (\$184K/105K) (Exh 'GG', p5). For the same period, the land value at APN 139-32-701-011 increased only 9.5% ($\$230K / (\$105K + \$105K = \$210K) = 9.5\%$)(Exh 'GG', p.2-4), a mere 12.7% ($9.5/75=12.7\%$) the rate of subject property!

The vacant lot (APN 139-32-701-003) sold for \$500K in April, 2021. 35% of \$500K, a market value price, is \$175,000. Yet, in the fiscal year following the sale (2021/2022) this land was assessed for only \$131,250 (Exh. 'GG", p11), 25% below the amount required by law by (\$43,750) and shorting the county out of ~ \$1,434/yr for the 2021/2022 fiscal year, thus, **causing an inequity to the petitioner by making petitioner absorb an unfair tax burden.** This is **prior to** this merger magic. The annual shortfall in tax then rises to \$1,951/year for the 2025/2026 fiscal year as this vacant land is subject to the 8% cap.

A similar situation exists related to comp #5 on p.40 of the CCA's addendum. This vacant land, just 2 lots west of the above example, sold for \$443.6K on 9/29/20 (addendum p. 27, comp #7). The assessed value at 35% in the fiscal year should be \$155.3K. The CCA assessed this .88 acre lot for the same value as mine and 500 Shetland at \$131.3K (Exh. 'HH'), representing a 15% discount of \$24K and a reduced taxes of ~\$787 in 2021/2022, growing to \$1,071 this fiscal year (see p.42 of OA).

P.27 – CCA's addendum:

Turning to p.27 of the CCA's addendum, of the 8 properties used by the CCA, not a single comp was assessed at 35% of the FMV based on the sale price in the fiscal year following the actual sale. Additionally, only 38% are in my neighborhood and 50% of them are 1.1 miles away, or further.(Exh.'II', p.1-4)

If land is to be appraised at MARKET VALUE and assessed at 35%, how does the CCA explain 0% of these comps were appraised at FMV? The sales data is readily available and they include it on their own charts. Of the 8 comps, the average assessed value is only 23% (Exh. 'JJ', p.1, 2nd to last col.) of market instead of 35%. This is a 34.3% [$(1-(23/35)=0.657)=.34.3$] discount from statutory requirements. The subject property is at 41% (Exh.'JJ', p.1, last col.), representing a 78% ($41/23 = 1.78$) premium to the other 8 . Comps #1 and #4, respectively are only 16%, representing a 55% discount from the statutory level.

The CCA issues a VALUE HISTORY REPORT (VHR) for every property in Clark County. This report reflects THEIR assessed value for land and improvements going back at least 2 decades. Why do they not simply use the values they publish rather than trying to prove their point by contradicting their own published work?

Mr. Tripp's comments in the bottom box on p.27 deserve a closer look:

A. Comps range from .4 – 1.46 acres

- What commercial appraiser would ever present a client comps for an improved parcel of .85 acres with one at ½ the size and another at 65% larger of vacant land **and** from a distant neighborhood?
- The 1.46 acre reference is not even in the 8 comps. Comp #5 is listed as .73 acres. It was 2 lots as notated, so he simply multiplied .73 x 2 to arrive at 1.46. The 2 lots were different in size (.69 acres and .77 acres) and one had/has a structure on it.
- The .4 acre lot (comp #4) had a 2,638 sf house on it when it sold for \$630K, which he then used to impute a land value of \$1.575M/acre (p.40, CCA addendum, **comp #3**)($\$630K/.4 = \$1.575M$).
- **No lot in subject property's neighborhood has sold anywhere near that ridiculous value. The \$500K for the Shetland lot is the highest, at least in the past decade.**
- The .4 acre lot is located at 1205 Park Circle, 1.2 miles from subject property (Exh. 'II', p.2)
- The '1.46' acre lot(s) is 1.7 miles from the subject property. (Exh. 'II', p.3)
- These two properties are in the Scotch 80 neighborhood. There were several closer but of no interest to Mr. Tripp. (Exh. 'II', p.5)

B. Comps 1 & 4 purchased as tear downs?

- #1 (422 S. Rancho) maybe was bought as a tear down, but not sold as one – sold with 2,060 sf home
- If a tear down, why does CCA still assess (and tax) \$49K of improvements costing homeowner \$1,590/year?(Exh 'JJ', p.2,6)
- They still tax them as if a house exists but use the tear down argument to explain the value of my land.
- #4 (1205 Park Cir) is the same. Sold with a 2,600 sf home.
- Still assess and tax improvements on \$42K, or \$1,361/yr in 2025/2026. (Exh 'JJ', p.3,7) **THE OWNERS ARE STILL TAXED IN 2026 FOR THE HOUSE/IMPROVEMENTS AND THE PROPERTY IS STILL ASSESSED WITH A 3% CAP BY THE CCA EVEN THOUGH THEY USE IT AS EVIDENCE OF VACANT LAND WHICH STATUTORILY IS LIMITED TO AN 8% CAP.**
- This is an absurd conclusion. Using Mr. Tripp's logic, had I really torn my property down, as they have alluded in multiple instances the land today would be valued at \$3.5M, more than the value of my entire improved property. (Exh 'KK'p.8-9)

C. Paired sales reflect sale price increases of 65% and 30%, respectively, proving his market price adjustment is legitimate?

- a. This comment is converted to a monthly rate in the transcript (p.15/167) which can also be found on the video from 2/26/25 at the 44:00 min mark. (The 65%, on a monthly basis is 1.12%/mo, the 30%, on a monthly basis is 1.58%/mo).(Exh. LL)
- b. Mr. Tripp chose these 2 properties so he could 'prove' some outlandish growth rate to justify his calculations. One needs to wonder why he did not use the sales history of comps #5 or #7 from his same chart.

- i. #5, 2020/2030 Bannie, located in Scotch 80, sold on 6/22/22 for \$895K. It also sold on 3/29/19 for \$790K. This represents a total increase of 13.3% over 39 months, for a monthly rate of increase of .34%. (Exh. 'MM', p. 1-4)
- ii. #7, 2715 Alta, which is just around the block from subject property sold on 9/29/20 for \$444K. It also sold for \$413K on 6/30/2017. This represents a total increase in value of 7.5% over 39 months, for a monthly rate of increase of .19%/month (Exh. 'MM', p.5-8)
- iii. Compared to his 1.12%/month and his 1.58%/month, these increases are mere fractions of his growth assumptions.
- iv. These examples reflect normal/reasonable growth patterns.

Had Mr. Tripp used these 2 properties (his comps) there is zero doubt his analysis falls flat. To top it off he doubles down to express the fact that all this is supported by the Case-Schiller home price index. (See below)

D. 'with support from the Case Schiller Las Vegas home price index, which I believe is page 41 of the addendum (last page).

- a. The inappropriate use of this model has already been addressed.

E. 'No current land sales in subject neighborhood'

- a. Really?, see Exh.'II', p.5
- b. 680 Shetland (.51 acres) is around the block and sold for \$200K, or \$392K/acre.
- c. 1825 Ellis (.66 acres) is adjacent to 1205 Park Circle sold for \$380K, or \$576K/acre with a small house on it. This sale was recorded exactly 6 days prior to 1205 Park Circle on Jan. 3, 2024. (See photo on p.33 of CCA addendum). This property is .66 acres, exact size of comp 8, p.27 of addendum.

Mr. Tripp is trying to prove that the 'market value' of my land (\$525K) fits comfortably between his \$447K and \$998K number on p.27. His numbers, however, were calculated using wrong data, manipulated data, data from distant neighborhoods, etc. Also he is fixated on comparing vacant land to improved properties There is simply no redeeming value to any of his analysis on p.27 of the addendum.

Mr. Tripp's analysis would be more appropriate if my appeal was just about the value of my home when everyone else's is ok. This appeal, however, is the exact opposite. I agree with my valuation and disagree with everyone else's. He should also stay in my neighborhood and use legitimate and honest data to support his position.

He should be using improved properties as comps, and deducting all improvements to arrive at a market value for land. Why not just use the CCA's Value History Report? It has all that is needed!

His map of his comps on p.28 is also rather humorous. Had he used a map of Nevada, everyone's property would have looked even closer. (See Exh. 'NN') for a neighborhood map.)

Lastly, his comp #8, was not an arm's length transaction and therefore should never have been included in this analysis nor the analysis on p.40.

The last chart presented by Mr. Tripp is p. 40 in the addendum.

General comments:

- The CCA utilizes the wrong rules (NAC 361.11795 and NAC 361.1188(1)(a).
 - o Again he is comparing vacant land vs improved SFH lots
- Again, of the 8 comps on p.40, 100% were assessed lower than the 35% statutory rate of the sale price the fiscal year after the sale. (See Exh. 'PP', p.1, next to last hand written row labeled '% vs correct')
 - o **This under taxes all these properties and exacerbates the inequity in assessments and taxes incurred by the petitioner.**
 - o I have entered at the bottom the pertinent information supporting this
 - o One example is comp 2. It sold for \$315K in 2014/2015 fiscal year. The following year it was assessed for \$47,250 (Exh 'PP', p.2), only 15% of FMV and only 43% of what it should have been ($15\%/35\%=0.43$) (Exh. 'PP', p.1)

- Of course he wants you to believe he 'proves' his diminishing returns principle included in the 'general description' box at the top of the page. He's the one who chose which 2 properties to compare with each other:
- Comps 1 and 2 are 10 & 11 years old, respectively.
- Comp 3 had a house on it
- Comp 4 he combined 2 lots into 1 to make his point
- Comp 6 and 8 (same property) is assessed at a fraction of the sale/market price
- Comp 7 was not an arm's length transaction
- Comp 2,3,4 are from different neighborhoods

From the hearing on 2/26/25 (see Exh 'LL', 2nd to last paragraph), Mr. Tripp states: 'as you can see in every case, a diminished return is evidenced by the sale price per acre of the larger parcel within the neighborhood'. Well, let's see how valid his claim is.

Pair: Comp 1 vs Comp 2:

Comp 1 is definitely in the neighborhood but this comp is 10 years old and not very comparable to my property – it is currently on the market for \$10M. It is .75 acres and not a bad use for that purpose, except for the age and price.

Comp 2 is quite a distance away and actually is property that has been developed by Blue Heron homes (into 4 SFH) and 2.49 acres, 332% the size of comp 1, and 11 years old. This property did, in fact, sell for \$315K back in 2014. The problem with Mr. Tripp is that his information always has a grain of truth.

Here is the truth, the whole truth, and nothing but the truth about this property:

- It was purchased by Ned & Ann Busch on 5/14/2010 (Exh. 'OO', p.2) for \$550K, shortly after the beginning of the last financial crisis.
- The 2009/2010 fiscal year was the 2nd highest valuation in Las Vegas at that time. (Exh. 'OO', p.3). This is the VHR for 2323 Pinto, the paired sale to this property. The following year the assessed value declined by 68%. I have 20 more to show similar changes to all properties in the valley. Clearly the Busches thought they were buying at the bottom, as the assessed value in 2009/2010 was already down from the prior year by 17%. They were wrong.
- On August 25, 2014, the Busches sold this property to 805 Land, LLC for \$315K (Exh. 'OO', p.5-6), **(or \$127K/acre – the benchmark value on page 40 and representing the low end of the comparable range at the bottom of the page.)** as the market continued to decline (see Exh. 'OO', p3) and is now worth only 27% of what they paid, based on the CCA'S own VHR. It seems as if they couldn't wait and sold in what

appears to be a distress sale, to 805 Land, LLC, taking a loss of \$235K, or 57% of their investment. In hindsight, they were wrong to do this, too.

- Only 20 months later, on April 8, 2016, 805 Land, LLC sold this land to Midtown Modern, LLC, a Blue Heron development for \$900K (Exh. 'OO', p.7,8).
 - This transaction occurred less than 2 years later than the one Mr. Tripp uses. What legitimate reason would an appraiser use a 2014 sale when a more current (2016) sale exists. Moreover, its also only 1 year removed from the other part of the pair **and** more recent. On a \$/acre basis this same 2.49 acre land sold for \$361K/acre and is only 1.7% lower than comp #1, not the 64% Mr. Tripp implies, eviscerating his diminishing return argument.
 - I am careful to not cast aspersions, however, this does not appear to be an honest mistake. This seems like a blatant attempt to misrepresent material facts and mislead.

- On 12/29/2017 Midtown Modern sold off one of their lots (APN 139-32-413-003) for \$225K. This lot size is .46 acres making the sale valued a \$489K/acre. Why not use these transactions?

All these transactions are summarized in Exh 'OO', p. 4. Copies of the deeds are on pages 5-10.

Pages 11-17 include other pertinent information related to this property, such as survey maps, value history reports, parcel chain history, and site maps.

Pair: Comp 3 vs Comp 4:

Here Mr. Tripp implies that a diminishing return of enormous proportions exists. His chart explains that if you buy 1.46 acres of land you only need to pay \$613K/acre (excl his 5% market adjustment with no explanation offered). But if you can only find a lot of just .4 acres then you'll have to pony up a hefty \$1.575M/acre. This is non-sense.

Both of these 'comps' are in Scotch 80, somewhere between 1.2 and 1.7 miles from subject property and clearly not in an adjacent neighborhood. Perhaps the CCA needs to buy a dictionary.

While I don't agree with using Scotch 80 for comps when there are legitimate comps in my neighborhood (Exh 'II', p.5), one must wonder why Mr. Tripp overlooked 1825 Ellis (Exh 'II', p.5,#7), which actually **is adjacent** to comp #3 (1205 Park Cir). It is slightly closer to subject property and sold within days of comp #3 for \$380K, or \$576K/acre, and 37% of 1205 Park

Circle. If you substitute 1825 Ellis for 1205 Park Circle for comp #3, then the values for comp 3 and 4 are virtually identical on a \$/acre basis.

Comp 3 also had a 2,600 sf house on it. Per NAC 361.119 (2)(a) the value of the house should be removed in order to determine the value of the land.

Pair: Comp 5 vs Comp 6:

You won't hear me say this much, but these 2 are actually decent comparisons:

- They are in my neighborhood
- They are separated by only 1 lot
- They are on the same street
- They are reasonably close in size
- If you ignore the 10% mkt adjustment, then comp 4 is getting a 4% discount for the additional size (law of diminishing returns)
 - 1.03 acres v .88 acres = 17% larger
 - $(\$485K/\$504K) = 0.962$ (3.8% discount/diminished return)

Getting back to that 10% market adjustment to comp 5:

- Comp 5 sold on 9/29/2020
- Comp 6 sold on 4/26/2021, almost exactly 7 months later (.58 years)
- The 10% adjustment, annualized is 17%
- Both properties sold in the same fiscal year (2020/2021)
- Looking at the CCA's VHR for both properties the land value change for those years is \$0 (ZERO). (Exh. 'PP', p. 3,4)
- So what is the justification of the 10% increase other than to make his 'diminishing return' argument appear even more extreme?
 - With the unwarranted adjustment, instead of 3.8% discount, the discount would rise to 12.5%
 - In real \$, comp 4 sold for \$500K, 12.6% more than comp 3
Comp 4 has 1.03 acres, 17.0% more than comp 3
This is a pretty close relationship and makes logical sense

Pair: Comp 7 v Comp 8

- Comp 7 was not an arm's length transaction. It is a lengthy explanation, but I have attached the necessary backup to discuss in person, if desired. (Exh. 'QQ'). Page 9-10 in Exh 'QQ' explains some of the shenanigans that were involved in that transaction.
- Comp 8 is the same property as comp 6 and needs no repeating (see above)
- Since Comp 7 should be eliminated. Mr. Tripp chose to ignore 680 Shetland which is extremely close to subject property.
 - 680 Shetland sold on 5/27/16 for \$200K, \$392K/acre
 - He used comps from 2014/15 on p.27, so this sale date shouldn't matter
 - If you substitute 1825 Ellis for 1205 Park Circle (comp 3) and substitute 680 Shetland for 2720/2710 Pinto (comp 7), then the mean average for the 8 is \$447K (Exh 'RR', p.6). The median is \$465K (Exh. 'RR', p.5) when you add my house into the equation. That is a very sound statistical place to be. I have attached several statistical charts related to bell curves and mean, standard deviations, and normal distributions to show how poorly the choices made by the CCA are for predicting other values. (Exh. 'RR', p. 1-8)
 - With a low value of \$132K and a high value now at \$582K/acre (not \$1,575K) the value of my property is the highest at \$617K (Exh 'RR', p.6), 6% above his highest value, 367% above the lowest, 38% above the mean and 33% above the median.
 - I no longer fit so comfortably inside his 'indicated value range of comparable'.

FAIR AN EQUITABLE ASSESSMENTS
(ESPECIALLY FOR SUPPLEMENTAL ASSESSMENTS)

WHAT DOES IT TAKE?

1. DILIGENT INQUIRY
 - a. INTERNET REVIEW
 - b. PERMIT REVIEW
 - c. BUILDING PLAN REVIEW
2. NOT THROUGH ILLEGAL MEANS
 - a. DO NOT TRESPASS
3. ACCURACY (NOT PERFECTION)
 - a. THERE ARE MANY SUBJECTIVE DECISIONS – BE CIRCUMSPECT
4. ENSURE ALL PROPERTIES WITH NEW IMPROVEMENTS ARE AFFECTED
 - a. THIS IS THE LAW, NOT JUST FOR THOSE WITH PERMITS
 - b. NRS 361.227
5. COMPREHENSIVE – DON'T MISS THE OBVIOUS/ADD THE NON-EXISTENT
 - a. TENNIS COURT
 - b. GARAGE
 - c. NEW TRUSSES/ROOF
 - d. OUTDOOR KITCHEN
 - e. PLUMBING FIXTURES/UNDERGROUND ROUGH PLUMBING
 - f. ALL NEW ELECTRICAL
 - g. SF VS SF LISTING
 - h. FINISHED BASEMENT
6. CONSISTENCY
 - a. M&S SPREADSHEET
 - b. EYB
 - c. QUALITY RATING
 - d. PROPERTY RECORD CARD (PRC)
 - e. SEE ONE SEE ALL
7. TIMELINESS
 - a. APPLY SUPPLEMENTAL IMPROVEMENTS IN THE CORRECT FISCAL YEAR
8. PROPER APPLICATION OF 3% CAP
 - a. THIS IS NOT AUTOMATIC JUST BECAUSE ITS YOUR PRIMARY SFH IN NV

ILLEGAL AND UNCONSTITUTIONAL

- TRESPASS

- NRS 361.260
 - (1) EACH YEAR, THE COUNTY ASSESSOR SHALL ASCERTAIN **BY DILIGENT INQUIRY AND EXAMINATION ALL REAL PROPERTY** THAT IS IN THE COUNTY ON JULY 1 WHICH IS SUBJECT TO TAXATION.
 - NO SUPPLEMENTALS
 - NOT ASSESSING 'ALL' IMPROVEMENTS
 - MARSHALL & SWIFT DEFICIENCIES/OMISSIONS/ERRORS
 - SUBSTANTIAL OMISSIONS AND MATERIAL ERRORS
 - NO WORKSHEET ON SOME COMPS
 - LAND NOT ASSESSED AT MARKET X 35%
 - (6) THE COUNTY ASSESSOR SHALL REAPPRAISE ALL REAL PROPERTY AT LEAST ONCE EVERY 5 YEARS – JUST USED ANNUAL FACTORING
 - (8) EACH COUNTY ASSESSOR SHALL SUBMIT A WRITTEN REQUEST...FOR A COPY OF EACH BUILDING PERMIT THAT IS ISSUED.

- NRS 361.227
 - ANY PERSON DETERMINING THE TAXABLE VALUE OF REAL PROPERTY SHALL APPRAISE THE FULL CASH VALUE OF VACANT LAND

- NRS 361.61049 (SUPPLEMENTAL ASSESSMENTS)
 - A COUNTY ASSESSOR SHALL INCLUDE WITH EACH NOTICE OF ASSESSED VALUATION....**AS A RESULT OF ANY IMPROVEMENT**...TO THE PROPERTY.

- NAC 361.1184 (COMPARABLE PROPERTIES/ATTRIBUTES/LAND SIZE)
 - FOR THE PURPOSES OF CARRYING OUT THE PROVISIONS OF NAC 361.11795 OR 361.118, A COUNTY ASSESSOR: (a) MUST STRATIFY COMPARABLE PROPERTIES INTO THE PRIMARY CATEGORIES OF LAND USE AND (b) MAY ALSO STRATIFY THOSE PROPERTIES OF LAND USE BY COMPLEMENTARY LAND USES OF NEIGHBORHOODS, IN WHICH ALL THE PROPERTIES ARE SIMILARLY INFLUENCED....ADDITIONAL CRITERIA MAY BE CONSIDERED FOR DEFINING A GEOGRAPHIC MARKET AREA, INCLUDING, WITHOUT LIMITATION, THE **SIZE** OF THE PARCELS OR SUB-DIVISIONS OF LAND.

- NRS 361.228
 - THE ATTRIBUTES OF REAL PROPERTY, SUCH AS ZONING, LOCATION, WATER RIGHTS, VIEW AND GEOGRAPHICAL FEATURES, ARE NOT INTANGIBLE PERSONAL PROPERTY AND MUST BE CONSIDERED IN VALUING THE REAL PROPERTY, IF APPROPRIATE.
 - NRS 361.345
 - THE COUNTY BOARD OF EQUALIZATION MAY NOT REDUCE THE ASSESSMENT OF THE COUNTY ASSESSOR UNLESS IT IS ESTABLISHED BY A PREPONDERANCE OF THE EVIDENCE THAT THE VALUATION ESTABLISHED BY THE COUNTY ASSESSOR EXCEED THE FULL CASH VALUE OF THE PROPERTY OR IS ***INEQUITABLE***.
 - NRS 361.357
 - APPEAL TO BOE WHERE FULL CASH VALUE IS LESS THAN TAXABLE VALUE
 - NRS 361.4723 – MISAPPLICATION/INTERPRETATION OF ABATEMENT
 - **ARTICLE 10 SUBSECTION 10 NEVADA CONSTITUTION:**
The Legislature may 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.
 - 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*** 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.
 - ARTICLE 10 SUBSECTION 1 NEVADA CONSTITUTION:
 - VARYING METHODS OF APPRAISAL
 - ME: PHYSICAL WALKTHRU (TRESPASS)
 - EVERYONE ELSE VIA SATELLITE PHOTOS
 - NO PERMIT REVIEW
 - NO CHECKING INTERNET WHEN PROPERTY SELLS FOR IMPROVEMENTS
- OTHER:
- INCONSISTENT USE OF MARSHALL & SWIFT MODEL
 - LACK OF DILIGENCE IN APPLICATION OF M&S MODEL
 - SEVERE NUMBER OF MATERIAL ERRORS
 - FAILURE TO UTILIZE RECORDER’S DATA AS REQUIRED BY NEVADA RATIO STUDY (2024-2025)

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P.1

EXHIBIT 'A'

SUPPLEMENTAL ASSESSMENT TIMING

<u>PROPERTY</u>	<u>DATE OF COMPLETION</u>	<u>FISCAL YR - SUPPLEMENTAL</u>	<u>TIMING</u>
1. 2315 ALTA	1/25/2011 (PAGE 7 COMP #6)	2013/14	2 YEARS LATE
2. 2327 ALTA	10/18/21(*) (PAGE 7 COMP #2)	2024/25	2 YEARS LATE
3. 2608 PINTO (A).	9/15/2021(OR EARLIER)	NONE	5+ YEARS LATE
4. 2608 PINTO (B).	2/16/23	2024/25	1 YEAR LATE
5. 2717 PINTO	ACKNOWLEDGED 10/10/24	NONE	1 YEAR LATE **
6. 2701 PINTO (A)	1 YEAR REMODEL – NO PERMIT	NONE	PCSD 4/22
7. 2701 PINTO (B)	ADDITION TO FRONT – NO PERMIT	NONE	4Q24
8. 2800 PINTO	UNKNOWN	NONE	WAY LATE!
9. 2709 PINTO	7/27/22	2022/23	1 YEAR EARLY

- * PER ASSESSOR'S M&S WORKSHEET AND LISTING PRESENTATION
- ** SEE J. BONESTEEL EMAIL DATED 10/10/24. WORK/PERMIT EXPIRED
 - 12/3/2023. (2 YEARS LATE BASED ON PERMIT EXP. DATE)

P.2

EXHIBIT 'A'

SUPPLEMENTAL ASSESSMENT TIMING

- PAGE 7 COMP #1 **2905 PINTO LANE** AYB: 2004 (CCA PRC)
2013/2014 SUPPLEMENTAL DID NOT INCLUDE:
IRON FENCE/GATES - **PERMIT # R20-06272 IN 2020**
FINAL PASSED 8/12/2020 S/B IN 2021/2022 (4 YEARS+ LATE)
DETACHED GARAGE - **PERMIT # R-155695 IN 2010**
FINAL PASSED 11/2/2011 S/B IN 2012/13 (1 YR LATE)
- COMP #3 **2333 PINTO LANE** M&S CALCULATION WAY OFF
MISSED 4 CAR GARAGE
MISSED TENNIS COURT
MISSED HOME AUTOMATION SYSTEM
ERRED IN M&S PERCENTAGES
- COMP #4 **2426 PALOMINO** LAST SUPPLEMENTAL 2003/04
- COMP #5 **2400 PALOMINO** MISSED EVERYTHING TILL 2025/26
ONLY DUE TO MY COMPLAINT
STILL WAY LOW – DON'T HAVE NEW PRC
POOL PERMIT R23-02096 FINAL 5/3/23
S/B IN 2023/2024 (2 YEARS LATE)
UNPERMITTED RENOVATION COMPLETED IN 10/2022
S/B IN 2023/2024 (2 YEARS LATE)
- COMP #7 **2727 ALTA** NOT APPLICABLE
NO SUPPLEMENTAL

Exhibit 'A'

P. 3

Identify the main electrical panel door with sign.

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel.

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler.

Provide a landing at the electrical panel service door.

Smoke detectors shall be interconnected.

The oven and the kitchen cook top shall have a lock out type breaker.

The master and front bathroom shall convenance GFIC recpicales.

All doorways that open into the rear yard pool area shall be alarmed.

2709 Pinto Lane
Source: LAS VEGAS HERALD, GOV

24 140 FINAL BUILDING

2

Passed

7/27/2022

7/27/2022

Tony N.

(702)303-

0274

Comments:

Install a permanent address numbers in a contrasting color on the front of the dwelling.

Plumbing clean outs shall be cut down to finish grade and shall have a permanent cap or shall be landscape type box.

Identify the main electrical panel door with sign.

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel.

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler.

Provide a landing at the electrical panel service door.

Smoke detectors shall be interconnected.

The oven and the kitchen cook top shall have a lock out type breaker.

The master and front bathroom shall convenance GFIC recpicales.

Exhibit B

2327 AGTA

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 CABINETS, 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%

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

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:



33

EXH 'D'

35

<u>THIS IS THEIR COMP</u>				
CLARK COUNTY ERROR BY COMP				
AT YEAR OF SUPPLEMENTAL ASSESSMENT				
	(\$000)	(\$000)		
	BENEFIT	NEGATIVE		
	TO HOME OWNER	TO HOME OWNER		COMMENTS
2333 PINTO LANE P.7 COMP #3				
TOTAL SUPPLEMENTAL TAXABLE FINAL \$819K				
TOTAL SUPPLEMENTAL ASSESSED FINAL \$287K				
\$287K x .032782 = \$9,408				
MISSED BY ASSESSOR:				
TENNIS COURT (NEW)	\$58			SAME VALUE AS OTHER NEIGHBORING PROPERTIES - EXCL LIGHTS AND FENCE
4 CAR (NEW) ATTACHED GARAGE	\$61			AT ~ SAME RATE/SF AS SUBJECT PROPERTY FOR 1,000 SF (GUESTIMATE)
HOME AUTOMATION (NEW)	\$52			AT SAME VALUE AS SUBJECT PROPERTY
CASITA REMODEL EYB = 1999, S/B 2002 BEFORE ADJ BELOW	\$7			
MISSED SF (189 LESS THAN LISTING)	\$34			(([(7,478-714 = 6,764) - (7,289-714 = 6,575)]) = 189) x 180 = \$34K
SUB-TOTAL	\$212			
REVALUATION OF MARSHALL & SWIFT WORKSHEET:				
- CHANGE % FROM 40% TO 15.6%				CHANGES EYB FROM 2002 TO 2014 AND DEPR FROM 34.5% TO 16.5%
- IMPACT OF 18% LESS DEPRECIATION	\$248			
				THIS HOUSE IS BUILT TO THE 9S, RATING SHOULD BE EXCELLENT (SIMILAR TO 2327 ALTA)
				M&S GOOD = \$180/S, EXC \$306/SF
- IMPACT OF RATE CHANGE FROM GOOD TO EXCELLENT	\$964			
- MAIN HOUSE 6,575 SF				(306-180=126) x 6,575 = \$827
- CASITA, 714 SF				(306-148=158) x 714 = \$113K
- MISSING 189 SF				(189 x 126) = \$24K
TOTAL SF PER LISTING: 7,478				
				BELOW IS IN ADDITION TO THE ACTUAL \$9,408 INCREASE!
ESTIMATED ERROR/OMISSIONS AT 'EXC' QUALITY RATING:	\$1,424			
- ASSESSED VALUE OF MISS @ 35%	\$488			
				ADDITIONAL TAX BENEFIT TO HOME OWNER EVERY YEAR FOREVER! : \$16,325
				(\$498K x .032782 = \$16,325)

NOTE: ASSESSOR TOLD ME IN A MEETING WITH OTHER STAFF HE WALKED THIS HOUSE!

DID THEY NOT LOOK AT THE PERMITS - EVERYTHING WAS PERMITTED?
 DID THEY NOT LOOK AT THE LISTING?
 DID THEY NOT LOOK AT THE AERIALS TO SEE THE NEW ROOFS ON TOP OF THE NEW TRUSSES?
 I CAN UNDERSTAND MISSING A NETWORK ROOM, BUT A TENNIS COURT AND 4 CAR GARAGE?

Exhibit 'E'

CLARK COUNTY ERROR BY COMP	(\$000)	(\$000)	COMMENTS
AT YEAR OF SUPPLEMENTAL ASSESSMENT	BENEFIT	NEGATIVE	
	TO HOME OWNER	TO HOME OWNER	
2709 PINTO LANE (SUBJECT PROPERTY)			
TOTAL SUPPLEMENTAL TAXABLE FINAL \$681K			
TOTAL SUPPLEMENTAL ASSESSED FINAL \$238K			
- GUEST HOUSE (\$59K TOTAL)			
- 23 YEAR EYB CHANGE M&S RATE CHANGE		\$6	ASSESSOR ERRED IN UPDATE OF EYB. USED 2007 RATHER THAN 1984 (1)
- DEPRECIATION		\$53	ASSESSOR ERRED IN UPDATE OF EYB. USED 2007 RATHER THAN 1984 (1)
- GUEST HOUSE TOTAL		\$59	
- MAIN HOUSE (\$112K TOTAL)			
- 5 YEAR EYB CHANGE M&S RATE CHANGE		\$26	ASSESSOR ERRED IN UPDATE OF EYB. USED 2016 RATHER THAN 2011
- DEPRECIATION		\$60	ASSESSOR ERRED IN UPDATE OF EYB. USED 2016 RATHER THAN 2011
- 2 BAR COOLERS		\$6	NON EXISTENT
- CAR PORT (EYB)		\$31	ASSESSOR TREATED AS IF IT WAS REBUILT - IT WAS NOT
- PAVERS		\$2	MIS MEASURED QUANTITY OF PAVERS
- SPA		(13)	ASSESSOR ADDED COST FOR THIS ITEM THEY MISSED ON FIRST CUT
- MAIN HOUSE TOTAL		\$112	
TOTAL OVER VALUATION OF SUPPLEMENTAL		\$171	
IMPACT OF 3 ADD'L YEARS TO 2025/26 ASMT		\$33	
ADDITIONAL REDUCTION - HOME AUTOMATION		\$42	EVERY ENTRY WAS A NEGATIVE IMPACT TO SUBJECT PROPERTY
CAR PORT RATE FROM \$61/SF TO \$40/SF		\$18	CCA LATE ADJUSTMENT - AS OF 3/25/26
STIPULATED CHANGE TO 2025/26 BY ASSESSOR		\$264	
ANNUAL TAX IMPACT		\$3,024	

THIS REPRESENTS 29.6% OF THE VALUE OF THE ORIGINAL IMPROVEMENT ASSESSMENT

NOTE: GH WAS NOT EVEN PART OF REMODEL. ASSESSOR FIRST CHALLENGED SIZE THEN EYB. AS IT TURN OUT THE EYB WAS NEVER CHANGED WHEN THE GH WAS REMODELED BACK IN 2007, SO THAT INVESTIGATION IDENTIFIED A MISS TO THE EYB FROM 2007.

WHILE I AM NOT PROTESTING THE REDUCTION IN DEPRECIATION DUE TO THE CHANGE IN THE EYB FROM 1968 (AYB) TO 1984 DUE TO THE 2007 REMODEL IT IS NOT LOST ON ME THAT THIS WOULD NOT HAVE BEEN ADDRESSED WITHOUT ILLEGAL TRESPASS

36
2/10

Exh' F'

P.1

2333 PINTO LANE

PRC RECONCILIATION

ERRORS OF OMISSION \$ 998,000

PLUS:

CASITA EYB CHANGE	\$.	7,000	
SF VOL CHANGE	\$.	34,000	
DEPR CHANGE - MAIN		\$248,000	
RATE (\$) CHANGE - MISSING SF	<u>\$137,000</u>		<u>\$ 425,000</u>

TOTAL MISS - TAXABLE: \$1,424,000*

(*) $\$1,424,000 \times 35\% = \$498,000$ (ASSESSED) $\times .032782 =$ \$16,325
THIS IS HOW MUCH TAX THE CCA GIFTED TO THE
HOMEOWNERS EVERY YEAR, AD INFINITUM!!

Exhibit 'F'

P.2

2709 COMPARISONS – PROPERTY RECORD CARD FROM 2025/2026

	2709 PINTO	2327 ALTA	2333 PINTO	2333 PINTO UNVALUATION
SQUARE FEET	4985	6849	6575*	
QUALITY	GOOD	EXCELLENT	GOOD	
M&S IMPR RATE/SF	\$182.95.	\$306.37	\$180.62	\$827K (1) ←
TENNIS COURT	N/A	\$58K	\$0	\$58K (2)
ATTACHED GARAGE	\$50K	N/A	\$0	\$61K (3)
HOME AUTOMATION SYSTEM	\$52K	N/A	\$0	\$52K (4)
				<u>\$998K</u>

1. $(\$306.37 - \$180.62) = \$125.75 \times 6575 = \$826,806$
2. PRICED AT 2327 ALTA VALUATION (FENCE AND LIGHTING EXCLUDED)
3. GUESTIMATE OF 1,000 SF. 2709 PINTO VALUED AT \$61.37/SF
4. 2709 PINTO HAS 20 LINES OF CAT6 TO SUPPORT 14 SECURITY CAMERAS AND 6 TVS. THAT EQUALS \$2,600/LINE FOR ROUGH-IN. WORK THAT TOOK 2 PEOPLE 1 DAY (\$1,000) PLUS \$200 IN CAT 6 MATERIAL (TOTAL \$1,200). AS OUTRAGEOUS AS THIS IS, 2333 PINTO HAS THE SAME ROUGH IN, TVS AND SECURITY CAMERA SYSTEM BUT \$0 FOR HOME AUTOMATION SYSTEM

THERE ARE FURTHER ISSUES RELATED TO THE DEPRECIATION SCHEDULE BASED ON INACCURATE DATA INPUT ON THE M&S WORKSHEET. USING THE INAPPROPRIATE DEPRECIATION APPLIED RIGHT NOW, THE TAX BENEFIT OF THE ABOVE OMISSIONS AT THE \$998K LEVEL IS $(\$998K \times .35 = \$349K \times .655^{**} \times .032782 =) = 7,493/\text{year}$.

(* EXCLUDES 189 SF ADVERTISED ON REDFIN LISTING OF 7,478 SF)
 ADDS \$58K TAXABLE, \$20K ASSESSED, AND \$435/YEAR SAVINGS
 IN ADDITION TO THE \$7,493 FROM ABOVE.

(** .655 = 1.0 - .345 = CURRENT DEPRECIATION BASED ON M&S SPREADSHEET)

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2333 PINTO LANE

EXH 1

P.3

OWNER(S)/MAIL TO		SITUS		2333 PINTO LN		139-32-702-013		Printed: 3/5/2025	
HIGHET ANN B REVOCABLE TRUST		LAS VEGAS		2333 PINTO LN		*139-32-702-0		Page: 2 of 2	
HIGHET ANN B TRS		A Active - Locally Assessed Parcel		1311.08 Central West				2025/26	
2333 PINTO LN		1954		2002					
LAS VEGAS NV, 89107 NV		100%		34.5					
TYPE	BUILDING STYLE	QUALITY	SECTION 1 OF 1	SECTION 1 OF 1		SECTION 1 OF 1		BUILDING VALUE SUMMARY	
RES	01 One Story	40 Good	1954	2002	510	37.34	18,043	BASIC BUILDING	
RES	01 One Story	40 Good	1954	2002	714	65.16	3,649	SQ. FT. ADJUSTMENTS	
RES	01 One Story	40 Good	1954	2002	544	180.82	45,661	LUMP SUM ADJUSTMENTS	
RES	01 One Story	40 Good	1954	2002	888	51.42	5,780	BASEMENT	
RES	01 One Story	40 Good	1954	2002	32	180.62	893,888	GARAGES/PORCHES	
RES	01 One Story	40 Good	1954	2002	4,949	180.62	9,975	BUILDING RCH	
RES	01 One Story	40 Good	1954	2002	1,050	180.62	189,651	DEPRECIATION	
RES	01 One Story	40 Good	1954	2002				POUCHES/PORCHES	
RES	01 One Story	40 Good	1954	2002				OTHER EXTRA FEATURES	
RES	01 One Story	40 Good	1954	2002				TOTAL RCHLD	
RES	01 One Story	40 Good	1954	2002				IMPROVEMENT FACTOR	
RES	01 One Story	40 Good	1954	2002				MULTIPLE ADJUSTMENT	
RES	01 One Story	40 Good	1954	2002				OVERRIDE BMR VALUE	
RES	01 One Story	40 Good	1954	2002				CONDO/CO-OP/SQ FT	
RES	01 One Story	40 Good	1954	2002				MTV PUBLIC COMMON AREA	
RES	01 One Story	40 Good	1954	2002				HEATED AREA	
RES	01 One Story	40 Good	1954	2002				HEATED AREA WHEN BSMRT	
RES	01 One Story	40 Good	1954	2002				ADURATE	
RES	01 One Story	40 Good	1954	2002				BUILDING NOTES	
RES	01 One Story	40 Good	1954	2002				1,187,878	
RES	01 One Story	40 Good	1954	2002				-12,031	
RES	01 One Story	40 Good	1954	2002				125,176	
RES	01 One Story	40 Good	1954	2002				76,328	
RES	01 One Story	40 Good	1954	2002				1,479,049	
RES	01 One Story	40 Good	1954	2002				574,278	
RES	01 One Story	40 Good	1954	2002				63,040	
RES	01 One Story	40 Good	1954	2002				145,834	
RES	01 One Story	40 Good	1954	2002				1,102,151	

RCH \$1,379,049 x .345 = \$475,772 (is)
 1,379,049 x .165 = \$227,543 (should be)
 \$248,229 TAXABLE
 86,880 ASSESSED
 \$2,848 TAX IMPACT
 X.032782

EXH. 1F1

P.4

2333 PINTO LANE
M&S DEPRECIATION IMPACT

2025/2026 BUILDING RCN	\$1,379,049	
CALCULATED DEPR @ 34.5%	\$. 475,772	
DEPRECIATION @ 16.5%	\$. 227,543	(34.5% - 18.0% = 16.5%)
TAXABLE VARIANCE:	\$. 248,229	
ASSESSSED VARIANCE @ 35%	\$. 86,880	
TAX RATE	3.2782%	
ANNUAL TAX SAVINGS	\$ 2,848	

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RESIDENTIAL CLASSES - GENERAL INFORMATION

QUALITY RATINGS

▪ LOW QUALITY – CLASSES 1 or 1+ F, V, L, S, M or C

❖ MARSHALL & SWIFT DESCRIPTION

• **LOW QUALITY**- Residences of Low Quality are of low-cost construction and meet minimum building code requirements. Interior and exterior finishes are plain and inexpensive with little or no attention given to detail. Architectural design is concerned with function, not appearance.

Some of the key exterior factors of a low quality home are:

- o Exterior walls have minimum fenestration, i.e. inexpensive sash with little or no trim. (Fenestration is the arrangement, proportion, and relationship of doors and windows to the house). Straight walls only and typically box shape.
- o The roof has rafters or pre-fabricated trusses with plywood or other inexpensive sheathing with a light weight composition shingle or a "built up with gravel" roof cover. Roof slope is usually less than 4 in 12 with no eaves. (The slope of the roof is expressed in a ratio of vertical drop to horizontal distance. A 4 inch pitch or a 4 in 12 pitch means the roof rises 4 inches for every 12 inches of horizontal distance.)

Some of the key interior features of a low quality home are:

- o Walls are taped drywall with paint or textured finish;
- o Limited closet space;
- o Kitchen and baths are minimal quality finish with low-cost fixtures;
- o Interior doors are hollow-core.

▪ FAIR QUALITY – CLASSES 2 or 2+ F, V, L, S, M or C

❖ MARSHALL & SWIFT DESCRIPTION

• **FAIR QUALITY**- Residences of Fair Quality are frequently mass produced. Low-cost production is a primary consideration. Although overall quality of materials and workmanship is below average, these houses are not substandard and will meet minimum construction requirements of lending institutions, mortgage insuring agencies and building

codes. Interior finish is plain with few refinements. Design is from stock plans and ornamentation is usually limited to the front elevation.

Some of the key exterior features of a fair quality home are:

- o Exterior walls have moderate fenestration with typically inexpensive sash. The front elevation may have inexpensive trim;
- o Roof is the same as low quality except it will have a minimal eave and are plain and typically gable;

Some of the key interior features of a fair quality home are:

- o Walls and ceilings are taped and dry walled;
- o Kitchen and bath cabinets are inexpensive with laminated plastic countertops and small splashboards;
- o Stock hollow-core doors with minimal hardware;
- o Minimal closet space

▪ **AVERAGE QUALITY – CLASSES 3 or 3+ F, V, L, S, M or C**

❖ **MARSHALL & SWIFT DESCRIPTION**

• **AVERAGE QUALITY**- Residences of Average Quality are usually mass produced and will meet or exceed the minimum construction requirements of lending institutions, mortgage insuring agencies and building codes. By most standards, the quality of materials and workmanship is acceptable but does not reflect custom craftsmanship. Cabinets, doors, hardware and plumbing are usually stock items. Architectural design will include ample fenestration and some ornamentation on the front elevation.

Some of the key exterior features of an average quality home are:

- o Exterior walls are typically standard aluminum or wood sash;
- o The roof has rafters or prefabricated trusses with exterior-grade plywood or wood sheathing with a medium-weight composition shingle, or a “built up with small rock” roof cover. Roof slope is usually 5 in 12 or less and has good overhang;
- o House shapes will typically be rectangular or “L” shaped.

Some of the key interior features of an average quality home are:

Exh 'G'

P.3

- o Interior walls are taped and painted with some wallpaper or paneling;
- o Kitchen cabinets are pre-finished with a small vanity in bath areas;
- o Countertops are laminated plastic or ceramic tile;
- o Doors are medium grade but still hollow core;
- o There is adequate closet space.

▪ **GOOD QUALITY – CLASSES 4 or 4+ F, V, L, S, M or C**

❖ **MARSHALL & SWIFT DESCRIPTION**

• **GOOD QUALITY**- Residences of Good Quality may be mass produced in above-average residential developments or built for an individual owner. Good-quality standard materials are used throughout. These houses generally exceed the minimum construction requirements of lending institutions, mortgage insuring agencies and building codes. Some attention is given to architectural design in both refinements and detail. Interiors are well finished, usually having some good-quality wallpaper or wood paneling. Exteriors have good fenestration with ornamental materials or other refinements.

Some of the key exterior factors of a good quality home are:

- o Exterior walls have good fenestration using good quality sash with some ornamental trim;
- o Roofs use wood rafters and sheathing with hips and valleys. Good quality shingles such as wood shakes may be used.

Some of the key interior features of a good quality home are:

- o Walls are taped and painted with some good quality wallpaper or paneling;
- o Kitchen cabinets are natural wood-veneer and bath areas have a large Pullman or vanity;
- o Countertops and splash are laminated plastic, ceramic tile, or simulated marble;
- o Some entry areas may be vaulted;
- o Doors are good quality, but still hollow core with good hardware;
- o Baseboards and casings are good material with mitered corners;
- o Closets are walk-ins;
- o There are ample linen or storage closets.

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73

▪ **VERY GOOD QUALITY – CLASSES 5 or 5+ F, V, L, S, M or C**

❖ MARSHALL & SWIFT DESCRIPTION

• **VERY GOOD QUALITY**- Residences of Very Good Quality are typical of those built-in highquality tracts or developments and are frequently individually designed. Attention has been given to interior refinements and detail. Exteriors have good fenestration with some custom ornamentation.

Some of the exterior features of a very good quality home are:

- o Exterior walls have well designed fenestration with high quality sash. Custom ornamentation and trim are used;
- o Roofs are wood rafters and sheathing and have high quality roof materials such as wood, slate, and tile as well as large eaves and overhangs and may be irregular in shape.

Some of the key interior features of a very good quality home are:

- o Walls are taped and painted with high grade paper or vinyl, hardwood paneling, or ceramic tile;
- o Cabinetry may be specialty items such as cooking island, bar, desk, etc.;
- o Countertops and splash are high quality laminated plastic;
- o Ceilings, including those in entryways and master bedrooms, are often vaulted with some molding;
- o Doors are raised-panel hardwood with good quality hardware;
- o Closets are spacious walk-ins with large wardrobe and storage closets.

▪ **EXCELLENT QUALITY – CLASSES 6 or 6+ F, V, L, S, M or C**

❖ MARSHALL & SWIFT DESCRIPTION

• **EXCELLENT QUALITY**- Residences of Excellent Quality are usually individually designed and are characterized by the high quality of workmanship, finishes and appointments and the considerable attention to detail. Although residences at this quality level are inclusive of high-quality material and workmanship and are somewhat unique in their design, these costs do not represent the highest cost in residential construction.

Some of the key exterior features of an excellent quality home are:

EXH 'G'

P. 5

- o Exterior walls have well designed fenestration with high quality sash.
 - o Walls will have custom ornamentation and trim. Select brick, cut stone, and high quality siding are used;
 - o Roof has heavy wood rafters and sheathing. Clay tile or slate roof is typical.
- Some of the key interior features of an excellent quality home are:
- o Walls are taped and painted with high grade vinyl, hardwood paneling, and ceramic tile;
 - o There is built-in book shelving with ample cabinets which may include specialty cabinetry items such as a cooking island, bar, desks, etc.;
 - o Bathroom cabinets are high quality;
 - o Cabinet tops are ceramic tile, marble, or the highest quality of laminate
 - o Ceilings are painted with molding and other ornamentation and are vaulted or cathedral;
 - o Doors are raised hardwood veneer or enameled with good quality hardware;
 - o Closets are spacious walk-ins with many built-in features. Linen closets are large.

45
45

Exh. 'G' P. 6

M&S RATINGS

	<u>CCARATING</u>	<u>~\$/SF</u>	<u>EXAMPLE</u>
LOW	10	\$133-\$137	2400 PALOMINO CASITA (**) 2717 PINTO CASITA (*)
FAIR	20	\$145-\$147	2981 PINTO CASITA 2727 ALTA CASITA
FAIR/AVG	25	\$140	3011 PINTO CASITA
AVERAGE	30	\$162-\$168	2327 ALTA CASITA (**) 2709 PINTO CASITA (*)
GOOD	40	\$156-\$206	2333 PINTO 2400 PALOMINO 2701 PINTO (**) 2800 PINTO 2337 PINTO 2709 PINTO 3011 PINTO (*)
GOOD/VG	45	\$180-\$190	2608 PINTO (**) 2727 ALTA (*)
VERY GOOD	50	\$220	2315 ALTA
VG/EXCELLENT	55	\$243-\$243	2426 PALOMINO 2981 PINTO
EXCELLENT	60	\$305	2327 ALTA
EXCELLENT +	65	\$350	2905 PINTO

(*) HIGH

(**) LOW

4/6
4/6

2333 PINTO LANE

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APN: 139-32-702-013 Appraiser: Date: >B

Marshall & Swift % of Completion Component	MS-42 85-3	Original R/N	FACTOR	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%	NEW PLANS & PERMITS	2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%		4.00%
Concrete	8%	Y	100%		8.00%
Rough framing	21%	Y	100%	S/A ~ 30%	21.00%
Windows and exterior doors	2%	N		new windows	0.00%
Roof Cover	3%	N		new roof	0.00%
Rough-in plumbing	4%	Y	100%	S/B ~ 4%	4.00%
Insulation	3%	N		re-insulation	0.00%
Rough-in electrical and mechanical	11%	Y	30%	re wire of electrical S/B & 1.4 NEW HUBS	3.30%
Exterior cover	6%	N		new exterior walls	0.00%
Interior drywall and ceiling finish	8%	N		new interior walls	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N		New	0.00%
Plumbing fixtures	5%	N		New & additional fixtures	0.00%
Floor covers	3%	N		new flooring	0.00%
Built-in appliances	3%	N		new appliances	0.00%
Light fixtures and finish hardware	2%	N		new lighting	0.00%
Painting and decorating	4%	N		new	0.00%
				Original % Complete =	42.3%

0%
~ 3%
~ 6%
~ 6%
0%
0%

15.6%

Area	Year Built	% of Area	(rounded)
Original	1971	42.30%	40.00%
Remodel	2023	57.70%	60.00%
Remodel		100.0%	0.00%
Adjusted Effective Year			2002

Comments: YB AREA (ROUNDED)
1971 15.6% 315 (1971x.16)
2023 84.4% 1699 (2023x.84)
100.0% 2014
ADJ EYB VS IMPACT +
2014
2002
18% DEPRECIATION
12x15% =

MS-42
207
IMPACT

2333 PINTO LANE

ROUGH FRAMING	OLD	100%	PT. VALUE	21
ROUGH FRAMING	NEW	0%		

PLANS:

NEW 4 CAR GARAGE
 NEW 2ND FLOOR DECKING
 NEW TRUSSES – MAIN HOUSE
 NEW TRUSSES – CASITA
 2 FT RAISE ON ALL WALLS IN MAIN HOUSE
 - 8' HEIGHT OLD TO 10' HEIGHT NEW
 ROOF REPLACEMENT – MAIN HOUSE
 ROOF REPLACEMENT – CASITA
 ROOM ADDITION
 ENTRY DOOR RELOCATION
 NEW BATHROOM – 1ST FLOOR
 NEW KITCHEN WINDOW

(I'M NO EXPERT HERE, BUT I DO KNOW THIS: GIVEN THE ABOVE FACTS, THE % THAT SHOULD BE ATTRIBUTED TO THE ORIGINAL WORK IS NOT ZERO!)

2333 PINTO LANE. M&S V BUILDING PLANS

	<u>M&S %OLD</u>	<u>BUILDING PLAN</u>
A. PLANS/PERMITS	100% (2 PTS) S/B 0% (0 PTS)	COMPLETE SET
B. EXCAVATION/FORM	100% (4 PTS) S/B 75% (3 PTS)	GARAGE, UNDERGROUND PLUMBING
C. CONCRETE	100% (8 PTS) S/B 80% (6 PTS)	~ 900SF 4 CAR GARAGE ~20% OF FOOTPRINT
D. ROUGH FRAMING	100% (21 PTS) S/B ~30% (6.6 PTS)	RAISED 1 ST & 2 ND LEVELS FROM 8 TO 10 FT TALL NEW TRUSSES ON 1 ST AND 2 ND , ADDED ROOMS, RAISED EXISTING WALLS 2' SHEAR WALLS
E. ROUGH-IN PLUMBING	100% (4 PTS) S/B 0% (0 PTS)	ROOM ADDITION RELOCATE BATHROOM FIXTURES NEW BATHROOM – 1 ST FLR 4 NEW SINKS (1 ST FLR) NEW WASHING MACHINE
F. ROUGH-IN ELECT/MECH	30% (3.3 PTS) S/B 0% (0 PTS)	REPLACE HVAC MACHINES ELECTRICAL REWIRE
TOTAL POINTS GIVEN:	42.3 PTS	
SHOULD BE ~:	15.6 PTS	
IMPACT:	EARLIER EYB BY 12 YEARS INCREASED DEPRECIATION OF 18% LOWER RCNLD OF \$248,230 TAXABLE LOWER RCNLD OF \$86,877 ASSESSED LOWER ANNUAL RE TAX: \$2,848	

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4x

BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

Permit/Application Status

R22-09643 - Residential Building Permit (Res)

Key Number: 1722600

Current Status: Completed

Application Received: 6/21/2022

Project Name: Residence Remodel

Address: 2333 PINTO LN

Type of Work: Building Project

Permit Issued: 11/1/2022

Scope of Work: Roof Replacement, relocate entry door, new kitchen window, rood addition, relocate bathrooms plumbing fixtures, new bathroom in first floor, electrical re-wire, replace HVAC machines, replacing windows.



Applicant

Review Info

48.1

DAVID LU & ASSOCIATES
Professional Engineers & Consultants
1000 West 10th Street
Vancouver, B.C. V6H 2G6
Tel: (604) 681-1111
Fax: (604) 681-1112

Table with 4 columns: No., Description, Quantity, Unit. Includes dates 03-11-22 and 03-11-22.

STRUCTURAL NOTES

3232 PHINDY LANE
SINGLE FAMILY RESIDENCE
VANCOUVER, BC V6H 1G7

COMPLETE AND FINISH ALL WORK SHOWN ON THESE PLANS...
CONTRACTOR TO VERIFY ALL DIMENSIONS BEFORE COMMENCING WORK...
ALL WORK TO BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
ALL MATERIALS TO BE APPROVED BY THE ENGINEER...
ALL WORK TO BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
ALL MATERIALS TO BE APPROVED BY THE ENGINEER...

GENERAL

1. THE CONTRACTOR SHALL VERIFY ALL DIMENSIONS BEFORE COMMENCING WORK...
2. ALL WORK TO BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
3. ALL MATERIALS TO BE APPROVED BY THE ENGINEER...
4. ALL WORK TO BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
5. ALL MATERIALS TO BE APPROVED BY THE ENGINEER...

CONCRETE

1. ALL CONCRETE SHALL BE CAST AND FINISHED TO THE FINISHED GRADE...
2. ALL CONCRETE SHALL BE CAST AND FINISHED TO THE FINISHED GRADE...
3. ALL CONCRETE SHALL BE CAST AND FINISHED TO THE FINISHED GRADE...
4. ALL CONCRETE SHALL BE CAST AND FINISHED TO THE FINISHED GRADE...
5. ALL CONCRETE SHALL BE CAST AND FINISHED TO THE FINISHED GRADE...

WOOD

1. ALL WOOD SHALL BE DRY KILN DRIED TO A MAXIMUM MOISTURE CONTENT OF 19%...
2. ALL WOOD SHALL BE DRY KILN DRIED TO A MAXIMUM MOISTURE CONTENT OF 19%...
3. ALL WOOD SHALL BE DRY KILN DRIED TO A MAXIMUM MOISTURE CONTENT OF 19%...
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5. ALL WOOD SHALL BE DRY KILN DRIED TO A MAXIMUM MOISTURE CONTENT OF 19%...

GUARD LAMINATED WOOD

1. ALL GUARD LAMINATED WOOD SHALL BE MANUFACTURED TO THE MANUFACTURER'S SPECIFICATIONS...
2. ALL GUARD LAMINATED WOOD SHALL BE MANUFACTURED TO THE MANUFACTURER'S SPECIFICATIONS...
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ROOF SHEATHING

1. ALL ROOF SHEATHING SHALL BE MANUFACTURED TO THE MANUFACTURER'S SPECIFICATIONS...
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5. ALL ROOF SHEATHING SHALL BE MANUFACTURED TO THE MANUFACTURER'S SPECIFICATIONS...

FOUNDATION

1. ALL FOUNDATION WORK SHALL BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
2. ALL FOUNDATION WORK SHALL BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
3. ALL FOUNDATION WORK SHALL BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
4. ALL FOUNDATION WORK SHALL BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...
5. ALL FOUNDATION WORK SHALL BE DONE IN ACCORDANCE WITH THE BC BUILDING CODE...

MAILING SCHEDULE

1. ALL MAILING SCHEDULES SHALL BE MANUFACTURED TO THE MANUFACTURER'S SPECIFICATIONS...
2. ALL MAILING SCHEDULES SHALL BE MANUFACTURED TO THE MANUFACTURER'S SPECIFICATIONS...
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FLOOR SHEATHING

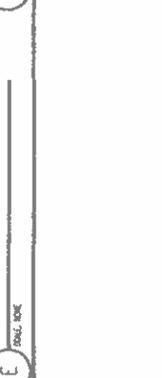
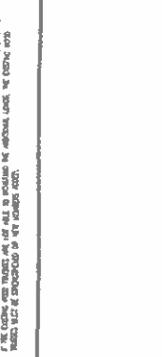
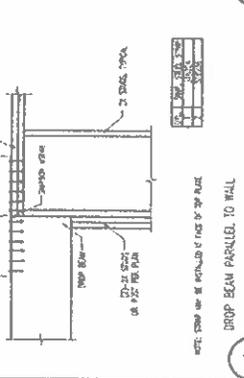
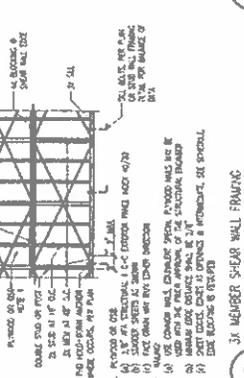
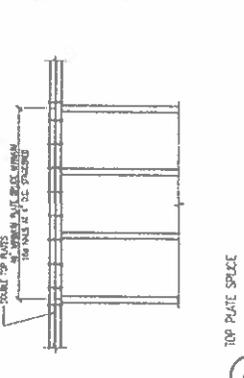
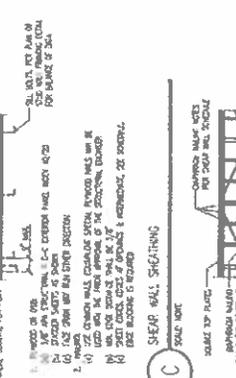
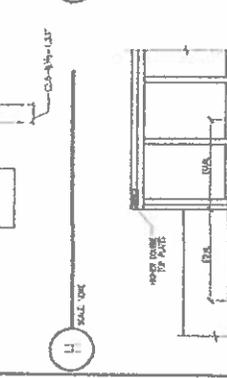
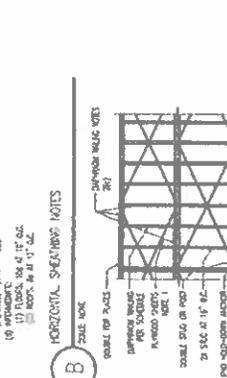
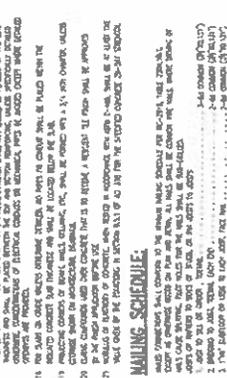
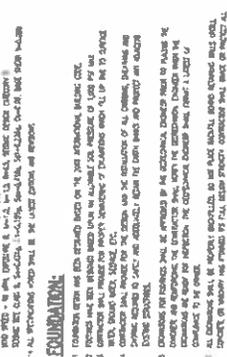
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5. ALL FLOOR SHEATHING SHALL BE MANUFACTURED TO THE MANUFACTURER'S SPECIFICATIONS...

SPECIAL INSPECTIONS REQUIREMENTS

1. ALL SPECIAL INSPECTIONS SHALL BE PERFORMED BY A QUALIFIED INSPECTOR...
2. ALL SPECIAL INSPECTIONS SHALL BE PERFORMED BY A QUALIFIED INSPECTOR...
3. ALL SPECIAL INSPECTIONS SHALL BE PERFORMED BY A QUALIFIED INSPECTOR...
4. ALL SPECIAL INSPECTIONS SHALL BE PERFORMED BY A QUALIFIED INSPECTOR...
5. ALL SPECIAL INSPECTIONS SHALL BE PERFORMED BY A QUALIFIED INSPECTOR...

DEFERRED ITEMS

1. ALL DEFERRED ITEMS SHALL BE COMPLETED BY THE CONTRACTOR...
2. ALL DEFERRED ITEMS SHALL BE COMPLETED BY THE CONTRACTOR...
3. ALL DEFERRED ITEMS SHALL BE COMPLETED BY THE CONTRACTOR...
4. ALL DEFERRED ITEMS SHALL BE COMPLETED BY THE CONTRACTOR...
5. ALL DEFERRED ITEMS SHALL BE COMPLETED BY THE CONTRACTOR...



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INDEX

ED.0 ELECTRICAL COVER SHEET
 E1.0 LIGHTING & POWER PLAN

CODE USED

2017 N.E.C.

SCOPE OF WORK

NEW RECEPTACLES RE-WIRING THE HOUSE
 NEW HVAC SYSTEM

NOT ALL SYMBOLS ARE USED

SYMBOLS LIST

- CEILING FAN MOUNTED ON MAIN WATER BOX
- CEILING FAN MOUNTED ON WALL
- EXHAUST FAN
- SINGLE POLE SWITCH
- DOUBLE SWITCH
- TRIPLE SWITCH
- 220 OUTLET
- RECEPTACLE CIRCUIT
- TRACK LIGHT FIXTURE
- CEILING MOUNTED RECESSED LIGHTING
- TELE-DATA
- EXIT SIGN
- OCCUPANCY SENSOR
- AUTOMATIC LIGHTING CONTROL PANEL
- 120/240 SINGLE PHASE 400 AMP
- WEATHER PROOF 1/2 OUTLET
- RECESS DIM LIGHT
- 620 MAX LED FIXTURE
- POWER MONITOR DETECTOR
- SMOKE DETECTOR
- PENDANT LIGHT FIXTURE
- PANEL NUMBER
- RECEPTACLE OUTLET NUMBER
- SUB PANEL
- SPEAKER
- EMERGENCY LIGHT
- 620 MAX LED FIXTURE

ELECTRICAL CALCULATIONS	
2333 PINTO LM	ADDITION 1-Jun-22
89107	
BUILDING	6169
3VA X 5F	18507
1500X2	3000
LAUNDRY DRYER RECEPTACLE	1500
	SUB TOTAL 23007
FIRST 3000 VA @ 100%	3000
REMAINDER @ 35%	7002.45
	SUB TOTAL 10002.45
COOKING APPL. NEC 210.11	
7500	
0	
5000	
800	
0	
0	
2	
2400	
800	
	SUB TOTAL 16500
APPLIANCES LOAD (OVER 3 @ 75%)	
AIR CONDITIONERS	
TONS (INCLUDING GARAGE)	18
LARGEST MOTOR 25%	36000
POOL MOTOR	500
	3500
	TOTAL 66502.45
TOTAL VA	277
SINGLE FACE 120/240	TOTAL AMPS 277 0935417
THEN SERVICE SIZE	120/240 SINGLE PHASE 400 AMP

K.S

48.4

GENERAL NOTES

CONTRACTOR SHALL CHECK AND VERIFY ALL SIZES, DIMENSIONS AND CONDITIONS BEFORE STARTING ANY WORK.
 ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE 2018 UPC
 ALL EQUIPMENT SHALL BE BALANCE, ADJUSTED AND TESTED TO PROVIDE SAFE AND STABLE QUITE OPERATION.
 CONTRACTOR TO PROVIDE A PRESSURE REDUCING VALVE W/BY PASS SET TO 75PSI WHEN INCOMING WATER PRESSURE EXCEEDS 80 PSI
 ALL DESIGNS TO COMPLY WITH THE 2018 UPC AND LOCAL AMENDMENTS.
 MAINTAIN OCCUPANCY AND FIREWALL SEPARATION INTEGRITY AS REQUIRED, REFER TO ARCHITECTURAL PLANS FOR LOCATIONS OF ALL OCCUPANCIES/FIREWALL SEPARATIONS AND SPECIFIC DETAILS FOR CONSTRUCTION PROVIDE ALL NECESSARY UL LISTED SLEEVES ACCESS DOORS, CAULKING ETC APPROVED INSTALLATION.

PLUMBING NOTES

CONTRACTOR SHALL CHECK AND VERIFY ALL SIZES, DIMENSIONS AND CONDITIONS BEFORE STARTING ANY WORK.
 ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE 2018 UPC
 ALL EQUIPMENT SHALL BE BALANCE, ADJUSTED AND TESTED TO PROVIDE SAFE AND STABLE QUITE OPERATION.
 CONTRACTOR TO PROVIDE A PRESSURE REDUCING VALVE W/BY PASS SET TO 75PSI WHEN INCOMING WATER PRESSURE EXCEEDS 80 PSI.
 ALL DESIGNS TO COMPLY WITH THE 2018 UPC AND LOCAL AMENDMENTS.

MAINTAIN OCCUPANCY AND FIREWALL SEPARATION INTEGRITY AS REQUIRED, REFER TO ARCHITECTURAL PLANS FOR LOCATIONS OF ALL OCCUPANCIES/FIREWALL SEPARATIONS AND SPECIFIC DETAILS FOR CONSTRUCTION PROVIDE ALL NECESSARY UL LISTED SLEEVES ACCESS DOORS, CAULKING ETC APPROVED INSTALLATION.

PLUMBING NOTES

PRODUCTS:

DOMESTIC WATER PIPING (CONFIRM W/BUILDER OWNER) ABOVE GROUND: TYPE "M" COOPER WROUGHT FITTINGS LEAD FREE SOLDERING.

BELOW SLAB: TYPE "L" COOPER WROUGHT SLEEVES THRU SLAB ALL JOINTS SILVER BRAZED.
 OR

W/SBO OR EQUAL CROSS LINKED POLYETHYLENE TYPE PIPING WITH BRASS FITTINGS. SUITABLE FOR POTABLE WATER WHEN INSTALLED BY A PRODUCT CERTIFIED TECHNICIAN.

NOTE: DIELECTRIC FITTINGS SHALL BE USED WHEREVER DISSIMILAR METALS ARE JOINED.

SANITARY WASTE AND VENT PIPING:

ABS OR PC PAINT WITH LATEX PAINT WHERE EXPOSED.

UNDER SLAB: SLEEVES SEALED AND VENTED FERROUS GAS PIPING SHALL BE "GASTITE" OR EQUAL AND HAVE FACTORY PROTECTIVE COATING.

DOMESTIC HOT WATER AND RECIRCULATING PIPE INSULATION

(COOPER ONLY) CLOSED CELL NEOPRENE PIPE INSULATION WITH MIN R-3 VALUE INSTALLED IN UNCONDITIONED SPACES AND ON ALL HOT WATER RECIRCULATING SYSTEM PER 2018 IECC

PLUMBING FIXTURES:

PROVIDE CP ANGLE STOPS TO FINISH PLUMBING FIXTURES PROVIDE SHUT-OFF VALVES WITH UNIONS TO ALL OTHER FIXTURES. ALL PLUMBING FIXTURES SHALL COMPLY WITH LOCAL AUTHORITIES JURISDICTION WATER CONSERVATION CODES.

ALL WATER CLOSETS SHALL HAVE ELONGATED BOWLS WITH OPEN FRONT SEATS 411 UPC.

TEMPERATURE LIMITS FOR LAVATORIES MUST BE 120F MAX.

Exh - H1

P. 6

Exh. 67

P. 7

FRAMING NOTES:

- 1 ALL BEAMS TO BE SUPPORTED WITH SAME WIDTH FULL BEARING, U.N.O.
- 2 ALL 4X12 & SMALLER FRAMING MEMBERS TO BE W.C.D.F.#2 U.N.O. ALL 6X MEMBERS TO BE W.C.D.F.#1.
- 3 ALL RESAWN AND ROUGHSAWN BEAMS ARE TO BE DELIVERED FREE OF HEART CENTER.
- 4 TRUSS MANUFACTURER TO PROVIDE CALCULATION, SHOP DRAWINGS, DETAILS, BRIDGING, AND ERECTION BRACING,
- 5 PROVIDE 2X6 RAFTERS AT 24" O.C., WITH MAXIMUM SPAN 8'-0" AT OVERBUILD.
- 6 ALL JOIST HANGERS TO BE SIMPSON "TOP FLANGE" HANGERS OR EQUAL, U.N.O. FRAMING W/2X4 KICKERS TO MAIN STRUCTURAL MEMBER BELOW AT GLUED LAMINATED BEAM.
- 7 ALL METAL ANCHORS, FASTENERS AND CONNECTORS ETC. SPECIFIED ON PLANS SHALL BE FROM SIMPSON CO. OR AN APPROVED EQUAL IN STRUCTURAL DEIGN AND LOAD VALUES.
- 8 ALL SIMPSON HOLDOWNS TO BE FASTENED TO MINIMUM 4X4 POST U.N.O.
- 9 ALL ISOLATED POSTS AND BEAMS TO HAVE SIMPSON CB'S AND CC'S MINIMUM U.N.O.
- 10 TOP PLATES OF ALL STUD WALLS SHALL BE 2 PIECES THE SAME SIZE AS STUDS. SPLICES TO LAP 4'-0" MINIMUM.
- 11 ALL MULTIPLE STUDS TO BE ATTACHED WITH 16d NAILS AT 12" O.C.
- 12 PROVIDE FURRING AS NEEDED TO ALIGN NON-SHEAR WALLS WITH SHEAR WALLS.
- 13 APPLY SHEAR MATERIALS PRIOR TO FURRING, FROM BOTTOM PLATES TO TOP PLATES WITH NO INTERRUPTIONS.
- 14 ALL INTERIOR WALLS TO BE SECURED WITH SHOT PINS PER MANUFACTURER'S RECOMMENDATION U.N.O. RECOMMEND RAMSET AT 36" O.C., AND 48" O.C. AT NONE SHEAR WALLS.
- 15 ALL CONVENTIONAL FRAMED PORTIONS TO BE CONSTRUCTED PER 2018 EDITION INTERNATIONAL BUILDING CODE.
- 16 USE THE 3X MIN. NOMINAL MEMBERS WHEN NAIL SPACING IS AT 2" O.C. OR CLOSER AT SHEAR WALLS.
- 17 PLACE PLYWOOD OR "OSB" SHEATHING PERPENDICULAR TO JOISTS AND "C" FACE DOWN.
- 18 STRUCTURAL MEMBERS SHALL NOT BE CUT FOR PIPES ETC. UNLESS SPECIFICALLY DETAILED.
- 19 HOLDOWNS TO BE INSTALLED IN ACCORDANCE WITH ICC ESR REPORT. VERIFY LOCATION OF HOLDOWNS AND ANCHOR BOLTS WITH ROUGH FRAMING TO ASSURE PROPER AND ADEQUATE INSTALLATION.
- 20 HOLDOWN ANCHORS, e.g. SIMPSON HDA, CB'S TO BE TIED IN PLACE PRIOR TO CALLING FOR INSPECTION.
- 21 PROVIDE (2)-2X4 OR 2X6 STUDS AT 16" O.C. FOR ALL EXTERIOR STUD WALLS. WITH ROUGH FRAMING TO ASSURE PROPER AND ADEQUATE INSTALLATION, UNLESS NOTED OTHERWISE.
- 22 2X6 STUDS AT 16" O.C. FOR ALL PLUMBING WALLS.
- 23 2X4 STUDS AT 16" O.C. FOR ALL INTERIOR NON-BEARING WALLS.
- 24 SEE ARCHITECTURAL PLANS FOR TOP PLATES ELEVATION.
- 25 ALL FASTENERS(I.E. NAILS, SCREWS, ANCHOR BOLTS, ETC) WHICH ARE TO BE INSTALLED IN PRESERVED TREATED WOOD (I.E. SILL PLATES) SHALL MEET THE REQUIREMENTS OF IBC 2304.10.5

18
5

WIND SPEED = 98 MPH, EXPOSURE B, $I_w=1.0$, $I_e=1.0$, $R=6.5$, SEISMIC DESIGN CATEGORY D
 SEISMIC SITE CLASS D, $S_s=0.431g$, $S_1=0.155g$, $S_d=0.418g$, $S_d1=0.236g$, $C_s=0.08$, BASE SHEAR $V=0.08W$

14 ALL SPECIFICATIONS NOTED SHALL BE THE LATEST EDITIONS AND REVISIONS

FOUNDATION:

- 1 FOUNDATION DESIGN HAS BEEN DESIGNED BASED ON THE 2018 INTERNATIONAL BUILDING CODE.
- 2 FOOTINGS HAVE BEEN DESIGNED BASED UPON AN ALLOWABLE SOIL PRESSURE OF 1,000 PSF MAX
- 3 CONTRACTOR SHALL PROVIDE FOR PROPER DEWATERING OF EXCAVATIONS WHICH FILL UP DUE TO SURFACE WATER, GROUND WATER, SEEPAGE, ETC.
- 4 CONTRACTOR SHALL PROVIDE FOR THE DESIGN AND THE INSTALLATION OF ALL CRIBBING, SHEATHING AND SHORING REQUIRED TO SAFELY AND ADEQUATELY RETAIN THE EARTH BANKS AND PROTECT ANY ADJACENT EXISTING STRUCTURES.
- 5 EXCAVATIONS FOR FOOTINGS SHALL BE APPROVED BY THE GEOTECHNICAL ENGINEER PRIOR TO PLACING THE CONCRETE AND REINFORCING. THE CONTRACTOR SHALL NOTIFY THE GEOTECHNICAL ENGINEER WHEN THE EXCAVATIONS ARE READY FOR INSPECTION. THE GEOTECHNICAL ENGINEER SHALL SUBMIT A LATEST OF COMPLIANCE TO THE OWNER.
- 6 ALL EXCAVATIONS SHALL BE PROPERLY BACKFILLED. DO NOT PLACE BACKFILL BEHIND RETAINING WALLS UNTILL CONCRETE OR MASONRY HAS ATTAINED ITS FULL DESIGN STRENGTH. CONTRACTOR SHALL BRACE OR PROTECT ALL BUILDING AND PIT WALLS BELOW GRADE FROM LATERAL LOADS UNTIL ATTACHING FLOORS ARE COMPLETELY IN PLACE AND HAVE ATTAINED THEIR FULL DESIGN STRENGTH. CONTRACTOR SHALL PROVIDE FOR DESIGN, PERMITS AND INSTALLATION OF SUCH BRACING AND PROTECTION.
- 7 FOOTINGS SHALL BE PLACED AND ESTIMATED BASED UPON DEPTHS SHOWN ON THE DRAWINGS. SHOULD SOIL ENCOUNTERED AT THESE DEPTHS NOT BE APPROVED BY THE GEOTECHNICAL ENGINEER, FOOTING ELEVATIONS OR FOOTING DESIGNS WILL BE ALTERED BY CHANGE ORDER.
- 8 FOOTING BACKFILL AND UTILITY TRENCH BACKFILL WITHIN THE BUILDING PERIMETER SHALL BE MECHANICALLY COMPACTED IN LAYERS, TO THE APPROVAL OF THE GEOTECHNICAL ENGINEER. FLOODING WILL NOT BE PERMITTED.
- 9 ALL ABANDONED FOOTINGS, UTILITIES, ETC., THAT INTERFERE WITH THE NEW CONSTRUCTION SHALL BE REMOVED.

WOOD TRUSSES:

- 1 WOOD TRUSSES SHALL BE FABRICATED IN ACCORDANCE WITH IBC-2018 AND REFERENCED 2017-TPI STANDARD "LIGHT METAL PLATE CONNECTED WOOD TRUSS DESIGN". NON COMPLIANCE WITH THIS STANDARD WILL RESULT IN THE REJECTION OF THE TRUSSES

STRUCTURAL NOTES

11.47E

SHEET:

CHECKED BY	DL
REVISIONS	▽
DATE	03-13-22

TOP PLATE SPLICE

3X MEMBER SHEAR WALL FRAMING

TOP PLATE SPLICE

J SCALE NONE

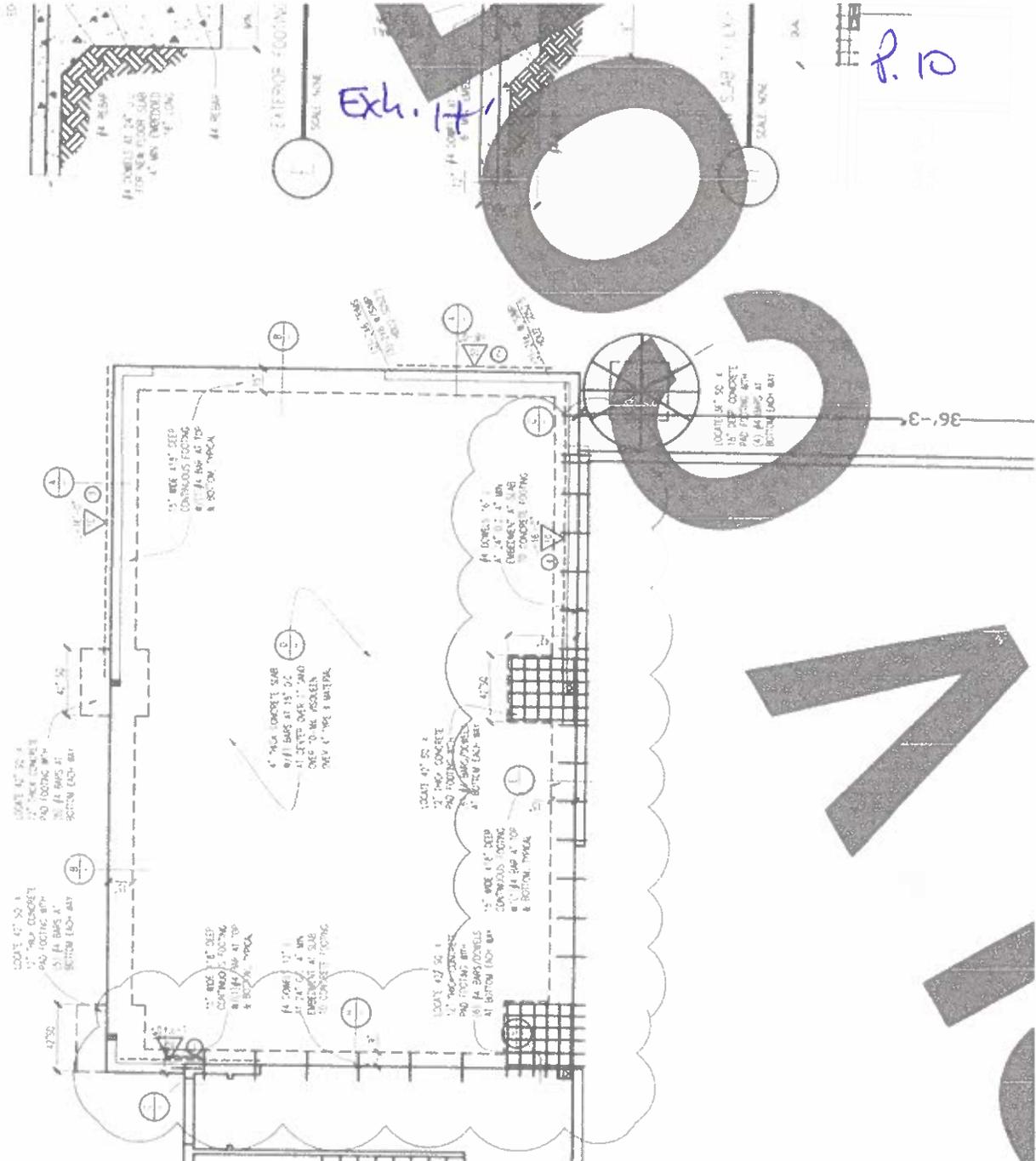
E SCALE NONE

D SCALE NONE

7/8, 8

FOUNDATION NOTES:

1. CONCRETE SHALL BE 4000 PSI WITH 4% STEEL FIBER REINFORCED CONCRETE.
2. ALL CONCRETE SHALL BE CAST IN PLACE WITH PROPER CURING AND PROTECTION TO PREVENT CRACKING.
3. ALL REINFORCING SHALL BE EPOXY COATED UNLESS OTHERWISE NOTED ON PLANS. MINIMUM #4 BARS PER FOOT FOR SHEAR WALLS. #4 BARS AT MAXIMUM 12" ON CENTER END OF WALL.
4. ALL CONTRACTIONS SHALL BE #4 BARS AT TOP AND #4 BARS AT BOTTOM. SEE DETAIL.
5. FIRST FLOOR FOUNDATION SHALL BE CAST ON GRADE. ELEVATION SHALL BE AS SHOWN ON PLANS.
6. FOUNDATION SHALL BE CAST ON GRADE. ALL CONCRETE SHALL BE CAST IN PLACE.
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Ex. 17

2.10

DEPARTMENT OF BUILDING & SAFETY
DEFERRED SUBMITTAL AGREEMENT
www.LasVegasBuilding.com/BuildingPermits
 Phone: (702) 251-6255, Fax: (702) 382-1248

Project Name: _____ Phone Number: _____
 Project Address: _____
 Plan Check / Application Number: _____

I, the undersigned, hereby agree to be reviewed by the Department of Building & Safety for design compliance.

If there are **deferred submittals**, then all deferred submittals require engineering design, obtain calculations and specifications for all items and to meet Code or Structural Engineer.

If there are **deferred submittals**, then all deferred submittals are to be reviewed and approved with the minimum noted by the Department of Building & Safety.

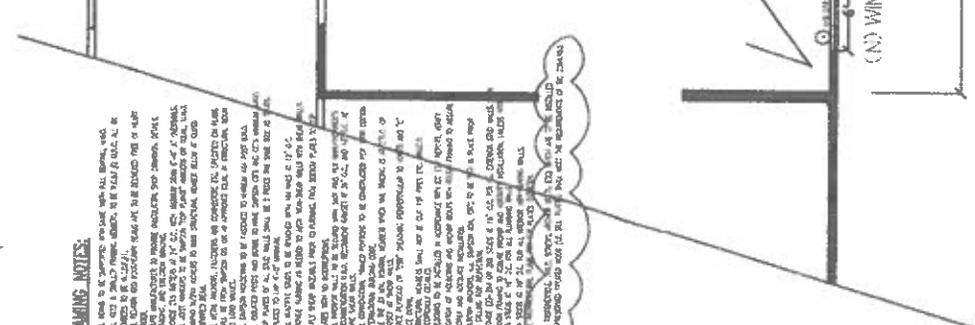
If there are **deferred submittals**, then construction shall be in accordance with the approved design, and the building shall be in compliance with all applicable codes and regulations.

The undersigned, in consideration of being issued permits for construction prior to final approval of the following, we hereby assume all risk, liability, and otherwise, for any construction performed that may result in the non-compliance of the deferred submittals noted above, and we agree to indemnify and hold the Department of Building & Safety harmless from all claims, damages, and expenses, including reasonable attorneys' fees, until they are approved by the Building Department and the approved deferred submittal drawings are available on the jobsite.

DEFERRED ITEMS **DEFERRED ITEMS**

78.9

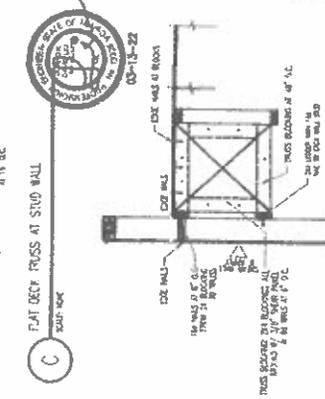
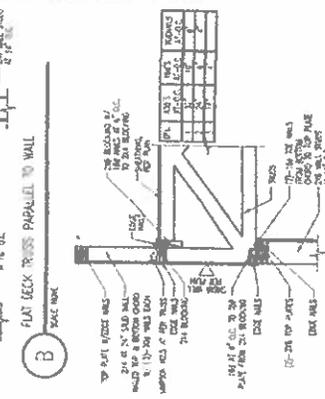
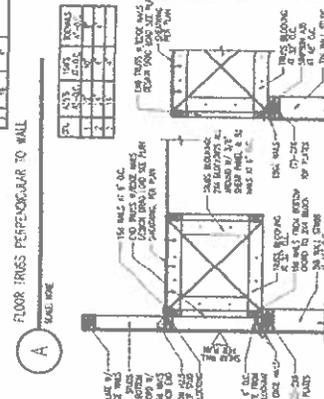
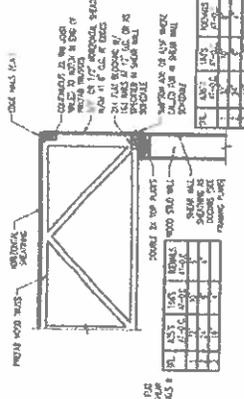
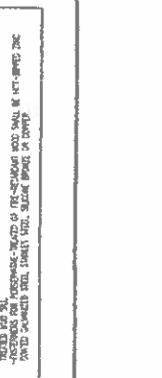
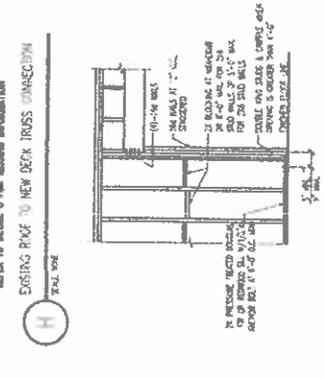
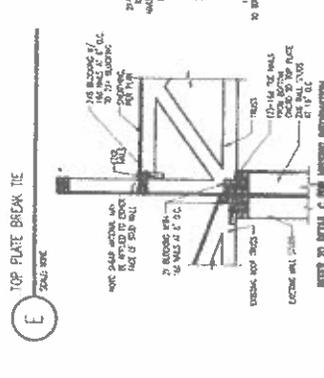
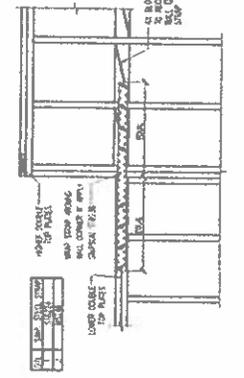
- LEGEND:**
- 1. ROOF TRUSS
 - 2. FLOOR TRUSS
 - 3. JOIST
 - 4. GIRDER
 - 5. COLUMN
 - 6. WALL
 - 7. WINDOW
 - 8. DOOR
 - 9. PORCH
 - 10. DRIVEWAY
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FRAMING NOTES:

1. ALL DIMENSIONS ARE TO FACE UNLESS NOTED OTHERWISE.
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FLOOR FRAMING PLAN
1/4" = 1'-0"



ELECTRICAL NOTES

ALL RECEPTACLES SPECIFIED IN 210.52 THAT ARE NON-LOCKING SHALL BE TAMPER-RESISTANT RECEPTACLES (2017 NEC 406.12) A MINIMUM OF 90% OF PERMANENTLY INSTALLED LIGHTING FIXTURES SHALL BE HIGH-EFFICACY LAMPS (2018 IECC 404.1)

ALL BATHROOM RECEPTACLES TO BE GFI PROTECTED (2017 NEC 210.8(A)(1))

ALL CEILING LIGHT FIXTURES WITH A DISTANCE OF MORE THAN 3 FEET FROM A SHOWER/BATHTUB MUST BE WATER PROOF

ELECTRICAL NOTES

ALL 120-VOLT, SINGLE PHASE 15 AND 20-AMP BRANCH CIRCUITS SUPPLYING OUTLETS SHALL BE PROTECTED BY A LISTED ARC-FAULT CIRCUIT INTERRUPTER, COMBINATION TYPE.

ALL SMOKE DETECTORS TO BE INTERCONNECTED HARD WIRED AND HAVE BATTERY BACK UP

CARBON MONOXIDE ALARMS outside of sleeping areas IN THE VICINITY OF THE BEDROOMS IN DWELLING UNITS WITHIN WHICH FUEL FIRED APPLIANCES ARE INSTALLED AND IN DWELLING UNITS THAT HAVE ATTACHED GARAGES.

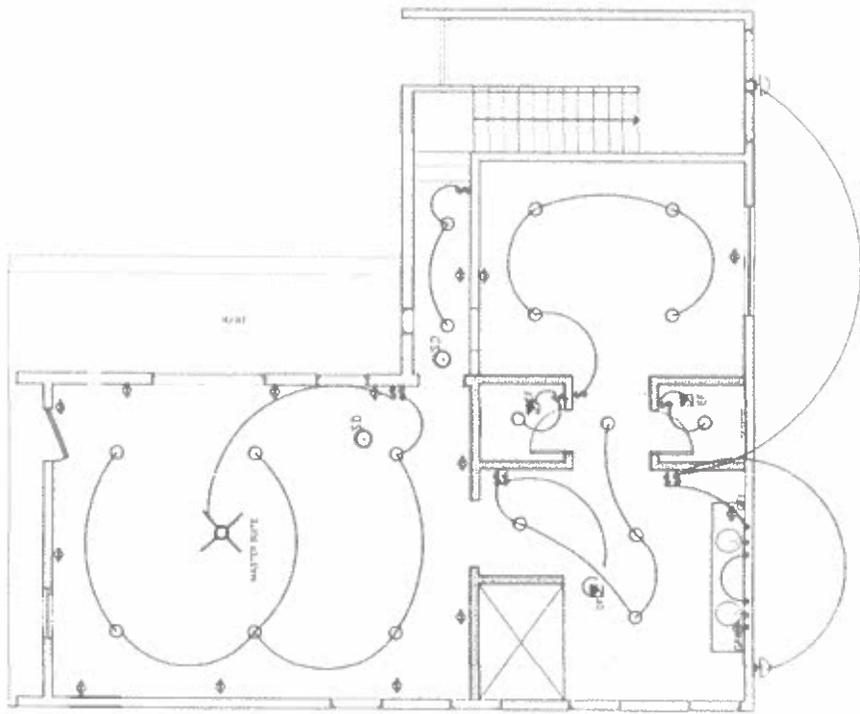
RECEPTACLE OUTLET SHALL BE PROVIDED NO MORE THAN 6 FEET AWAY FROM ANY OPENING AND NO MORE THAN 12 FEET AWAY FROM EACH OTHER

ALL KITCHEN COUNTER TOP RECEPTACLES TO BE GFCI PROTECTED ALL BATHROOMS RECEPTACLES TO BE GFCI PROTECTED.

A MINIMUM OF 90% OF PERMANENTLY INSTALLED LIGHTING FIXTURES SHALL BE HIGH-EFFICACY LAMPS 2018 IECC R404.1, 2018 CODE.

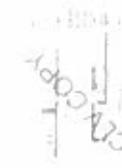
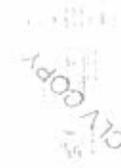
GFCI PROTECTION SHALL BE PROVIDED IN BATHROOM, GARAGES, OUTDOORS, KITCHEN AND WITHIN 6' OF BAR SINKS (NEC Article 210-52(b))

D, W



**ELECTRICAL PLAN
SECOND FLOOR**

48.11



48.12

SCOPE OF WORK

ROOF REPLACEMENT
 RELOCATE ENTRY DOOR
 NEW KITCHEN WINDOW
 ROOM ADDITION
 RELOCATE BATHROOMS PLUMBING FIXTURES
 NEW BATHROOM IN FIRST FLOOR
 ELECTRICAL RE-WIRE
 REPLACE HVAC MACHINES
 REPLACING WINDOWS

EXH - H 1

P.14

PROJECT INFORMATION		RESIDENCE REMODEL
DATE:	6/1/2022	PROJECT: REMODEL
CODE YEAR	2018 (BCC#ECC#R#C#UP#CA#MC)	2017 NEC
OCCUPANCY	R-A ZONING (IND#RFP)	RESIDENTIAL
TYPE OF CONSTRUCTION	Y-B	
FIRE SPRINKLERS	NO	
AREAS	HOUSE: 6169 SF ADDITION	516 SF
	2018 IFC CITY OF LAS VEGAS SAME 2019 C.L.V. ADMIN CODE	

2709 COMPARISONS - PROPERTY RECORD CARD FROM 2025/2026

	2709 PINTO	2327 ALTA	2333 PINTO	2333 PINTO UNVALUATION
SQUARE FEET	4985	6849	6575*	
QUALITY	GOOD	EXCELLENT	GOOD	
M&S IMPR RATE/SF	#21 \$182.95.	#5 \$306.37	#6 \$180.62	\$827K (1)
TENNIS COURT	N/A	#1 \$58K	\$0	\$58K (2)
ATTACHED GARAGE	\$50K	N/A	\$0	#2 \$61K (3)
HOME AUTOMATION SYSTEM	\$52K	N/A	\$0	#3 \$52K (4)
				\$998K

1. $(\$306.37 - \$180.62) = \$125.75 \times 6575 = \$826,806$
2. PRICED AT 2327 ALTA VALUATION (FENCE AND LIGHTING EXCLUDED)
3. GUESTIMATE OF 1,000 SF. 2709 PINTO VALUED AT \$61.37/SF
4. 2709 PINTO HAS 20 LINES OF CAT6 TO SUPPORT 14 SECURITY CAMERAS AND 6 TVS. THAT EQUALS \$2,600/LINE FOR ROUGH-IN. WORK THAT TOOK 2 PEOPLE 1 DAY (\$1,000) PLUS \$200 IN CAT 6 MATERIAL (TOTAL \$1,200). AS OUTRAGEOUS AS THIS IS, 2333 PINTO HAS THE SAME ROUGH IN, TVS AND SECURITY CAMERA SYSTEM BUT \$0 FOR HOME AUTOMATION SYSTEM

THERE ARE FURTHER ISSUES RELATED TO THE DEPRECIATION SCHEDULE BASED ON INACCURATE DATA INPUT ON THE M&S WORKSHEET. USING THE INAPPROPRIATE DEPRECIATION APPLIED RIGHT NOW, THE TAX BENEFIT OF THE ABOVE OMISSIONS AT THE \$998K LEVEL IS $(\$998K \times .35 = \$349K \times .655^{**} \times .032782 =) = 7,493/\text{year}$. ←

(* EXCLUDES 189 SF ADVERTISED ON REDFIN LISTING OF 7,478 SF)
 ADDS \$58K TAXABLE, \$20K ASSESSED, AND \$435/YEAR SAVINGS ←
 IN ADDITION TO THE \$7,493 FROM ABOVE.

(** .655 = 1.0 - .345 = CURRENT DEPRECIATION BASED ON M&S SPREADSHEET)

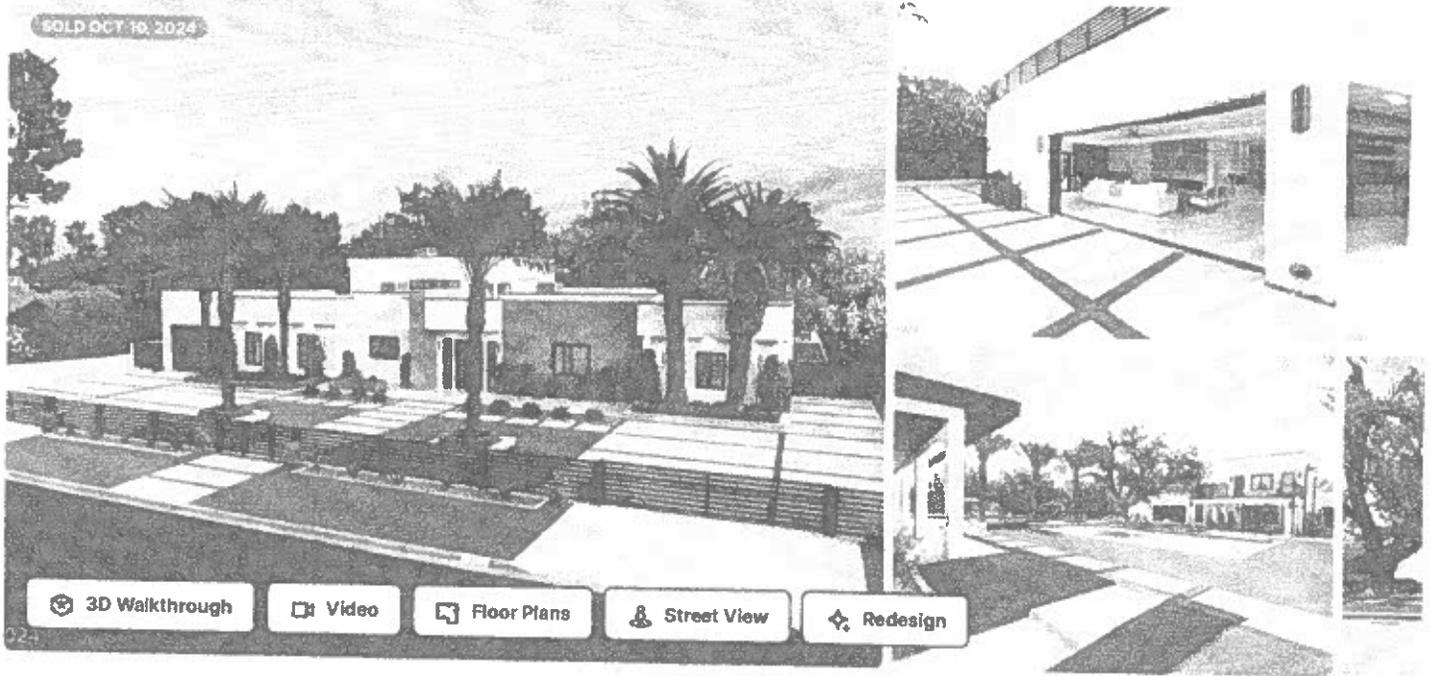
EXN 1171

P.16



Overview Property details Sale & tax history Neighborhood Climate

Favorite



SOLD ON OCT 10, 2024

2333 Pinto Ln, Las Vegas, NV 89107

\$5,000,000 Sold Price

7 Beds

7.5 Baths

7,478 Sq Ft

#5

Thinking of sell

Estimated sale price \$3.96M - \$4.71

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

Schedule a selling

Is this your home?

Track this home's value and nearby sales activity

I own 2333 Pinto Ln

About this home

Welcome to a testament to luxury living in the heart of Las Vegas's historic district. This fully remodeled 2-story custom home boasts elegance and functionality. With 7,500 square feet of living space, including 7 bedrooms that feature two primary suites—one upstairs and another on the main floor—this residence offers unparalleled comfort and versatility. The property features a 4-car tandem, pull-through garage with separate RV parking and hookups. Nestled on a spacious 0.97-acre homesite, enjoy nearly 1 acre of lush land, a rarity in this area with no HOA restrictions. Just moments from the Las Vegas Strip, yet tucked away in a tranquil enclave. Additional features include an electric car charger, an 8ft deep pool, spa, and a detached casita primed for conversion into a pool house. Property will also have a Tennis court. Don't miss this rare opportunity to own a piece of Las Vegas history with modern sophistication.

#2

#1

Single-family

48.14

Property Information

Parcel: 13932702013

Print ()

Owner Name(s): HIGHET ANN B
REVOCABLE TRUST and HIGHET ANN B TRS

Site Address: 2333 PINTO LN

Jurisdiction: Las Vegas - 89107

Sale Date: 10/2024

Sale Price: \$5,000,000

Estimated Lot Size: 0.97

Construction Year: 1954

Recorded Doc Number: 20250115 00003207

(<http://maps.co.clark.nv.us/assessor/webimages/default.asp?appID=1&txtdocNum=20250115 00003207>)

Aerial Flight Date: 2025-01-29

Zoning and Planned Land Use

Legal Description

Ownership

Flood Zone

Elected Officials

Links



Current Tool: Select Property

Coords in State Plane ft. ↕

X: 776557 Y: 26761512

4815

TRUSTEAL
 MARK & TRS
 2109
 PISTOLAKE
 LAS VEGAS
 A Active - Locally Assessed Parcel
 1311 09 Central West
 20,110 Single Family Residential
 SECTION 1 OF 2
 2025/26

TYPE	BUILDING STYLE	QUALITY	AREA	%	SF ADJ.
RES	01 One Story	40 Good			
AGE	2011	100%	21.0		
BUILDING CHARACTERISTICS					
CONCRETE SLAB					
FRAME-SUCCO					
COMPOSITION SHINGLE					
FORCED AIR					
CENTRAL COOLING					
FLOORING					
GAT					
TYPE					
AREA					
%					
SF ADJ.					
37,437					
-14,506					
20,837					

ROOMS/BATHROOMS	CAT	TYPE	UNITS	FAC	UNIT ADJ.	541.13	DESCRIPTION	UNITS	UNIT ADJ.
RM1		Bedrooms	4.00	1.00					
RM2		Family/Den/Other	3.00	1.00					
RM3		Prml Dining Room	1.00	1.00					
RM4		Total Rooms	10.00	1.00					
RM5		Full Baths	4.00	1.00					
RM6		Half Baths	2.00	1.00					
FIX		Plumb Fix	23.00	1.00					41,173

BUILT-IN APPLIANCE PLACES	CAT	TYPE	UNITS	FAC	UNIT ADJ.	532.901	EXTRA FEATURES	GRID QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AVG. EYE	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000
AP1		Built Ins	1	1.00		9,163	RPL3 Pool Size Approx 512 Square Feet	1	1.00	\$66,237.68	1.00	51,941.10	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							

TERRY FARR

Very well. Thank you.

MARK WOLFSON

My dialogue here. (inaudible)

TERRY FARR

Okay, let's hear from the Assessor's Office.

JAYME JACOBS

Thank you, Mr. Chair. Jayme Jacobs for Clark County Assessor's Department. I'm just going to go over our case. Some of it may be relevant, some not, but I just want to complete the case in case this goes to State. Please refer to page seven of the addendum for my comparable worksheet. All comparable sales are in the same subdivision as the subject. Adjustments were made for differences. Additional adjustments were made to sales one through five for superior yard amenities.

MARK WOLFSON

Can I ask what page he's looking at?

JAYME JACOBS

Page seven of the addendum book.

MARK WOLFSON

I got it.

JAYME JACOBS

Sale numbers six and seven are dated and need updating, so adjustments were made. The median adjustment sale price of all comparables is \$2,378,695, which well supports the subject taxable value.

→ 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. A couple of additional columns to note are the supplemental and supplemental year towards the right side of the grid. It shows over the years it shows that the supplemental value has been added to many of the properties, we're not just singling out the petitioner, we are addressing other ones. To demonstrate that, please refer to page 22 of the addendum for the effective age worksheet.

2709 PINTO

The worksheet shows that we use the Marshall & Swift to determine what is left of the original structure and use a weighted average of the original versus the remodel to determine the new effective year built. In this case, 2011. Again, the home was basically torn down to the foundation, just leaving the slab in a couple exterior walls and then completely rebuilt. So, basically 20% was left and the 80% was all new, to do a weighted average to get to 2011.

SHOULD READ '16'

-2333 PINTO-

And if we go back to page eight of the equity grid and we look at row 18, which is also sale number three (P.7) from the comparable worksheet, a similar effective year-built worksheet was done, and it was using a 40% original and a 60% remodel. Again, that home was not taken down to the slab. It was just a major remodel, and that equated to an effective year build of 2002. So, we're not going to get to where he's at where it's a pretty much a tear down to slab. These are just major remodels, and that weighted average based on the statute would only come to the 2002 in that case.

4/8/19

709 PINTO LN
 LAS VEGAS
 PARCEL 3 PARCEL 4
 1311.06 Central West
 20.110 Single Family Residential
 SECTION TOP 2

TYPE	BUILDING DATE	QUALITY
RES	01 One Story	40 Good
AVS	2011 100%	21.0

TYPE	AREA	%
SFL	Concrete Slab	100.00%
EW	Frame-Shuoco	100.00%
RC	Composition Shingle	100.00%
HT	Forced Air	100.00%
AC	Central Cooling	100.00%

BUILDING		GARAGE		ROCK		EXTRA FEATURES		BUILDING		TOTAL	
CAT	DESCRIPTION	UNITS	UNIT PRICE	ADJ. UNIT PRICE	ADJ. UNIT	ADJ. UNIT	ADJ. UNIT	ADJ. UNIT	ADJ. UNIT	ADJ. UNIT	ADJ. UNIT
RM1	Bedrooms	4.00									
RM2	Family/Den/Other	3.00									
RM3	Frm Dining Room	1.00									
RM4	Total Rooms	10.00									
RM5	Full Baths	4.00									
RM6	Half Baths	2.00									
FX	Plumb Fxd	23.00									
AP1	Built Ins	1	8,163								
FPL	Fireplace (L-Rank)	1	4,612								
AP2	Built-in Refrigerator/Extra/Each	2	16,812								
AP4	Dishwasher Extra	2	1,582								
AP5	BI Microwave	1	932								
WH	Wall Height (RES)	10									
X35	Home Auto System HV	1	10,468								

EXH 'I'

EXH 'J' P.1

From: Jeffrey Bonesteel jbon@clarkcountynv.gov
Subject: RE: 2709 Pinto Lane
Date: Oct 10, 2024 at 11:06:14 AM
To: mark wolfson mbw1016@hotmail.com

→ We have the permit on this and it will be placed on the tax rolls this spring for the 2025-2026 tax year.



I just got out of a meeting and I'm working on the other things we talked about.

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

From: mark wolfson mbw1016@hotmail.com
Sent: Thursday, October 10, 2024 9:32 AM
To: Jeffrey Bonesteel jbon@ClarkCountyNV.gov
Subject: Re: 2709 Pinto Lane

2717 pinto ←

[\[cid:image001.jpg@01DB1B04.300CB580\]](#) [\[cid:image002.jpg@01DB1B04.300CB580\]](#) [\[cid:image003.jpg@01DB1B04.300CB580\]](#) [\[cid:im](#)

On Oct 10, 2024, at 8:03 AM, Jeffrey Bonesteel jbon@clarkcountynv.gov wrote:

Call me [702-455-2127](tel:702-455-2127)

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

From: mark wolfson mbw1016@hotmail.com
Sent: Thursday, October 10, 2024 8:00 AM
To: Jeffrey Bonesteel jbon@ClarkCountyNV.gov
Subject: Re: 2709 Pinto Lane

Now I'm super confused. Did my overall assessment go up the \$878k or the \$631k in your 2021 email to me?

The 10 year change you just mentioned would not change that, correct?

On Oct 10, 2024, at 7:53 AM, Jeffrey Bonesteel jbon@clarkcountynv.gov wrote:

The numbers I sent you were not correct.

Based on me familiarizing myself with your property I went back into your record and changed the effective age based on the new info the difference.

2717 PINTO
Permit #
R19-12347

Exh 'J'
P. 2

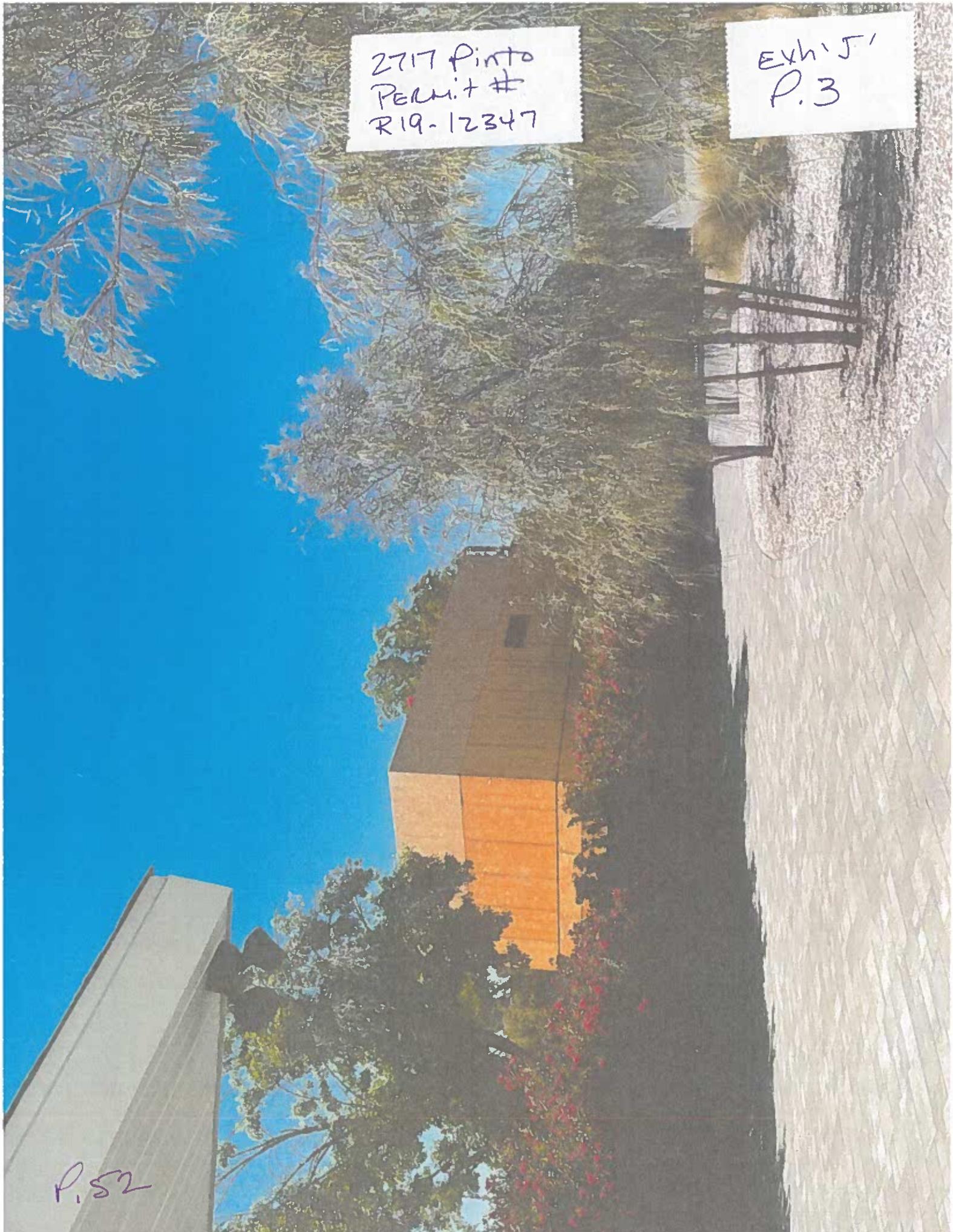


P, 51

2717 Pinto
Permit #
R19-12347

Exh' J'
P. 3

P. 52



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>	139-32-703-001
<u>OWNER AND MAILING ADDRESS</u>	KUNG ANNIE J 1020 GARCES AVE LAS VEGAS NV 89101
<u>LOCATION ADDRESS</u>	2717 PINTO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20120206:01584
<u>RECORDED DATE</u>	FEB 6 2012
<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	183750	183750
IMPROVEMENTS	129506	129658
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	313,256	313,408
TAXABLE LAND + IMP (SUBTOTAL)	895,017	895,451
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	313,256	313,408
TOTAL TAXABLE VALUE	895,017	895,451

EXH 'K'

~~TS~~



Clark County Assessor Reports

2701 Pinta

Value History

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

Parcel: 139-32-703-003

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist	
	Acres	Land	New Land	New Imps	Supp	Extra Features	Code Value			
2025-26	0.85	183,750	0	288,055	0	0	50,162	0	0	200
2024-25	0.85	183,750	0	292,792	0	0	51,789	0	0	200
2023-24	0.85	175,000	0	271,604	0	0	45,855	0	0	200
2022-23	0.85	147,000	0	250,669	0	0	42,946	0	0	200
2021-22	0.85	131,250	0	239,093	0	0	0	0	0	200
2020-21	0.85	131,250	0	237,755	0	0	0	0	0	200
2019-20	0.85	105,000	0	234,674	0	0	0	0	0	200
2018-19	0.85	70,000	0	226,182	0	0	0	0	0	200
2017-18	0.85	59,500	0	231,147	0	0	0	0	0	200
2016-17	0.85	52,500	0	236,785	0	0	0	0	0	200
2015-16	0.85	43,750	0	219,382	0	0	0	0	0	200
2014-15	0.85	35,000	0	194,847	0	0	0	0	0	200
2013-14		35,000	0	153,241	0	0	0	0	0	200
2012-13		35,000	0	176,488	0	0	0	0	0	200
2011-12		49,000	0	218,376	0	0	0	0	0	200
2010-11		70,000	0	186,409	0	41,972	0	0	0	200
2009-10		175,000	0	181,224	0	0	0	0	0	200
2008-09		210,000	0	180,842	0	0	0	0	0	200
2007-08		94,868	0	170,993	0	0	0	0	0	200
2006-07		94,850	0	169,997	0	0	0	0	0	200
2005-06		68,250	0	156,142	0	0	0	0	0	200
2004-05		73,500	0	156,639	0	0	0	0	0	200

Parcel from 030-300-063

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

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Exh 'L' p. 1

COMPOSITE SHINGLES

SOURCE: PROPERTY RECORD CARD (PRC)

PROVIDED BY CLARK COUNTY ASSESSOR UPON PETITIONER'S REQUEST

THIS IS THEIR COMP. #2

ADDENDUM P.7

APN:	139-32-702-002	139-32-703-002
ADDRESS:	2327 ALTA DR	2709 PINTO LANE
REFERENCE:	CCA P.7 COMP #2	SUBJECT PROPERTY

SQUARE FEET	6,849	4,985
% OF BASE	137.4%	100%
1 st STORY SF	5,347	4,985
% OF BASE	107.2%	100%

TAXABLE \$	(\$147,254)	(\$14,506)
YR BLT	1977	1968
EYB	1995	2011
DEPRECIATION	45.0%	21.0%
RCNLD	(\$80,990)	(\$11,460)
ASSESSED (@35%)	(\$28,347)	(\$4,011)
ASSESSED ADJ (*)	(\$26,443)	(\$4,011)
TAX RATE	3.2782%	\$3.2782%
ANNUAL TAX	\$867/YR SAVINGS	\$131/YR SAVINGS

INEQUITABLE

IMPACT

N/A

\$736/YR ()** ←

(*) ADJUSTED TO A \$/SF BASIS (\$28,347 / 1.072 = \$26,443)

(**) \$867-\$131 = \$736

CREDIT FOR COMPOSITE SHINGLES AT 2327 ALTA IS 10X THAT OF SUBJECT PROPERTY

ROOF SIZE OF 2327 ALTA IS ONLY 7.2% LARGER

IF WE RECEIVED A CR COMPOSITE SHINGLES SIMILAR TO 2327 ALTA

ADJUSTED FOR ROOF SIZE OUR ANNUAL SAVINGS WOULD BE \$736

55

139-32-702-002

*139-32-702-0 2025/26

Exh 'L' P.3

OWNER(S)/MAIL TO
WAYNE F
14 DR
VEGAS NV, 89107 NV

SITUS
237 ALTA DR
LAS VEGAS
PARCEL STATUS
1311.09 Central West
NEIGHBORHOOD
31.110 Multi Family Res: Two SFR Units
PRIMARY USE
BUILDING(S)
1977

TYPE		BUILDING STYLE	QUALITY	RES		BUILDING VALUE SUMMARY	
RES	TYPE	01 One Story	60 Excellent	AVG	ETB	STD AREA	90
1977	1995	100%	45.0	1977	1995	440	20,384
<p>ADJUSTMENTS</p> <p>BASE BUILDING FEATURES</p> <p>WOOD SUBROOF</p> <p>FRAME-SUCCO</p> <p>CONCRESSION STRINGS</p> <p>FORCED AIR</p> <p>CENTRAL COOLING</p>							
<p>FLOORING</p> <p>CAT</p> <p>TYPE</p> <p>AREA</p> <p>%</p>							
<p>ROOMS/BATH/ROOMS</p> <p>CAT</p> <p>TYPE</p> <p>UNITS</p> <p>FAC</p> <p>UNIT ADJ.</p> <p>UNIT ADJ.</p>							
<p>BUILDING FEATURES</p> <p>CAT</p> <p>TYPE</p> <p>UNITS</p> <p>FAC</p> <p>UNIT ADJ.</p> <p>UNIT ADJ.</p>							
<p>ADDITIONAL BUILDING FEATURES</p> <p>CAT</p> <p>TYPE</p> <p>UNITS</p> <p>FAC</p> <p>UNIT ADJ.</p> <p>UNIT ADJ.</p>							
<p>EXTRA FEATURES</p> <p>CAT</p> <p>TYPE</p> <p>UNITS</p> <p>FAC</p> <p>UNIT ADJ.</p> <p>UNIT ADJ.</p>							
<p>ADJUSTMENTS</p> <p>BASE BUILDING</p> <p>90 FT. ADJUSTMENTS</p> <p>CONDO COST/SQ FT</p> <p>NYT PUL COMMON AREA</p> <p>BUILDING AREAS</p> <p>HEATED AREA</p> <p>HEATED AREA WITH ESMT</p> <p>ADJ RATE</p>							
<p>TOTAL ROUNDED</p> <p>2,098,328</p> <p>-115,338</p> <p>65,274</p> <p>60,884</p> <p>80,290</p> <p>2,189,438</p> <p>985,247</p> <p>23,701</p> <p>55,628</p> <p>1,283,520</p>							

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EXHIBIT P.4

PLUMBING FIXTURES/CARPORT
SOURCE: PROPERTY RECORD CARD (PRC)
PROVIDED BY CLARK COUNTY ASSESSOR UPON PETITIONER'S REQUEST

THIS IS THEIR COMP. #2
ADDENDUM P.7

APN:	139-32-702-002	139-32-703-002
ADDRESS:	2327 ALTA DR	2709 PINTO LANE
REFERENCE:	CCA P.7 COMP #2	SUBJECT PROPERTY

CARPORT:

\$/SF	\$51.80	\$62.53
SF	1,550 SF	875 SF

@ \$51.80/SF SUBJECT PROPERTY VALUE FOR CARPORT WOULD DECREASE BY \$9,400
 (($\$62.53 - \51.80) = $\$10.73 \times 875$ = $\$9,388.75$)
 ANNUAL SAVINGS TO PETITIONER: **\$35/YR**
 ($\$9,400 \times .35$ = $\$3,290.00$ (ASSESSED VALUE) $\times .325$ = $\$1,069 \times .032782$ = $\$35.04$)

PLUMBING FIXTURES:

TOTAL UNITS	18	23
ASSESSED	\$0	\$41K
\$/UNIT	NULL SET	\$1,782/UNIT
ACTUAL	27	
@ \$1,782/UNIT	\$48K GIFT FROM CCA	

EQUALIZATION IMPACT TO SUBJECT PROPERTY \$373/YR

($\$41,000 \times .35$ = $\$14,350.00$ (ASSESSED VALUE) $\times .79$ = $\$11,337$ (NET OF 21%
 DEPRECIATION) $\times .032782$ (TAX RATE) = **\$373/YEAR**)

158

GUEST HOUSE

SOURCE: PROPERTY RECORD CARD (PRC)

PROVIDED BY CLARK COUNTY ASSESSOR UPON PETITIONER'S REQUEST

THIS IS THEIR COMP. #2

ADDENDUM P.7

APN: 139-32-702-002
 ADDRESS: 2327 ALTA DR
 REFERENCE: CCA P.7 COMP #2

SQUARE FEET 1,378 (PER LISTING)
 M&S QUALITY AVERAGE (\$161.66/SF)

IMPUTED M&S 60% OLD, 40% NEW
 EYB 1999
 DEPR 45%

BARE MIN S/B 40% OLD, 60% NEW
 EYB 2005
 DEPR 36%

TAXABLE VALUATIONS:				VARIANCE
-	PLUMBING FIXTURES.	(\$7K)	S/B \$11K	\$18K
-	SQUARE FT ADJ	N/A	8K	<u>\$ 8K(*)</u>
-	UPGRADE RATE	N/A	\$191K	<u>\$191K(**)</u>
-	9% DEPR CHANGE	\$133K	\$106K	<u>\$27K (***)</u>
	TOTAL			\$244K

EQUALIZATION IMPACT TO SUBJECT PROPERTY: \$2,800/YEAR (\$244K x .35 = \$85.4K x .032782) = \$2,800.

(*). ((55 x (306-162))=144) = **\$8K**

(**) (\$306.37 - \$161.66) = \$144.71 x 1323 SF = **\$191,451** (SOURCE: 2025/26 PRC)

(***) (\$295K x .09) = **\$27K**

60

Pro-Folkma

2307 ACIA

APN: 139-32-702-002

Appraiser 202

Date 11/28/23

Marshall & Swift % of Completion Component	MS-42 85-3	Original (R/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%	90% SOME NEW WINDOWS	21.00%
Windows and exterior doors	2%	Y	80%	NEW ROOF	1.60%
Roof Cover	3%	N			0.00%
Rough-in plumbing	4%	Y	100%	50%	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%

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

Remodels / Fire / Rebuilds

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

1977 x .40 = 790
 2016 x .60 = 1210
 EYB 2001
 DEPR IMPACT
 6 x 0.15 = 9.07%

VS 1995

6 YEARS LATEX

Exit 'M'

P.21

2327 ALTA EFFECTIVE YEAR BUILT RECALCULATION
PRO-FORMA MARSHALL & SWIFT

ORIGINAL % COMPLETE 58.6%

LESS:

- PLANS, PERMITS, SURVEY (2.0%) PERMIT WAS LEGALLY REQUIRED
DEFINITELY BUILT FROM PLANS
- ROUGH FRAMING (10% NEW) (2.1%) RAISED KITCHEN CEILING
NEW WINDOWS/DOORS
NEW ROOF, NEW TRUSSES?
- WINDOWS AND EXT DOORS (1.6%) PRETTY MUCH ALL NEW
- ROUGH IN PLUMBING (50% NEW) (2.0%) GIVE BENEFIT OF THE DOUBT?
- INSULATION (100% NEW) (1.0%) ALL NEW SHEETROCK AND 50
YEAR OLD INSULATION?
- ROUGH IN ELECTRICAL/MECH (11.0) 100% NEW

REVISED 'ORIG % COMPLETE' 38.9%
 REMODEL % 61.1%
 100.0%

60.1

Exh 'M'

P. 2.2

2327 ALTA EFFECTIVE YEAR BUILT RECALCULATION
PRO-FORMA MARSHALL & SWIFT
EFFECTIVE YEAR BUILT(EYB) – REVISED

1977 X 40% = 791
2018 X 60% = 1210
EYB REVISED. 2001
ORIGINAL 1995
VARIANCE 6 YEARS = 9.0% LESS DEPRECIATION

CURRENT 2025/2026 BUILDING RCN: \$2,189,438
CURRENT DEPRECIATION @ 45%: \$. 985,247
DEPRECIATION @ 36% \$. 788,198 TAXABLE
DEPRECIATION CHANGE \$. 197,049 TAXABLE
DEPRECIATION CHANGE \$. 68,967 ASSESSED

ANNUAL TAX GIFT FROM CCA \$. 2,261 (\$68,967 X 3.2782%)

THIS IS IN ADDITION TO THE \$3,944 FROM THE PREVIOUSLY MENTIONED ERRORS.

PAY \$4.6M FOR A FULLY RENOVATED HOME
AND SAVE \$6,205/YEAR IN REAL ESTATE TAXES!

60.2

Exh 'M'

P. 2.3

SUMMARY 2327 ALTA ERRORS/OMISSIONS
SOURCE: PROPERTY RECORD CARD (PRC)
PROVIDED BY CLARK COUNTY ASSESSOR UPON PETITIONER'S REQUEST

THIS IS THEIR COMP. #2
ADDENDUM P.7

EQUALIZATION (TAX) IMPACT TO SUBJECT PROPERTY:

1. COMPOSITE SHINGLES	\$736/YEAR
2. CAR PORT	\$ 35/YEAR
3. PLUMBING FIXTURES	\$373/YEAR
4. GUEST HOUSE	\$2,800/YEAR

TOTAL **\$3,944/YEAR***

AND THIS IS ON TOP OF THE SUPPLEMENTAL THAT WAS JUST ISSUED FOR THE 2024/2025 FISCAL YEAR!

(*) PLUS IMPACT OF CHANGE IN DEPRECIATION OF MINIMUM OF 9%

RCN: \$2,189,438 x .09 = \$197,049 (TAXABLE)

\$68,967 (ASSESSED) (\$197,049 x .35 = \$68,967)

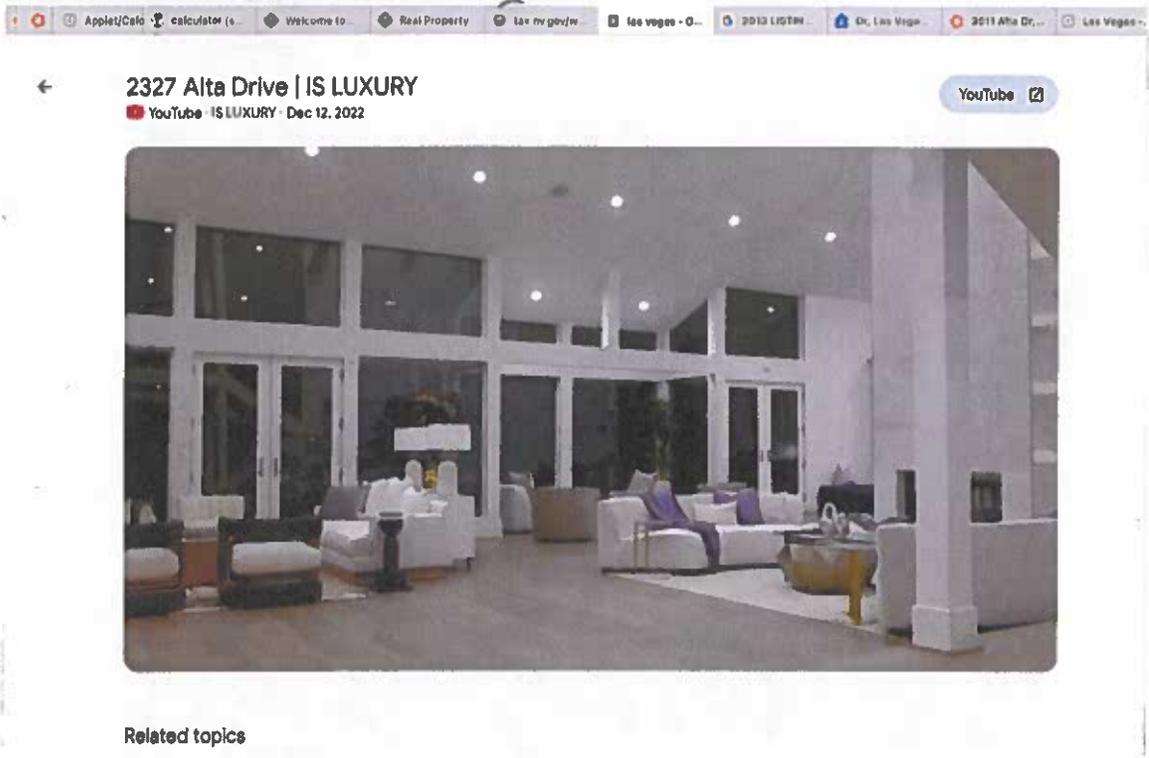
\$2,261/YEAR R.E. TAXES (\$68,967 x .032782 = \$2,261)

TOTAL TAX SAVINGS/YEAR: \$6,205 (\$3,944+\$2,261)

60.3

2327 Alta

Exh M p.4



Main House \$306/sf



CASITA \$162/sf

62'

2327 ANTA

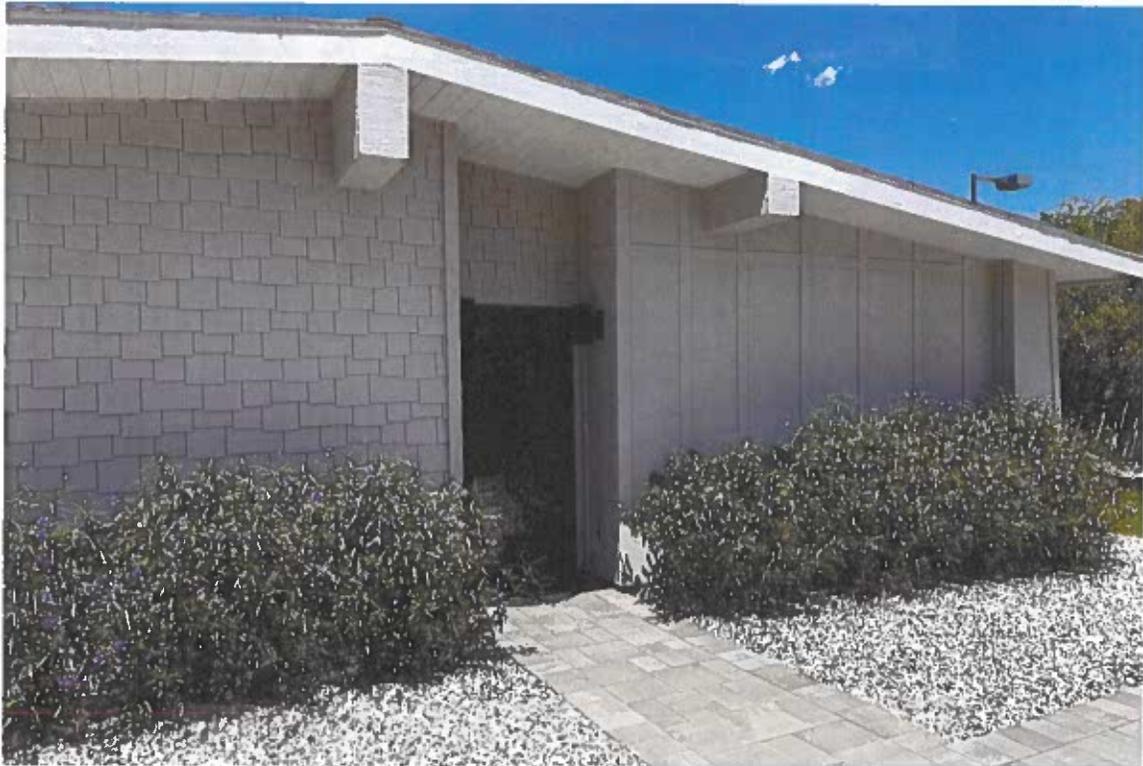
EXH 'M'

P.5



CASITA ENTRANCE
\$162/SF

2709 PINTO



CASITA ENTRANCE
\$168/SF

2327 ALTA
CASITA

Exh'm P. 6



Kitchen
\$168/5F



BATH ROOM
\$168/5F

P 35
'04

EXH. 141

P. 7

PAGE 65 IS INTENTIONALLY LEFT BLANK. IT HAS BEEN REMOVED IN ORDER TO COMPLY WITH THE RULES THAT STATE:

Briefs, memorandum or other written explanation are not considered new evidence. However, a party "must not include in or attach to his brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record submitted to the State Board." Also, a party is not required to submit a brief. *NAC 361.703.*

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65

EXH. 'M'

P. 8

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66

EXH 'N' P.1

ERROR ANALYSIS 2337 PINTO LANE

- NO MARSHALL & SWIFT WORKSHEET PER ASSESSOR - why not?
- ASSIGNED 40% OLD, 60% NEW PER ASSESSOR
- WORK PERMITTED 7/31/17 (PERMIT # R17-01597)
 - ADDITION
 - REMODEL
 - ADD'L SQUARE FEET
- WORK PERMITTED 9/5/23 (PERMIT # R23-14400)
 - SPA ADDITION

- 2017/18 PRC REFLECTS 5,306 SF
 - 2025/26 PRC REFLECTS 5,178 SF (DOWN 128 SF)
 - DON'T ADDITIONS USUALLY ADD SQUARE FEET?
 - THAT'S A REDUCTION IN RCN BY \$21,120 (128 x \$165.01)
 - ZERO IMPACT FOR ADDED SF
 - ADDITION GIVEN EYB OF 1996 RATHER THAN 2017
 - EVEN WITH ADDING THE BSMT AT 1,652 SF, THAT'S ONLY 6,830 SF
 - LISTING IS FOR 6,958, ANOTHER SHORTFALL OF 128 SF
- BASEMENT CALCULATED AS UNFINISHED FOR 1,652 SF
 - SEE 3/6/25 EMAIL TO ME FROM J. JACOBS
- NO GARAGE INCLUDED IN PRC UNTIL 2025/2026
 - SEE 3/6/25 EMAIL TO ME FROM J. JACOB
- NO OUTDOOR KITCHEN (SEE PHOTOS)
- REMODEL AS EXTENSIVE AS MINE
 - ROUGH PLUMBING
 - ROUGH ELECTRICAL
 - EXTERIOR LATH/STUCCO
 - DRYWALL NAILING
 - FRAMING
 - SHEAR WALLS
 - ROOF SHEATHING
 - PRE-SLAB
 - FOOTING
 - EXPRESS EPOXY

~~Back~~

EXH. 'N'

P.3

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Exh 'N'

P.4

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ALVAREZ JAMES NADER TRUST
 2337 PINTO LN
 LAS VEGAS NV, 89107 NV

2337 PINTO LN
 LAS VEGAS
 PARCEL STATUS: A Active - Locally Assessed Parcel
 NEIGHBORHOOD: 1311.06 Central West
 PRIMARY USE: 20.110 Single Family Residential

2337 PINTO LN
 LAS VEGAS
 SECTION 10 P1

TYPE BUILDING STYLE QUALITY		RES		40 Good		EYE		1988		100%		43.5	
BUILDING CHARACTERISTICS		SFL		1,652		31.90%		100.00%		7,767		\$18,787	
SFL		Wood Subfloor		1,652		31.90%		100.00%		7,767		\$18,787	
EW		Frame-Stucco				100.00%							
RC		Elastomeric (Rubber)				100.00%							
HT		Forced Air				100.00%							
AC		Central Cooling				100.00%							
SFL		Concrete Slab		1,813		35.01%							
FLOORING		RIF		%		SF ADJ		%		SF ADJ		%	
RIF		% Floor Carpet		90%				10%					
RIF		% Floor Vinyl		10%									
ROOMS/BATH/ROOMS		UNIT ADJ		\$1,117		208		2,045		208		2,045	
GAT		TYPE		UNITS		FAC		UNIT ADJ		CAT		DESCRIPTION	
RM1		Bedroom		7.00		1.00		PFCA		Cell/FinAvg		PFCA	
RM2		Family/Den/Other		1.00		1.00		PFCA		Cell/FinAvg		PFCA	
RM3		Frm Dining Room		1.00		1.00							
RM4		Total Rooms		11.00		1.00							
RM5		Full Baths		6.00		1.00							
RM6		Half Baths		1.00		1.00							
FIX		Plumb Fix		31.00		1.00							
BUILT-IN REFRIGERATORS		UNIT ADJ		\$2,000		1		8		3,084			
AP1		Built Ins		1		1.00		8		3,084			
FPL		Fireplace (L-Rank)		1		1.00							
AP2		Built-in Refrigerator/Extra/Each		1		1.00							
AP5		BI Microwave		1		1.00							
AP4		Dishwasher Extra		1		1.00							
ADDITIONAL BUILDING FEATURES		UNIT ADJ		\$1,000		1		1		1,000			
WH		Wall Height (RES)		8		1.00							
X10		Basement Outside Entrance		1		1.00							



5,178
 1,652
6,830

BSMT

EXH 'N' A5

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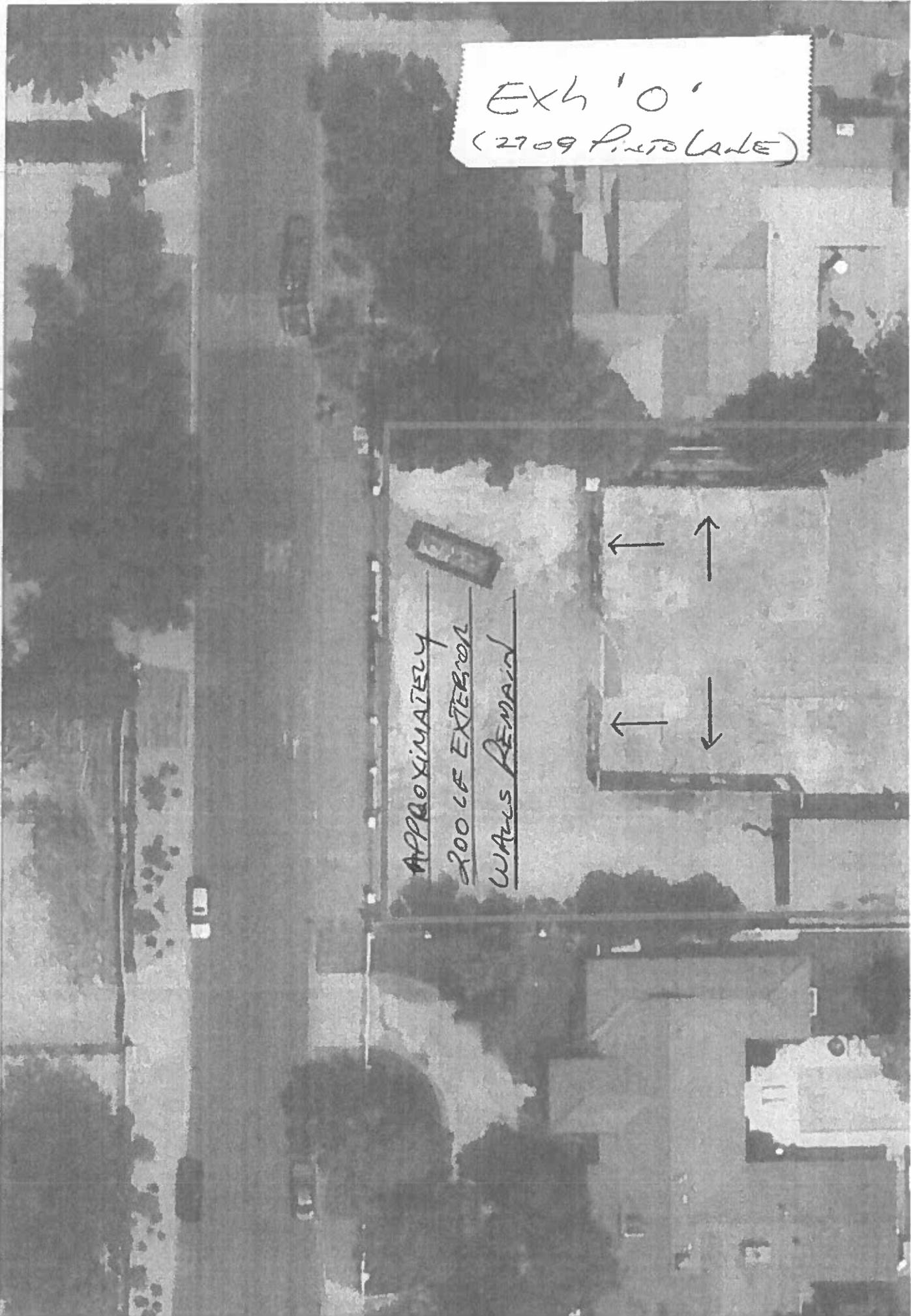
EXH 'N'

P.7

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139-32-305-001
 *139-32-305-0
 2025/26

SITUS
 3011 PINTO LN
 LAS VEGAS
 PARCEL STATUS: A-Active - Locally Assessed Parcel
 NEIGHBORHOOD: 1311.09 Central West
 PRIMARY USE: 31.110 Multi Family Res: Two SFR Units
 BUILDING(S): 1 of 2
 SECTION 1 OF 1

OWNER(S)/MAIL TO
 ARROYO HONDO PROPERTIES-NM LLC
 3011 PINTO LN
 LAS VEGAS NV, 89107 NV

TYPE / BUILDING STYLE		QUALITY	RES		BUILDING CHARACTERISTICS		BASIC BUILDING FEATURES		FLOORING		ROOMS/BATHROOMS		BUILT-IN/FIREPLACES		ADDITIONAL BUILDING FEATURES																																																																																																																																																										
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								RC	Concrete Tile	100.00%	100.00%	RM3	Frm Dining Room	1	00	1,864																																																																																																																																																									
								HT	Forced Air	100.00%	100.00%	RM4	Total Rooms	9	00	9,224																																																																																																																																																									
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Exp 'P' p2

3011 PINTO LANE
2025/2026 PROPERTY RECORD CARD ANALYSIS

MAIN HOUSE 6,859 SF

CL/Q RATING '40' (GOOD)
PROPER RATING EITHER '60' (EXCELLENT - I.E. 2727 ALTA, LOOK AT PHOTOS)
OR '65' (EXCELLENT + - I.E. 2905 PINTO, LOOK AT PHOTOS)
BETTER YET, LOOK AT THE VIDEOS ON YOU TUBE
CERTAINLY NOT A '40' LIKE 2337 PINTO, 2701 PINTO, 2717 PINTO, 2800 PINTO
(1) IMPACT AT EXCELLENT ('60') IS \$686K TAXABLE, \$240K ASSESSED
ANNUAL TAX SAVINGS: \$7,867 (\$240K x .032782)
(2) IMPACT AT EXCELLENT + ('65') IS \$995K TAXABLE, \$348K ASSESSED
ANNUAL TAX SAVINGS: \$ 11,408 (\$348K x .032782)

2004 ADDITION:
3,556 SF
EYB ON PCR IS 1995, GENERATING DEPRECIATION OF 45% IN 2025/26 FISCAL YEAR.
EYB SHOULD BE 2004, IT WAS AN ADDITION NOT A RENOVATION. DEPRECIATION SHOULD BE: 31.5%
IMPACT: 13.5% LESS DEPRECIATION, OR \$98,940 TAXABLE, \$34,629
ANNUAL TAX SAVINGS: \$1,135

GUEST HOUSE 1,861 SF

CL/Q RATING '25' (FAIR-AVERAGE)
PROPER RATING AT LEAST A '40' (GOOD)
- E.G. 2337 PINTO, 2701 PINTO, 2717 PINTO, 2800 PINTO, 2709 PINTO
(3) IMPACT AT (GOOD) IS \$121K TAXABLE, \$42K ASSESSED
ANNUAL TAX SAVINGS: \$1,391 (\$42K x .032782)

76

Exh (P)

P. 2, 1

304



Clark County Assessor Reports

3011 Pint

Value History

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

Parcel: 139-32-305-001
Assessed

Tax Year	Land			Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp				
2025-26	0.99	183,750	0	396,129	0	79,970	26,806	0	0	200
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

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

\$ 192044 ÷ .35 = \$548,697
NOT N \$800/c
(see next page)

76.1

EXH. 'P'

P.2,2

From: Jeffrey Bonesteel jbon@clarkcountynv.gov
Subject: RE: 3011 Pinto Lane
Date: Oct 15, 2024 at 4:19:36 PM

2004, added 3725 sqft in 2011 and a remodel to the studs for the remaining house. Added approx. 800k in value
13,917 in taxes

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

-----Original Message-----

From: mark wolfson <mbw1016@hotmail.com>
Sent: Tuesday, October 15, 2024 4:08 PM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: 3011 Pinto Lane

Jeff, last question of the day. Promise.
EYB for 2609 Pinto

Thx
Sent from my iPad

On Oct 15, 2024, at 3:28 PM, mark wolfson <mbw1016@hotmail.com> wrote:

Hmm, sure looks 29 years old. NOT!

On Oct 15, 2024, at 3:14 PM, Jeffrey Bonesteel <jbon@clarkcountynv.gov>

REPLIED:

1995, original portion of house built in 1959 Looks like we added a little over 3500 sqft in 2004 6859 square feet total with a guest

76.2

EXH P. 3

3% CAP

ASSESSOR, IN VIOLATION OF THE LAW, GRANTED THE CONTINUATION OF THE 3% CAP.
2025/2026 IMPACT WAS \$5,319 TAX SAVINGS TO OWNERS OF 3011 PINTO LANE.

(1) $\$306/\text{SF} - \$206/\text{SF} = \$100/\text{SF} \times 6,859 \text{ SF} = \686K

(2) $\$351/\text{SF} - \$206/\text{SF} = \$145/\text{SF} \times 6,859 \text{ SF} = \995K

(3) $\$206.10 - \$140.93 = \$65.17 \times 1,851 = \121K

3011 Pinto

Exh 'P' P. 5

3011 PINTO LANE
2025/2026 PROPERTY RECORD CARD SUMMARY

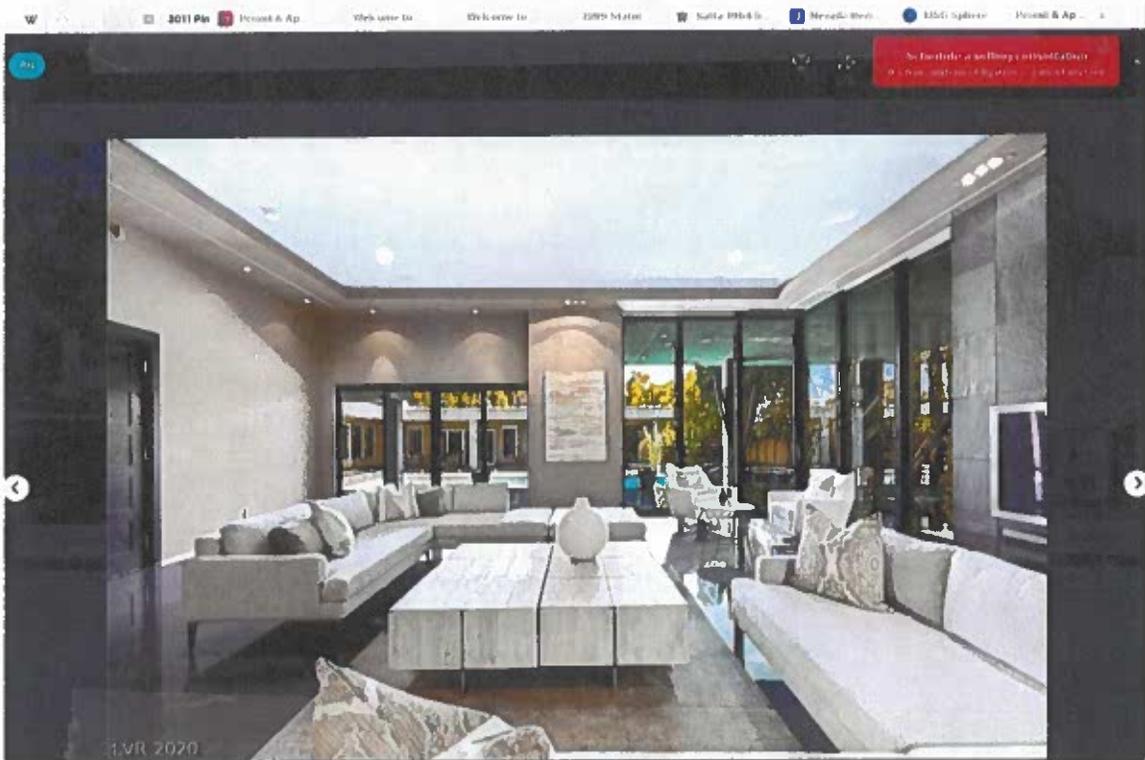
MAIN HOUSE CL/Q RATING ASSESSED UNDER CHARGE	\$240K - \$348K
2004 ADDITION DEPRECIATION UNDER CHARGE	\$34K
GH CL/Q RATING ASSESSED UNDER CHARGE	\$42K
OVERALL UNDER ASSESSED	\$316K - \$424K
ANNUAL UNDER TAX	\$10.4K - \$13.9K
3% CAP MIS-APPLICATION IMPACT	\$ 5.3K
TOTAL ANNUAL UNDER TAX	\$15.7K - 19.2K

3011 PINTO

EXH'P' P5



3011 PINTO



3011 PINTO

EXE'P' P. 5



3011 PINTO



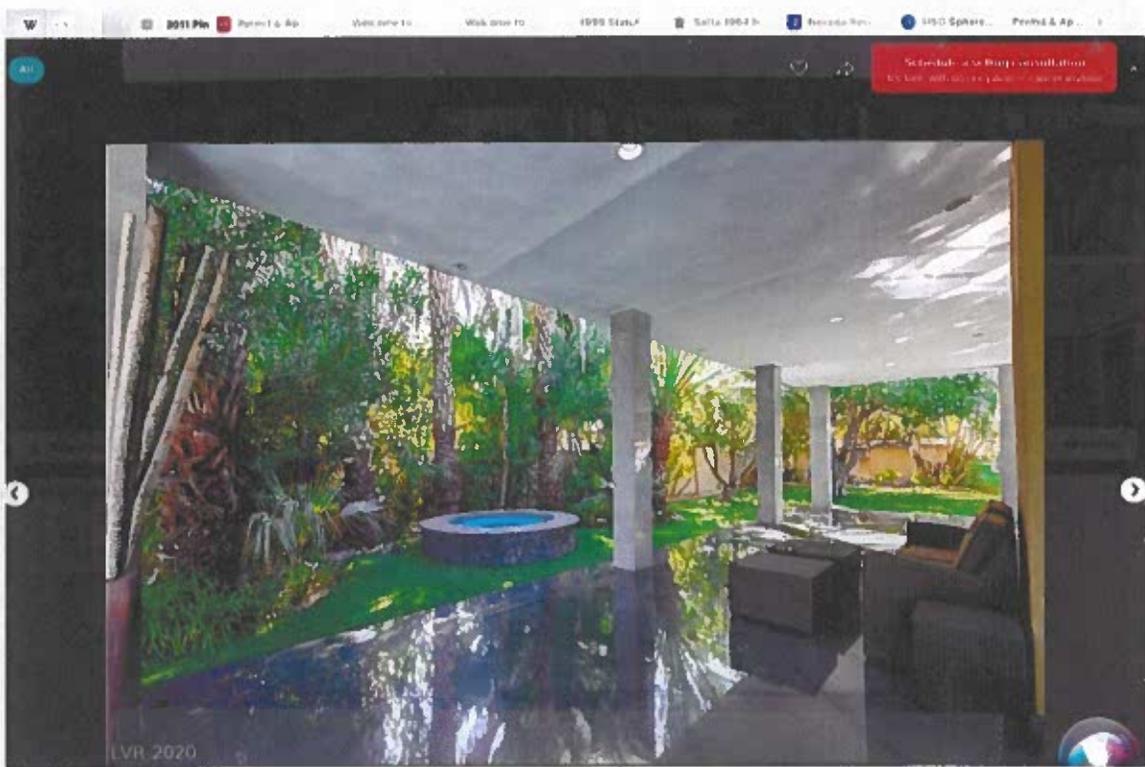
80

3011 PICTO

EXHIBIT A7



3011 PICTO



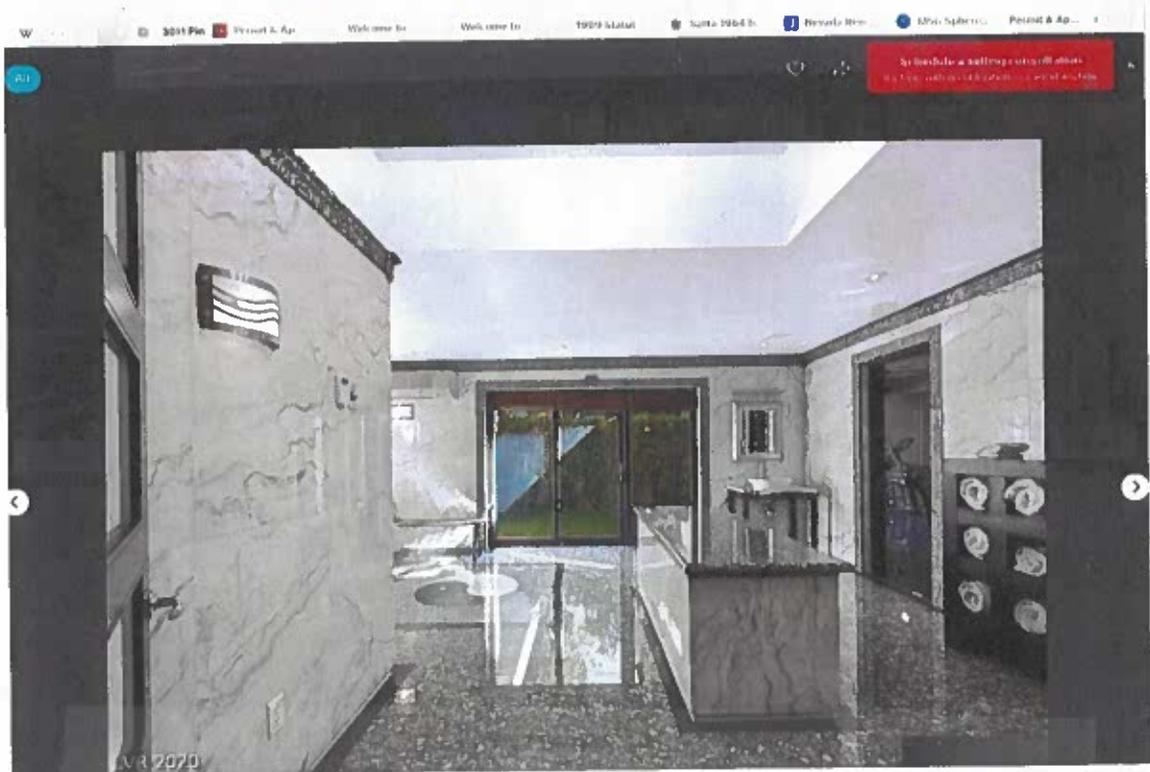
181 2

3011 PINTO

EXH 'P' P.8



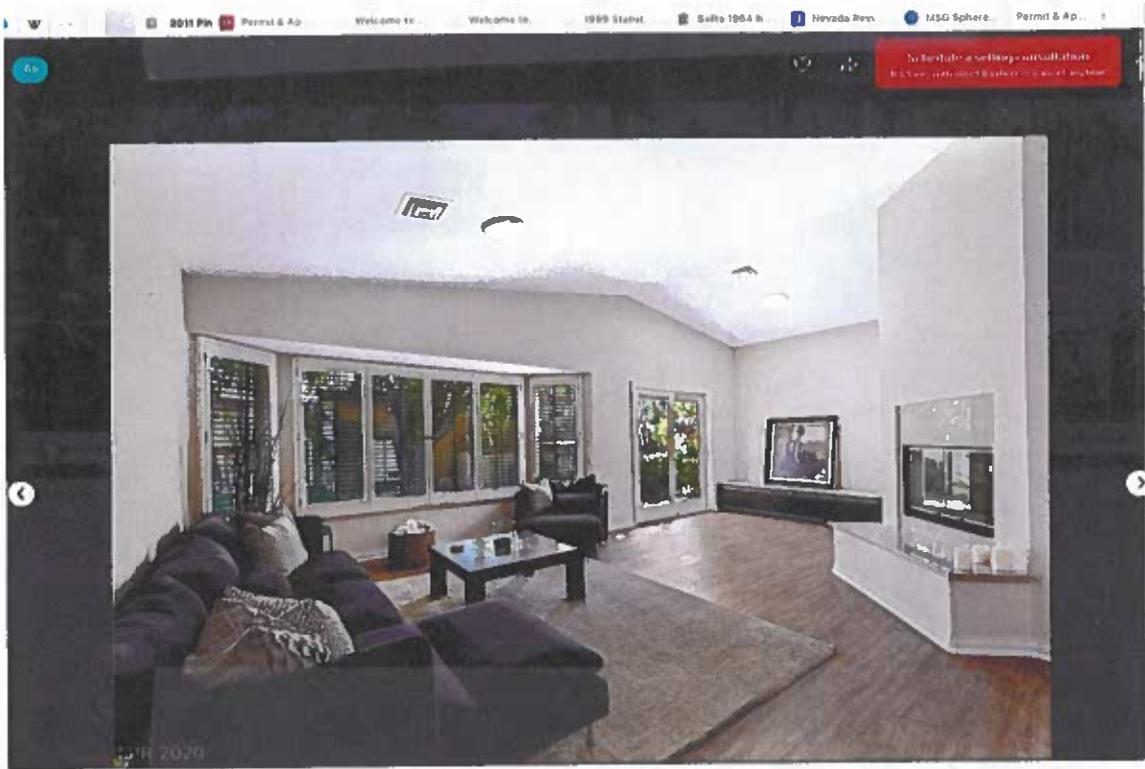
3011 PINTO



1025

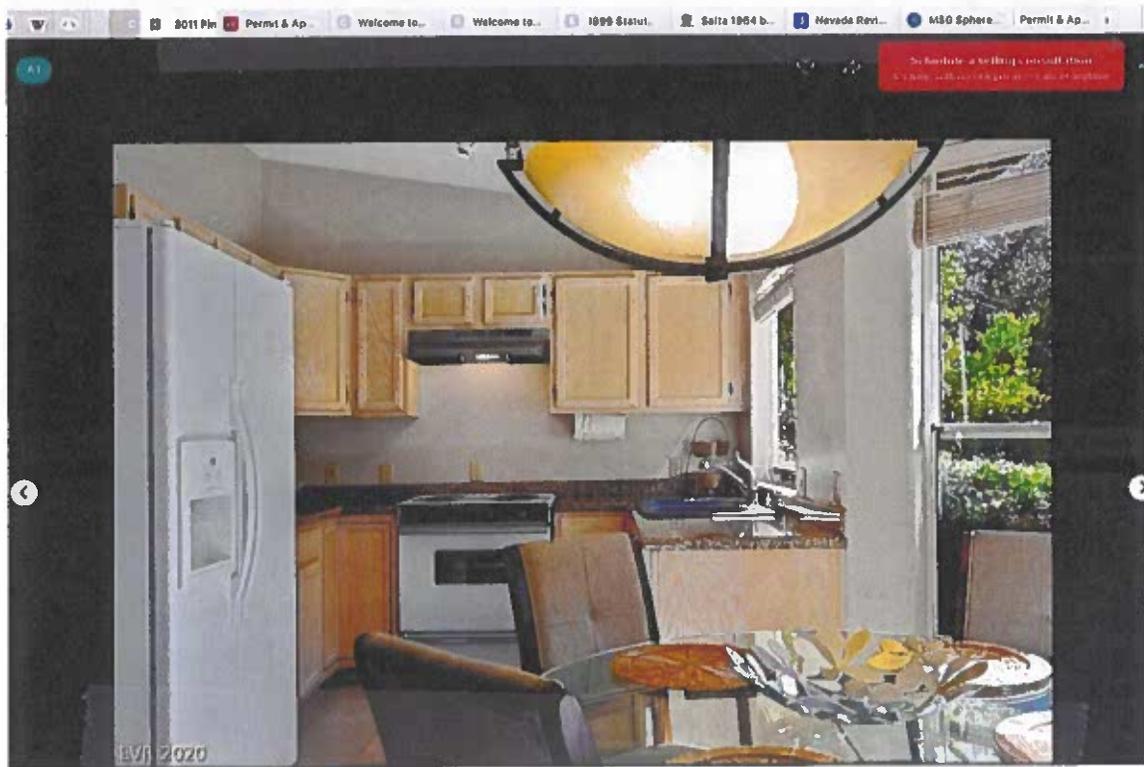
3011 PINTO

EXL P- P. 9



CASITA

3011 PINTO

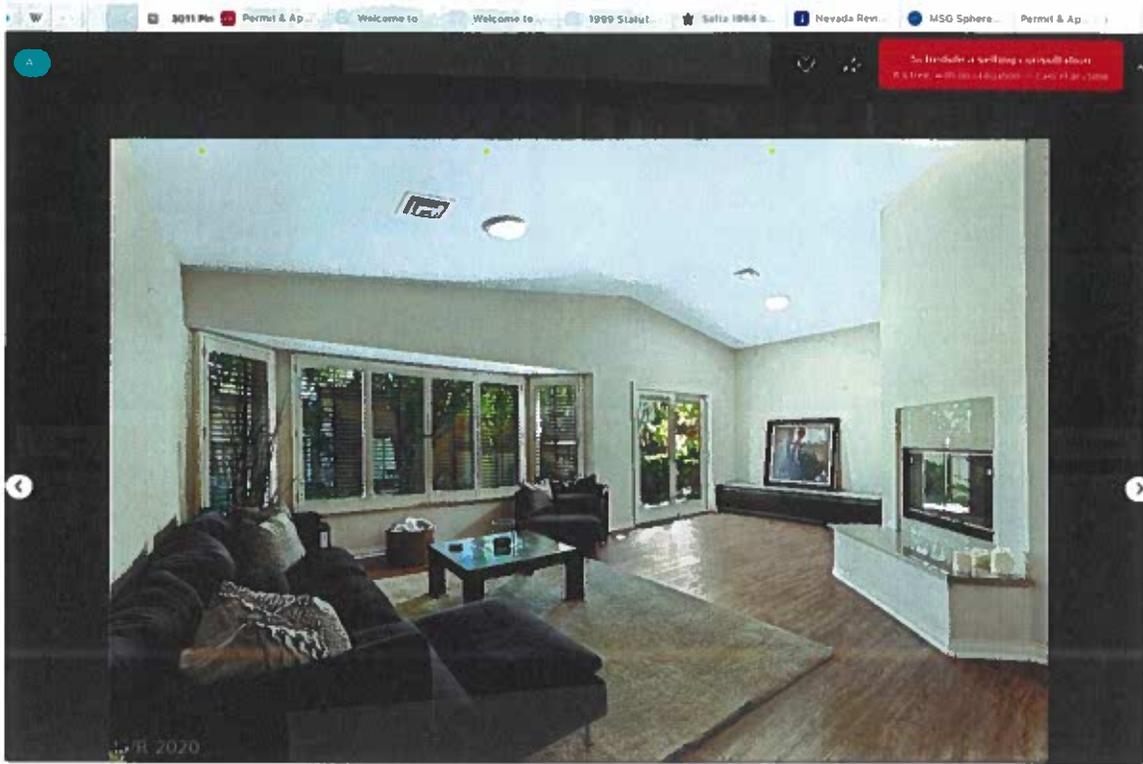


CASITA

1031

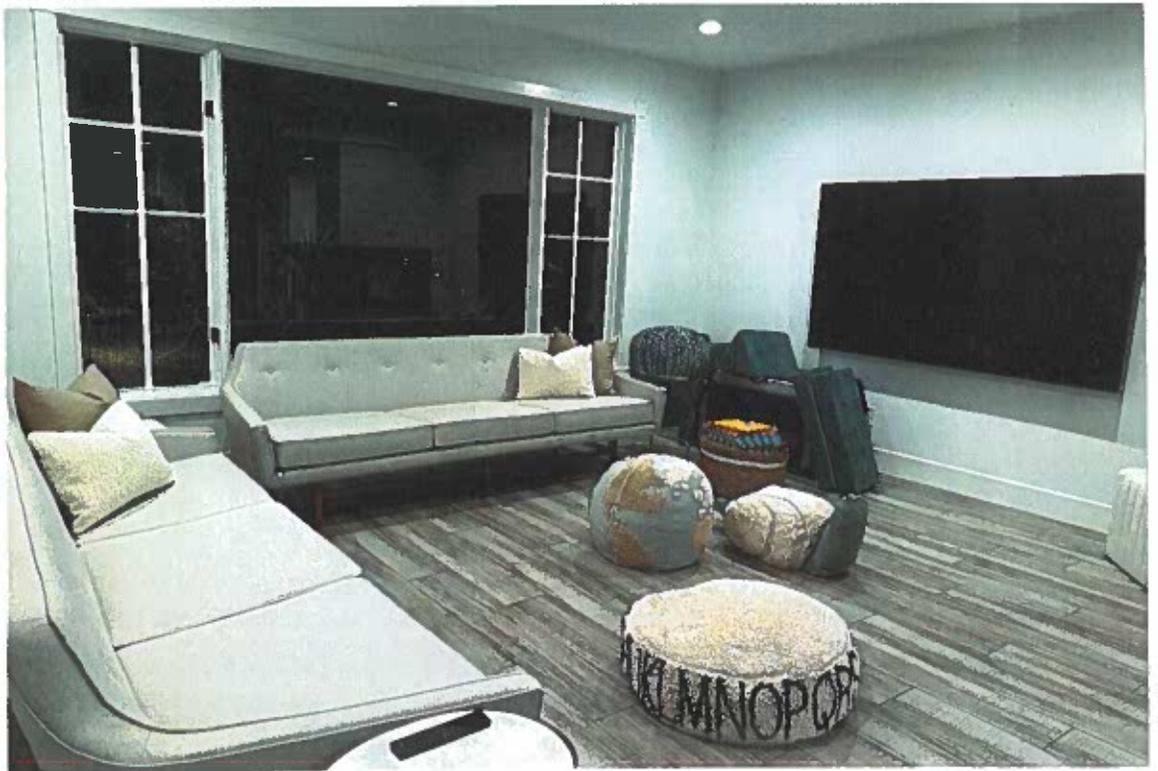
EXH 'p' P.9.1

CASITA LIVING ROOM: 3011 PINTO LANE \$141/SF (FAIR/AVERAGE) (25)



CASITA
LIVING
ROOM:
\$168/SF
(AVERAGE)
(30)

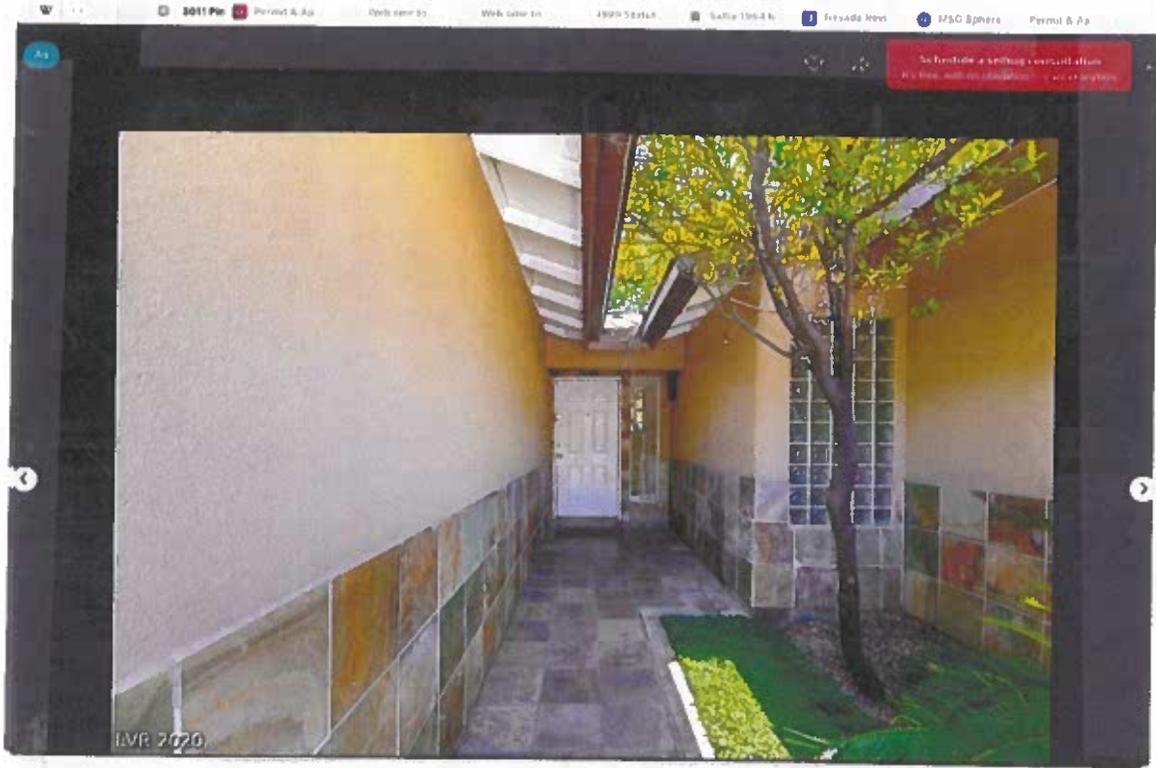
191
Premium



83.1

3011 PIAZZA

EXH 'P' P. 11



CASITA

AVG CARING '25' FAIR → AVG

3011 PIAZZA



CASITA

85

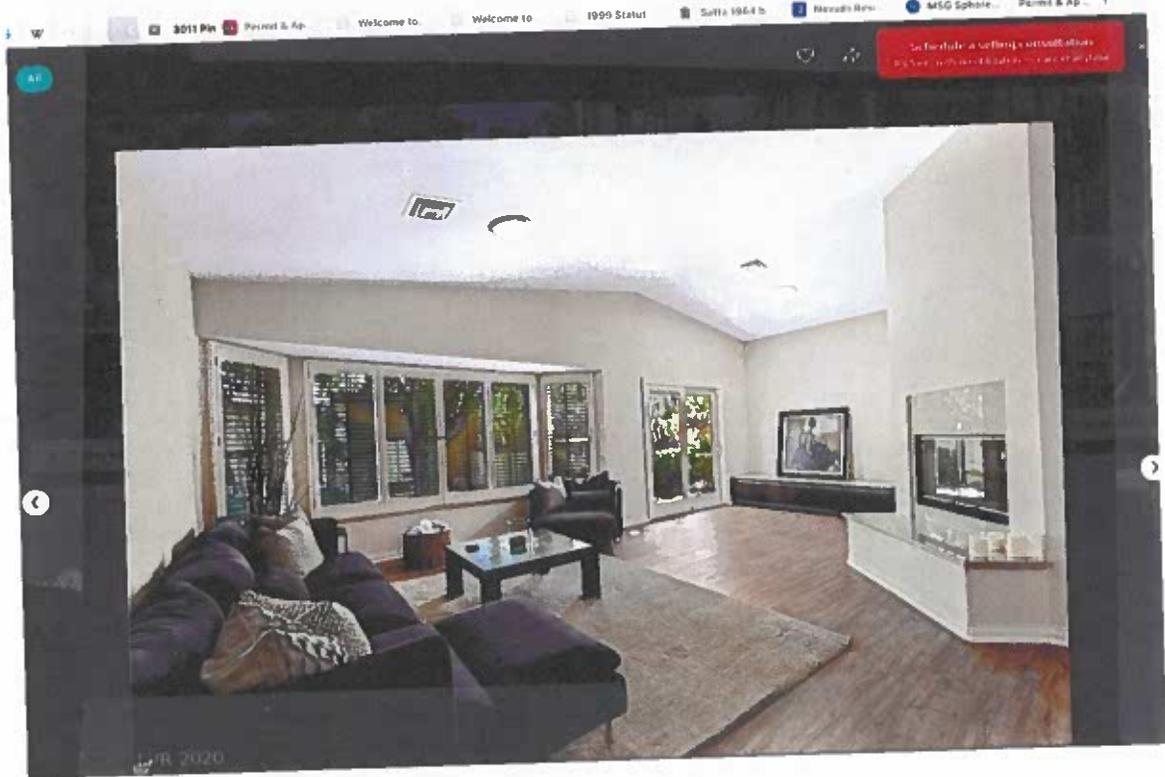
3011 PINTO ~~40~~/SF EXH 'K' P.12



CASITA

FRM/AVG

3011 PINTO

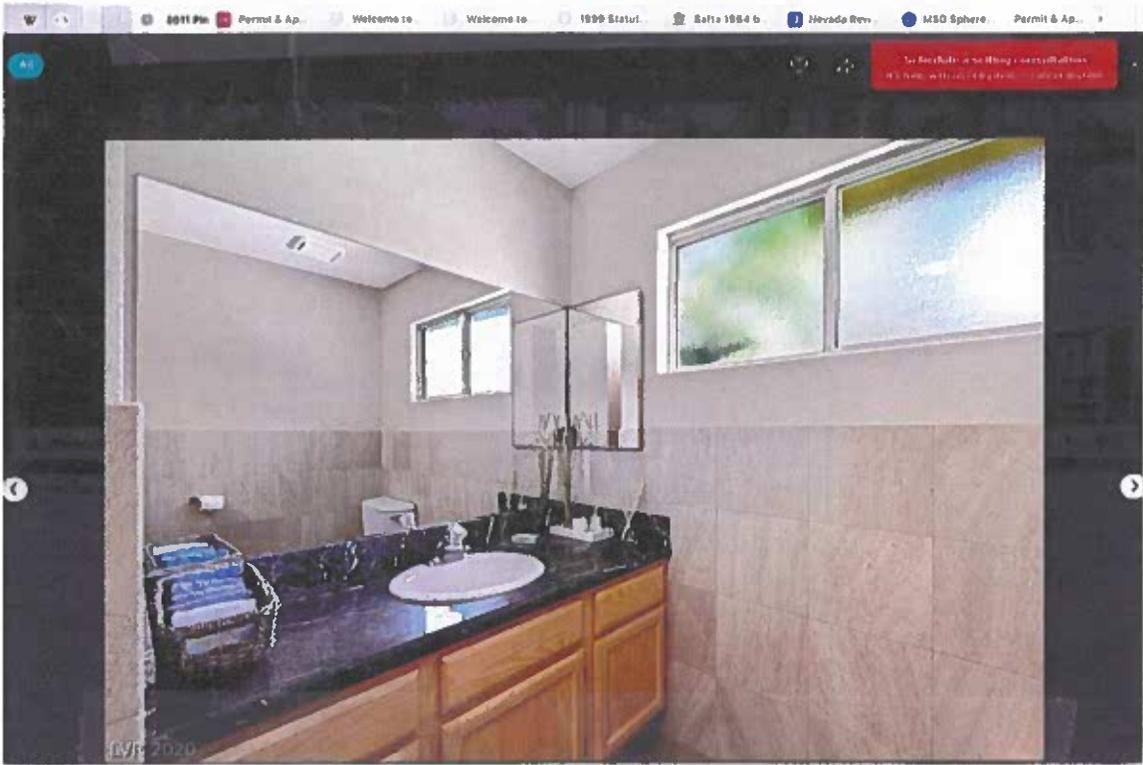


CASITA

86

\$140/SF

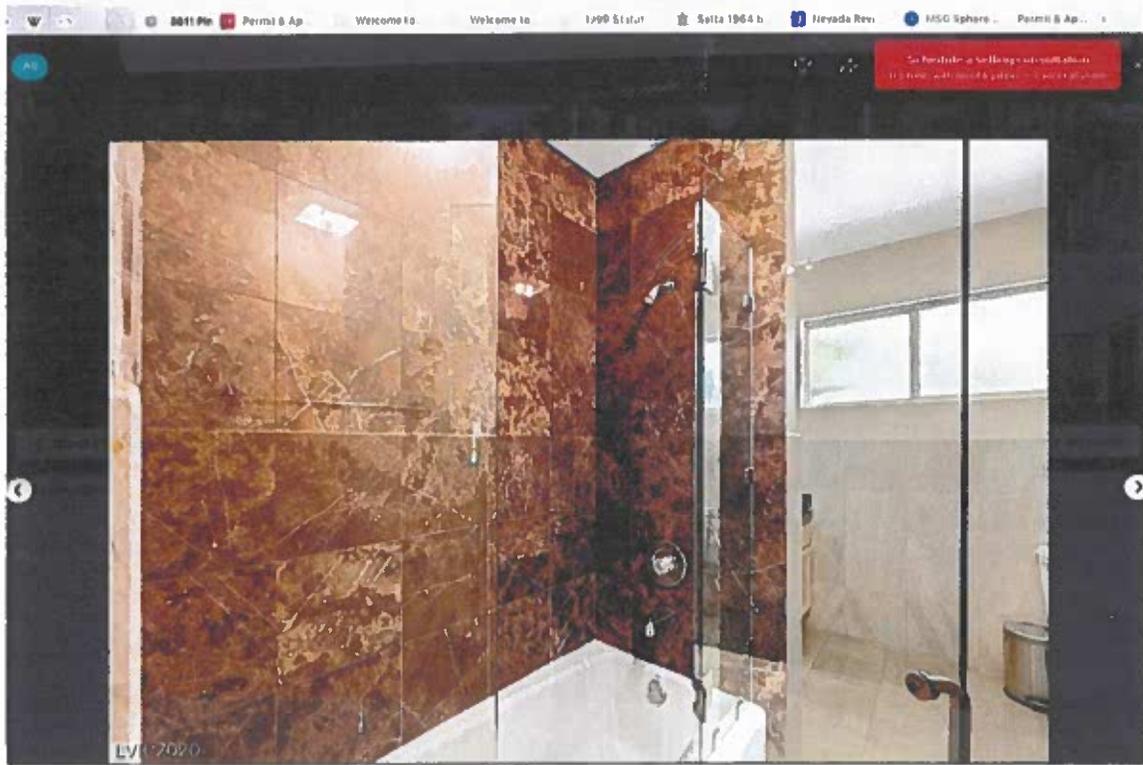
3011 PINTO FAR/AVG EXH 'D' 13 #140/SF



CASITA

FAR/AVG

3011 PINTO



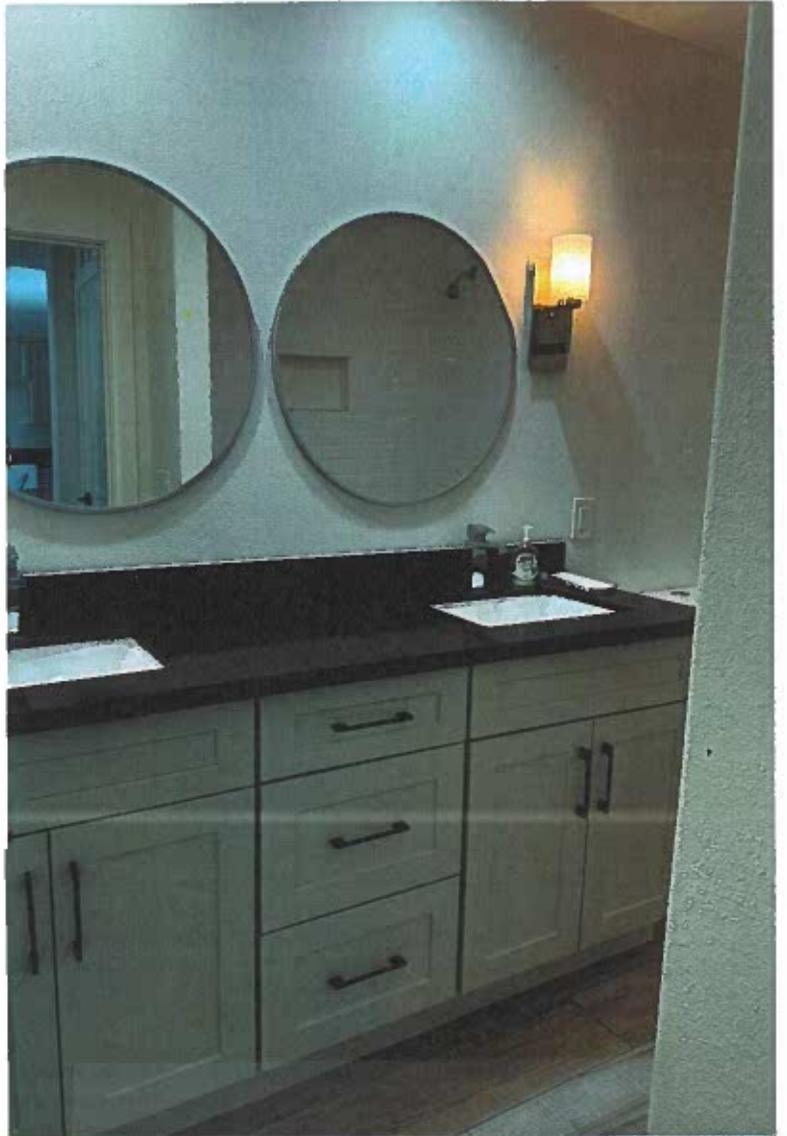
CASITA

EXIT 1 P,

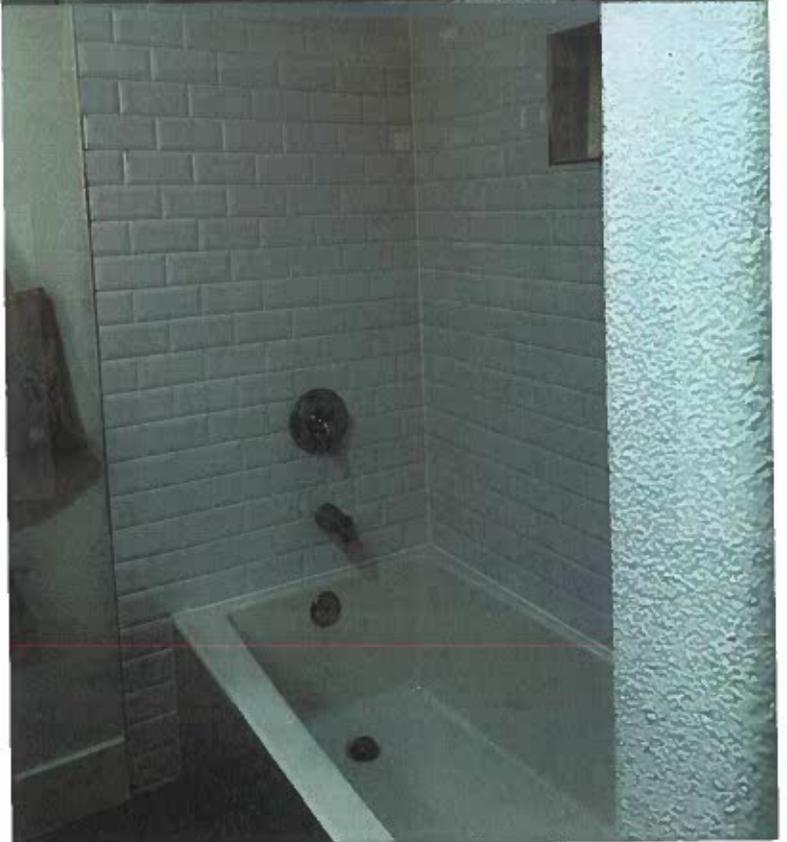
A.14

CASITA:

PRC RATING
'30' AVERAGE
2709 PINTO
\$168/SF



PRC RATING
'30' AVERAGE
2709 PINTO LANE
\$168/SF



87.1

88

8:30

Camera

July 12, 2021

11:23 AM

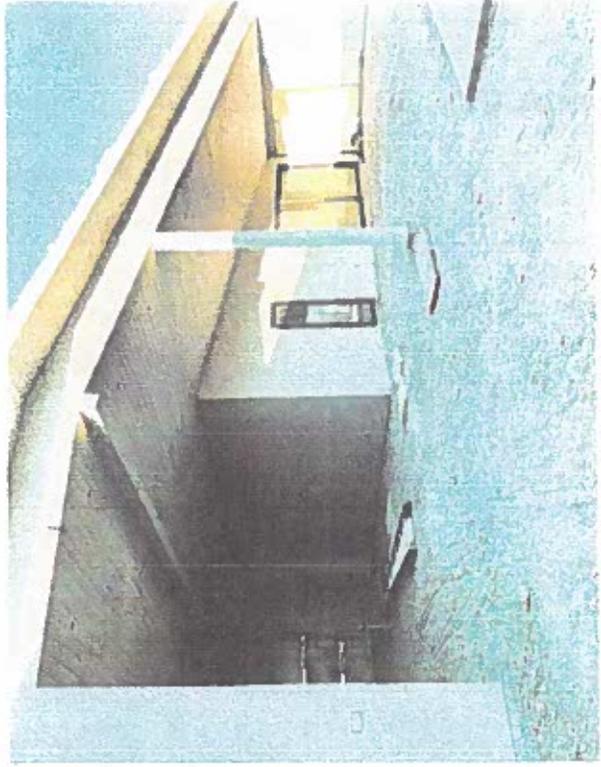
8:31

Camera

November 7, 2021

11:41 AM

Mr. Jeffrey Bonesteel
EXTEND on 12/31/2021



Exh 'Q'

EXH 'R' P.1

From: **Jayne Jacobs** Jayme.Jacobs@clarkcountynv.gov
Subject: RE: Last week's meeting
Date: Dec 23, 2024 at 12:11:44 PM
To: mark wolfson mbw1016@hotmail.com
Cc: Jeffrey Bonesteel jbon@clarkcountynv.gov

Hi Mr. Wolfson,

I've attached a revised a 22-23 PRC with additional changes based on our email discussions. These changes will reduce the supplemental \$5,269. Below are my answers to your questions in Red.

Hopefully, this takes care of any factual errors, before I submit them to the BOCC.

Thanks.

Jayne Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office

service integrity respect accountability excellence leadership

From: mark wolfson <mbw1016@hotmail.com>
Sent: Wednesday, December 18, 2024 9:50 AM
To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>; Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: Last week's meeting

Thank you for the detail info. Just a few more questions.

1. I find it hard to believe that the M&S model values the carport at almost the same as a finished attached garage. Does this make sense to you? Maybe you should ask M&S what's going on if you think it looks screwy? Can you send me a screen shot of their valuations for this. Do you value the porte-cocheres on my street similarly? There are plenty.

I changed your carport since it's more like a Porte Cochere since you have a detached garage at the back of the property.

2. Re: the carport, why is this assigned the same EYB as the house. It was built in 1968. We did not tear it down like the house which resulted in a 2012 EYB. The structure was left untouched except for cosmetics.

The carport (now Porte Cochere) has a new roof at the same time the house was rebuilt.

3. It's a bit absurd for me to pay hundreds of \$ to obtain the M&S handbook. Your input is what's important. Garbage in garbage out. I'm not accusing anyone of making an error but without me being able to see the input the output remains a question.

Because of copyright we cannot make copies of the M&S books.

4. Small item..it says I have 2 bar coolers valued at \$2,900. I don't have a bar. What is this?

I believe it's for the under the counter wine cooler and the one at the outdoor BBQ.

1290

EXH 'R' P.2

5. When Jeff did the first cut he used 2021 as the year to calculate the EYB. When he recalculated it at the 80/20 he used 2022. Had he been consistent and used 2021 again the EYB would have been 2011, not 2012 and increased my depreciation factor by another 1.5%. He explained to me that he did that because it was more accurate since the house was not really done until 2022. That is true, but if he had actually waited till the final inspection, I believe in Oct, 2022 then my taxes wouldn't have increased until the 2023/24 tax year and I would be \$10K richer. I ask that either you refund my \$10K or change the EYB back to 2011. I'm guessing the latter is more palatable. I did change the EYB to 2011. I've also changed the attach garage width and added the spa.

FYI, I have circled the pertinent areas on the attached pdf. 

Thank you

Sent from my iPad

On Dec 18, 2024, at 8:36 AM, Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov> wrote:

Hi Mr. Wolfson,

Below are my answers to your questions in Red. I'm also attaching the updated 2022/23 PRC. This is preliminary until the Board approves it and the process takes up to 90 days.

Thanks.

Jayme Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office

From: mark wolfson <mbw1016@hotmail.com>

Sent: Wednesday, December 11, 2024 10:24 AM

To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>; Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>

Subject: Fwd: Last week's meeting

[Download full resolution images](#)

[Available until Jan 11, 2025](#)

Sent from my iPad

PO 1

139-32-703-002

2022/23

2709 PINTO LN
LAS VEGAS
PARCEL STATUS: A Active - Locally Assessed Parcel
NEIGHBORHOOD: 1311.09 Central West
PRIMARY USE: 20.110 Single Family Residential
BUILDING(S): 1 of 2

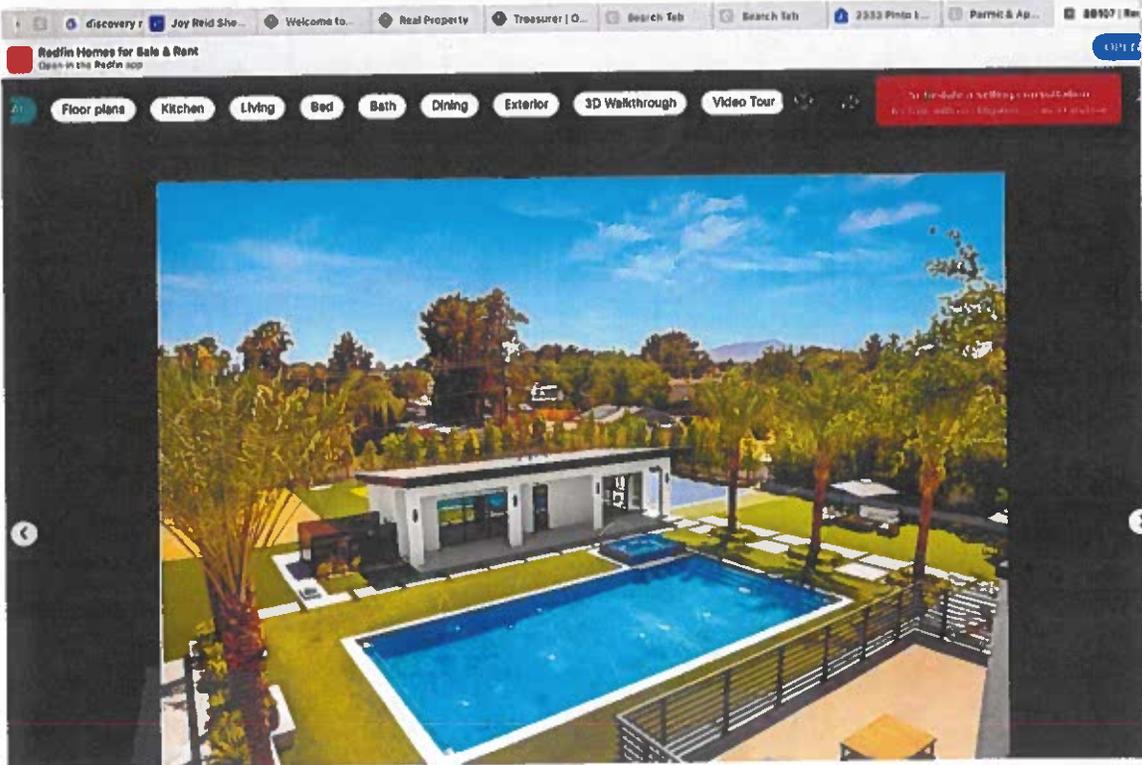
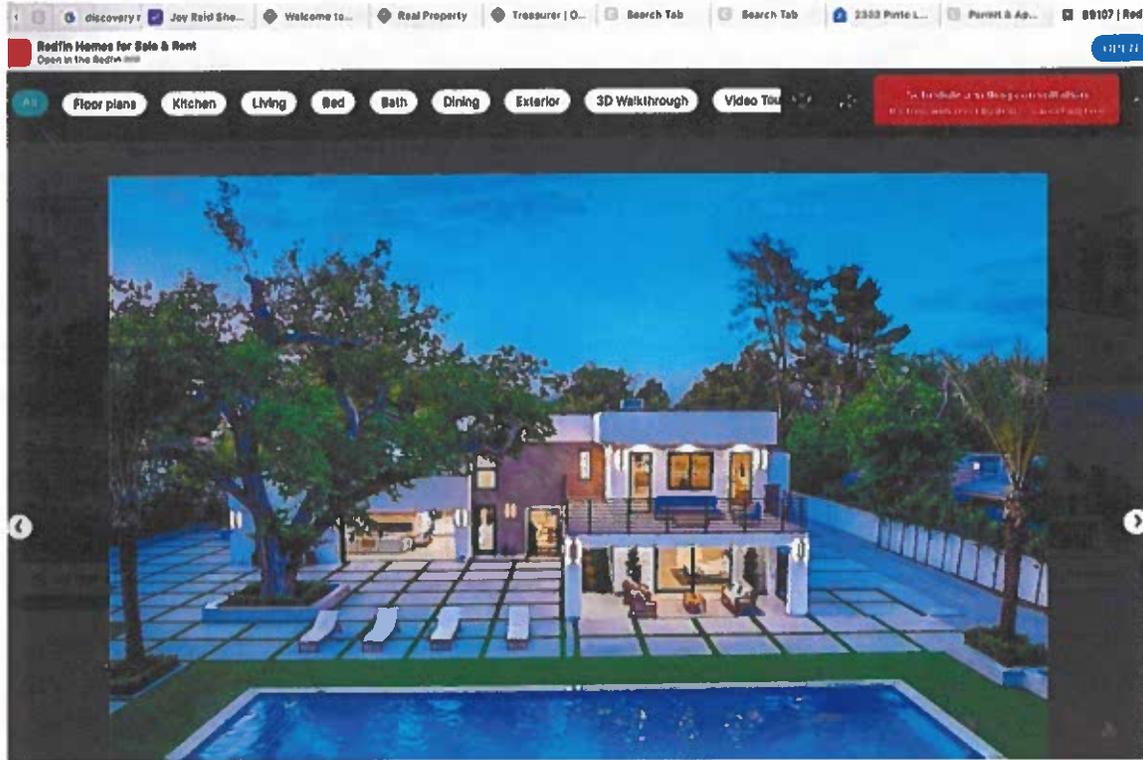
2709 PINTO LANE TRUST ETAL
WOLFSON MARK B TRS
2709 PINTO LN
LAS VEGAS NV, 89107 NV

TYPE		BUILDING STYLE	QUALITY	BUILDING VALUE SUMMARY											
RES	AYB	EYB	% COMPT	% DEPR	734,988										
1988	2011	100%	16.5		-24,726										
BUILDING CHARACTERISTICS 424,728 BUILDING FEATURES SF ADJ. -30,010 SF -11,416 SF ADJ. 16,700															
SFL		TYPE	AREA	%											
EW	Concrete Slab		100.00%		734,988										
RC	Frame-Stucco		100.00%		-24,726										
HT	Composition Shingle		100.00%		110,298										
AC	Forced Air		100.00%		38,263										
	Central Cooling		100.00%		37,463										
					931,286										
					163,662										
					60,313										
					75,338										
					913,276										
FLOORING		TYPE	AREA	%	SF ADJ.										
					50										
ROOMS/BATHROOMS		TYPE	UNITS	FAC	UNIT ADJ.										
RM1	Bedrooms		4.00	1.00											
RM2	Family/Den/Other		3.00	1.00											
RM3	Fml Dining Room		1.00	1.00											
RM4	Total Rooms		10.00	1.00											
RM5	Full Baths		4.00	1.00											
RM6	Half Baths		2.00	1.00											
FIX	Plumb Fxt		23.00	1.00	33,363										
BUILT-INS/FIREPLACES		TYPE	UNITS	FAC	UNIT ADJ.										
AP1	Built Ins		1	1.00	8,156										
FPL	Fireplace (L-Rank)		1	1.00	3,632										
AP2	Built-In Refrigerator/Extra/Each		2	1.00	14,992										
AP4	Dishwasher Extra		2	1.00	1,412										
AP5	Bt Microwave		1	1.00	843										
ADDITIONAL BUILDING FEATURES		TYPE	UNITS	FAC	UNIT ADJ.										
WH	Wall Height (RES)		10	1.00											
X35	Home Auto System HV		1	0.50	45,000										
X05	Bar Cooler		2	1.00	2,900										
GARAGES/CARPORTE, PORCHES/PATIO/SBALC ADDONS		GAT	DESCRIPTION	UNITS	UNIT ADJ.	CAT									
PD7	PloDkStone			140	1,310										
PD7	PloDkStone			360	3,370										
EXTRA FEATURES		CODE	DESCRIPTION	GRD QTY	UNITS	UNIT PRICE	FAC	ADJ.	UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES
RPL3	Pool Size Appx 512 Square Fe			1	1.00	\$44,994.25	1.00		41,557	2020	2021	41,557	1.5	40,933	
RPLD	Pool Deck - Kool Deck			1	500.00	\$11.15	1.00		5,575	2021	2021	5,575	1.5	5,491	
SPR2	Sprinkler Average			1	1.00	\$3,008.15	1.00		3,008	1968	1970	3,008	75.0	752	
RPV3	Paving - Brick			1	7,500.00	\$9.63	1.00		72,225	2021	2021	72,225	1.5	71,142	
RSPT	Septic			1	1.00	\$5,116.26	1.00		5,116	1968	1970	5,116	75.0	1,279	
RY40	Wrought Iron/Square Feet			1	860.00	\$10.07	1.00		8,660	1968	1970	8,660	75.0	2,165	
RPSP	Pool Spa/Attached Each			1	1.00	\$14,100.71	1.00		14,101	2020	2021	14,101	1.5	13,889	
BUILDING NOTES		HEATED AREA HEATED AREA W/FIN BSMT ADJ RATE 4,985 4,985													

EXL-R-P3

EXH'S' P.1

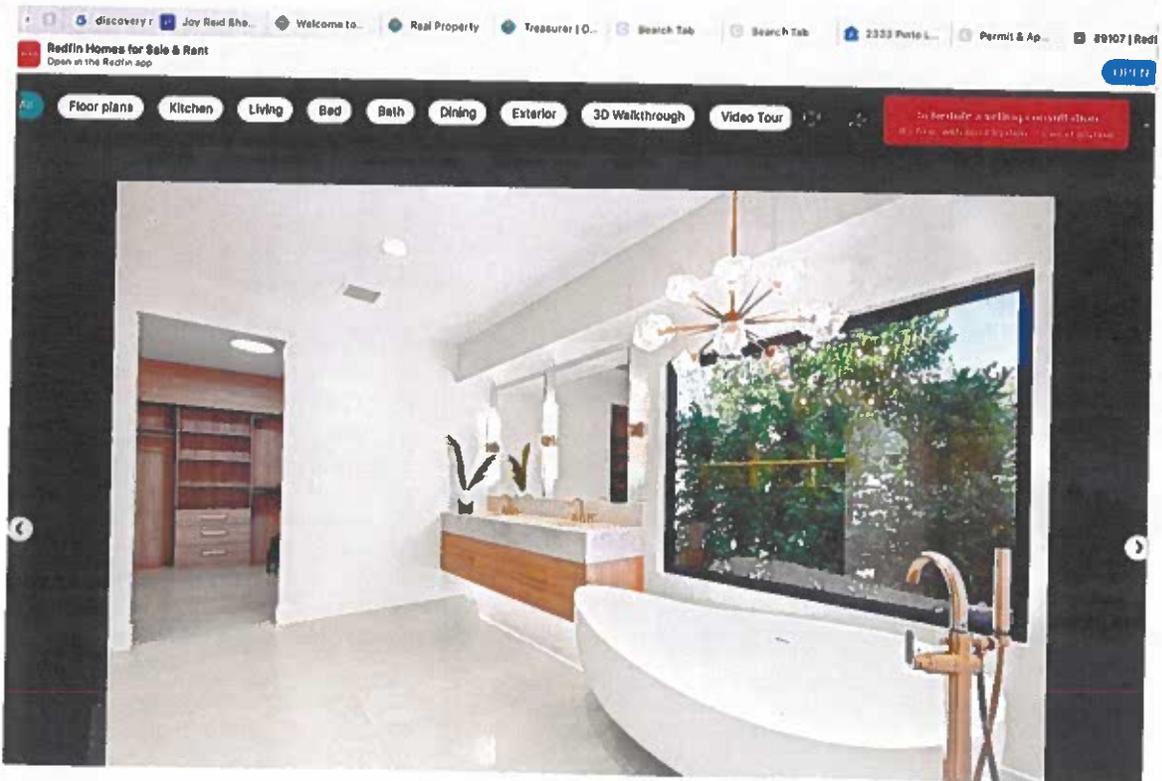
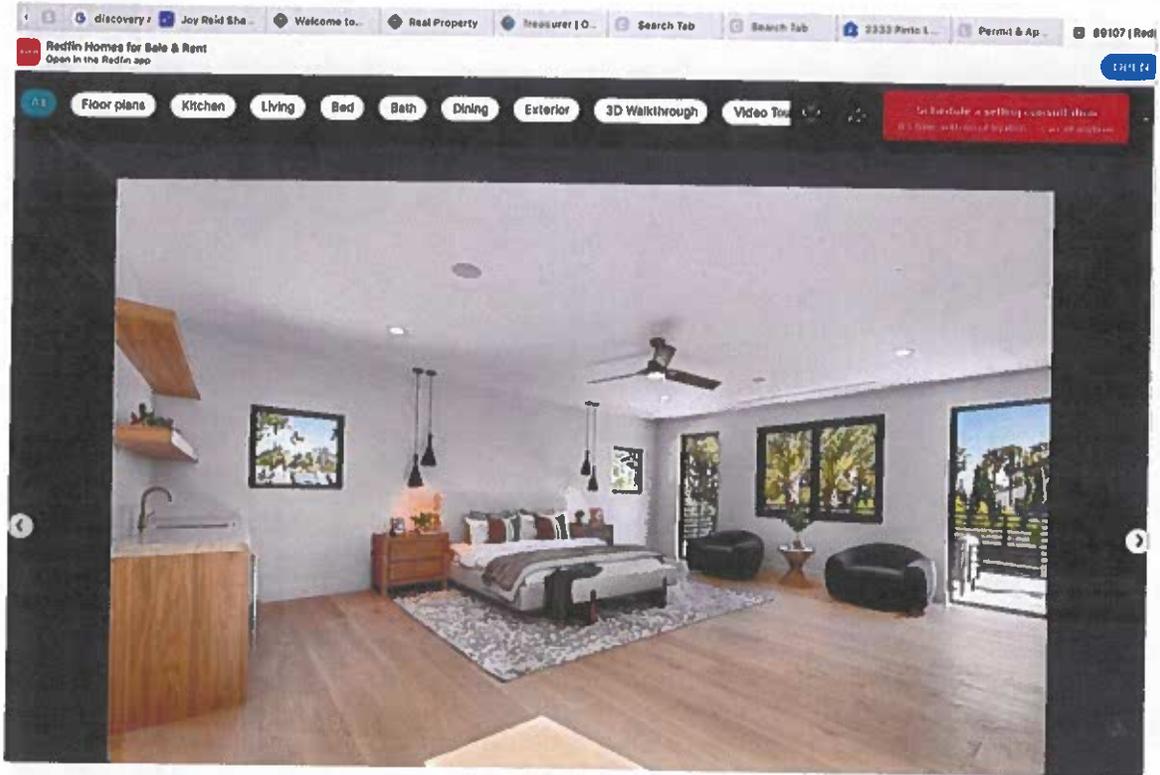
2333 PINTO LANE



\$181/SF (Good)

Exh 15 P. 2

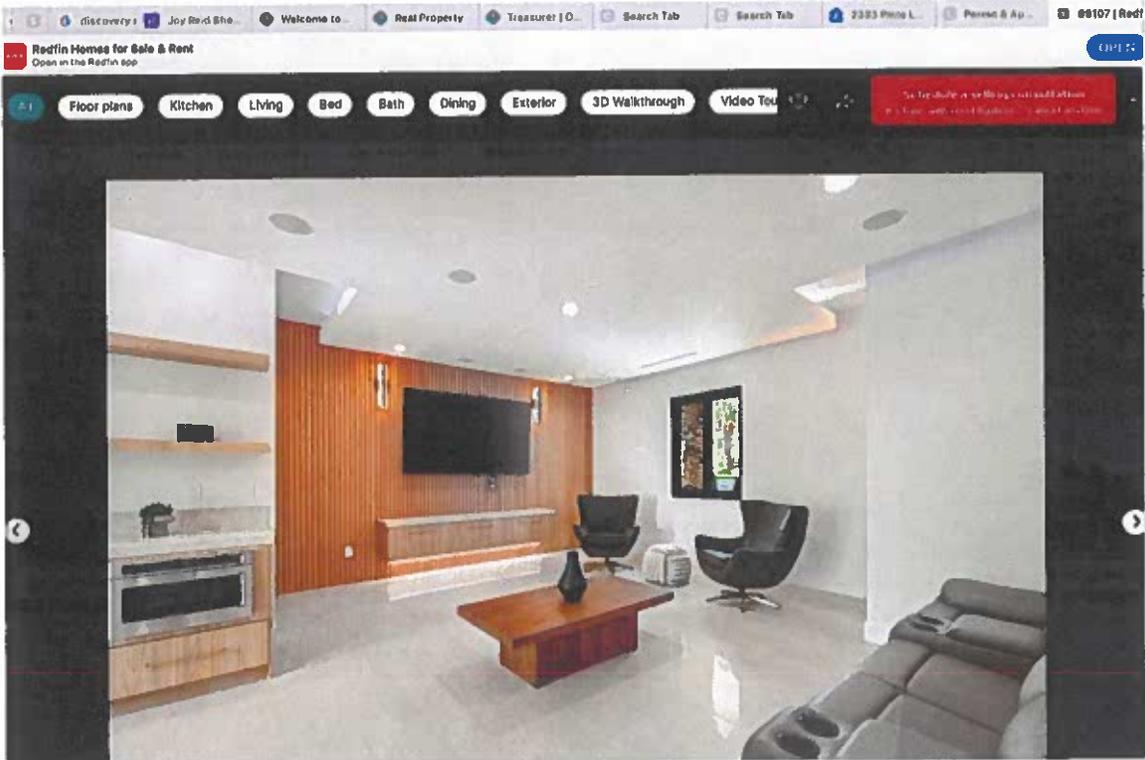
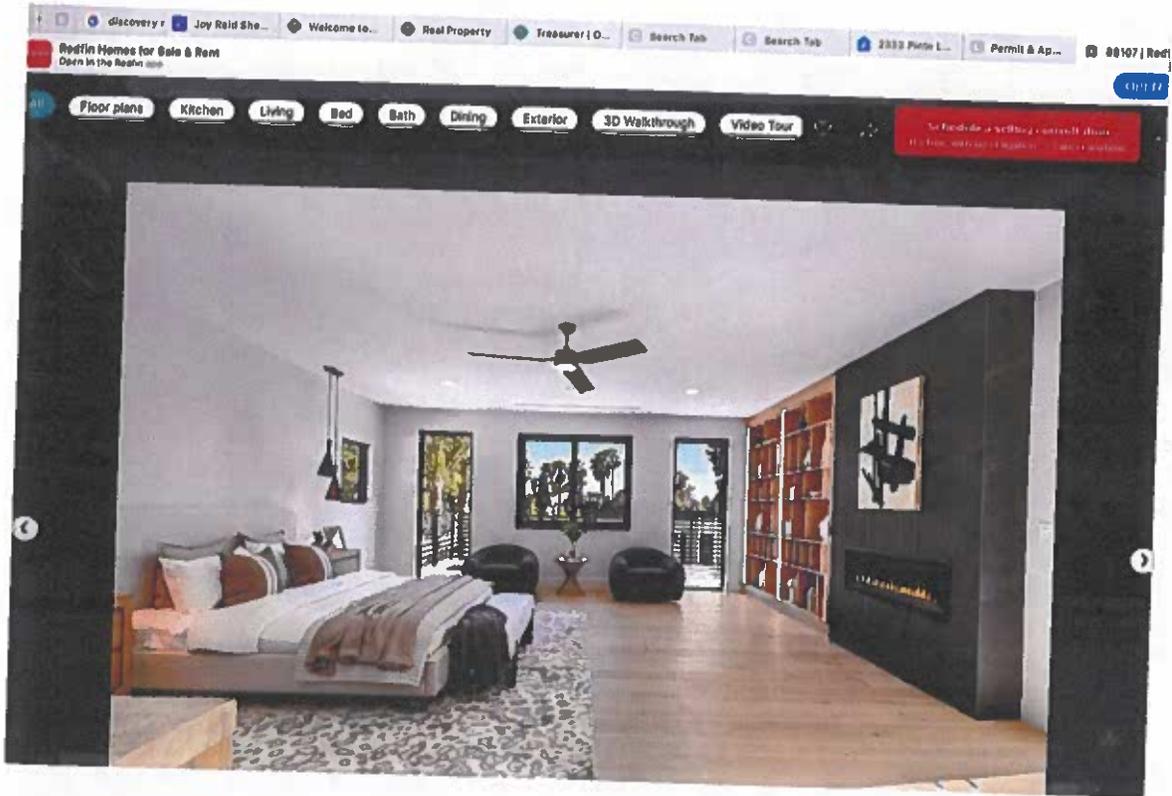
2333 PINTO LANE



\$ 181,500 (5000)

EXH 'S' P.3

2333 PINTO LANE

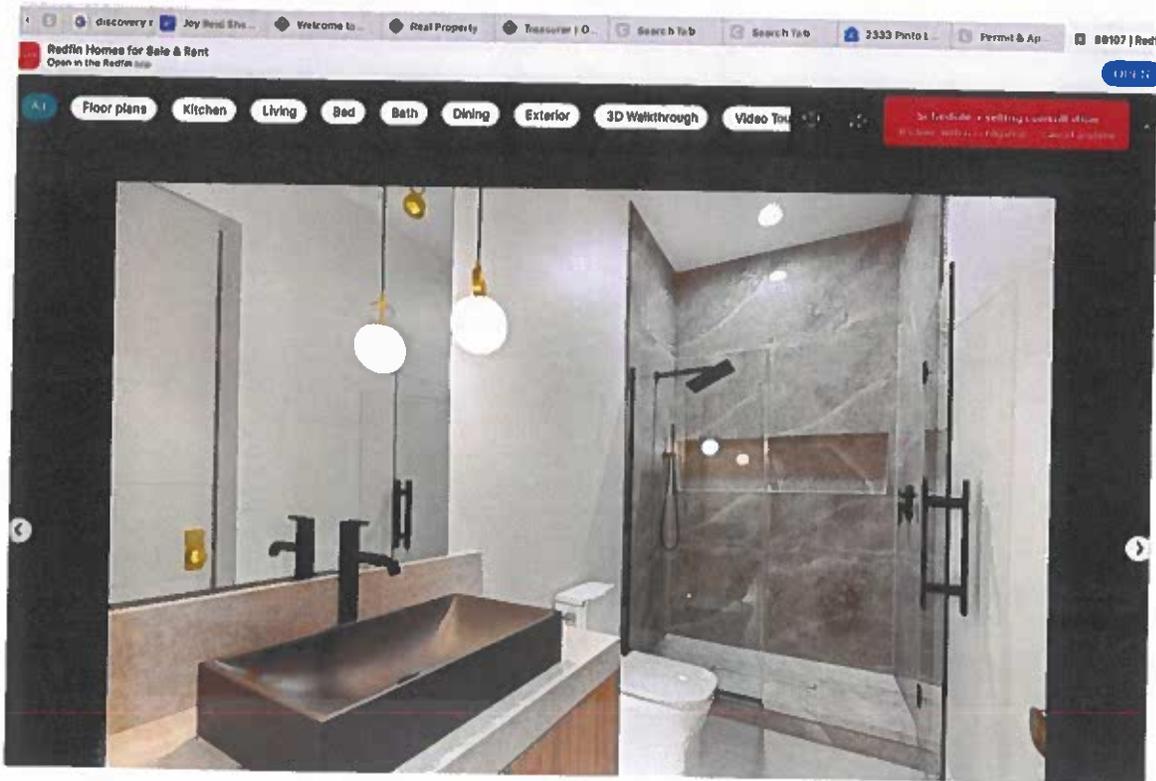
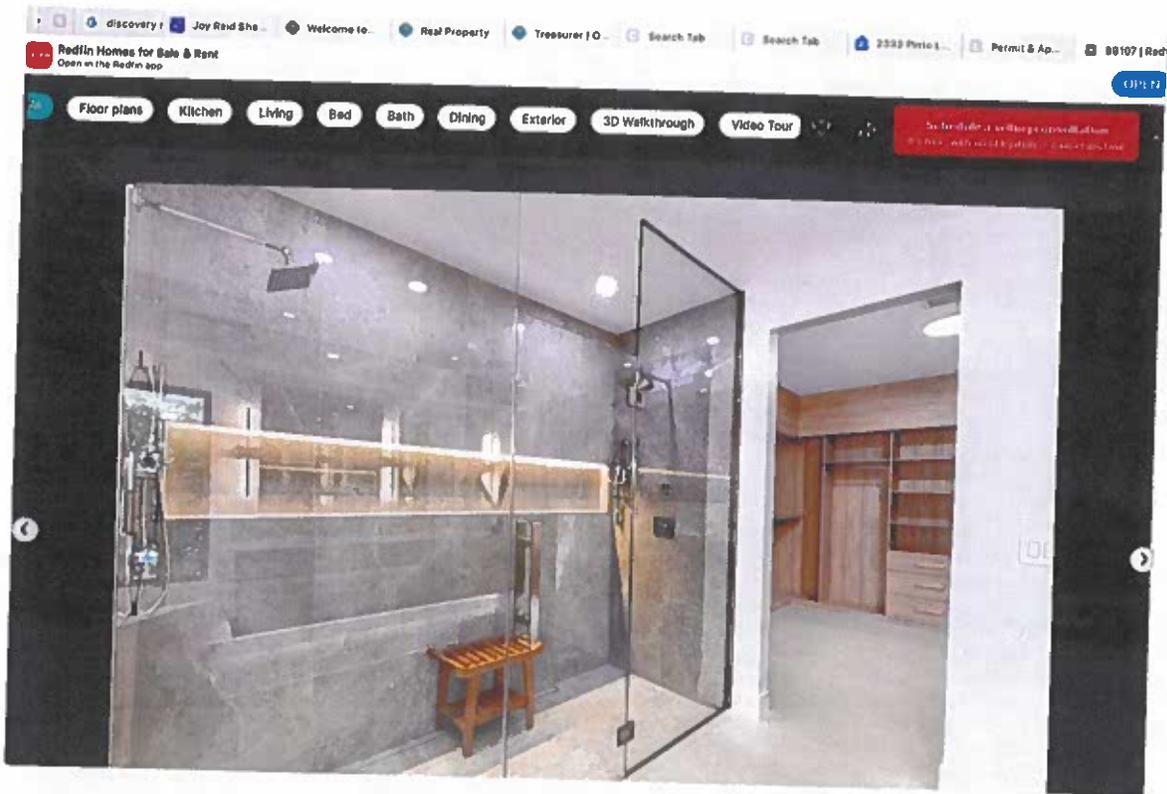


\$181/SF (Good)

10/4

EXH '5' P.4

2333 PINTO LANE

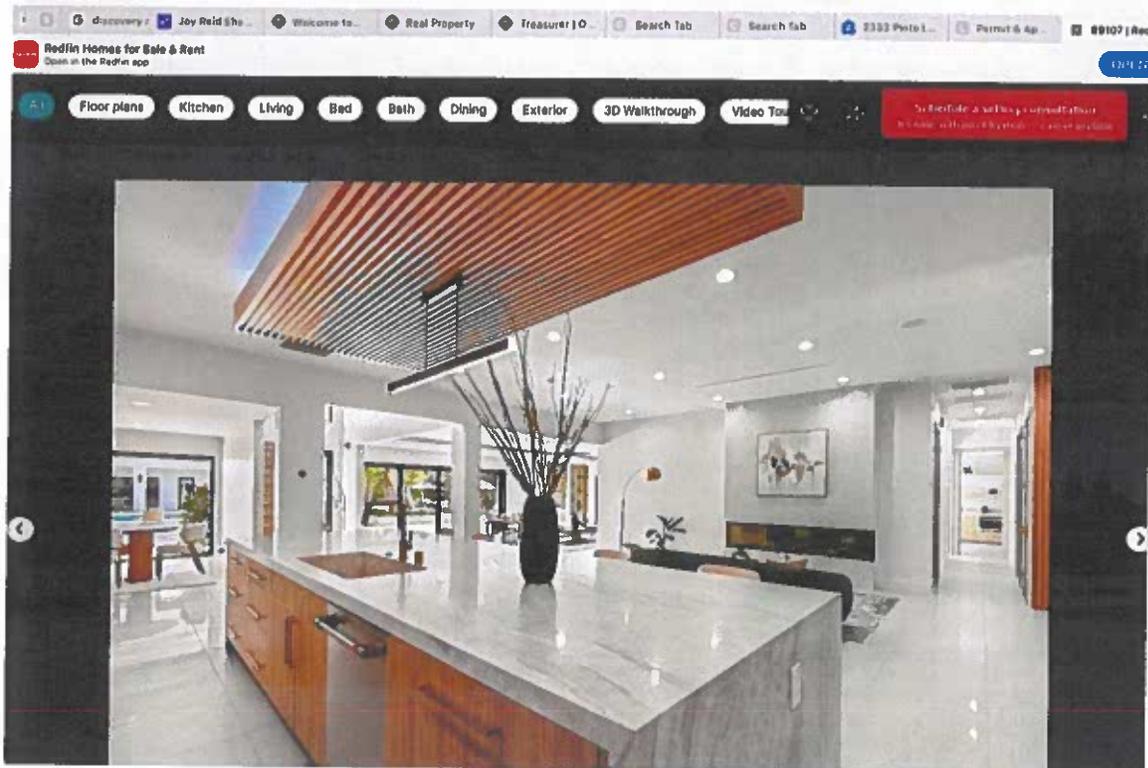


\$181,500 (Good)

95

EXH 'S' P.5

2333 PINTO LANE



\$181/52 (Good)

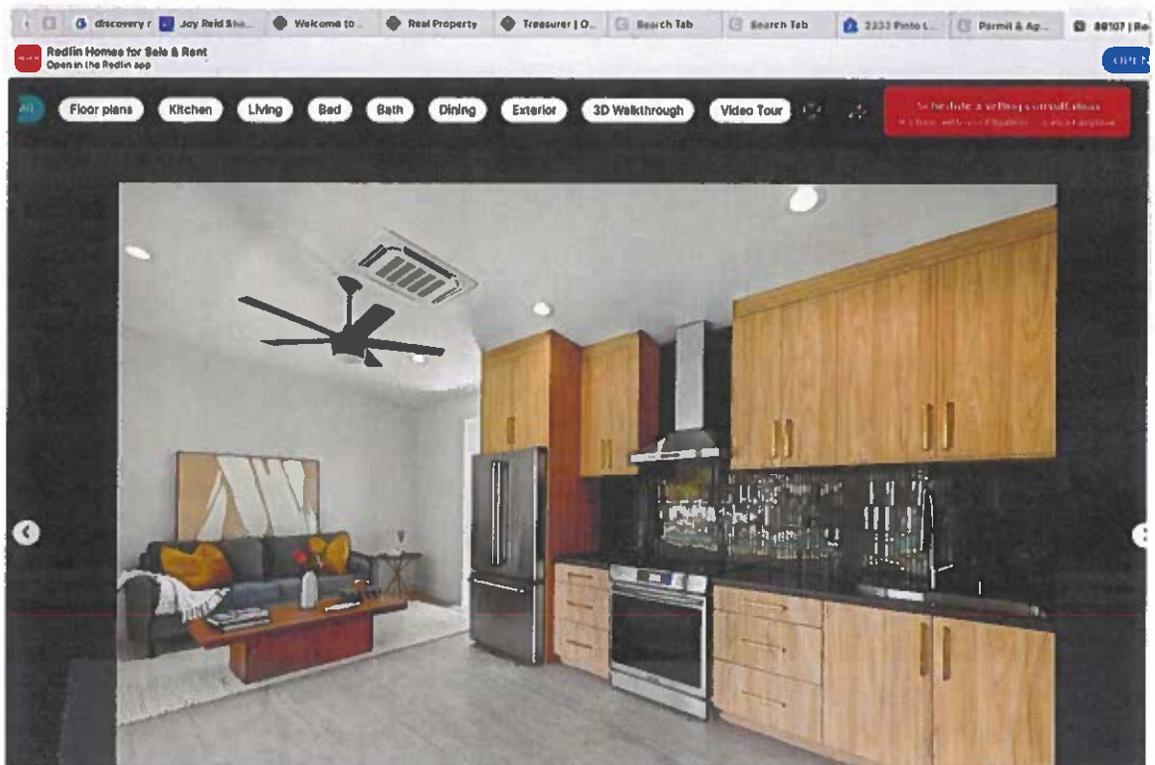
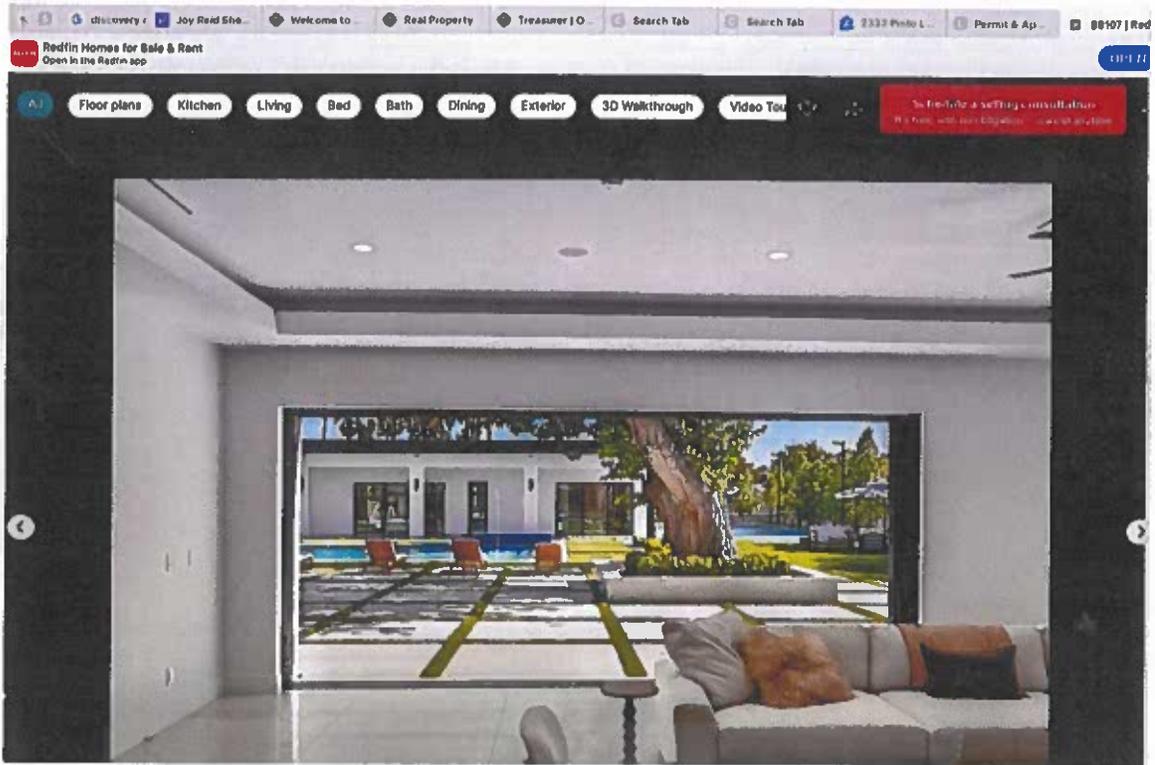
967

Exh 15' p-6

2333 PINTO LANE

CASITA

#148/SF



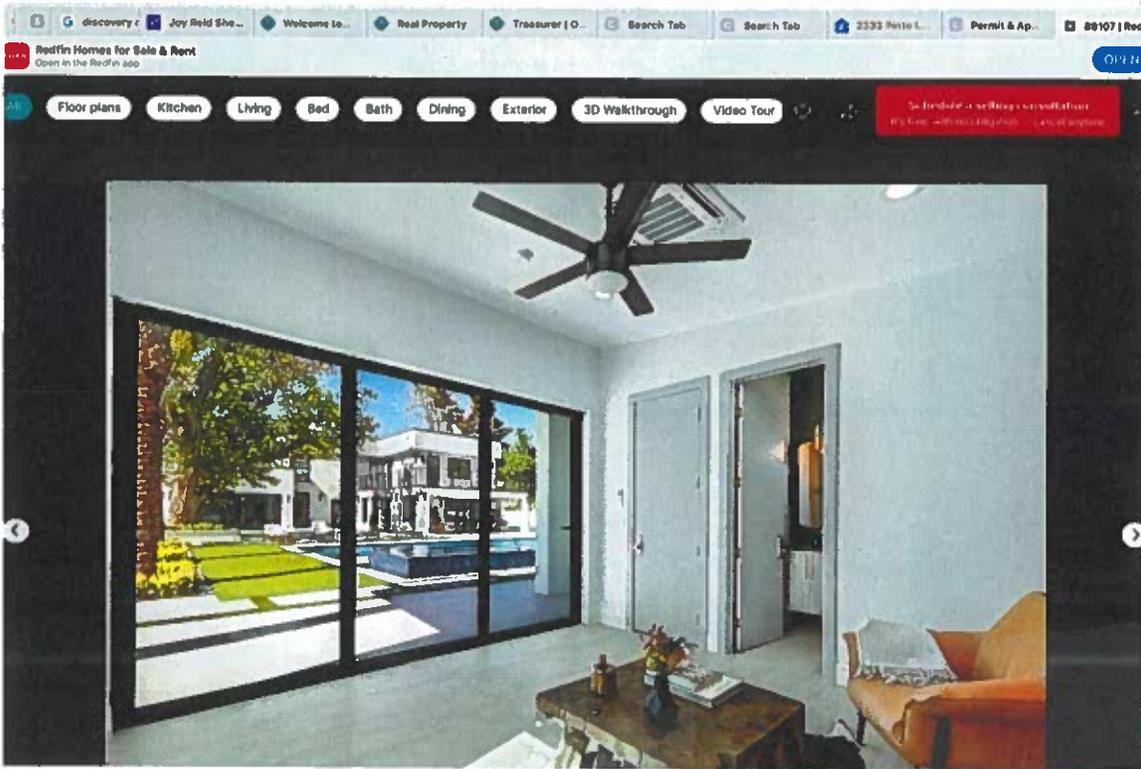
\$148/SF = (AIR)

97

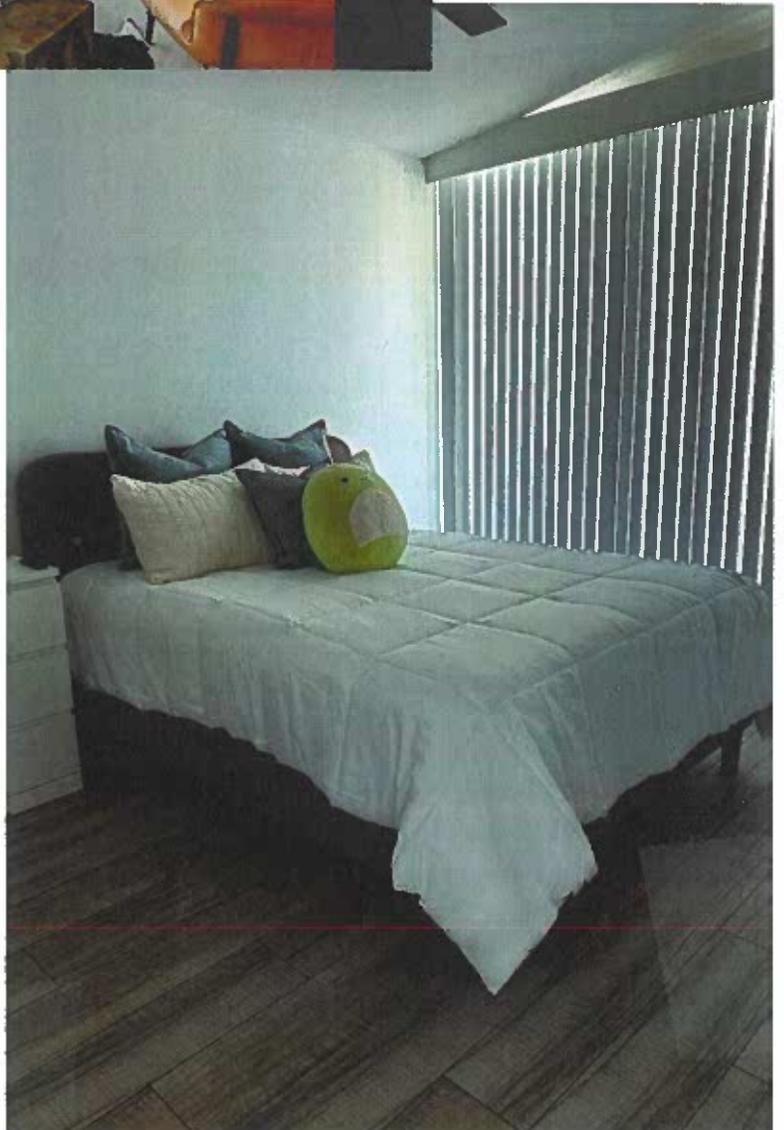
EXH 'S'

P.7

CASITA: PRC RATING '40' GOOD: \$148/SF (2333 PINTO LANE)



PRC RATING
'30' AVERAGE
\$168/SF
2709 PINTO LANE



97.1

Exh'T 0.1

PAGE 7 CCA ADDENDUM COMPS

<u>ADDRESS</u>	<u>APPRAISAL YR</u>	<u>2026</u>	<u>2025</u>	<u>% CHANGE</u>
1. 2905 PINTO	2024	\$937K	\$986K	(5%)
2. 2327 ALTA	2024	\$506K	\$518K	(2%)
3. 2333 PINTO	2024	\$386K	\$392K	(2%)
4. 2426 PALOMINO	2024	\$447K	\$475K	(6%)
5. 2400 PALOMINO	2024	\$ 98K	\$101K	(3%)
6. 2315 ALTA	2024	\$466K	\$518K	(10%)
7. 2727 ALTA	2024	\$126K	\$127K	-
TOTAL		\$2,966K	\$3,117K	(5%)
AVG		\$424K	\$445K	(5%)
2709 PINTO	2024	\$402K	\$396K	+2%
VS COMP AVG		95%	89%	+7%

981

Exhibit 'u'

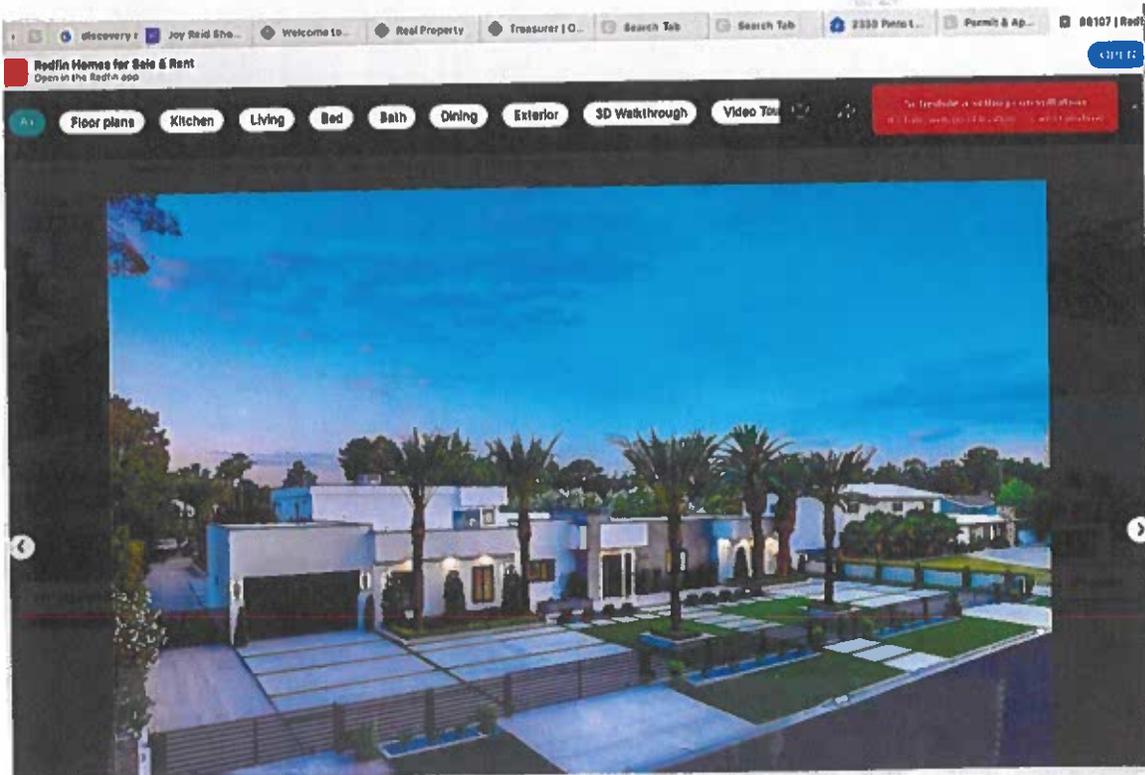
P.1

2709 PINTO LANE



\$183/SF

2333 Pinto Lane



\$181/SF

P.10

EXH 1w' P.2
\$183/SF

2709 PINTO LANE



101

COMPARE TO EXH'S' P.1 @ \$181/SF

EXH. 'U' P.3
#183/SR

2709 PINTO LANE



*Kitchen
TV Room
Dining Rm
Living Rm
ENTRY



*Dining Room

*COMPARE TO 2333 Pinto EXH'S/ P.5
102

EXH 'U' P.4
\$183/SF

2709 PINTO LANE



Living
Room



TV
Room

COMPARE TO
2333 PINTO
@ \$181/SF
EXH'S' P.3
BOTTOM

PROB

EXH 1W' P 5
\$183/SF

2709 PINTO LANE



MASTER BATH



104

COMPARE TO 3011 Pinto Exh 'P' p. 6 BATH

EXH 'u' A.6

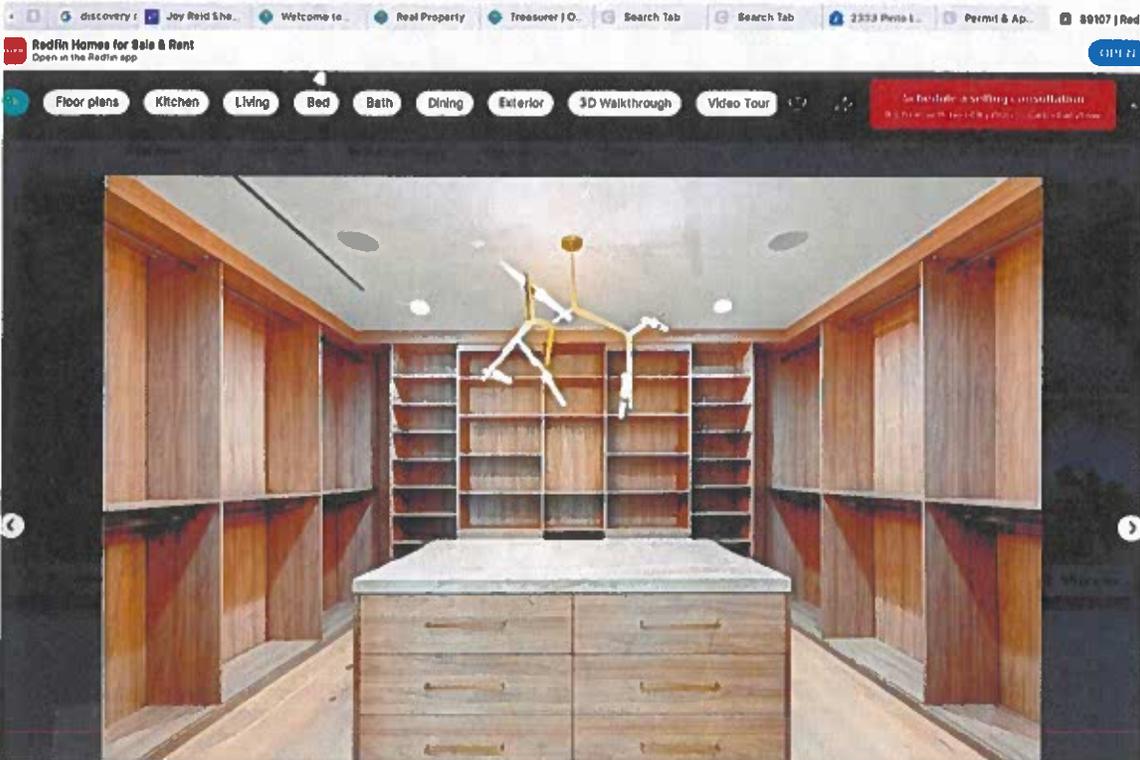
2709 PINTO LANE



MASTER
CLOSET

Ⓟ
\$183/SF

2333 PINTO LANE



MASTER
CLOSET

Ⓟ
\$181/SF

EXH '14' P. 7

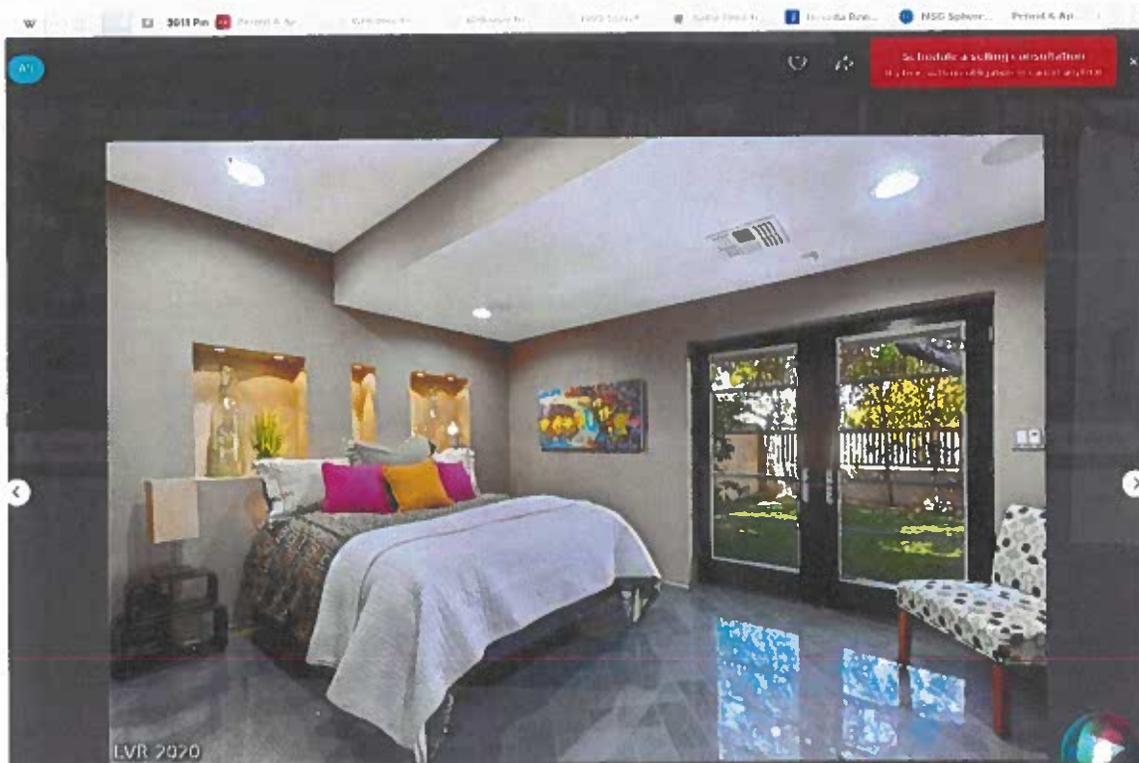
#183/SF

2709 PINTO LANE

GUEST Bedrooms



3011 Pinto Lane



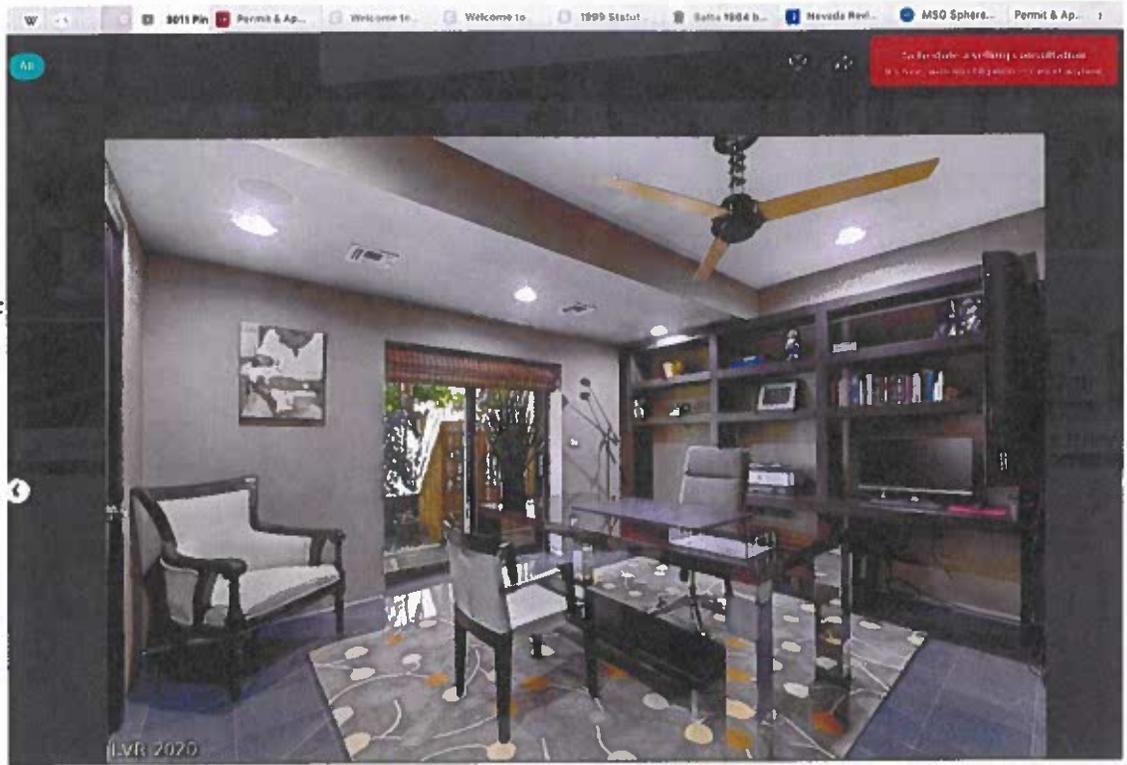
#206/SF (12.5.17)

106

EXH 14R P. 8

OFFICE:

PRC RATING
(40) GOOD
3011 PINTO \$206/SF



PRC RATING
(40) GOOD
\$183/SF (89%)



107

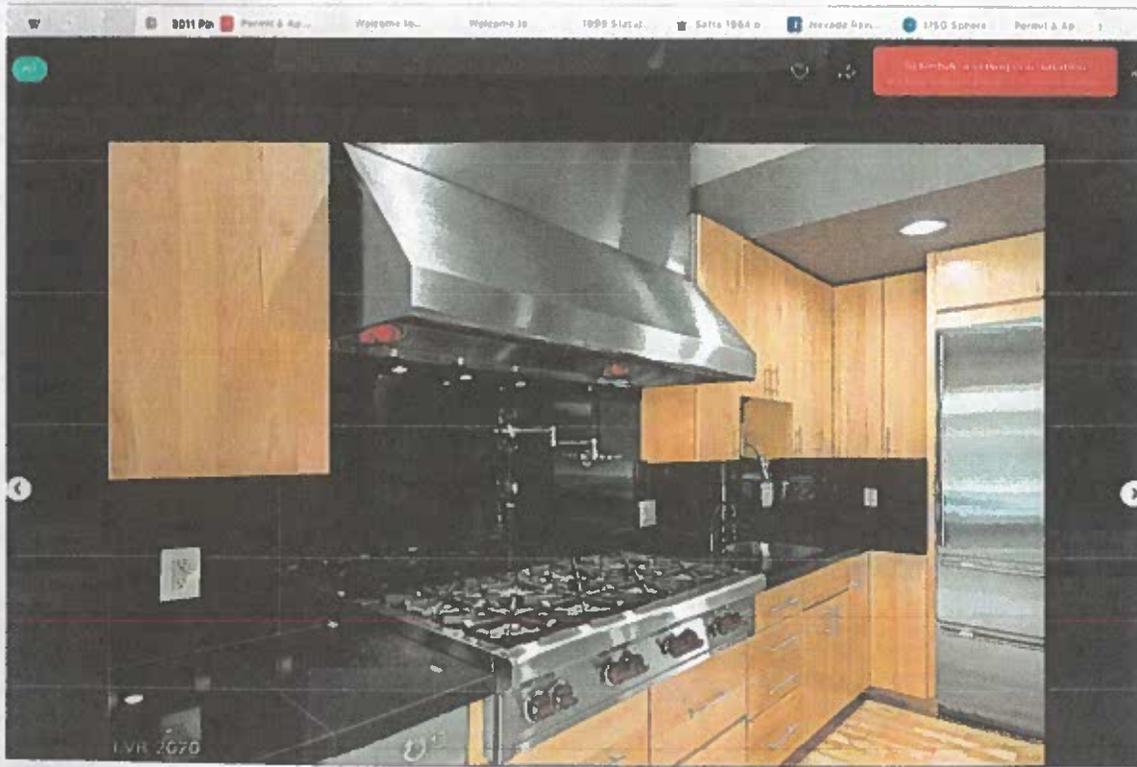
EXH 'V' P.1

KITCHEN:

PRC RATING (40) GOOD 3011 PINTO LANE \$206/SF



PRC RATING (40) 3011 PINTO LANE \$206/SF

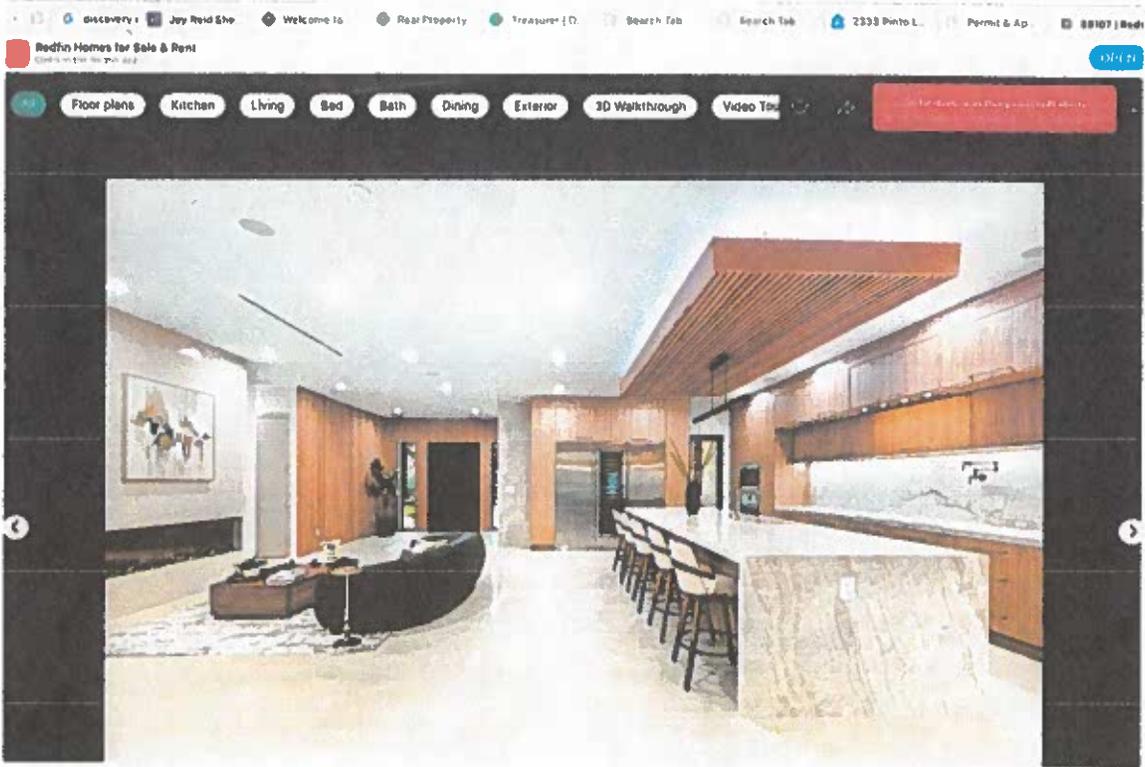


POSA

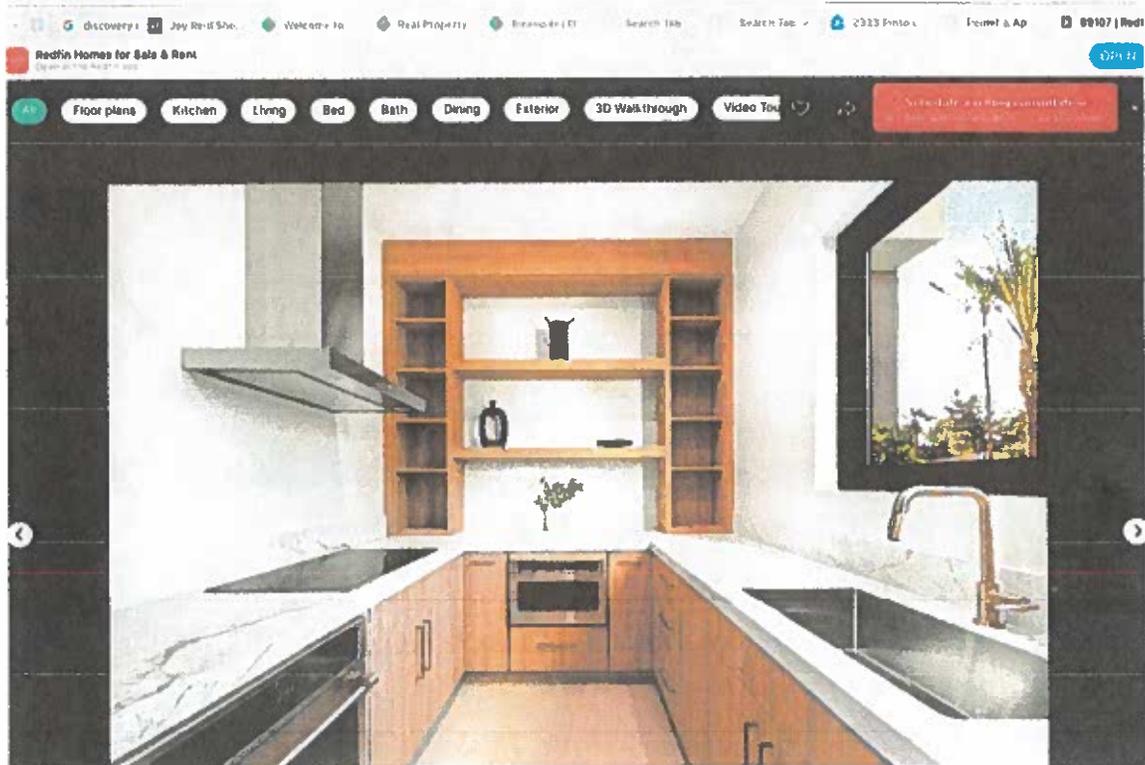
Exh. ✓ P. 2

KITCHEN:

PRC RATING (40) GOOD 2333 PINTO LANE \$181/SF



PRC RATING (40) 2333 PINTO LANE \$181/SF



1109

Exh 'V'

P.3



EXH 'V' P.4



EXH 1W1

P.1

\$168/SF

2709 PINTO LANE



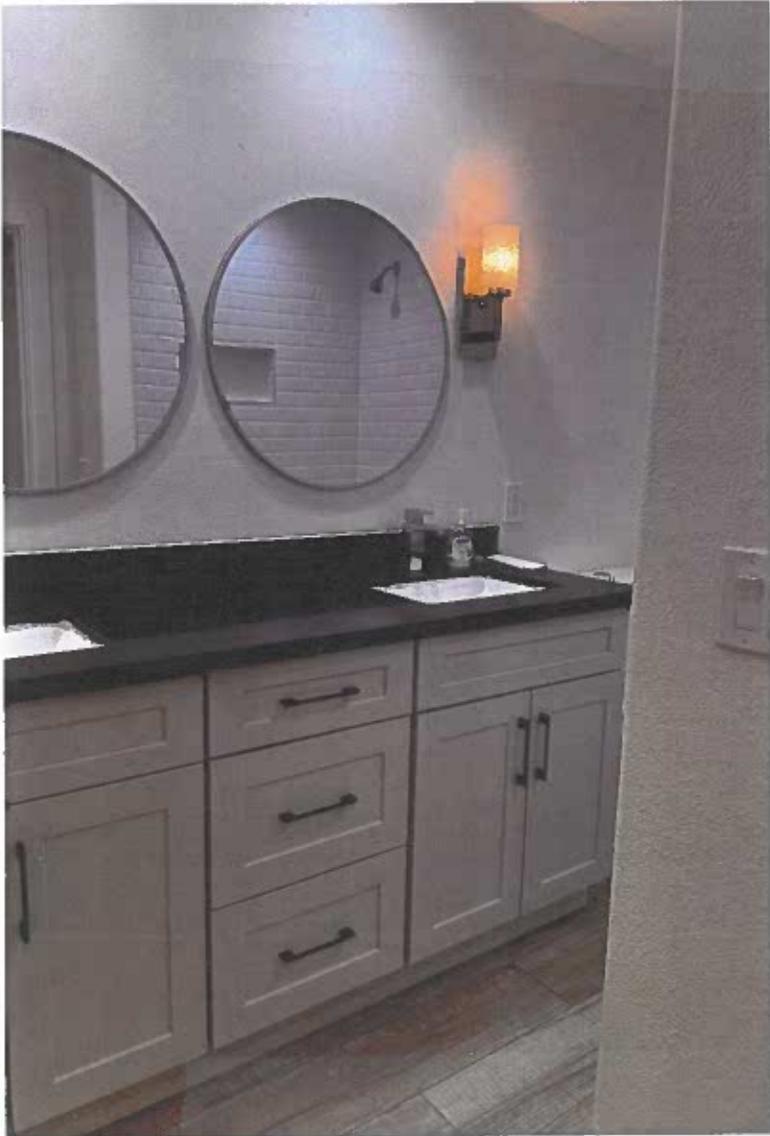
CASITA
BEDROOMS

EXH 'W'

P.2

\$166/SF

2709 PINTO LANE



CASITA

BATHROOM

(P) COMPARE TO
3011 Pinto
@ \$140/SF
(EXH P. P. B.)

(2) COMPARE TO 2327 ACTA
CASITA BATH @ \$166/SF
EXH 'M' P. 6 (BOTTOM)

#13

EX 4 'W'

P.3

2709 PINTO LANE

\$168/SF



CASITA LIVING ROOM

COMPARE TO:

3011 Pinto @ \$140/SF Exh 'P' P.12
BOTTOM

2327 Acta @ \$162/SF Exh 'M' P.4
BOTTOM

2333 Pinto @ \$148/SF Exh 'S' P.6
BOTTOM

#14

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Nevada Administrative Code (Last Updated January 6, 2015)

Chapter 361 Property Tax

ASSESSMENTS BY COUNTY ASSESSORS

Determination of Taxable Value of Real Property

◀ NAC361.119. Land: Alternate methods to sales comparison approach. ▶

Latest version.



1. If a county assessor is not able to use the sales comparison approach for land pursuant to NAC 361.11795 or 361.118 because sufficient sales of comparable properties which were vacant at the time of sale are not available, the county assessor shall determine the full cash value of land through any of the following methods, either in combination with available land sales or as the sole method of valuation:

- (a) Abstraction method;
- (b) Land residual technique;
- (c) Capitalization of ground rents;
- (d) Cost of development method;
- (e) Allocation method, if the properties are substantially similar; and
- (f) Regression analysis.

2. The use of sales of comparable improved properties pursuant to subsection 1 is subject to the provisions of NAC 361.11795 or 361.118, as applicable, NAC 361.1182 to 361.1188, inclusive, and the following:

- (a) Sales of comparable improved properties must be adjusted to remove the full contributory value of all items attributable to the improvements, including, without limitation, direct and indirect costs, soft costs, entrepreneurial profit, and personal

property and other nonrealty components of value. The costs may be reported in a lump-sum basis per unit.

(b) The complete obsolescence of an improvement for purposes of analyzing the sales price of a comparable improved property is best determined when the improvement is demolished or removed, but may be considered when:

(1) Sufficient evidence demonstrates an intention to demolish or remove the improvement, which evidence may include, without limitation, evidence that:

(I) A permit has been issued for the demolition of the improvement;

(II) A disclosure concerning the demolition or removal of the improvement has been filed with the Securities and Exchange Commission;

(III) An order has been issued for the condemnation of the improvement; or

(IV) Construction and development financing has been obtained with respect to the comparable property which establishes that the demolition or removal of the improvement is intended; and

(2) No occupancy or no use is established before the completion of the demolition or removal of the improvement.

(c) Sales of comparable improved properties may be used in determining valuation regardless of whether the complete obsolescence of an improvement may be determined or considered pursuant to paragraph (b).

(Added to NAC by Tax Comm'n by R031-03, eff. 8-4-2004; A by R166-07, 6-17-2008; R039-10, 8-13-2010, eff. 7-1-2012)

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2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.227 - Determination of taxable value.

Universal Citation:NV Rev Stat § 361.227 (2024) [?](#)[← Previous](#)[Next →](#)

1. Any person determining the taxable value of real property shall appraise:

(a) The full cash value of:

(1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.

(2) Improved land consistently with the use to which the improvements are being put.

Exh 'BB' p. 2

(b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence. Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years.

2. The unit of appraisal must be a single parcel unless:

(a) The location of the improvements causes two or more parcels to function as a single parcel;

(b) The parcel is one of a group of contiguous parcels which qualifies for valuation as a subdivision pursuant to the regulations of the Nevada Tax Commission; or

(c) In the professional judgment of the person determining the taxable value, the parcel is one of a group of parcels which should be valued as a collective unit.

3. The taxable value of a leasehold interest, possessory interest, beneficial interest or beneficial use for the purpose of NRS 361.157 or 361.159 must be determined in the same manner as the taxable value of the property would otherwise be determined if the lessee or user of the property was the owner of the property and it was not exempt from taxation, except that the taxable value so determined must be reduced by a percentage of the taxable value that is equal to the:

(a) Percentage of the property that is not actually leased by the lessee or used by the user during the fiscal year; and

(b) Percentage of time that the property is not actually leased by the lessee or used by the user during the fiscal year, which must be

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Exh 'BB' p. 3

determined in accordance with NRS 361.2275.

4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence. Depreciation of a billboard must be calculated at 1.5 percent of the cost of replacement for each year after the year of acquisition of the billboard, up to a maximum of 50 years.

5. The computed taxable value of any property must not exceed its full cash value. Each person determining the taxable value of property shall reduce it if necessary to comply with this requirement. A person determining whether taxable value exceeds that full cash value or whether obsolescence is a factor in valuation may consider:

(a) Comparative sales, based on prices actually paid in market transactions.

(b) A summation of the estimated full cash value of the land and contributory value of the improvements.

(c) Capitalization of the fair economic income expectancy or fair economic rent, or an analysis of the discounted cash flow.

A county assessor is required to make the reduction prescribed in this subsection if the owner calls to his or her attention the facts warranting it, if the county assessor discovers those facts during physical reappraisal of the property or if the county assessor is otherwise aware of those facts.

6. The Nevada Tax Commission shall, by regulation, establish:

(a) Standards for determining the cost of replacement of improvements

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Exh. 'BB' P. 4

of various kinds.

(b) Standards for determining the cost of replacement of personal property of various kinds. The standards must include a separate index of factors for application to the acquisition cost of a billboard to determine its replacement cost.

(c) Schedules of depreciation for personal property based on its estimated life.

(d) Criteria for the valuation of two or more parcels as a subdivision.

7. In determining, for the purpose of computing taxable value, the cost of replacement of:

(a) Any personal property, the cost of all improvements of the personal property, including any additions to or renovations of the personal property, but excluding routine maintenance and repairs, must be added to the cost of acquisition of the personal property.

(b) An improvement made on land, a county assessor may use any final representations of the improvement prepared by the architect or builder of the improvement, including, without limitation, any final building plans, drawings, sketches and surveys, and any specifications included in such representations, as a basis for establishing any relevant measurements of size or quantity.

8. The county assessor shall, upon the request of the owner, furnish within 15 days to the owner a copy of the most recent appraisal of the property, including, without limitation, copies of any sales data, materials presented on appeal to the county board of equalization or State Board of Equalization and other materials used to determine or defend the taxable value of the property.

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9. The provisions of this section do not apply to property which is assessed pursuant to NRS 361.320.

(Added to NRS by 1965, 1445; A 1969, 1451; 1975, 65, 1656; 1977, 1318; 1979, 79; 1981, 788, 789; 1983, 1047, 1884, 1885; 1987, 2075; 1989, 668, 1818; 1993, 2312; 1997, 1111; 1999, 1029; 2001, 842; 2003, 2758; 2009, 1216; 2013, 3116)

[◀ Previous](#)

[Next ▶](#)

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Exh'cc' p.1



NEVADA DEPARTMENT OF TAXATION
Excise & Local Government Services Division

2025-2026
Land Use Codes

12 - Vacant - Single Family Residential

The "Vacant - Single Family Residential" category is generally used for parcels that are subdivided and zoned for single family residential use, with the necessary approvals and basic infrastructure completed. There are generally improvements such as roads and utilities in the area or in the subdivision. Parcels in this category are sometimes called "turnkey" lots because a home can be constructed without further approvals or infrastructure requirements. Although it is very likely that these lots will be used for construction of a single-family home, there are not yet improvements sufficient to establish actual use. This category is very common but should not be used for parcels unless there is sufficient evidence that the land will be used for a single-family residence. For example, parcels owned by the BLM or Forest service should not be classified as "Vacant - Single Family Residential" unless evidence exists to support intended use for a single-family residence. This category may also be used for large parcels of land that have not gone through any parcel map or subdivision map process, but evidence exists that the land will be primarily used for a single-family residence.

Parcels reported in this category include:

Vacant - Single Family Residential

Vacant - Single Family Residential - Under Development

Vacant - No structures but Subject to Allocation of Common Area Costs

13 - Vacant - Multi-Residential

The "Vacant - Multi-Residential" category is generally used for parcels that are subdivided, parceled, or zoned as multi-residential, with the necessary approvals

Category 2 Series: Single Family Residential

Parcels classified as "Single Family Residential" are parcels of land upon which improvements are used as a dwelling for one family.

20 - Single Family Residence

The "Single Family Residence" category is used for land upon which a dwelling exists for occupancy by one family. Properties in this category are usually zoned as residential. This category is used for a residence that is constructed on site (often referred to as a "stick built" home).

Parcels reported in this category include:

- Single Family Residence
- Single Family Residence Under Construction

21 - Individual Residential Unit in a Multiple Unit Building - Condominium (formerly Individual Residential Unit in a Multiple Unit Building or Multiple Units; and formerly Condominium or Townhouse)

The "Individual Unit in a Multiple Unit Building - Condominium" category is used to identify land upon which a structure exists that is designed to contain multiple units for single family occupancy. The individual units are usually constructed in combination with other units such that a unit could not be removed without impacting other units. Although the term "condominium" refers to a type of ownership and not a land use, the term condominium is often used to describe a structure that contains multiple units for single family occupancy. See LUC 39 for instances when these types of properties are converted to apartments.

Parcels reported in this category include:

- A Unit in a Condominium

Exh 'ccc' p.3

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Table of Contents

- 1. Introduction
- 2. What are Home Price Indices?
- 3. Case-Shiller Home Price Indices
- 4. Chicago Home Price Index
- 5. S&P/Case-Shiller Home Price Indices
- 6. Real Estate Investment Trusts (REITs)
- 7. Real Estate Futures and Options
- 8. Real Estate Options
- 9. Real Estate Futures
- 10. Real Estate Options and Futures
- 11. Real Estate Options and Futures: A Comparison
- 12. Real Estate Options and Futures: A Summary

Special Considerations

The Case-Shiller Home Price Indices are used as the underlying pricing mechanism in [Chicago Home Price Index](#) (CME) real estate futures and options. CME real estate futures and options trade on different indices, representing 10 different MSAs, and a composite index that represents 20 metropolitan statistical areas.

But the key to the reliability of the indices is what they represent. Put simply, the caveat is that the indices are perfect representations of the [housing market](#). That's because they include only single-family dwellings in their calculations. Furthermore, because some of the metropolitan areas are so large (such as New York City or Los Angeles), having just one value may not accurately represent all areas within that city.

Robo-Advising, At Your Service

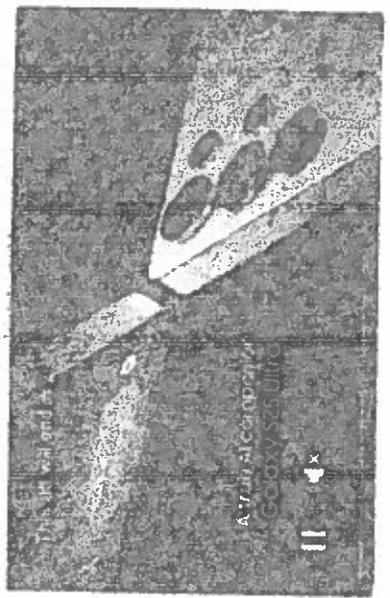
Market watching can be a time-consuming part of investing. [Realfront's](#) [Robo-Advising](#) uses algorithms to manage a diversified portfolio based on investment preferences and risk parameters. Investors can choose from [hundreds of categories](#), including crypto, foreign stocks, and socially responsible investing. Open your first taxable automated investing account to [start your investment today](#).

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ARTICLE SOURCES



EXH'DD' P. 2



EKL 'DD' p.3

→ Eligibility Criteria

Inclusions and Exclusions

The S&P CoreLogic Case-Shiller Indices are designed to measure, as accurately as possible, changes in the total value of all existing single-family housing stock. The methodology samples all available and relevant transaction data to create matched sale pairs for pre-existing homes.

The S&P CoreLogic Case-Shiller indices do not sample sale prices associated with new construction, condominiums, co-ops/apartments, multi-family dwellings, or other properties that cannot be identified as single-family.

The factors that determine the demand, supply, and value of housing are not the same across different property types. Consequently, the price dynamics of different property types within the same market often vary, especially during periods of increased market volatility. In addition, the relative sales volumes of different property types fluctuate, so indices that are segmented by property type will more accurately track housing values.

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EXH'EE' P. 1

LII > State Regulations > Nevada Administrative Code
> Chapter 361 - Property Tax > ASSESSMENTS BY COUNTY ASSESSORS
> Determination of Taxable Value of Real Property
> **Nev. Admin. Code § 361.11795 - Land: Sales comparison approach using mass appraisal technique**

Nev. Admin. Code § 361.11795 - Land: Sales comparison approach using mass appraisal technique

State Regulations Compare

A county assessor shall apply the sales comparison approach using a mass appraisal technique as follows:

1. The county assessor shall stratify the properties being appraised into groups based upon location, zoning, use or other relevant characteristics. Sufficient strata must be established to ensure that all types of property subject to appraisal are appropriately represented.

2. After stratification pursuant to subsection 1, the county assessor shall:

(a) For each stratum:

(1) Analyze sales of comparable land; and

(2) Make adjustments to the sales prices as necessary to eliminate any nonrealty components of value and any differences resulting from the real property rights conveyed, financing terms, conditions of sale, market conditions, location, physical characteristics, size, zoning, use, governmental restrictions, sales concessions and expenditures made after sales that influence sales prices; and

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EXH 'EE' A.2

(b) Determine an appropriate base lot or comparative unit value to be used as a benchmark for valuing the properties in each stratum and, if appropriate, market adjustments to the base lot or comparative unit value for differences in physical characteristics, size, zoning, use, view, governmental restrictions and other attributes that affect value. The adjustments:

- (1) Must be mathematical changes made to the base lot or comparative unit values to account for differences in the elements of comparison between the base lot or comparative unit and the subject property;
- (2) May be made only to the base lot or comparative unit value in order to reflect the value of the subject property; and
- (3) May be made by adding or subtracting lump-sum dollar values, or by applying positive or negative percentage differentials, to the base lot or comparative unit values.

Notes

Nev. Admin. Code § 361.11795

Added to NAC by Tax Comm'n by R166-07, eff. 6-17-2008; A by R039-10, 8-13-2010, eff. 7-1-2012

NRS 360.090, 360.250, 361.227

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LII > State Regulations > Nevada Administrative Code > Chapter 361 - Property Tax
> ASSESSMENTS BY COUNTY ASSESSORS
> Determination of Taxable Value of Real Property
> **Nev. Admin. Code § 361.1188 - Land: Adjustments for purposes of sales comparison approach**

Nev. Admin. Code § 361.1188 - Land: Adjustments for purposes of sales comparison approach

State Regulations Compare

1. For the purposes of carrying out the provisions of NAC 361.11795 or 361.118:

(a) The amount of the adjustments to comparable sales or to the base lot or comparative unit value must be determined using paired sales analysis, sales-resales analysis, regression analysis or another model calibration technique in accordance with the provisions of chapters 6 and 15 of *Property Appraisal and Assessment Administration*, as adopted by reference in NAC 361.1177.

(b) If multiple types of adjustments to comparable sales or to the base lot or comparative unit value are necessary, those adjustments must be made as follows:

(1) Any transactional adjustments must be made to the total sale price in the following sequential order:

(I) Adjustments for the real property rights conveyed.

(II) Adjustments for the financing terms.

(III) Adjustments for the conditions of sale, including any sales concessions.

(IV) Adjustments for expenditures made immediately after the purchase.

(V) Adjustments for market conditions.

100 Streetland EXH'GG' P.1

Assessor Parcel Number Tree Search for Parcel Chain History (Parent/Child)

Please enter parcel number (i.e. XXX-XX-XXX-XXX)

Submit

SELECTED PARCEL: 139-32-701-010

PARCEL	OWNER 1	OWNER 2	TAX DISTRICT	ACRES	DOC NUMBER	DEED DATE	COMMENTS
139-32-701-010	TEMUJEN LP		200	2.0600	2021040201330	4/2/2021	PT 20240426:3754;+.03A COR

2 PARENT PARCELS

PARENT COUNT	PARCEL	CHILD COUNT	OWNER 1	DOC NUMBER	ACRES
1 VACANT LAND	139-32-701-003	1	TEMUJEN L P	2021040201330	1.0300
1 DEVELOPER	139-32-701-004	1	TEMUJEN L P	2021040201330	1.0000

1 CHILD PARCEL

PARENT COUNT	PARCEL	CHILD COUNT	OWNER 1	DOC NUMBER	ACRES
1	139-32-701-011	0	TEMUJEN L P	2021040201330	2.0200

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139-32-707-004

2023/24

500 SHETLAND RD
LAS VEGAS
PARCEL STATUS: A Active - Locally Assessed Parcel
NEIGHBORHOOD: 1311.09 Central West
PRIMARY USE: 20.110 Single Family Residential

TEMUJEN L P
1108 S CASINO CENTER BLVD
LAS VEGAS NV, 89104 NV

LAND ACRES: 1.00
LAND SQUARE FEET: 43,560
FISCAL YEAR: 2023-24
PT NW4 SE4 SEC 32 20 61

SUBDIVISION DISCOUNT
NET LAND IMPROVEMENTS
SUPPLEMENTAL COMMON ELEMENT
TOTAL IMPROVEMENT
SECURED PERSONAL PROP
PARCEL TOTAL
EXEMPTION TOTAL

\$300,000
X 1.35
= \$105,000

500 Shetland house
Assessed Value

GRANTOR: L A R CONTINUATION TRUST
NEISWONGER MARY C

GRANTEE: TEMUJEN L P
RUFFIN PHIL & LYNN

DEED BOOK: 20210402
PAGE: 00001330

19980203
00000369

GRANTOR: L A R CONTINUATION TRUST
NEISWONGER MARY C

GRANTEE: TEMUJEN L P
RUFFIN PHIL & LYNN

LAND APPRAISAL

#	CODE	LAND CATEGORY	ZONING	UNIT TYPE	FF	DEPTH	UNITS	UNIT PRICE	TOTAL ADJ	ADJ UNIT PRICE	ADJ VALUE	OVERD VALUE	NOTES
1	AR01	Residential	L.R.A	LT			1.00	\$500,000 (+)	1,0000	\$500,000	\$500,000		

SALES HISTORY

TYPE	SALE DATE	SALE PRICE	DEED BOOK	PAGE	GRANTOR	GRANTEE
R	4/2/2021	\$ 2,790,000.00	20210402	00001330	L A R CONTINUATION TRUST	TEMUJEN L P
R	2/3/1998	\$ 1,350,000.00	19980203	00000369	NEISWONGER MARY C	RUFFIN PHIL & LYNN

LAND - GOLF COURSE/AG/OPEN SPACE

CODE	ADJUSTMENT	TYPE	ADJ VALUE	ADJ NOTE	CODE	ADJUSTMENT	TYPE	ADJ VALUE	ADJ NOTE

MARKET AG/GOLF COURSE

CODE	ADJUSTMENT	TYPE	ADJ VALUE	ADJ NOTE	CODE	ADJUSTMENT	TYPE	ADJ VALUE	ADJ NOTE

IMPROVEMENTS

PROJECT NAME	TYPE	BLDG	BUILDING TYPE	CL/Q	RNK	AYB	EYB	STY	BUILDING COUNT			RCNLD	TYPE	DESCRIPTION	COUNT	STATUS
									HGT	UNITS	BSMT					
RES	1-1	One Story		60		1970	1973		12.0	100%	7,249	86.12	524,300			

ACCOUNT FLAGS

CAT	TYPE	VAL
CONV	Capacity	1
CONV	Pool Count	1
PAR	Parcel Land Use	20.110



Clark County Assessor Reports

combined LOTS
WESTLAND

Value History

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

Parcel: 139-32-701-011
Assessed

Tax Year	Land		Improvements				Exemption Code Value	Remainder	Tax Dist	
	Acres	New Land	New Imps	Supp	Extra Features					
2025-26	2.02	229,687	0	239,655	0	0	26,528	0	0	200
2024-25	2.02	229,687	0	237,737	0	0	26,798	0	0	200

Parcel from 139-32-701-010

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

LAND

Assessed Value 2025/2026: \$ 229,687
 $\div .35$

TAXABLE LAND VALUE 2025/2026
\$656,250

$(\$230K / \$210K) = 1.095$ or ~~10.95%~~
9.5% increase



Clark County Assessor Reports

2709 P.ATO

2709 P.ATO

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	Remainder Value	Tax Dist	
	Acres	Land	New Land	New Imps	Common Supp Element				
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	88,930	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

184/105 = 75%

Parcel from 030-300-064

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

2024/2025 Assessed LAND : \$183,750 (SAME AS 2025/2026)

2024/2025 TAXABLE VALUE \$525,000

105K / .35 = 300K ← 2020 TAXABLE VALUE

139-32-703-00249
*139-32-703-0

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

2709 PINTO LN
LAS VEGAS

OWNER(S)/MAIL TO
2709 PINTO LN
LAS VEGAS

STATUS
A Active - Locally Assessed Parcel
1311.00 Central West
20.110 Single Family Residential

LAND ACRES 0.85
LAND SQUARE FEET 37,026
LEGAL DESCRIPTION
PT NW4 SE4 SEC 32 T08 N

VALUE TYPE
LAND
SUBDIVISION DISCOUNT
NET LAND
IMPROVEMENTS
SUPPLEMENTAL
COMMON ELEMENT
TOTAL IMPROVEMENT
SECURED PERSONAL PROP
PARCEL TOTAL
EXEMPTION TOTAL

2021-22 BLOM \$375,000
2022-23 BOOC \$420,000
2023-24 BOOC \$500,000
2024-25 BOOC \$525,000
2025-26 BOE \$525,000

GRANTOR
JABARA MICHAEL SEPARATE PPTY TR
HOME COMINGS FINANCIAL NETWORK

GRANTEE
2709 PINTO LANE TRUST ETAL
JABARA MICHAEL D & GUNDULA B

DEED BOOK 20180330
PAGE 00003057
20001106

SALES HISTORY

TYPE	SALE DATE	SALE PRICE	DEED BOOK	PAGE	GRANTOR	GRANTEE
R	3/30/2018	\$ 806,000.00	20180330	00003057	JABARA MICHAEL SEPARATE PPTY TR	2709 PINTO LANE TRUST ETAL
R	11/09/2000	\$ 470,000.00	20001106	00001513	HOME COMINGS FINANCIAL NETWORK	JABARA MICHAEL D & GUNDULA B

LAND APPRAISAL
TOTAL ADJ 1.0000
TOTAL ADJ \$525,000 (*)
ADJ UNIT PRICE \$525,000
OVERD VALUE \$525,000

CLASSIFIED AG/GOLF COURSE

#	ICODE	LAND CATEGORY	ZONING	UNIT TYPE	PF	DEPTH	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE	ADJ UNIT PRICE	ADJ VALUE	ADJ UNIT PRICE	ADJ VALUE	NOTES
1	1AR01	Residential	L.R-A	LT		1.00	1.00	\$525,000 (*)	1.0000	\$525,000	\$525,000					

LAND - GOLF COURSE/AG/OPEN SPACE

CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE

MARKET AG/GOLF COURSE

#	ICODE	LAND CATEGORY	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE						

IMPROVEMENTS

PROJECT NAME	BLDG	BUILDING TYPE	CL/Q	R/NK	A/YB	E/YB	S/TY	B/GT	HGT	UNITS	B/ART	MEZZ	SPRR	%C/UP	SOFT	\$/SQFT	SECTION COUNT	R/O/LD	TYPE	ADJ %	ADJ VALUE	ADJ UNIT PRICE	ADJ VALUE	ADJ UNIT PRICE	ADJ VALUE	COUNTY STATUS
RES	1-1	One Story	40		1968	2011		10.0		100%	4,865	204.56		100%	1,919.720	91,738										
RES	1-2	Garage	40		1968	1970				100%	69.57	76,247		100%	76,247											
RES	2-1	One Story	30		1968	1964				100%	1,068	76,247		100%	76,247											

PERMITS

CAT	TYPE	VAL
CONV	Capacity	2
CONV	Food Count	1
PAR	Parcel Land Use	20.110

EXN 'GG' P.6

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EXH 'CGA' P.7

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 WOLFSON MARK B TRS 2709 PINTO LN LAS VEGAS 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	Subject Property

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

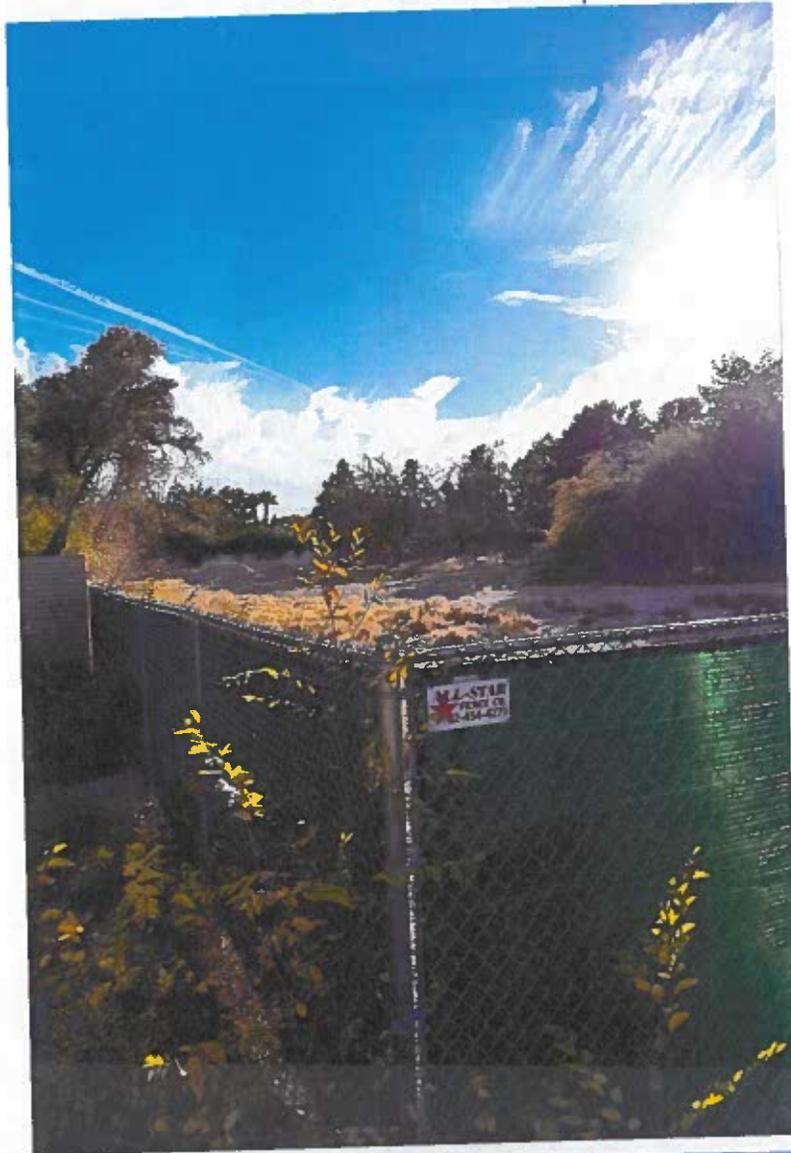
ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT	
TAX DISTRICT	200
APPRAISAL YEAR	2024
FISCAL YEAR	2025-26
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE		
FISCAL YEAR	2024-25	2025-26
LAND	183750	183750
IMPROVEMENTS	396343	401727
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	580,093	585,477
TAXABLE LAND + IMP (SUBTOTAL)	1,657,409	1,672,791
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	580,093	585,477
TOTAL TAXABLE VALUE	1,657,409	1,672,791

Handwritten calculation: $183750 \div .35 = 525000$

137

500 SHETLAND (ADJACENT A/C/A LOT)
PREVIOUSLY 2700 A/C/A DRIVE



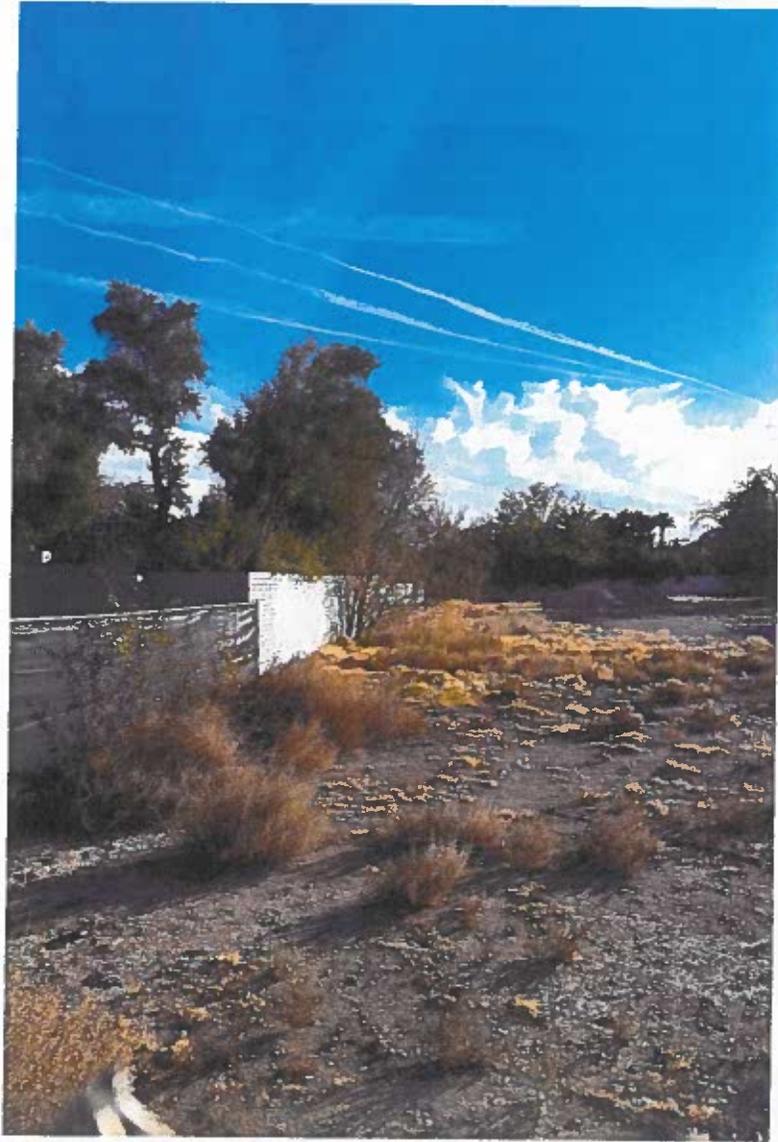
EXH!GG/
P.8



500
SHELBYLAND

Adj Lot
on ALTA

Previously
2700
ALTA
DRIVE



EXH'GG'

P.9



139

Flow Deck

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Numbers:

- a) 139-32-701-003
- b) _____
- c) _____
- d) _____

2. Type of Property:

- a) Vacant Land
- b) Single Fam. Res.
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apt. Bldg
- f) Comm'l/Ind'l
- g) Agricultural
- h) Mobile Home
- i) Other: _____

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

- 3. a) Total Value/Sales Price of Property: \$500,000.00
- b) Deed in Lieu of Foreclosure Only (value of property): \$(0.00)
- c) Transfer Tax Value: \$500,000.00
- d) Real Property Transfer Tax Due: \$2,550.00

4. If Exemption Claimed:

- a. Transfer Tax Exemption, per NRS 375.090, Section: _____
- b. Explain Reason for Exemption: _____

- 5. Partial Interest: Percentage being transferred: 100%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature: [Signature] Capacity: Grantor

Signature: _____ Capacity: Grantee

SELLER (GRANTOR) INFORMATION (REQUIRED)
 Print Name: Mary Bartsas 13, LLC, a Nevada limited liability company
 Address: 601 S. Rancho Drive #C23
 City, St., Zip: Las Vegas, NV 89106

BUYER (GRANTEE) INFORMATION (REQUIRED)
 Print Name: Temujen, LP
 Address: 3750 Las Vegas Blvd. S 3201
 City, St., Zip: Las Vegas, NV 89168

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Chicago Title of Nevada, Inc. Escrow #: 21030560-146-KLK
 Address: 9075 W. Diablo Drive, #100
 City/State/Zip: Las Vegas, NV 89148

as a public record this form may be recorded/microfilmed



Clark County Assessor Reports

VARIANT LAND
Allocation with and without
P.27 comp #6 APR - Valued From System

Value History

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

SOLD 4/26/21 \$500K
35% \$175K
2020/21 \$130K
20%
K

Parcel: 139-32-701-003

Assessed

Tax Year	Land		Improvements	Extra	Exemption	Remainder	Tax Dist
	Acres	New Land					
2023-24	1.03	175,000	0	0	0	0	200
2022-23	1.03	147,000	0	0	0	0	200
2021-22	1.03	131,250	0	0	0	0	200
2020-21	1.03	131,250	0	0	0	0	200
2019-20	1.03	105,000	0	0	0	0	200
2018-19	1.03	70,000	0	0	0	0	200
2017-18	1.03	59,500	0	0	0	0	200
2016-17	1.03	52,500	0	0	0	0	200
2015-16	1.03	43,750	0	0	0	0	200
2014-15	1.03	35,000	0	0	0	0	200
2013-14		35,000	0	0	0	0	200
2012-13		35,000	0	0	0	0	200
2011-12		49,000	0	0	0	0	200
2010-11		70,000	0	0	0	0	200
2009-10		210,000	0	0	0	0	200
2008-09		252,000	0	0	0	0	200
2007-08		158,113	0	0	0	0	200
2006-07		157,850	0	0	0	0	200
2005-06		113,750	0	0	0	0	200
2004-05		73,500	0	0	0	0	200

2025/26
50%
OFF
\$229K, OIL
\$115K
1.03 ACRES
GG
P.11

Parcel from 030-300-002

Parcel Cancelled to 139-32-701-010

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

EXH 'HH'

19



Clark County Assessor Reports

2715 AUA

Value History

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

Parcel: 139-32-701-001
Assessed

Tax Year	Land		Improvements				Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features				
2025-26	0.88	183,750	0	630	0	0	630	0	0	200
2024-25	0.88	183,750	0	659	0	0	659	0	0	200
2023-24	0.88	175,000	0	581	0	0	581	0	0	200
2022-23	0.88	147,000	0	544	0	0	544	0	0	200
2021-22	0.88	131,250	← 0	516	0	0	0	0	0	200
2020-21	0.88	131,250	0	515	0	0	0	0	0	200
2019-20	0.88	105,000	0	508	0	0	0	0	0	200
2018-19	0.88	70,000	0	497	0	0	0	0	0	200
2017-18	0.88	59,500	0	510	0	0	0	0	0	200
2016-17	0.88	52,500	0	507	0	0	0	0	0	200
2015-16	0.88	43,750	0	503	0	0	0	0	0	200
2014-15	0.88	35,000	0	498	0	0	0	0	0	200
2013-14		35,000	0	489	0	0	0	0	0	200
2012-13		35,000	0	494	0	0	0	0	0	200
2011-12		49,000	0	470	0	0	0	0	0	200
2010-11		70,000	0	500	0	0	0	0	0	200
2009-10		175,000	0	487	0	0	0	0	0	200
2008-09		210,000	0	489	0	0	0	0	0	200
2007-08		79,625	0	442	0	0	0	0	0	200
2006-07		79,625	0	433	0	0	0	0	0	200
2005-06		79,625	0	406	0	0	0	0	0	200
2004-05		73,500	0	417	0	0	0	0	0	200

Parcel from 030-300-077

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

SNE 9/29/20 \$443,625
 x .35 = \$155,270

142

EXH. II P. 1

143

3 ÷ 8 = 38%
ONLY These are in NBHD

CCA PAGE 27 ANALYSIS SUBJECT PROPERTY: IS A SINGLE FAMILY HOME DEVELOPED PROPERTY

SALE #	1	2	3	4	5	6	7	8
PARCEL #	139-32-601-043	139-32-601-001	139-32-601-005	162-04-114-011	162-04-210-128	139-32-701-003	139-32-701-001	139-32-701-006
DESCRIPTION	422 S. Rancho Drive	748 Rancho Cir	747 Rancho Cir	1205 Park Circle	Bannie - 2 Lots	500 SHETLAND ADD-ON	2716 ALTA	2710 PINTO LANE
SALE DATE	6/23/2023	8/7/2023*	8/7/2023*	1/9/2024	6/22/2022	4/26/2021	9/1/2020	4/8/2019
# OF YEARS FROM 2025	2	0	0	1	1	4	5	6
IN NEIGHBORHOOD	NO	NO	NO	NO	NO	YES	YES	YES
APPROX DIST FROM SUBJECT (1)	.5 MILES	1.1 MILES	1.1 MILES	1.2 MILES	1.7 MILES	.2 MILES	.3 MILES	46 FT
SALE PRICE (\$000) (FMV)	\$750	\$950	\$950	\$930	\$448	\$500	\$444	\$400
ACREAGE	0.96	1.12	1.05	0.40	0.73	1.03	0.88	0.66
\$/ACRE	\$781	\$848	\$905	\$1,575	\$613	\$485	\$505	\$606
35% X FMV (\$000) (A)	\$263	\$333	\$333	\$221	\$157	\$175	\$155	\$140
ACTUAL ASSESSED VALUE - (\$000) (2)	\$137	\$210	\$210	\$104	\$112	\$115	\$131 (3)	\$112 (3)
* UNDER/(OVERASSESSED) % (C)	48%	37%	37%	53%	28%	35%	16%	20%
(UNDER)/OVER ASSESSED (\$)	(\$126)	(\$123)	(\$123)	(\$117)	(\$45)	(\$61)	(\$24)	(\$28)
COMPARISON PER ASSESSOR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR
COMPARISON PER OWNER	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR
REASONS:	DIFFERENT NBHD NOT IMPR PROP VACANT LAND	DIFFERENT NBHD NOT IMPR PROP VACANT LAND	DIFFERENT NBHD NOT IMPR PROP VACANT LAND	DIFFERENT NBHD NOT IMPR PROP VACANT LAND SOLD W/ 2600 SF SFH	DIFFERENT NBHD NOT IMPR PROP VACANT LAND	NOT IMPR PROP VACANT LAND	NOT IMPR PROP VACANT LAND	NOT IMPR PROPERTY NOT ARMS LENGTH TRANSACTION

(1) PER GOOGLE MAPS
(2) 2025-2028 FISCAL YEAR
(3) 2021-2022 FISCAL YEAR

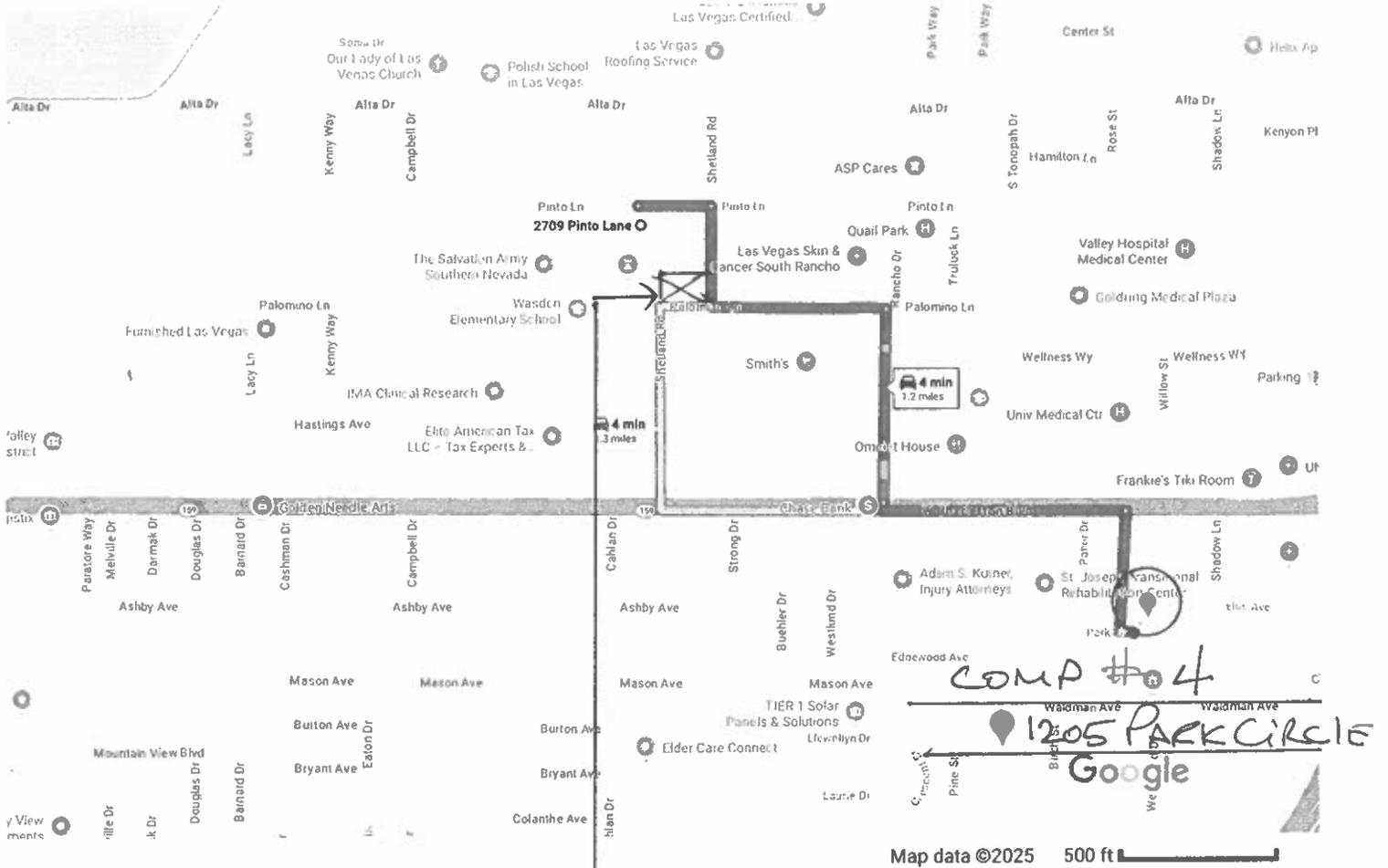
* (1 - (B ÷ A)) = C NONE ARE AT 35% OF SALE PRICE EVEN YEARS LATER!

EXH 'II' P.2

Google Maps

2709 Pinto Ln, Las Vegas, NV 89107 to
1205 Park Cir, Las Vegas, NV 89102

Drive 1.2 miles, 4 min



via W Charleston Blvd
Best route

4 min
1.2 miles



via Shetland Rd and W
Charleston Blvd

4 min
1.3 miles

Explore nearby 1205 Park Cir



Restau-
rants



Hotels



Gas sta-
tions



Parking
Lots



More

6000 SHETLAND
 SOLD: 5/27/2016
 .51 ACRES
 \$200K =
 \$392K/ACRE
 VACANT THEN/
 VACANT NOW

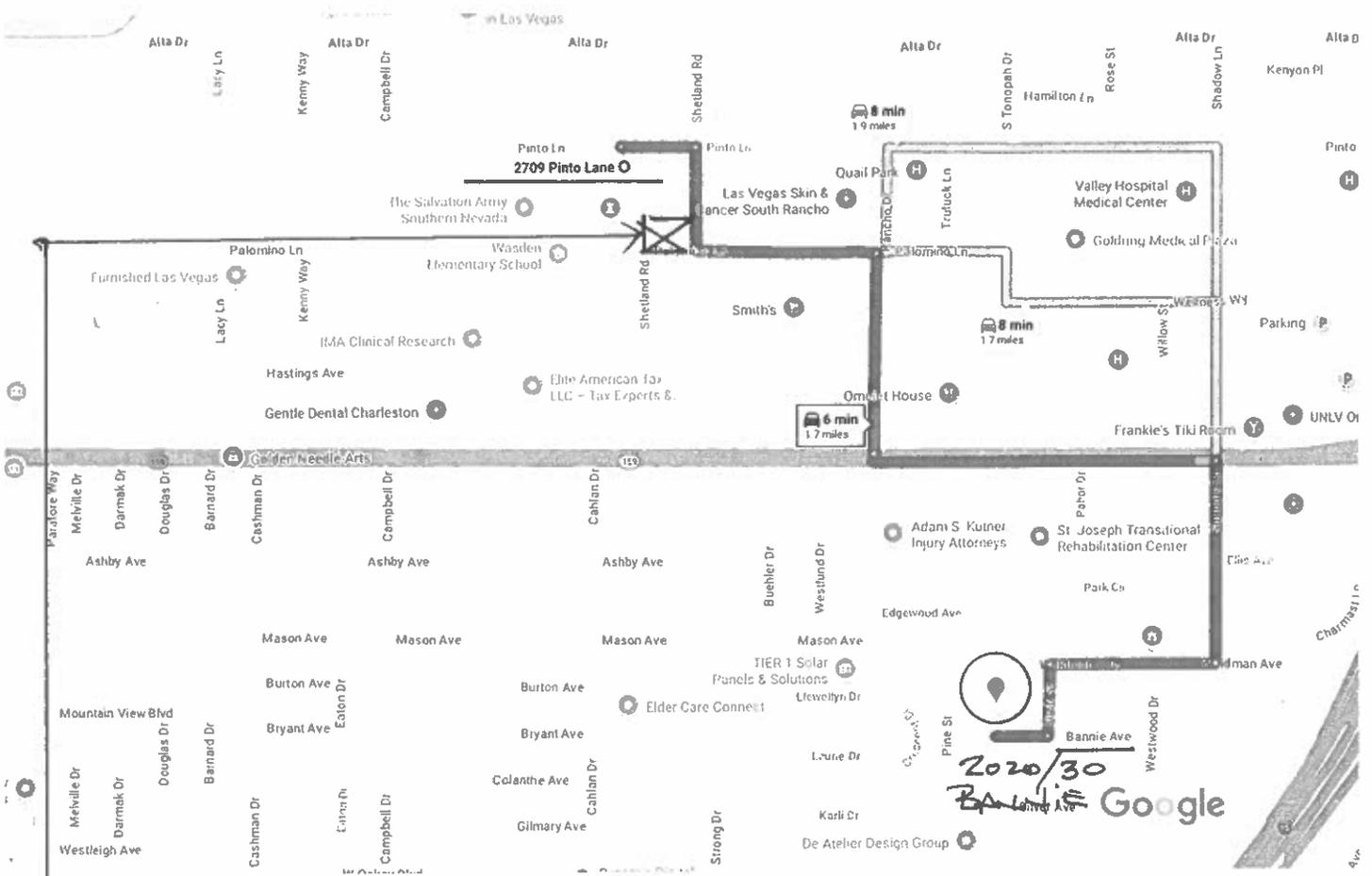
144

Exh 'II' P.3

Google Maps

2709 Pinto Ln, Las Vegas, NV 89107 to
2020 Bannie Ave, Las Vegas, NV 89102

Drive 1.7 miles, 6 min



Map data ©2025 500 ft

COMP #5

2020 BANNIE

680 SHELLAND

SOUD ; 5/27/2016

.51 ACRES

\$ 200 K =

\$ 392K/ACRE

VACANT THEN / VACANT NOW

145

Exh 'II'

p.4

-  **via W Charleston Blvd** **6 min**
Fastest route 1.7 miles
-  **via Pinto Ln and Shadow Ln** **8 min**
1.9 miles
-  **via Shadow Ln** **8 min**
1.7 miles

Explore nearby 2020 Bannie Ave



Restau-
rants



Hotels



Gas sta-
tions



Parking
Lots



More

146

OTHER VACANT LOTS

→ 1.	139-32-703-011	.51 ACRES	5/27/2016	\$200K	\$/ACRE: \$392K
2.	139-32-401-006	.59 ACRES	12/29/2020	\$195K	\$/ACRE: \$331K
3.	139-32-310-011	.47 ACRES	3/31/2016	\$109K	\$/ACRE: \$232K
4.	139-32-310-009	.47 ACRES	11/30/2005	\$190K	\$/ACRE: \$404K
5.	139-32-601-028	1.09 ACRES	9/30/2019	\$625K	\$/ACRE: \$573K
6.	139-32-601-034	1.35 ACRES	11/23/2016	\$850K	\$/ACRE: \$630K
→ 7.	162-04-103-001	.66 ACRES	1/3/2024	\$380K	\$/ACRE: \$576K

-
1. 680 SHETLAND - GOOD COMP
 2. ADJACENT TO 824 LACY/DECENT COMP (SOUTH)
 3. ADJACENT TO 711 LACY (SOUTH)
 4. ADJACENT TO 711 LACY (NORTH)/ TOO OLD
 5. 850 RANCHO CIRCLE/ DECENT COMP —DIFF NBHD, TORN DOWN *
 6. 800 RANCHO CIRCLE/ DECENT COMP —DIFF NBHD, TORN DOWN *
 - 7. 1825 ELLIS/ DECENT COMP — ADJACENT TO 1205 PARK CIRCLE /

**** NO WORSE THAN USING 1205 PARK CIRCLE THAT SOLD FOR \$630K WITH A
2,638 SF HOUSE ON IT, WHICH WAS THEN TORN DOWN. THIS TRIGGERED
A LAND VALUATION/ACRE FOR THE CCA OF \$1,575K/ACRE**

TREASURER

J. Ken Diaz

Clark County Treasurer

Print

Property Account Inquiry - Summary Screen

[New Search](#)

[View Cart](#)

Parcel ID	139-32-601-043	Tax Year	2026	District	200	Rate	3.2782
-----------	----------------	----------	------	----------	-----	------	--------

Situs Address: 422 S RANCHO DR LAS VEGAS ← **COMPL**

Legal Description: ASSESSOR DESCRIPTION: PT SE4 NE4 SEC 32 20 61GEOID: PT SE4 NE4 SEC 32 20 61

Status	Property Characteristics	Property Values	Property Documents
Active	Tax Cap Increase Pct. 8.0	Land 136500	2024090501346 9/5/2024
Taxable	Tax Cap Limit Amount 2672.81	Improvements 48507	2023062300299 6/23/2023
	Tax Cap Reduction 3392.09	Total Assessed Value 185007	00062600930 6/26/2000
	Land Use 1-10 Single Family Residential	Net Assessed Value 185007	
	Cap Type OTHER	Exemption Value New Construction 0	
	Acreage 0.9600	New Construction - Supp Value 0	
	Exemption Amount 0.00		

TEAR Down?

Role	Name	Address	Since	To
Owner	JUS2OFUS TRUST	1908 CALANDA CT, LAS VEGAS, NV 89102 UNITED STATES	9/10/2024	Current

Item	Amount
Taxes as Assessed	\$6,064.90
Less Cap Reduction	\$3,392.09
Net Taxes	\$2,672.81

PAST AND CURRENT CHARGES DUE TODAY

Tax Year	Charge Category	Amount Due Today
THERE IS NO PAST OR CURRENT AMOUNT DUE as of 8/19/2025		\$0.00

NEXT INSTALLMENT AMOUNTS

Tax Year	Charge Category	Installation Amount Due

148

148

Treasurer

J. Ken Diaz
Clark County Treasurer

Print 

Property Account Inquiry - Summary Screen

[New Search](#)

[View Cart](#)

Parcel ID: 162-04-114-011 Tax Year: 2026 District: 200 Rate: 3.2782

Situs Address: 1205 PARK CIR LAS VEGAS

Legal Description: ASSESSOR DESCRIPTION: WESTWOOD PARK TRACT #2 RESUB PLAT BOOK 9 PAGE 68 LOT 7
BLOCK 4GEOID: PT NE4 NW4 SEC 04 21 61

Status	Property Characteristics		Property Values		Property Documents	
Active	Tax Cap Increase Pct.	3.0	Land	103824	2024010900647	1/9/2024
Taxable	Tax Cap Limit Amount	2351.15	Improvements	41514	2022082402014	8/24/2022
	Tax Cap Reduction	2413.32	Total Assessed Value	145338	2003102402976	10/24/2003
	Land Use	1-10 Single Family Residential	Net Assessed Value	145338	94051800063	5/18/1994
	Cap Type	PRIMARY	Exemption Value New Construction	0		
	Acreage	0.4000	New Construction - Supp Value	0		
	Exemption Amount	0.00				

TEAR DOWN ?

Role	Name	Address	Since	To
Owner	LOGAN PROPERTY HOLDING II L C	2171 EDGEWOOD AVE , LAS VEGAS, NV 89102 UNITED STATES	1/11/2024	Current

Summary	
Item	Amount
Taxes as Assessed	\$4,764.47
Less Cap Reduction	\$2,413.32
Net Taxes	\$2,351.15

PAST AND CURRENT CHARGES DUE TODAY

Tax Year	Charge Category	Amount Due Today
THERE IS NO PAST OR CURRENT AMOUNT DUE as of 8/19/2025		\$0.00

NEXT INSTALLMENT AMOUNTS

149
140

148.1



Property information

Parcel: 16204103001

Owner Name(s): VAL NUHOUSE

Legal Description: TRUST ETAL and REPS MICHAEL TRS

Address: 1825 ELLIS AVE

Location: Las Vegas - 89102

Date: 01/2024

Price: \$380,000

Estimated Lot Size: 0.66

Construction Year: 1950

Recorded Doc Number: 2024-01-29

Effective Date: 2025-01-29

Zoning and Planned Land Use

Legal Description

Ownership

Lot Zone

Recorded Officials

Links

Current Tool: Select Property

Records in State Plane ft. 779253 Y: 26758944

Flight Date: Most Current Flight

Current View: Aerial Imagery Only 1,000

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Pressing Ctrl and F5 keys simultaneously forms a "force reload", allowing you to enjoy new

EXH 'II'

P. 8

PAGE 40 ADDENDUM:

162-04-114-011
1205 PARK CIR

SALE 1/2014 \$630
SIZE .4 ACRE

ADJ. 6/ACR2 \$1,575/ACRE

#1

162-04-103-001
1825 ELLIS AVE

\$320 SALE 1/2010
.66 ACRE

\$576 K/ACRE

#2

Exh 'II'

P. 9



EX. 1. J.T.

PA

150

COMPARABLE LAND SALES GRID (PETITIONER'S ANALYSIS OF PROPERTIES ON P.27 OF CCA'S ADDENDUM)		FORMULA		SUBJECT PROJECT	
PAGE 27 COMP #				8 PROP AVG	2709 PRITO
PARCEL ID					139-32-701-002
PHYSICAL ADDRESS					2709 PRITO ****
DATE OF SALE					4/30/2018
A FMV - SALE (\$000)/TAXABLE VALUE					\$634
B ASSESSED VALUE (\$000) @ 35% SHOULD HAVE BEEN)					\$522
C ASSESSED VALUE (\$000) YEAR FOLLOWING SALE					\$137
D ACTUAL ASSESSED VALUE AS A % OF SALE					23%

After years

2 LOTS SOLD FOR TOTAL OF \$905K - DATA IS 50% OF TOTAL FOR BOTH
 THE PARENT APN IS 139-32-701-001
 BOTH ORIGINAL LOTS ARE THE SAME SIZE
 THIS APN IS NOT EVEN ACTIVE ANYMORE - ITS BEEN CONSOLIDATED INTO 139-32-701-701

2710 WAS NOT AN ARMY'S LENGTH TRANSACTION. IT WAS THE REMAINDER OF A 2 PARCEL ACQUISITION FOR A TOTAL OF \$4.6M
 PURCHASE PRICE WAS \$965K IN 2018
 LAND WAS ASSESSED IN 2018 AT \$59.5K, OR TAXABLE VALUE OF \$170K, LEAVING \$795K FOR IMPROVEMENTS





Clark County Assessor Reports

4224 Antonio Cilele

Value History

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

Parcel: 139-32-601-043

Assessed

Tax Year	Land		New Land	Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land		New Imps	Supp	Extra Features				
2025-26	0.96	136,500	0	48,507	0	0	16,941	0	0	200
2024-25	0.96	131,950	0	48,565	0	0	17,157	0	0	200
2023-24	0.96	120,575	0	43,722	0	0	15,071	0	0	200
2022-23	0.96	102,375	0	39,419	0	0	13,889	0	0	200
2021-22	0.96	85,312	0	36,576	0	0	0	0	0	200
2020-21	0.96	79,625	0	35,598	0	0	0	0	0	200
2019-20	0.96	56,420	0	34,324	0	0	0	0	0	200
2018-19	0.96	54,600	0	32,555	0	0	0	0	0	200
2017-18	0.96	54,600	0	32,538	0	0	0	0	0	200
2016-17	0.96	51,188	0	32,039	0	0	0	0	0	200
2015-16	0.96	40,950	0	31,152	0	0	0	0	0	200
2014-15	0.96	22,750	0	29,976	0	0	0	0	0	200
2013-14		22,750	0	28,658	0	0	0	0	0	200
2012-13		22,750	0	28,563	0	0	0	0	0	200
2011-12		31,850	0	26,557	0	0	0	0	0	200
2010-11		27,300	0	27,555	0	0	0	0	0	200
2009-10		68,250	0	26,517	0	0	0	0	0	200
2008-09		105,280	0	11,441	0	0	0	0	0	200
2007-08		91,000	0	25,722	0	0	0	0	0	200
2006-07		91,000	0	25,914	0	0	0	0	0	200
2005-06		73,938	0	24,787	0	0	0	0	0	200
2004-05		52,325	0	24,822	0	0	0	0	0	200

Parcel from 030-260-016

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

$(5) \times \$48,507 = \$1,590$
 $\times .032782$
 $=$

LAND GROWTH (%)
 2022/2023 TO 2025/2026
 $((\$137 / \$102) - 1) = 33\%$



Clark County Assessor Reports

1205 Park Circle

Value History

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

Parcel: 162-04-114-011
Assessed

Tax Year	Land		New Land	Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land		New Imps	Supp	Extra Features				
2025-26	0.40	103,824	0	41,514	0	0	6,007	0	0	200
2024-25	0.40	100,940	0	41,419	0	0	6,119	0	0	200
2023-24	0.40	99,225	0	37,465	0	0	5,261	0	0	200
2022-23	0.40	72,398	0	33,614	0	0	4,818	0	0	200
2021-22	0.40	69,090	0	31,153	0	0	0	0	0	200
2020-21	0.40	65,415	0	30,194	150	0	0	0	0	200
2019-20	0.40	61,005	0	29,105	0	0	0	0	0	200
2018-19	0.40	55,125	0	27,383	0	0	0	0	0	200
2017-18	0.40	31,237	0	27,219	0	0	0	0	0	200
2016-17	0.40	25,725	0	27,312	0	0	0	0	0	200
2015-16	0.40	18,375	0	26,426	0	0	0	0	0	200
2014-15	0.40	18,375	0	27,086	0	0	0	0	0	200
2013-14		18,375	0	26,906	0	0	0	0	0	200
2012-13		18,375	0	28,207	0	0	0	0	0	200
2011-12		18,375	0	27,643	0	0	0	0	0	200
2010-11		22,050	0	29,982	0	0	0	0	0	200
2009-10		44,100	0	29,924	0	0	0	0	0	200
2008-09		88,200	0	30,825	0	0	0	0	0	200
2007-08		88,200	0	29,851	0	0	0	0	0	200
2006-07		80,850	0	30,180	0	0	0	0	0	200
2005-06		44,100	0	28,301	0	0	0	0	0	200
2004-05		30,870	0	27,734	0	0	0	0	0	200

Parcel from 030-704-007

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

① \$41,514

✓ .032732

= \$1,361

'52

So, maps and photos of the comparable sales can be found starting on page 12 of the addendum, and then it'll have Mr. Tripp go over the land for the land component.

DALLAS TRIPP 2/26/25 V. 1250 44:00

Thank you. Dallas Tripp with the County Assessor's Office. The land market analysis begins on page 27 in the addendum book. The subject is an improved 0.85-acre residential lot in the Pinto Palomino Estates neighborhood, generally located in central Las Vegas, adjacent the Las Vegas Medical District. The subject was purchased in March of 2018 for \$965,000 prior to demo.

PAGE 27

Comps similar in zoning and probable use were selected as evidence of market value and analyzed on a per lot basis. The comps range from 0.4 to 1.46 acres and indicate a range in value which supports the Assessor's recommendation. Comps six through eight are in the subject neighborhood but are dated and when adjusted for market conditions, indicate size is factored conservatively as an adjustment. Comps one and four purchased as tear downs. The market adjustment based in part on sale resale of comp two, which sold for \$579,000 in October of 2018, and then again \$950,000 in August of 2023, which equals a 65% increase over that time period or 1.12% per month. And comp eight sold for \$300,000 in September of 2017 to \$400,000 in April of 2019 or 30% increase over that time period or also 1.58% per month.

Also supported from Case-Shiller Las Vegas Home Price Index and raw data sales within the Central West sub-market. There were no current vacant land sales in the subject neighborhood, therefore the Assessor applied a no change from the prior year. There's a vicinity map on page 38. On page 29, subject and comparable map, comparable aerial map. And on pages 30 to 37 detail of the comparable data information. Regarding the equity portion an equity analysis begins on page 38 and 39.

His property is highlighted in yellow at 0.85 acres. The median size in this neighborhood is generally 0.91 acres. The equity analysis parcels are arrayed from smallest to largest with size adjustments indicated on a percentage basis. A paired sale analysis of neighborhood size adjustments begins on page 40.

PAGE 40

So, the paired sales indicate size adjustment range similar to the subject neighborhood. The Assessor adjustments are typically conservative and generally carry over from year to year when established. Land value and size adjustment made per NAC 361.11795 and NAC 361.1188. The neighborhood land value breakdown on land equity grid on page 38 to 39 follows similar methodology for purposes of size adjustment. The market adjustments based in part on sale and resale parcel 139-32-601-009, which was stated earlier as the property that sold for \$579,000 in October of 2018 to \$950,000 in August of 2023. And comp seven on this grid, which sold for \$300,000 in September of '17 and to \$400,000 in April of 2019. And there's also support again from the Case-Shiller Home Price Index and raw data sales within the Central West sub-market.

139-32-601-009 is 1200 sq ft parcel

And just wanted to note that the per acre a market adjusted analysis on page 40 supports the principle of diminishing returns. Pair one and two are historical sales, most like the subject neighborhood in size and range. Pairs three and four are more current sales in adjacent neighborhoods. Pairs five and six and pairs seven and eight have a similar sizes within the subject neighborhood. As you can see in every case, a diminished return is evidenced by the sale price per acre of the larger parcel within the neighborhood. Thank you.

JAYME JACOBS NOT A SINGLE COUPON

Thank you. Mr. Chair do have some more before we conclude. Thank you. Just a couple of responses to some of the items that the petitioner brought forth. You said that we entered a home, made it sound like it was occupied being lived in when the appraiser entered. That was not the case. The situation was that the house was under construction -



Clark County Assessor Reports

2709 Pinto

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	New Imps	Common Supp Element				
* 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	16,933	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 030-300-004

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

* No Δ in 2025/2026

154

SOLD 3/2018
ASSESSED VALUE
 - DATE OF SALE \$59,500
 - NEXT FISCAL YEAR \$70,000

$$*70,000 \div *170,000 = 41.2\%$$



J. Ken Diaz

Clark County Treasurer

Print

Property Account Inquiry - Summary Screen

[New Search](#) [View Cart](#)

Parcel ID: 139-32-601-043 Tax Year: 2026 District: 200 Rate: 3.2782

Situs Address: 422 S RANCHO DR LAS VEGAS

Legal Description: ASSESSOR DESCRIPTION: PT SE4 NE4 SEC 32 20 61GEOID: PT SE4 NE4 SEC 32 20 61

Status	Property Characteristics	Property Values	Property Documents
Active	Tax Cap Increase Pct: 8.0	Land: 136500	2024090501346 9/5/2024
Taxable	Tax Cap Limit Amount: 2672.81	Improvements: 48507	2023062300299 6/23/2023
	Tax Cap Reduction: 3392.09	Total Assessed Value: 185007	00062600930 6/26/2000
	Land Use: 1-10 Single Family Residential	Net Assessed Value: 185007	
	Cap Type: OTHER	Exemption Value New Construction: 0	
	Acreage: 0.9600	New Construction - Supp Value: 0	
	Exemption Amount: 0.00		

Role	Name	Address	Since	To
Owner	JUS20FUS TRUST	1908 CALANDA CT , LAS VEGAS, NV 89102 UNITED STATES	9/10/2024	Current

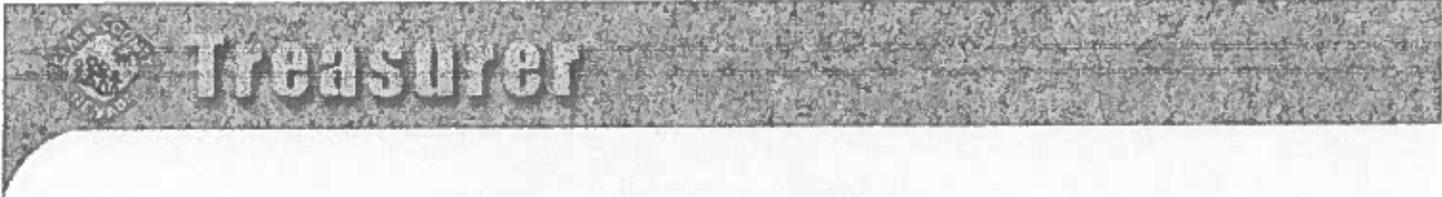
Item	Amount
Taxes as Assessed	\$6,064.90
Less Cap Reduction	\$3,392.09
Net Taxes	\$2,672.81

←
 $185,007$
 $\times .032782$
 $= \$6,064.90$

Tax Year	Charge Category	Amount Due Today
THERE IS NO PAST OR CURRENT AMOUNT DUE as of 8/21/2024		\$0.00

Tax Year	Charge Category	Installment Amount Due

155



J. Ken Diaz

Clark County Treasurer

Print

Property Account Inquiry - Summary Screen

[New Search](#) [View Cart](#)

Parcel ID: 162-04-114-011 Tax Year: 2026 District: 200 Rate: 3.2782

Situs Address: 1205 PARK CIR LAS VEGAS

Legal Description: ASSESSOR DESCRIPTION: WESTWOOD PARK TRACT #2 RESUB PLAT BOOK 9 PAGE 68 LOT 7 BLOCK 4GEOID: PT NE4 NW4 SEC 04 21 61

Status	Property Characteristics	Property Values	Property Documents
Active	Tax Cap Increase Pct: 3.0	Land: 103824	2024010900647 1/9/2024
Taxable	Tax Cap Limit Amount: 2351.15	Improvements: 41514	2022082402014 8/24/2022
	Tax Cap Reduction: 2413.32	Total Assessed Value: 145338	2003102402976 10/24/2003
	Land Use: 1-10 Single Family Residential	Net Assessed Value: 145338	94051800063 5/18/1994
	Cap Type: PRIMARY	Exemption Value New Construction: 0	
	Acreage: 0.4000	New Construction - Supp Value: 0	
	Exemption Amount: 0.00		

Role	Name	Address	Since	To
Owner	LOGAN PROPERTY HOLDING II L C	2171 EDGEWOOD AVE , LAS VEGAS, NV 89102 UNITED STATES	1/11/2024	Current

Item	Amount
Taxes as Assessed	\$4,764.47
Less Cap Reduction	\$2,413.32
Net Taxes	\$2,351.15

←
 $145338 \times 0.032782 = 4764.47$

Tax Year	Charge Category	Amount Due Today
THERE IS NO PAST OR CURRENT AMOUNT DUE as of 8/21/2025		\$0.00

NEXT INSTALLMENT AMOUNT

Table of Contents

- Home
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- Education
- Investing
- Personal Finance
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- Economy
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- Log Out
- Sign Up
- Log In
- Market

Special Considerations

The Case-Shiller Home Price Indices are used as the underlying pricing mechanism in Chicago Mercantile Exchange (CME) real estate futures and options. CME real estate futures and options trade on different indices, representing 10 different MSAs, and a composite index that represents 20 metropolitan statistical areas

But the key to the reliability of the indices is what they represent. Put simply, the caveat is that the indices are perfect representations of the housing market. That's because they include only single-family dwellings in their calculations. Furthermore, because some of the metropolitan areas are so large (such as New York City or Los Angeles), having just one value may not accurately represent all areas within that city.

Robo-Advising, At Your Service

Market watching can be a time-consuming part of investing. Wealthfront's Automated Investing Account uses algorithms to manage a diversified portfolio based on investment preferences and risk parameters. Investors can choose from hundreds of categories, including crypto, foreign stocks, and socially responsible investing. Open your first taxable automated investing account to open a 529 college portfolio.

This content involves risks. This is separate from the article and Wealthfront does not endorse this content. Investment advisory services provided by Wealthfront Advisors LLC are SEC registered investment adviser.

ARTICLE SOURCES

Exh 'KIC' P.2



EXH '141' P.3

Eligibility Criteria

Inclusions and Exclusions

The S&P CoreLogic Case-Shiller Indices are designed to measure, as accurately as possible, changes in the total value of all existing single-family housing stock. The methodology samples all available and relevant transaction data to create matched sale pairs for pre-existing homes.

The S&P CoreLogic Case-Shiller indices do not sample sale prices associated with new construction, condominiums, co-ops/apartments, multi-family dwellings, or other properties that cannot be identified as single-family.

The factors that determine the demand, supply, and value of housing are not the same across different property types. Consequently, the price dynamics of different property types within the same market often vary, especially during periods of increased market volatility. In addition, the relative sales volumes of different property types fluctuate, so indices that are segmented by property type will more accurately track housing values.



2709 Pinto Lane

EXH 'KIC' P.4

YEAR	LAND ASMT	GROWTH %	FORMULA
2025/26	\$183,750	N/A	N/A
2024/25	\$183,750	0%	$(183,750/183,750) = 1.00 - 1 = 0$ OR 0% INCREASE
2023/24	\$175,000	→ 5%	$(183,750/175,000) = 1.05 - 1 = .05$ OR 5% INCREASE
2022/23	\$147,000	→ 25%	$(183,750/147,000) = 1.25 - 1 = .25$ OR 25% INCREASE
2021/22	\$131,250	40%	$(183,750/131,250) = 1.40 - 1 = .40$ OR 40% INCREASE
2020/21	\$131,250	40%	$(183,750/131,250) = 1.40 - 1 = .40$ OR 40% INCREASE
2019/20	\$105,000	75%	$(183,750/105,000) = 1.75 - 1 = .75$ OR 75% INCREASE
2018/19	\$70,000	163%	$(183,750/70,000) = 2.63 - 1 = 1.63$, OR 163% INCREASE
2017/18	\$59,500	→ 209%	$(183,750/59,500) = 3.09 - 1 = 2.09$, OR 209% INCREASE

RES Parcel #

2709f.170

DATA TAKEN FROM CLARK COUNTY ASSESSOR'S OFFICE (VALUE HISTORY REPORT 2005-2026)

EXH 'KIC' P.5

25A



Clark County Assessor Reports

2709 Pinto Lane

2709 Pinto

Value History

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Parcel: 139-32-703-002

Assessed

Tax Year	Land		Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	New Imps	Common Supp Element				
* 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

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LAND GROWTH (%)

2017/2018

TO

2015/2026

209%

* No Δ in 2025/2026

161

(((\$184K / \$60K)) - 1)



Clark County Assessor Reports

1205 Park Circle

Value History

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Parcel: 162-04-114-011
Assessed

Tax Year	Land		New Land	Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land		New Imps	Supp	Extra Features				
2025-26	0.40	103,824	0	41,514	0	0	6,007	0	0	200
2024-25	0.40	100,940	0	41,419	0	0	6,119	0	0	200
2023-24	0.40	99,225	0	37,465	0	0	5,261	0	0	200
2022-23	0.40	72,398	0	33,614	0	0	4,818	0	0	200
2021-22	0.40	69,090	0	31,153	0	0	0	0	0	200
2020-21	0.40	65,415	0	30,194	150	0	0	0	0	200
2019-20	0.40	61,005	0	29,105	0	0	0	0	0	200
2018-19	0.40	55,125	0	27,383	0	0	0	0	0	200
2017-18	0.40	31,237	0	27,219	0	0	0	0	0	200
2016-17	0.40	25,725	0	27,312	0	0	0	0	0	200
2015-16	0.40	18,375	0	26,426	0	0	0	0	0	200
2014-15	0.40	18,375	0	27,086	0	0	0	0	0	200
2013-14		18,375	0	26,906	0	0	0	0	0	200
2012-13		18,375	0	28,207	0	0	0	0	0	200
2011-12		18,375	0	27,643	0	0	0	0	0	200
2010-11		22,050	0	29,982	0	0	0	0	0	200
2009-10		44,100	0	29,924	0	0	0	0	0	200
2008-09		88,200	0	30,825	0	0	0	0	0	200
2007-08		88,200	0	29,851	0	0	0	0	0	200
2006-07		80,850	0	30,180	0	0	0	0	0	200
2005-06		44,100	0	28,301	0	0	0	0	0	200
2004-05		30,870	0	27,734	0	0	0	0	0	200

150
 XL Bought as a REAR DOWN

Parcel from 030-704-007

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

LAND GROWTH (%)
 2023/2024
 TO
 2025/2026
 5%
 $(\frac{104}{99}) - 1 = 5\%$



Clark County Assessor Reports

422 Hancock Circle

Value History

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

Parcel: 139-32-601-043

Assessed

Tax Year	Land		New Land	Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land		New Imps	Supp	Extra Features				
2025-26	0.96	136,500	0	48,507	0	0	16,941	0	0	200
2024-25	0.96	131,950	0	48,565	0	0	17,157	0	0	200
2023-24	0.96	120,575	0	43,722	0	0	15,071	0	0	200
2022-23	0.96	102,375	0	39,419	0	0	13,889	0	0	200
2021-22	0.96	85,312	0	36,576	0	0	0	0	0	200
2020-21	0.96	79,625	0	35,598	0	0	0	0	0	200
2019-20	0.96	56,420	0	34,324	0	0	0	0	0	200
2018-19	0.96	54,600	0	32,555	0	0	0	0	0	200
2017-18	0.96	54,600	0	32,538	0	0	0	0	0	200
2016-17	0.96	51,188	0	32,039	0	0	0	0	0	200
2015-16	0.96	40,950	0	31,152	0	0	0	0	0	200
2014-15	0.96	22,750	0	29,976	0	0	0	0	0	200
2013-14		22,750	0	28,658	0	0	0	0	0	200
2012-13		22,750	0	28,563	0	0	0	0	0	200
2011-12		31,850	0	26,557	0	0	0	0	0	200
2010-11		27,300	0	27,555	0	0	0	0	0	200
2009-10		68,250	0	26,517	0	0	0	0	0	200
2008-09		105,280	0	11,441	0	0	0	0	0	200
2007-08		91,000	0	25,722	0	0	0	0	0	200
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2005-06		73,938	0	24,787	0	0	0	0	0	200
2004-05		52,325	0	24,822	0	0	0	0	0	200

YR BOUGHT AS A REAR DOWN

Parcel from 030-260-016

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163

LAND Growth (%)
 2022/2023 33%
 TO
 2025/2026
 ((#137 / #102) - 1) = 33%

TEAM DOWN ANALYSIS EXHIBIT P.2

1205 PARIC CIR

2709 PINTO LANE

SALES \$630 K

\$ 965 K

SIZE .4 ACRES

.35 ACRES

#ACRES (A) \$1,575 K

\$1,135 K

DATE OF SALE 1/2024

3/2018

TIME VALUE (AD) 5%
(2023 - 2024 FY
TO 2025 - 2026 FY)

209%
(2017 - 2018 FY
TO 2025 - 2026 FY)

GROWTH (B) \$80 K

\$2,372 K

Hypothetical VALUE (A+B) \$1,655 K
2025/2028
PER ACRE
~~164~~ 164

\$3,507 K

TEAR DOWN ANALYSIS EXH 'KK' P.9

422 S. PALM

SALE \$750 K

SIZE .96 ACRES

#/ACRE (A) \$781 K

DATE OF SALE 6/2023

TIME VALUE ADJ.

(2022 - 2023 FY)

337.

TO 2025 - 2026 FY)

GROWTH (B)

\$287 K

HYPOTHETICAL VALUE (A+B)

\$1,038 K

2025/2026 PER ACRE

==>

165

So, maps and photos of the comparable sales can be found starting on page 12 of the addendum, and then it'll have Mr. Tripp go over the land for the land component.

DALLAS TRIPP 2/26/25 VIDEO @ 44:00 MINUTES

Thank you, Dallas Tripp with the County Assessor's Office. The land market analysis begins on page 27 in the addendum book. The subject is an improved 0.85-acre residential lot in the Pinto Palomino Estates neighborhood, generally located in central Las Vegas, adjacent the Las Vegas Medical District. The subject was purchased in March of 2018 for \$965,000 prior to demo.

Comps similar in zoning and probable use were selected as evidence of market value and analyzed on a per lot basis. The comps range from 0.4 to 1.46 acres and indicate a range in value which supports the Assessor's recommendation. Comps six through eight are in the subject neighborhood but are dated and when adjusted for market conditions, indicate size is factored conservatively as an adjustment. Comps one and four purchased as tear downs. The market adjustment based in part on sale resale of comp two, which sold for \$579,000 in October of 2018, and then again \$950,000 in August of 2023, which equals a 65% increase over that time period or 1.12% per month. And comp eight sold for \$300,000 in September of 2017 to \$400,000 in April of 2019 or 30% increase over that time period or also 1.58% per month.

Also supported from Case-Shiller Las Vegas Home Price Index and raw data sales within the Central West sub-market. There were no current vacant land sales in the subject neighborhood, therefore the Assessor applied a no change from the prior year. There's a vicinity map on page 28. On page 29, subject and comparable map, comparable aerial map. And on pages 30 to 37 detail of the comparable data information. Regarding the equity portion an equity analysis begins on page 38 and 39.

His property is highlighted in yellow at 0.85 acres. The median size in this neighborhood is generally 0.91 acres. The equity analysis parcels are arrayed from smallest to largest with size adjustments indicated on a percentage basis. A paired sale analysis of neighborhood size adjustments begins on page 40.

So, the paired sales indicate size adjustment range similar to the subject neighborhood. The Assessor adjustments are typically conservative and generally carry over from year to year when established. Land value and size adjustment made per NAC 361.11795 and NAC 361.1188. The neighborhood land value breakdown on land equity grid on page 38 to 39 follows similar methodology for purposes of size adjustment. The market adjustments based in part on sale and resale parcel 139-32-601-009, which was stated earlier as the property that sold for \$579,000 in October of 2018 to \$950,000 in August of 2023. And comp seven on this grid, which sold for \$300,000 in September of '17 and to \$400,000 in April of 2019. And there's also support again from the Case-Shiller Home Price Index and raw data sales within the Central West sub-market.

And just wanted to note that the per acre a market adjusted analysis on page 40 supports the principle of diminishing returns. Pair one and two are historical sales, most like the subject neighborhood in size and range. Pairs three and four are more current sales in adjacent neighborhoods. Pairs five and six and pairs seven and eight have a similar sizes within the subject neighborhood. As you can see in every case, a diminished return is evidenced by the sale price per acre of the larger parcel within the neighborhood.

Thank you.

JAYME JACOBS

NOT A SINGLE QUESTION

Thank you. Mr. Chair do have some more before we conclude. Thank you. Just a couple of responses to some of the items that the petitioner brought forth. You said that we entered a home, made it sound like it was occupied being lived in when the appraiser entered. That was not the case. The situation was that the house was under construction -

PAGE 27

PAGE 40

#1

#1

#2

#4

#7

#5

#6

139-32-601-009
15 1200 KARATE CIRCLE
5/15
139-32-601-001
15 748 KARATE CIRCLE

EXH 'MM' P.1

Inst #: 20220622-0000701
Fees: \$42.00
RPTT: \$4564.50 Ex #:
06/22/2022 08:42:11 AM
Receipt #: 5032601
Requestor:
FNTG NCS Las Vegas
Recorded By: RYUD Pgs: 4
Debbie Conway
CLARK COUNTY RECORDER
Src: ERECORD
Ofc: ERECORD

APN: 162-04-210-128 162-04-210-129
Affix R.P.T.T. \$4,564.50

RECORDING REQUESTED BY:
FIDELITY NATIONAL TITLE
WHEN RECORDED MAIL TO and MAIL TAX
STATEMENT TO:
BANNIE LANE, LLC
7900 W. Sunset Road, Suite 501
Las Vegas NV 89113

ESCROW NO: 42051777-420-MS6

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

2020 and 2030 Bannie, LLC, a Nevada limited liability company
in consideration of \$10.00 and other valuable consideration, the receipt of which is hereby
acknowledged, do hereby Grant, Bargain, Sell and Convey to

Bannie Lane, LLC, Nevada limited liability company
all that real property situated in the County of Clark, State of Nevada, bounded and described as
follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

- Subject to:
1. Taxes for the current fiscal year, paid current.
 2. Conditions, covenants, restrictions, reservations, rights, rights of way and easements now of record, if any.

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging
or in anywise appertaining.

2020/30 Bannie:

SOLD JUNE, 2022 \$895K (see p.2)

~~BE~~ SOLD MARCH, 2019 \$790 (see p.4)

TIME FRAME BETWEEN SALES: 39 MONTHS

PRICE Δ: 13.3% (1 - (895/790))

MONTHLY Δ: 13.3 ÷ 39 = .341%

167

EXH 'MM' P.2

STATE OF NEVADA
DECLARATION OF VALUE FORM

- 1. Assessor Parcel Number(s)
 - a. 162-04-210-128
 - b. _____
 - c. 162-04-210-129
 - d. _____

- 2. Type of Property:
 - a. Vacant Land
 - b. Single Fam. Res.
 - c. Condo/Twnhse
 - d. 2-4 Plex
 - e. Apt. Bldg
 - f. Comm'l/Ind'l
 - g. Agricultural
 - h. Mobile Home
 - i. Other _____

FOR RECORDERS OPTIONAL USE ONLY	
Book _____	Page _____
Date of Recording: _____	
Notes: _____	

- 3. a. Total Value/Sales Price of Property: \$ 895,000.00
- b. Deed in Lieu of Foreclosure Only (value of property) \$ _____
- c. Transfer Tax Value \$ 895,000.00 ←
- d. Real Property Transfer Tax Due \$ 4,564.50

- 4. If Exemption Claimed
 - a. Transfer Tax Exemption, per NRS 375.090, Section _____
 - b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Sole member Capacity Grantor

Signature _____ Capacity Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: 2020 and 2030 Bannie, LLC, a Nevada limited liability company

Address: 11301 W Olympic Blvd # 121-BX620

City: Los Angeles

State: Zip: CA 90064

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: Bannie Lane, LLC, Nevada limited liability company

Address: 7900 W. Sunset Road, Suite 501,

City: Las Vegas

State: Zip: NV 89113

COMPANY/PERSON REQUESTING RECORDING (Required if not Seller or Buyer)

Print Name: Fidelity National Title Group Escrow No.: 42051777-420-MS6

Address: 6385 S Rainbow Blvd, Suite 130

City, State, Zip: Las Vegas, NV 89113

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

168

Exhibit 'MM' p.3
2715 ALTA

Inst #: 20190329-0003826

Fees: \$40.00

RPTT: \$4029.00 Ex #:

03/29/2019 03:14:31 PM

Receipt #: 3670334

Requestor:

FNTG NCS (LAS VEGAS)

Recorded By: GARCIAC Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN: 162-04-210-128 162-04-210-129

Affix R.P.T.T. \$4,029.00

RECORDING REQUESTED BY:

FIDELITY NATIONAL TITLE

WHEN RECORDED MAIL TO and MAIL TAX
STATEMENT TO:

2020 AND 2030 BANNIE, LLC
149 SOUTH BARRINGTON, #305
LOS ANGELES, CA 90049

ESCROW NO: 42043421-420-NP1

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That

The Madsen Family Limited Partnership #4, a Nevada limited partnership

in consideration of \$10.00 and other valuable consideration, the receipt of which is hereby
acknowledged, do hereby Grant, Bargain, Sell and Convey to

2020 and 2030 Bannie, LLC, a Nevada limited liability company

all that real property situated in the County of Clark, State of Nevada, bounded and described as
follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

Subject to: 1. Taxes for the current fiscal year, paid current.
2. Conditions, covenants, restrictions, reservations, rights, rights of way and
easements now of record, if any.

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging
or in anywise appertaining.

EXCEPTING AND RESERVING any appurtenant Water Rights of Permit 10988A02, Certificate
4947-2, being 0.05 c.f.s., not to exceed 7.50 acre feet annually, more or less, on file at the State of
Nevada, Division of Water Resources. Said Water Rights are appurtenant to Clark County
Assessor's former Parcel Numbers 162-04-210-006 and 162-04-210-007.

Exhibit 'MM' P.4

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)
- a) 162-04-210-128
- b) _____
- c) 162-04-210-129
- d) _____

2. Type of Property:
- a) Vacant Land
- b) Single Fam. Res.
- c) Condo/Townhse
- d) 2-4 Plex
- e) Apt. Bldg.
- f) Comm'l/Ind'l
- g) Agricultural
- h) Mobile Home
- i) Other _____

FOR RECORDER'S OPTIONAL USE ONLY	
Document/Instrument #	_____
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

3. Total Value/Sales Price of Property: \$790,000.00
- Deed in Lieu of Foreclosure Only (value of property): (0.00)
- Transfer Tax Value: \$790,000.00 ←
- Real Property Transfer Tax Due: \$4,029.00

4. If Exemption Claimed:
- a. Transfer Tax Exemption, per NRS 375.090, Section: NR
- b. Explain Reason for Exemption: NR

5. Partial Interest: Percentage being transferred: 100%

The undersigned Seller/(Grantor)/Buyer (Grantee), declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature Pamela M. Heagy Capacity Grantor

Signature General Partner, AFLPA4 Capacity Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: Madsen Family Limited Partnership #4

Address: 3888 Quail Ridge Road 3888
Quail Ridge Road

City, St., Zip: Lafayette, CA 94549

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: 2020 and 2030 Bannie, LLC, a Nevada limited liability company

Address: 149 South Barrington, #305

City, St., Zip: Los Angeles, CA 90049

COMPANY REQUESTING RECORDING

Print Name: Fidelity National Title Group

Address: 8363 W Sunset Road, Suite 100

City/State/Zip: Las Vegas, NV 89113

Escrow #: 42043421-420

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

170

Exhibit MM P.5

Inst #: 20200929-0002638
Fees: \$42.00
RPTT: \$2264.40 Ex #:
09/29/2020 04:55:00 PM
Receipt #: 4230560
Requestor:
LAWYERS TITLE OF NEVADA I
Recorded By: MAYSM Pgs: 4
Debbie Conway
CLARK COUNTY RECORDER
Src: FRONT COUNTER
Ofc: MAIN OFFICE

APN:139-32-701-001
ESCROW NO: 03118375-310-MM6
WHEN RECORDED MAIL TO and
MAIL TAX STATEMENT TO:

Michael R. Pontoni
64 N. Pecos Rd #100
Henderson, NV 89074

GRANT, BARGAIN, SALE DEED

R.P.T.T. ~~\$2,264.40~~

THIS INDENTURE WITNESSETH: That

Alicia Pantich Floris, Trustee of The Alicia Pantich Floris Separate Property Trust Dated October 29, 2015

FOR A VALUABLE CONSIDERATION, the receipt of which is hereby acknowledged, do(es) hereby Grant, Bargain, Sell and Convey to
Michael R. Pontoni, an unmarried man

all that real property situated in the County of Clark, State of Nevada, described as follows:

For legal description of the real property, see Exhibit A attached hereto and made a part hereof.

- SUBJECT TO:
1. Taxes for the fiscal year 2020 - 2021
 2. Rights of Way, reservations, restrictions, easements, and conditions of record.

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

Witness my hand this 18 day of September, 2020.

2715 ACTA:

SOUD SEPT. 29, 2020 \$443,625 (See p. 6)

SOUD JUNE 30, 2017 \$412,500 (See p. 8)

TIMEFRAME BETWEEN SALES: 39 MONTHS

Price Δ: 7.5% (1 - (444/413))

MONTHLY Δ: 7.5% ÷ 39 = .192%

171

Exhibit MM, P.6

**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Number(s)

- a. 139-32-701-001
- b. _____
- c. _____
- d. _____

2. Type of Property:

- a. Vacant Land
- b. Single Fam Res
- c. Condo/Twnhse
- d. 2-4 Plex
- e. Apt. Bldg
- f. Comm'l/Ind'l
- g. Agricultural
- h. Mobile Home
- Other _____

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

3. a. Total Value/Sales Price of Property:

\$443,625.00

b. Deed in Lieu of Foreclosure Only (value of property)

(\$ _____)

c. Transfer Tax Value:

\$443,625.00 ←

d. Real Property Transfer Tax Due:

\$2,264.40

4. If Exemption Claimed:

- a. Transfer Tax Exemption, per NRS 375.090, Section _____
- b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity Grantor

Signature Michael R. Pontoni Capacity Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: The Alicia Pantich Floris
Separate Property Trust
Address: 2715 Alta Dr.
City/State/Zip: LV, NV. 89107

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: Michael R. Pontoni
Address: 64 N. Pecos Rd, #100
City/State/Zip: Henderson, NV. 89074

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Lawyers Title of Nevada, Inc.
10801 W. Charleston Blvd
Las Vegas, NV 89135

Escrow #: 3118375-310-MM6
Escrow Officer: Maria Maneva

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

172

Exhibit 'MM' P.7

Inst #: 20170630-0003348

Fees: \$20.00 N/C Fee: \$0.00

RPTT: \$2103.75 Ex: #

→ 06/30/2017 03:26:12 PM

Receipt #: 3130249

Requestor:

LAWYERS TITLE OF NEVADA CHA

Recorded By: SHAS Pgs: 5

DEBBIE CONWAY

CLARK COUNTY RECORDER

APN:139-32-701-001

ESCROW NO: 03111679-310-MM6

WHEN RECORDED MAIL TO and
MAIL TAX STATEMENT TO:

The Alicia Pantich Floris Separate
Property Trust Dated October 29, 2015
3626 DUTCH VALLEY DR
LAS VEGAS, NV 89147

GRANT, BARGAIN, SALE DEED

R.P.T.T. \$2,103.75

THIS INDENTURE WITNESSETH: That

**Jaivadan Naran and Hansa Naran, as Trustees of the Jaivadan
Naran and Hansa Naran Joint Living Trust, dated December 13,
2007**

FOR A VALUABLE CONSIDERATION, the receipt of which is hereby
acknowledged, do(es) hereby Grant, Bargain, Sell and Convey to

**Alicia Pantich Floris, Trustee of The Alicia Pantich Floris
Separate Property Trust Dated October 29, 2015**

all that real property situated in the County of Clark, State of Nevada,
described as follows:

For legal description of the real property, see Exhibit A attached hereto
and made a part hereof.

SUBJECT TO: 1. Taxes for the fiscal year 2016 – 2017
2. Rights of Way, reservations, restrictions, easements,
and conditions of record.

Together with all and singular the tenements, hereditaments and
appurtenances thereunto belonging or in anywise appertaining.

Witness my hand this 21 day of June, 2017.

Exhibit 'MM' P. 2

**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Number(s)

- a. 139-32-701-001
- b. _____
- c. _____
- d. _____

2. Type of Property:

- a. Vacant Land
- b. Single Fam Res
- c. Condo/Twnhse
- d. 2-4 Plex
- e. Apt/Bldg
- f. Comm'l/Ind'l
- g. Agricultural
- h. Mobile Home
- Other Minor Improvement Residential

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

- 3. a. **Total Value/Sales Price of Property:** \$412,500.00
- b. Deed in Lieu of Foreclosure Only (value of property) (\$ _____)
- c. Transfer Tax Value: \$412,500.00
- d. Real Property Transfer Tax Due: \$2,103.75

4. If Exemption Claimed:

- a. Transfer Tax Exemption, per NRS 375.090, Section _____
- b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity Grantor

Signature _____ Capacity Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: The Jalvadan Naran and Hansa Noran Joint Living Trust, dated December 13, 2007
 Address: 2747 Paradise Rd. #2701
 City/State/Zip: LV, NV 89109

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: The Alicia Pantich Floris Separate Property Trust Dated October 29, 2015
 Address: 31076 Dutch Valley Dr.
 City/State/Zip: W, NV 89147

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Lawyers Title of Nevada, Inc.
 10801 W. Charleston Blvd
 Las Vegas, NV 89135

Escrow #: 03111679-310-MM6
 Escrow Officer: Maria Maneva

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

174

RECORDING REQUESTED BY:

Vernon Escrow
Escrow No. 16439AC
Title Order No. FT01-FT100023224

When Recorded Mail Document
and Tax Statement To:

Ned M. Busch
Ann F. Busch
208 Campbell Drive
Las Vegas, NV 89107

(CZ)
-1

\$550K

Inst #: 201005140003938

Fees: \$14.00 N/C Fee: \$25.00

RPTT: \$2805.00 Ex: #

05/14/2010 04:56:38 PM

Receipt #: 352488

Requestor:

FIDELITY NATIONAL TITLE

Recorded By: ARO Pgs: 2

DEBBIE CONWAY

CLARK COUNTY RECORDER

APN: 139 32 405 008;009;011;& 012

GRANT DEED

The undersigned grantor(s) declare(s) Documentary transfer tax is \$ 2,805.00

- [X] computed on full value of property conveyed, or
- [] computed on full value less value of liens or encumbrances remaining at time of sale,
- [X] Unincorporated Area

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

XTREME ENTERTAINMENT II, CORP, a Nevada Corporation

hereby GRANT(S) to

NED M. BUSCH and ANN F. BUSCH, husband and wife as joint tenants

the following described real property in the unincorporated area of Clark County, State of Nevada:

Assessor's Parcel No.: 139 32 405 008, 009; and 139 32 405 011 and 012

→ Lots One (1) through Four (4) as shown by map thereof on file in File 57 of Parcel Maps, Page 11 in the office of the County Recorder of Clakr County, Nevada

DATED: March 29, 2010

STATE OF CALIFORNIA
COUNTY OF

Los Angeles

ON April 16, 2010 before me,
A. J. Crump a notary public,
personally appeared

Lisa Carr King

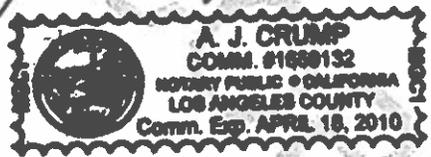
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct. Witness my hand and official seal.

Signature

[Signature]

Xtreme Entertainment II, Corp

by *[Signature]* Lisa Carr King



Comm. 1659132

MAIL TAX STATEMENTS AS DIRECTED ABOVE

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)
- a. 139-32-405-008;
 - b. 139-32-405-009
 - c. 139-32-405-011
 - d. 139-32-405-012

2. Type of Property:
- a. Vacant Land
 - b. Single Fam. Res.
 - c. Condo/Twnhse
 - d. 2-4 Plex
 - e. Apt. Bldg
 - f. Comm'l/Ind'l
 - g. Agricultural
 - h. Mobile Home
 - Other _____

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

3. a. Total Value/Sales Price of Property \$ 550,000.00
- b. Deed in Lieu of Foreclosure Only (value of property) (_____)
- c. Transfer Tax Value: \$ 550,000.00 ←
- d. Real Property Transfer Tax Due \$ 2805.00

4. If Exemption Claimed:

- a. Transfer Tax Exemption per NRS 375.090, Section _____
- b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100 %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Grantor

Signature _____ Capacity Grantee

SELLER (GRANTOR) INFORMATION

(REQUIRED)

Print Name: [Signature]

Address: 7705 Marconi Dr

City: Las Vegas

State: NV Zip: 89107

BUYER (GRANTEE) INFORMATION

(REQUIRED)

Print Name: Ned and Ann Busch

Address: 208 Campbell Drive

City: Las Vegas

State: NV Zip: 89107

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Fidelity National Title Escrow #: FT100023224

Address: 3100 W Sahara Ave #115

City: Las Vegas State: NV Zip: 89102

exh '00' p.3



Clark County Assessor Reports

comp L, P.40

2323 Pinto

Value History

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

Parcel: 139-32-702-016

Assessed

Tax Year	Land		Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	New Imps	Supp				
2025-26	0.75	183,750	0	753,442	0	0	130,012	0	200
2024-25	0.75	183,750	0	760,540	0	0	133,612	0	200
2023-24	0.75	175,000	0	702,200	0	0	120,357	0	200
2022-23	0.75	147,000	0	645,491	0	0	113,092	0	200
2021-22	0.75	131,250	0	608,685	0	0	0	0	200
2020-21	0.75	131,250	0	600,959	0	0	0	0	200
2019-20	0.75	105,000	0	470,215	0	121,051	0	0	200
2018-19	0.75	70,000	0	450,859	0	0	0	0	200
2017-18	0.75	59,500	0	453,754	0	0	0	0	200
2016-17	0.75	52,500	0	0	0	467,675	0	0	200
2015-16	0.75	43,750	0	0	0	0	0	0	200
2014-15	0.75	35,000	0	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	0	200
2012-13		28,000	0	0	0	0	0	0	200
2011-12		29,400	0	0	0	0	0	0	200
2010-11		42,000	0	0	0	0	0	0	200
2009-10		131,250	0	0	0	0	0	0	200
2008-09		157,500	0	0	0	0	0	0	200
2007-08		71,151	0	0	0	0	0	0	200
2006-07		71,050	0	0	0	0	0	0	200
2005-06		51,188	0	0	0	0	0	0	200
2004-05		58,800	0	0	0	0	0	0	200

(68%) 42 ÷ 131

(73%) 35 ÷ 131

Parcel from 030-300-027

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

(17%) 131 ÷ 159

179

BLUE HERON
(MIDTOWN MODERN, LLC)
HISTORY

APN: 139-32-405-027

CLARK COUNTY RECORDER DOCUMENT #	DATE OF TRANSFER	BUYER	SELLER	SALES PRICE	ACRE LAND SIZE	ORIG APN ASSESSED VALUE	\$/ACRE	PROPERTY TYPE	LOT #	NEW APN
201005140003988	2009 May 14, 2010	NED & ANN BUSCH	X-TREME ENT.	\$550,000	2.49	\$225,000 \$187,500	\$220,884	VACANT LAND		
	2011					\$75,000				
	2012					\$52,500				
20140825-0000950	2013 August 25, 2014	805 LAND, LLC	NED & ANN BUSCH	\$315,000	2.49	\$42,000 \$35,000	\$126,506	VACANT LAND		
	2015					\$56,000				
20160408-0002159	2015 April 8, 2016	MIDTOWN MODERN, LLC	805 LAND, LLC	\$900,000	2.49	\$47,250	\$361,446	VACANT LAND		
20171229-0004086	2017 December 29, 2017	AKIT/FERGUSON	MIDTOWN MOD	\$225,000	0.46	\$70,000	\$489,130	VACANT LAND	3	139-32-413-003

ASSESSED VALUE DROPPED 81% FROM ACQUISITION TO DIVESTITURE FOR NED & ANN BUSCH
THEY SOLD DURING LAST FINANCIAL CRISIS IN A DISTRESSED SALE SITUATION
THEY LOST 43% OF THEIR INVESTMENT, OR \$235K

20 MONTHS LATER MIDTOWN PAID \$900K FOR THE SAME PROPERTY, AN INCREASE OF 186%

EXAMPLE: (SEE VALUE HISTORY REPORT)
 .2905 Pinto ↓ 80%
 .3011 Pinto ↓ 80%
 .2426 Palermo ↓ 83%
 .2337 Pinto ↓ 80%
 .2333 Pinto ↓ 80%
 .2327 ALTA ↓ 82%

NOTE: ASSESSED VALUE FOR YEARS 2009-2011 CALCULATED FROM AREA VALUE HISTORY REPORT

SEE COMP # 2 FILE ADDENDUM
2014 SALE

EXH '00' P. 5

Inst #: 20140825-000093

Fee: \$20.00 N/C Fee: \$0.00

EST: \$1806.50 Ex: #

8/25/2014 10:02:30 AM

Receipt #: 2131010

Request:..

LAWYERS TITLE OF NEVADA CNA

Recorded By: SAO Pgs: 5

DEBBIE CONWAY

CLARK COUNTY RECORDER

#315K

APN:139-32-405-027

ESCROW NO: 03105554-310-KR

WHEN RECORDED MAIL TO and
MAIL TAX STATEMENT TO:

805 Land LLC,
a Limited Liability Company
51 E. Agate Ave # 508
Las Vegas NV 89123

GRANT, BARGAIN, SALE DEED

R.P.T.T. \$1,606.50

THIS INDENTURE WITNESSETH: That

Ned M Busch and Ann F Busch, husband and wife, as joint tenants

FOR A VALUABLE CONSIDERATION, the receipt of which is hereby
acknowledged, do(es) hereby Grant, Bargain, Sell and Convey to

805 Land LLC, a limited liability company

all that real property situated in the County of Clark, State of Nevada,
described as follows:

For legal description of the real property, see Exhibit A attached hereto
and made a part hereof.

SUBJECT TO: 1. Taxes for the fiscal year 2014 - 2015
2. Rights of Way, reservations, restrictions, easements,
and conditions of record.

Together with all and singular the tenements, hereditaments and
appurtenances thereunto belonging or in anywise appertaining.

Witness my hand this 11 day of Aug. 2014



Ned M Busch



Ann F Busch

Exh '00' p.6

**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Number(s)

- a. 139-32-405-027
- b. _____
- c. _____
- d. _____

2. Type of Property:

- a. Vacant Land
- b. Single Fam Res
- c. Condo/Twnhse
- d. 2-4 Plex
- e. Apt. Bldg
- f. Comm'l/Ind'l
- g. Agricultural
- h. Mobile Home
- i. Other _____

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

3. Total Value/Sales Price of Property:

Deed in Lieu of Foreclosure Only (value of property) \$315,000.00

Transfer Tax Value: (\$ _____)

Real Property Transfer Tax Due: \$315,000.00 ←

\$1,606.50

4. If Exemption Claimed:

- a. Transfer Tax Exemption, per NRS 375.090, Section _____
- b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity Grantor

Signature [Signature] Capacity Grantor

SELLER (GRANTOR) INFORMATION
(REQUIRED)

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: Ned M Busch and Ann F Busch

Address: 208 Campbell Dr

City/State/Zip: Las Vegas, NV 89107

Print Name: 805 Land, LLC

Address: 51 E Agate #508

City/State/Zip: Las Vegas, NV 89123

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Lawyers Title of Nevada
10801 W. Charleston Blvd, Suite 225
Las Vegas, NV 89135

Escrow #: 03105554-310-KR
Escrow Officer: Khara Redburn

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

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Exh 00' p.7

Inst #: 20160408-0002159
Fees: \$19.00 N/C Fee: \$0.00
RPTT: \$4590.00 Ex: #
04/08/2016 03:24:10 PM
Receipt #: 2731373
Requestor:
NEVADA TITLE LAS VEGAS
Recorded By: DXI Pgs: 4
DEBBIE CONWAY
CLARK COUNTY RECORDER

A.P.N.: 139-32-405-027
R.P.T.T.: \$4,590.00

\$900K

Escrow No.: 16-01-0823-KMD

Mail tax bill to and when recorded mail to:
Midtown Modern LLC
A Nevada Limited Liability Company
4675 W Teco Avenue, Ste 250
Las Vegas, NV 89118

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH, That 805 Land LLC, a Nevada Limited Liability Company, for a valuable consideration, the receipt of which is hereby acknowledged, do(es) hereby Grant, Bargain, Sell and Convey to **Midtown Modern LLC, a Nevada Limited Liability Company**, all that real property situated in the County of Clark, State of Nevada, bounded and described as follows:

**SEE LEGAL DESCRIPTION ATTACHED HERETO
AND MADE A PART HEREOF AS EXHIBIT "A".**

COMMONLY KNOWN ADDRESS:
805 Campbell Drive, Las Vegas, NV 89107

SUBJECT TO:

1. Taxes for the current fiscal year, not delinquent, including personal property taxes of any former owner, if any;
2. Restrictions, conditions, reservations, rights, rights of way and easements now of record, if any, or any that actually exist on the property.

TOGETHER WITH all singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

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Exh '00' p. 8

State of Nevada
Declaration of Value Form

- 1. Assessor Parcel Number(s)
 - a) 139-32-405-027
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a. Vacant Land
 - b. Sgl. Fam. Residence
 - c. Condo/Twnhse
 - d. 2-4 Plex
 - e. Apt. Bldg.
 - f. Comm'l/Ind'l
 - g. Agricultura
 - h. Mobile Home
 - Other: _____

FOR RECORDER'S OPTIONAL USE ONLY
Book: _____ Page: _____
Date of Recording: _____
Notes: _____

- 3. a. Total Value/Sale Price of Property: \$900,000.00
- b. Deed in Lieu of Foreclosure Only (value of property) \$
- c. Transfer Tax Value: \$900,000.00 ←
- d. Real Property Transfer Tax Due: \$4,590.00

- 4. **If Exemption Claimed:**
 - a. Transfer Tax Exemption, per NRS 375.090, Section: _____
 - b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage Being Transferred: 100%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree the disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature: [Signature] Capacity: GRANTOR/SELLER
 Signature: _____ Capacity: GRANTEE/BUYER
SELLER (GRANTOR) INFORMATION (REQUIRED) **BUYER (GRANTEE) INFORMATION (REQUIRED)**

805 Land LLC, a Nevada Limited Liability Company Midtown Modern LLC, a Nevada Limited Liability Company
 Print Name: Rick Firmine Print Name: _____
 Address: 3 Snowy Owl Lane Address: 4675 W Teco Avenue, Ste 250
 City: Littleton City: Las Vegas
 State: CO Zip: 80127 State: NV Zip: 89118

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)
 Print Name: Nevada Title Company Esc. #: 16-01-0823-KMD
 Address: 2500 N. Buffalo Drive, Suite 150
 City: Las Vegas State: NV Zip: 89128-7851
 [AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED]

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EXH '00' P.9

Inst #: 20171229-0004086

Fees: \$40.00

RPTT: \$1147.50 Ex #:

12/29/2017 03:53:59 PM

Receipt #: 3286220

Requestor:

TICOR TITLE LAS VEGAS

Recorded By: SOV Pgs: 5

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN No.: 139-32-413-003

WHEN RECORDED MAIL TO:
Gloria Akit and Dennis Ferguson
410 Cole Court
Palo Alto, CA 94306

MAIL TAX STATEMENTS TO:
Same As Above

Escrow No. 17154514-TA

→ #225K

SPACE ABOVE FOR RECORDER'S USE ONLY

R.P.T.T. \$ 1,147.50

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That Midtown Modern, LLC, a Nevada limited liability company

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, do/does hereby Grant, Bargain, Sell and Convey to Gloria Akit and Dennis Ferguson, wife and husband, as Community Property with Rights of Survivorship

all that real property situated in the County of Clark, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

SEE PAGE TWO (2) FOR SIGNATURES AND NOTARY ACKNOWLEDGEMENT

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Exh 100' P.10

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)

- a) 139-32-413-003
- b) _____
- c) _____
- d) _____

2. Type of Property:

- a) Vacant Land
- b) Single Fam. Res
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apt. Bldg
- f) Comm'Vind'l
- g) Agricultural
- h) Mobile Home
- Other

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

3. a. Total Value/Sales Price of Property:

\$225,000.00

b. Deed in Lieu of Foreclosure Only (value of property) (_____)

c. Transfer Tax Value:

\$225,000.00 X

d. Real Property Tax Due:

\$1,147.50

4. If Exemption Claimed:

- a. Transfer Tax Exemption per NRS 375.090, Section _____
- b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100 %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity Grantor _____
 Signature _____ Capacity Grantee _____

SELLER (GRANTOR) INFORMATION (REQUIRED)

Print Name: Midtown Modern, LLC
 Address: 4675 W. Techo Avenue, Suite 250
 City: Las Vegas, NV 89118
 State: _____ Zip: _____

BUYER (GRANTEE) INFORMATION (REQUIRED)

Print Name: Gloria Akit and Dennis Ferguson
 Address: 410 Cole Court
 City: Palo Alto
 State: CA Zip: 94306

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buy)

Print Name: Ticor Title of Nevada, Inc. Escrow # 17154514TA
 Address: 3100 W. Sahara Avenue, Suite 115
 City: Las Vegas State: NV Zip: 89102

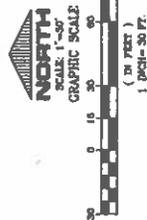
AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

185

Exh '00' P.12

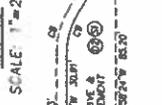
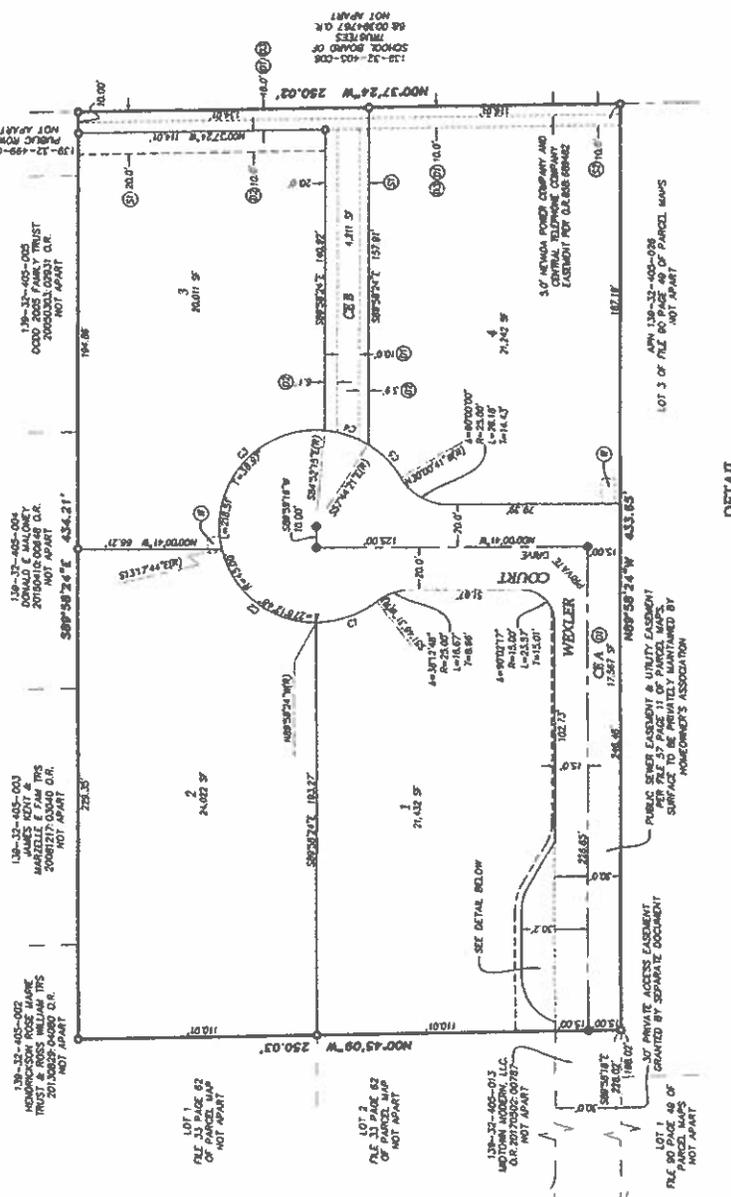
THE FINAL MAP OF 805 CAMPBELL

(A COMMON INTEREST COMMUNITY)
A PORTION OF THE NORTHWEST QUARTER (NW 1/4) OF THE SOUTHEAST QUARTER (SE 1/4) OF THE SOUTHWEST QUARTER (SW 1/4) OF SECTION 32, TOWNSHIP 20 SOUTH, RANGE 61 EAST, M.D.M. CITY OF LAS VEGAS, CLARK COUNTY, NEVADA



LINE NO.	BEARING	LENGTH
L1	S89°02'52"E	21.97'
L2	N00°52'27"W	21.18'
L3	N00°28'24"W	3.80'
L4	N04°50'07"W	18.11'

CURVE NO.	DELTA	RAIUS	LENGTH	TANGENT
C1	30°13'30"	43.00'	30.64'	15.61'
C2	78°40'50"	43.00'	60.12'	35.58'
C3	108°25'28"	43.00'	85.15'	42.42'
C4	270°25'41"	43.00'	21.31'	10.86'
C5	27°43'50"	43.00'	21.78'	11.11'
C6	27°38'50"	15.00'	5.83'	3.00'
C7	202°51'31"	21.00'	10.47'	5.37'
C8	300°00'00"	22.00'	14.14'	7.23'
C9	300°00'00"	24.00'	12.37'	6.43'
C10	7°02'58"	24.00'	3.08'	1.54'
C11	68°40'00"	22.00'	26.15'	14.88'
C12	172°27'19"	5.00'	1.52'	0.78'



NOTES:

1. ALL COMMON ELEMENTS AND PRIVATE STREETS ARE TO BE PRIVATELY MAINTAINED BY THE HOMEOWNERS' ASSOCIATION.
2. ALL REAR LOT CORNERS SHALL SET WITH NAIL AND FILE PLS 8992 ON BLOCK WITH REFERENCE MONUMENTS IN TOP OF CURB CUTTING OFF THE BACK OF CURB ON THE PROLONGATION OF THE SIDE PROPERTY LINES.
3. ACCESS TO LOTS SHOWN AS 'WECKER COURT' IS PROMPTLY IN NATURE.

SYMBOL	DESCRIPTION
—	SECTION BOUNDARY LINE
—	STREET CENTERLINE
—	EXISTING EASEMENT LINE
---	EASEMENT LINE-DRAWN PER THIS MAP
---	LOT LINE
---	ADJOINING LOT
---	RADIAL & PROLONGATION LINES
○	LOT NUMBER = 4 RESIDENTIAL LOTS
○	COMMON ELEMENTS = 2
○	FOUND MONUMENT AS SHOWN AND DESCRIBED
○	SET 5/17 REBAR AND ALUMINUM CAP - PLS 8992 WITH REFERENCE MONUMENTS IN TOP OF CURB
○	NAIL & BRASS TAG STAMPED PLS 8992 ON BLOCK WALLS
○	OPTICAL CLARK COUNTY RECORDS
○	CURVE NUMBER
○	SQUARE FEET, MORE OR LESS
○	EXISTING PUBLIC DRAINAGE EASEMENT GRANTED BY THE CITY OF LAS VEGAS. SURFACE TO BE PRIVATELY MAINTAINED.
○	PUBLIC DRAINAGE EASEMENT HEREBY GRANTED TO THE CITY OF LAS VEGAS WITH THIS MAP. SURFACE TO BE PRIVATELY MAINTAINED.
○	1/4" PRIVATE DRAINAGE EASEMENT PER FILE 37 PAGE 11 OF PARCEL MAPS
○	PUBLIC STREET EASEMENT HEREBY GRANTED TO THE CITY OF LAS VEGAS WITH THIS MAP. SURFACE TO BE PRIVATELY MAINTAINED.
○	PRIVATE STREET EASEMENT WITH THE EAST 1/4" OF LOT 4 FOR THE SOLE BENEFIT OF LOT 3 OF PARCEL MAPS FILE 90 PAGE 48. HEREBY GRANTED PER THIS MAP.
○	LAS VEGAS VALLEY WATER DISTRICT EASEMENT GRANTED PER THIS PARCEL MAP.

LAS VEGAS VALLEY WATER DISTRICT NOTES:

1. MAINTENANCE WORK ON FACILITIES LOCATED WITHIN UTILITY EASEMENTS GRANTED BY THIS MAP AND OWNED AND/OR OPERATED BY THE UTILITIES (BOTH FRANCHISE AND NON-FRANCHISE) SHALL BE THE RESPONSIBILITY OF THE HOMEOWNERS' ASSOCIATION AS APPLICABLE. NO EFFORT SHALL BE MADE TO REPLACE OR MAINTAIN ANY DECORATIVE SURFACE, LANDSCAPE FEATURE, OR ANY OTHER IMPROVEMENTS DISTURBED AS A RESULT OF THE MAINTENANCE ACTIVITIES OF THE UTILITIES OR THEIR AUTHORIZED REPRESENTATIVES.
2. ALL COMMON AREAS AND UTILITY EASEMENTS INDICATED HEREON AS MAINTAINED BY THE HOMEOWNERS' ASSOCIATION (OR PROPERTY OWNER IF NO HOMEOWNERS' ASSOCIATION IS TO BE FORMED).



TANEY ENGINEERING
6030 S. JONES BOULEVARD
LAS VEGAS, NEVADA 89118
(702) 362-8844 FAX: (702) 362-5333

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Clark County Assessor Reports

Value History

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

Parcel: 139-32-405-027
Assessed

Tax Year	Land		Imps New Land	Imps New	Imps Supp	Extra Features	Exemption Code	Value	Remainder	Tax Dist
	Acres	Value								
2017-18	2.49	89,600	0	0	0	0	0	0	0	200
2016-17	2.49	70,000	0	0	0	0	0	0	0	200
2015-16	2.49	47,250	0	0	0	0	0	0	0	200
2014-15	2.49	56,000	0	0	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	0	0	200
2012-13		42,000	0	0	0	0	0	0	0	200
2011-12		52,500	0	0	0	0	0	0	0	200

Parcel from 139-32-405-008, 139-32-405-009, 139-32-405-011, 139-32-405-012
Parcel Cancelled to 139-32-413-001, 139-32-413-002, 139-32-413-003, 139-32-413-004, 139-32-413-005

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

EXH '00' p. 13

EXH 100 P14



Assessor

Assessor Parcel Number Tree Search for Parcel Chain History (Parent/Child)

Please enter parcel number (i.e. XXX-XX-XXX-XXX)

SELECTED PARCEL: 139-32-405-027

PARCEL	OWNER 1	OWNER 2	TAX DISTRICT	ACRES	DOC NUMBER	DEED DATE	COMMENTS
<u>139-32-405-027</u>	MIDTOWN MODERN L L C		200	2.4900	<u>20160408:02159</u>	4/8/2016	
<u>139-32-405-027</u>	805 LAND L L C		200	2.4900	<u>20140825:00930</u>	8/25/2014	
<u>139-32-405-027</u>	BUSCH NED M & ANN F		200	2.4900	<u>20100514:03938</u>	5/14/2010	+01A COR

4 PARENT PARCELS

PARENT COUNT	PARCEL	CHILD COUNT	OWNER 1	DOC NUMBER	ACRES
1	<u>139-32-405-008</u>	1	BUSCH NED M & ANN F	<u>20100514:03938</u>	0.57
1	<u>139-32-405-009</u>	1	BUSCH NED M & ANN F	<u>20100514:03938</u>	0.59
1	<u>139-32-405-011</u>	1	BUSCH NED M & ANN F	<u>20100514:03938</u>	0.73
1	<u>139-32-405-012</u>	1	BUSCH NED M & ANN F	<u>20100514:03938</u>	0.59

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EXL'00 P.15

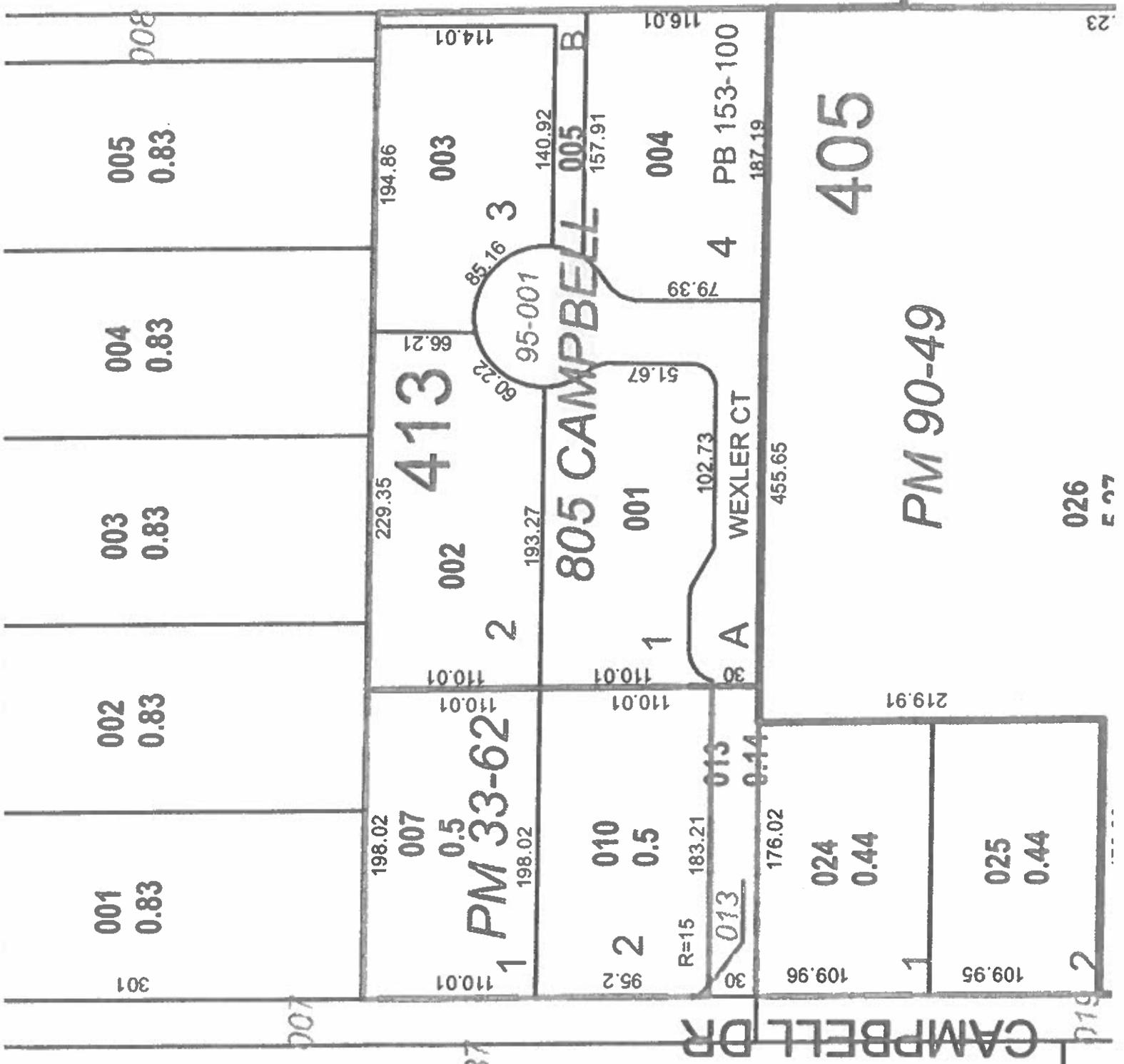
5 CHILD PARCELS

PARENT COUNT	PARCEL	CHILD COUNT	OWNER 1	DOC NUMBER	ACRES
1	<u>139-32-413-001</u>	0	WAKEFIELD MOOREROFT L L C	<u>20210506:02724</u>	0.49
1	<u>139-32-413-002</u>	0	MIDTOWN MODERN L L C	<u>20160408:02159</u>	0.55
1	<u>139-32-413-003</u>	0	AKIT GLORIA	<u>20171229:04086</u>	0.46
1	<u>139-32-413-004</u>	0	NOVOTNY GREGORY A & AXELLA-CHARLETTE	<u>20201211:01270</u>	0.49
1	<u>139-32-413-005</u>	0	MIDTOWN MODERN L L C	<u>20160408:02159</u>	0.10

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EXL. '00' P. 14

QU,



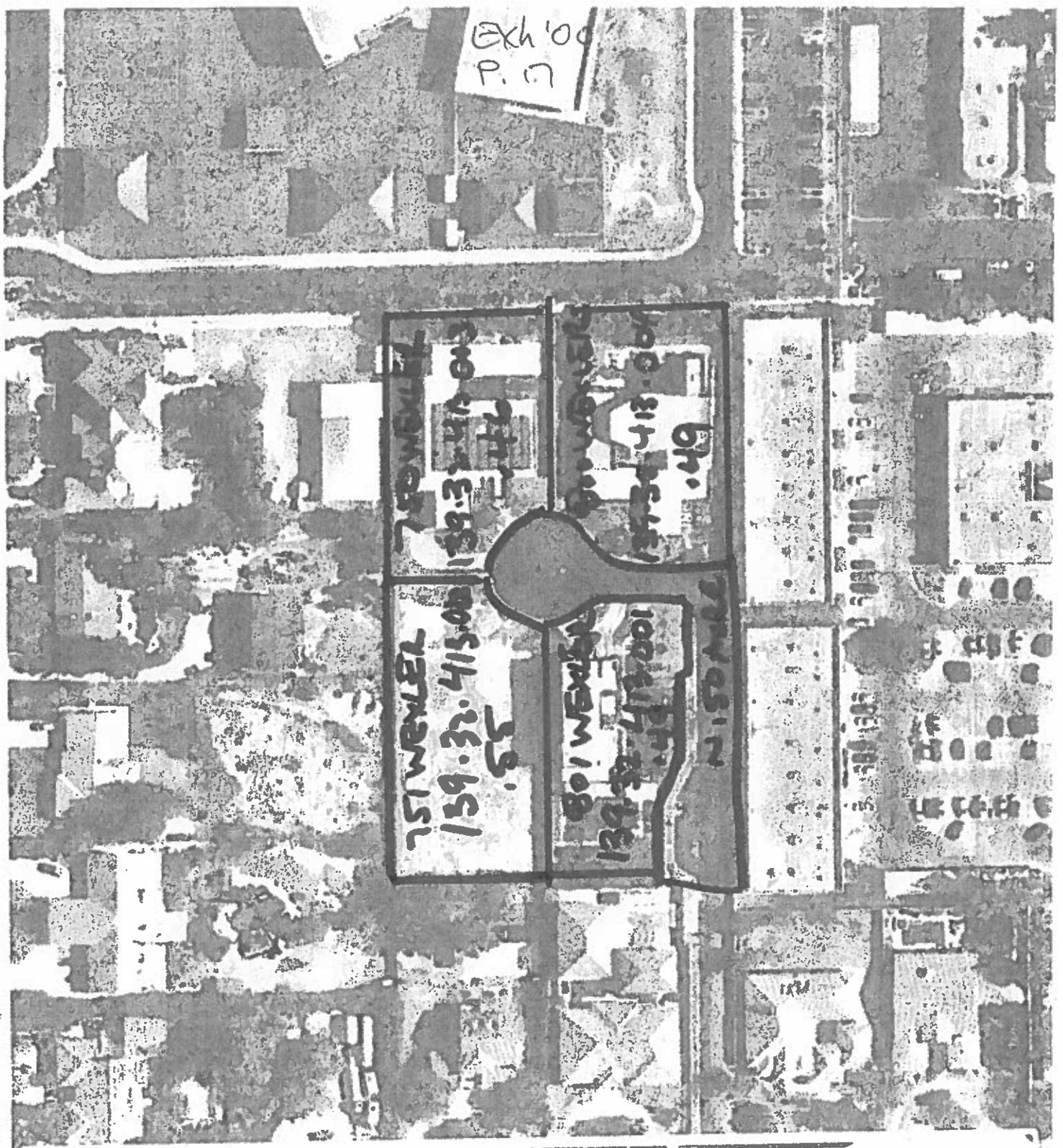
23

026
E 27

19

CAMPBELL DR

019 2



192

Property Information

3932413002

Name(s): MIDTOWN MODERN

Address: 751 WEXLER CT

City: Las Vegas - 89107

Status: Not Available

Price: Not Available

Bed Lot Size: 0.5499

Doc Number:

Light Date: 2025-01-29

Usage and Planned Land Use

Description

Ownership

Lot Zone:

Number of Officials

Agent Tool: Select Property
Units in State Plane ft.

Address Y: 26750639

Light Date: Most Current Flight

Agent View: Aerial Imagery Only

200

Additional Tools: Improve OpenView

Improved performance and additional
quality with the new OpenView Edge

Swapping left and right keys simultaneously
in the browser allows you to enjoy new
features as released

EXH. 1 PP. (P.)

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CASE # 90	SUBJECT PARCEL INFORMATION		FISCAL YEAR 2025-2026
APN 139-32-703-002	Location 2709 PINTO LN	Zoning Designation	Vacant No
Size (acres) 0.86	Size (sq ft) 37,026	Probable Use	Offsites Yes
General Description	Residential Acreage		Density 1 du/ac
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 #	139-32-702-018	139-32-405-027	162-04-114-011	162-04-210-128	139-32-701-001	139-32-701-003	139-32-701-008	139-32-701-003	
Buyer	HORTON D R INC	805 LAND L L C	LOGAN 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	FUNANAGE BRIGITTE M	2020 & 2030 BANNIE	FLORIS ALICIA PANTI	BARTSAS MARY 13 L L	2710 PINTO LN L L C	BARTSAS MARY 13 L L	
Date of Sale	5/15/2015	8/25/2014	1/9/2024	6/22/2022	9/29/2020	4/26/2021	4/9/2019	4/26/2021	
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 / Alta	Rancho / Charleston	Alta / 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%		15%		
Adjusted \$/Acre	366,667	132,831	1,575,000	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-A	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	

DATE OF SALE 5/2015 \$275 \$96K \$53K 35% x SALE ASSESSED VALUE (ACT) 3% vs. correct ADDRESS 2393 PINTO

8/2014 \$315 \$110K \$47K (43%) BLUE HERON

1/2024 \$630 \$221K \$104K 47% 1205 RACE CR

6/2022 \$448 \$157K \$112K 71% 2020/30 BANNIE

9/2020 \$444 \$188K \$131K (85%) 2715 ALTA

4/2021 \$500 \$175K \$131K 75% 500 ALTA

4/2019 \$400 \$140K \$112K 80% 2710/12 PINTO

4/2021 \$500 \$175K \$147K 84% 500 ALTA

PROPERTY IS ASSESSED @ MKT

NOTE Comp 4 is 2 lots
TOTAL SALE = \$895K

* FISCAL YEAR FOLLOWING DATE OF SALE

CCA PAGE 40 ANALYSIS

SUBJECT PROPERTY: IS A SINGLE FAMILY HOME DEVELOPED PROPERTY

SALE #	1	2	3	4	5	6	7	8
PANCEL #	138-32-702-016	138-32-405-027	182-04-114-011	182-04-210-128	138-32-701-001	138-32-701-003	138-32-701-008	138-32-701-003
DESCRIPTION	2323 PINTO LANE	BLUE HERON	1206 PARK CIRCLE	BANNIE LANE 2 LOTS	2715 ALTA	500 SHETLAND ADD-ON	2710 PINTO LANE	500 SHETLAND ADD-ON
SALE DATE	5/15/2015	8/25/2014	1/9/2024	8/22/2022	8/29/2020	4/28/2021	4/9/2019	4/28/2021
# OF YEARS FROM 2025	10	11	1	3	5	4	6	4
IN NEIGHBORHOOD	YES	NO	NO	NO	YES	YES	YES	YES
APPROX DIST FROM SUBJECT (1)	.2 MILES	.8 MILES	1.3 MILES	3.2 MILES	.3 MILES	.2 MILES	49 FEET	.2 MILES
SALE PRICE (\$000)	\$275	\$316	\$930	\$885	\$444	\$600	\$400	\$500
ACREAGE	0.75	2.49	0.40	1.48	0.88	1.03	0.66	1.03
\$/ACRE	\$367	\$127	\$1,875	\$813	\$504	\$485	\$600	\$485
DIMINISHING RTH DISCOUNT	N/A	85%	N/A	81%	N/A	4%	N/A	20%
ADJUSTED \$/ACRE	\$367	\$133	\$1,875	\$882	\$586	\$465	\$697	\$488
35% X FRV (\$000)	\$98	\$110	\$221	\$187	\$156	\$176	\$140	\$176
ACTUAL ASSESSED VALUE - (\$000) (2)	\$83	\$47	\$104	\$112	\$131	\$131	\$112	\$131
(UNDER/OVER ASSESSED) (%)	-45%	-57%	-53%	-28%	-16%	-25%	-20%	-25%
(UNDER/OVER ASSESSED) (\$)	(\$43)	(\$63)	(\$117)	(\$48)	(\$24)	(\$44)	(\$28)	(\$44)
COMPARISON PER ASSESSOR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR
COMPARISON PER OWNER	SIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR	DISSIMILAR
REASONS:	BUT 10 YEARS OLD HOUSE IS ON MARKET FOR \$10M	LAND ONLY 4 LOTS DEVELOPER DIFFERENT NBHD 11 YEARS OLD SOLD IN 2019 \$900K SOLD AGAIN IN 2017 LOT 3 SOLD FOR \$225K, \$488K/ACRE	SOLD W/ 2600 SF SFH TREATED AS LAND 1.1 MILES AWAY DIFFERENT NBHD	2 LOTS SOLD AS 1 EACH LOT DIFF SIZE 1 LOT HAD STRUCTURE ASSESSOR JUST TOOK SALE AND DIV BY 2 DIFF NBHD 1.2 MILES AWAY	LAND ONLY	LAND ONLY	LAND ONLY NOT ARMS LENGTH TRANSACTION	LAND ONLY

(1) PER GOOGLE MAPS
(2) NEXT FISCAL YEAR



1961



Clark County Assessor Reports

Blue Heron - Comp # 2 CCA P. 40 Addendum

Value History

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

Parcel: 139-32-405-027 Assessed

Tax Year	Land		Imps New	Imps Supp	Extra Features	Exemption Code Value	Remainder	Tax Dist
	Acres	New Land						
2017-18	2.49	89,600	0	0	0	0	0	200
2016-17	2.49	70,000	0	0	0	0	0	200
2015-16	2.49	47,250	0	0	0	0	0	200
2014-15	2.49	56,000	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	200
2012-13		42,000	0	0	0	0	0	200
2011-12		52,500	0	0	0	0	0	200



Parcel from 139-32-405-008, 139-32-405-002, 139-32-405-011, 139-32-405-012
Parcel Cancelled to 139-32-413-001, 139-32-413-002, 139-32-413-003, 139-32-413-004, 139-32-413-005

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

EXH 'PP', P. 2

EXH 1 PP' P. 3



Clark County Assessor Reports

2715 AUA

Comp # 3, P. 40

Value History

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

Parcel: 139-32-701-001
Assessed

Tax Year	Land		Improvements			Exemption Code Value	Remainder	Tax Dist		
	Acres	Land	New Land	New Imps	Extra Supp Features					
2025-26	0.88	183,750	0	630	0	0	630	0	0	200
2024-25	0.88	183,750	0	659	0	0	659	0	0	200
2023-24	0.88	175,000	0	581	0	0	581	0	0	200
2022-23	0.88	147,000	0	544	0	0	544	0	0	200
2021-22	0.88	131,250	0	516	0	0	0	0	0	200
2020-21	0.88	131,250	0	515	0	0	0	0	0	200
2019-20	0.88	105,000	0	508	0	0	0	0	0	200
2018-19	0.88	70,000	0	497	0	0	0	0	0	200
2017-18	0.88	59,500	0	510	0	0	0	0	0	200
2016-17	0.88	52,500	0	507	0	0	0	0	0	200
2015-16	0.88	43,750	0	503	0	0	0	0	0	200
2014-15	0.88	35,000	0	498	0	0	0	0	0	200
2013-14		35,000	0	489	0	0	0	0	0	200
2012-13		35,000	0	494	0	0	0	0	0	200
2011-12		49,000	0	470	0	0	0	0	0	200
2010-11		70,000	0	500	0	0	0	0	0	200
2009-10		175,000	0	487	0	0	0	0	0	200
2008-09		210,000	0	489	0	0	0	0	0	200
2007-08		79,625	0	442	0	0	0	0	0	200
2006-07		79,625	0	433	0	0	0	0	0	200
2005-06		79,625	0	406	0	0	0	0	0	200
2004-05		73,500	0	417	0	0	0	0	0	200

Parcel from 030-300-077

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

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Clark County Assessor Reports

#6 & #8
40
P. 27 comp #6

500 SHELBY

VACANT LAND
ACQUISITION ONLY
APR - VOIDED FROM SYSTEM

SOLD 4/26/21 \$520K
35% \$175K

Value History

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

Parcel: 139-32-701-003
Assessed

2020/21 2.6%
2021/22 2.6%

Tax Year	Land		New Land	Imps	New Imps	Supp Features	Extra	Exemption	Remainder	Tax Dist
	Acres	Land								
2023-24	1.03	175,000	0	0	0	0	0	0	0	200
2022-23	1.03	147,000	0	0	0	0	0	0	0	200
2021-22	1.03	131,250	0	0	0	0	0	0	0	200
2020-21	1.03	131,250	0	0	0	0	0	0	0	200
2019-20	1.03	105,000	0	0	0	0	0	0	0	200
2018-19	1.03	70,000	0	0	0	0	0	0	0	200
2017-18	1.03	59,500	0	0	0	0	0	0	0	200
2016-17	1.03	52,500	0	0	0	0	0	0	0	200
2015-16	1.03	43,750	0	0	0	0	0	0	0	200
2014-15	1.03	35,000	0	0	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	0	0	200
2012-13		35,000	0	0	0	0	0	0	0	200
2011-12		49,000	0	0	0	0	0	0	0	200
2010-11		70,000	0	0	0	0	0	0	0	200
2009-10		210,000	0	0	0	0	0	0	0	200
2008-09		252,000	0	0	0	0	0	0	0	200
2007-08		158,113	0	0	0	0	0	0	0	200
2006-07		157,850	0	0	0	0	0	0	0	200
2005-06		113,750	0	0	0	0	0	0	0	200
2004-05		73,500	0	0	0	0	0	0	0	200

2025/26
50%
OFF
\$220K, ON
\$115K
1.03 ACRES

EXH'PT' P. 4
Comp 6
P. 40

Parcel from 030-300-002
Parcel Cancelled to 139-32-701-010

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

196

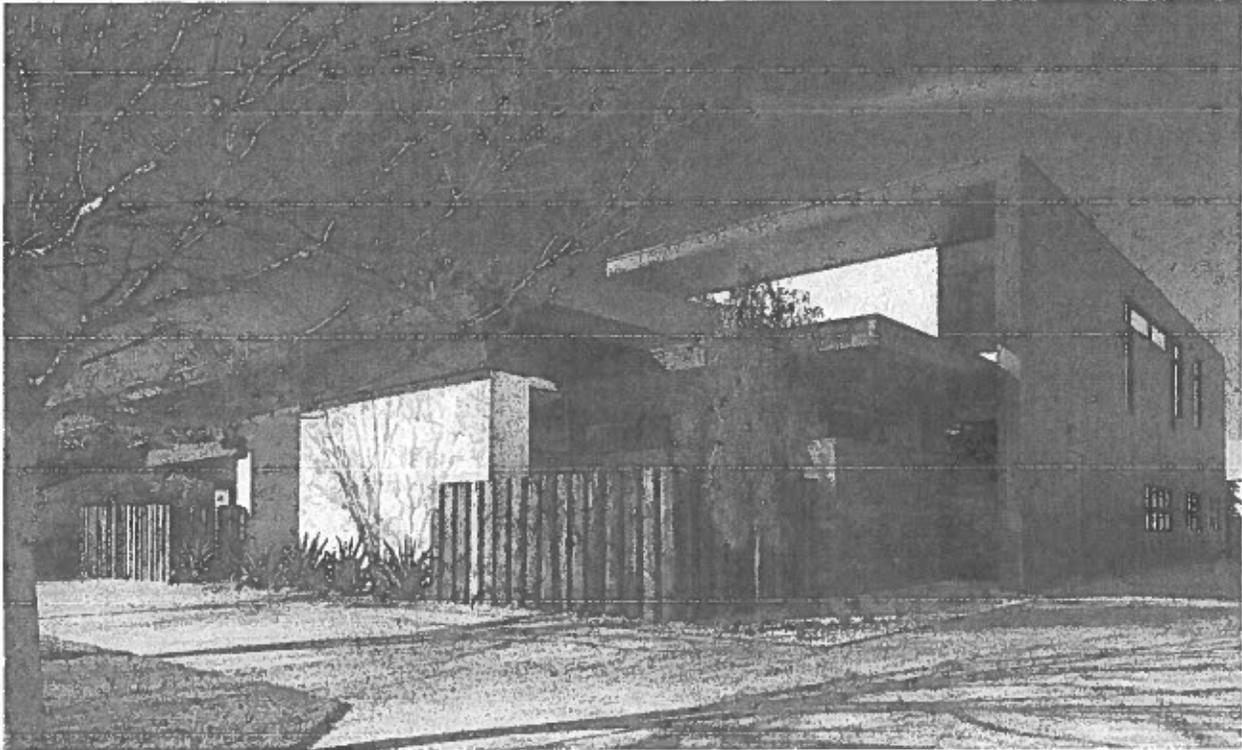
EXh. 'QQ' P.L

[\(https://luxuryhomeslasvegas.com/\)](https://luxuryhomeslasvegas.com/) • Listings ([\(https://luxuryhomeslasvegas.com/Listings/\)](https://luxuryhomeslasvegas.com/Listings/)) • Historic District

HISTORIC DISTRICT

2720 Pinto Lane, Las Vegas, NV, USA

Share on:



Description

World-class design, construction, technology and features plotted in historic celebrity neighborhood provide the best of both worlds! This masterpiece happens to be the New American Remodel for the 2019 NAB Home Show. Endless features include full home automation, private gates, 3 courtyards, 5 fireplaces, elevator, outdoor kitchen, water purification system, car charging station, RV garage, orchard and more!

Property ID: LEI2447

PROPERTY DETAILS

197

2720 PINTO LANE
- REDFIN LISTING DESCRIPTION -

About this home

World-class design, construction, technology and features plotted in historic Vegas neighborhood provide the best of both worlds! This masterpiece happens to be the New American Remodel for the 2019 NAB

Show. Endless features include open layout with inventive indoor-and-outdoor spaces on 2 levels, energy efficiency throughout, pool, spa, 5 fireplaces, elevator, 3 courtyards, orchard, 1,775 SF RV garage / man cave + more!

Listing Provided Courtesy of
Kamran Zand, Luxury Estates International

Buyer's agent
Ivan Shtol, SHHS Nevada Properties

Add a comment about this home

Show less ^

Key facts

Single-family
PROPERTY TYPE

1.3 acres
Lot Size

3 car garage
Parking

Show full details

1954
Built

\$702
per sq ft

Lot Size

2720 (House) .65 Acres

2710 VACANT LOT .66 Acres

TOTAL ACRES 1.31

EXH' QQ' P.2

198

BOTH LOTS

#7

EXH 'QQ', P.4

Property details for 2720 Pinto Ln

Parking

Has Garage # of Garage Spaces: 3...

Interior

Virtual Tour Unbranded 1 (External Link)...

Exterior

Stories: 2 Year Built Details: NEW...

Financial

Annual Amount: \$1,300...

Utilities

Utilities: Above Ground Utilities Electric: Photovoltaics Seller Owned...

Location

Elementary School: Wasden Howard, Wasden Howard Middle Or Junior School: Hy...

Public facts

Beds: 4 Baths: 2.5...

Details provided by GLVAR and may not match the public record. Learn more.

Sale and tax history for 2720 Pinto Ln

Sale History

Tax History

Today

Apr 9, 2019

Date

Sold (MLS) (Sold)

GLVAR #2086497

\$4,200,000

Price

Apr 9, 2019

Date

Listed (Active)

GLVAR #2086497

\$4,600,000

Price

Apr 2019, Sold for \$4,200,000

Apr 9, 2019

Date

Sold (Public Records)

Public Records

\$4,200,000

Price

See all property history

200

EXH 'QQ' P.5

Parcel #

Parcel #

139-32-701-005

Date Range Specific Date Range

From Date 04/03/1905

To Date 06/10/2025

Document Type Select DocTypes...

Document Type Groups



Export to CSV Print

Help

Parcel Number

Parcel #: Enter the specific legal parcel, such as 176-15-301-024

Parcel #: Use this to either begin your Search with "Starts With", "Contains", or is an "Exact" match of your entry.

Date Range

You can choose a specific recording date range or choose from pre-selected date ranges to narrow your search.

Document Type

Limit your search by specific types of documents, or by groups of similar document types.

Search by Address

To search by address, please click here: [Assessor Search](#)

2720 Pinto (House)

500

SELEC Buyer

1 - 32 of 32 items

Parcel #	First Party	First Cross	#	Instrument#	Doc	M	Recor
Add To Cart 139-32-701-005	SALAL CREDIT UNION	GARDNER, MICHAEL	2	201905020002559	UCC FINAN... STATE... AMEN...	TERM...	05/02/2019
Add To Cart 139-32-701-005	GARDNER, MICHAEL	PINTO LLC	4	201904090000620	DEED		04/09/2019
Add To Cart 139-32-701-005	FRANTZ FRAMING INC	NONE SHOWN	2	201903140000865	MECH... LIEN	DISC...	03/14/2019
Add To Cart 139-32-701-005	GARDNER, MICHAEL	FRANTZ FRAMING INC	2	201903070000234	LIEN		03/07/2019
Add To Cart 139-32-701-005	GARDNER, MICHAEL	SALAL CREDIT UNION	2	201902270001687	UCC FINAN... STATE...		02/27/2019
Add To Cart 139-32-701-005	GARDNER, MICHAEL	ZB NA	26	201804130001875	DEED OF TRUST		04/13/2018
Add To Cart 139-32-701-005	BISCH, LAURIE P EE	2720 PINTO LANE LLC	8	201803260000054	DEED		03/26/2018
Add To Cart 139-32-701-005	GARDNER, MICHAEL EE	GARDNER, MICHAEL	4	201802210000106	DEED		02/21/2018
Add To Cart 139-32-701-005	2720 PINTO LN LLC	GARDNER, MICHAEL EE	4	201802210000105	DEED		02/21/2018
Add To Cart 139-32-701-005	REPUBLIC SILVER STATE DISPOSAL INC	LAURIE, BISCH	1	201802160000513	LIEN	RELE...	02/16/2018
Add To Cart 139-32-701-005	TAYLOR BEAN & WHITAKER MORTGAGE CORP	BISCH, LAURIE PINK	2	201712280001946	SUBS...		12/28/2017
Add To Cart 139-32-701-005	BISCH, LAURIE P EE	2720 PINTO LANE LLC	4	201712120002568	DEED		12/12/2017

\$45K

(M. Gardner)

201

EXH '00' P. 6

Parcel #

Parcel #

139-32-701-006

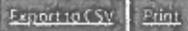
Date Range Specific Date Range

From Date 04/03/1905

To Date 06/10/2025

Document Type Select DocTypes...

Document Type Groups



Help

Parcel Number

Parcel #: Enter the specific legal parcel, such as 176-15-301-024

Parcel #: Use this to either begin your Search with "Starts With", "Contains", or is an "Exact" match of your entry.

Date Range

You can choose a specific recording date range or choose from pre-selected date ranges to narrow your search.

Document Type

Limit your search by specific types of documents, or by groups of similar document types.

Search by Address

To search by address, please click here: Assessor Search

2710 Pinto (LAND)

SELLER Buyer

R...	Parcel #	First Party	First Cros...	#	Instrument#	D...	M...	Recor...
Add To Cart	139-32-701-006	2710 PINTO LANE LLC	2720 PINTO LLC	4	201904090000558	DEED		04/09/2019
Add To Cart	139-32-701-006	BISCH FAMILY TRUST THE	2710 PINTO LANE LLC	2	201904090000557	SUBS...		04/09/2019
Add To Cart	139-32-701-006	2710 PINTO LANE LLC	BISCH FAMILY TRUST THE	10	201803260000033	DEED OF TRUST		03/26/2018
Add To Cart	139-32-701-006	BISCH, LAURIE P EE	2710 PINTO LANE LLC	8	201803260000032	DEED		03/26/2018
Add To Cart	139-32-701-006	2710 PINTO LANE LLC	BISCH FAMILY TRUST THE	7	201709070001060	DEED OF TRUST		09/07/2017
Add To Cart	139-32-701-006	BISCH, LAURIE P EE	2710 PINTO LANE LLC	4	201709070001059	DEED		09/07/2017
Add To Cart	139-32-701-006	KASDAY, BRIAN	BISCH FAMILY TRUST THE	2	200803100002840	DEED		03/10/2008
Add To Cart	139-32-701-006	BISCH, LAURIE PINK		2	200701020002524	HOME...		01/02/2007
Add To Cart	139-32-701-006	GIOVANETTI, ANITA LAURIE	BISCH, LAURIE PINK	4	200505160003884	LIS PEND...	RELE...	05/16/2005
Add To Cart	139-32-701-006	BISCH, LAURIE PING	GIOVANETTI, ANITA LAURIE	3	200407120004787	LIS PEND...		07/12/2004

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IN BUSINESS \$ THE LATEST IN GAMING, RESORTS & TOURISM NEWS

“Everybody talks about buildings and being sustainable,” Gardner said while standing inside the dining room of the nearly 6,000-square-foot downtown home with sliding glass walls that look onto a landscaped courtyard and living space. “But I’ve always felt that there’s this loop that we needed to close.”

LEED stands for Leadership in Energy and Environmental Design. It is a rating system used by the U.S. Green Building Council to measure a building’s efficiency.

Walking through the home’s main kitchen and past the prep kitchen, which includes an urban cultivator for microgreens, Gardner headed into the backyard, with an orchard, gardens, grape vines and a chicken coop. The home’s ample refrigeration and freezers store the harvests and the daily eggs from the chickens.

“We’ve gotten to this very scary place where some children think that a tomato comes from a grocery store, that it doesn’t come from the ground,” said Gardner, principal of Studio G Architecture and Luxus Design Build, who advocates holistic architecture and sustainability. “When we have that detachment, we take a lot of things for granted.”

The 2019 New American Remodel at 2720 Pinto Lane, which debuted at the International Builder’s Show in February and sold for \$4.6 million in April, features a West Coast-contemporary design with mid-mod elements: flat rooflines, clerestory windows and textured light stone that continues indoors.

The five-bedroom, two-story home comes with solar energy, a home automation system.

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4 Las Vegas woman killed in murder-suicide was ‘cherished mother,’ aspiring nurse



5 Good news arrives for bond offering on Brightline’s Vegas-to-LA project



EXH. 'QQ'



EXH 'QQ' P. 8

Ask an Expert > Tax Questions



Found 1 result(s) for your search

Can you tell me if I am a contractor and build spec homes and sell them after 1 year of purchasing the land, is there a

Accountant's Assistant chat

Customer: Hello...Can you tell me if I am a contractor and build spec homes and sell them after 1 year of purchasing the land, is there a cap on capital gains or how many times I can do that in a lifetime to benefit from the 1 year time frame?
Thanks so much

Accountant's Assistant: Hi there. What was the initial value of the homes?

Customer: They all vary. But between \$400-\$700

Accountant's Assistant: Is there anything else the Accountant should know before I connect you? I don't want to miss anything important.

Customer: I am actually the Realtor for the Contractor so there might be additional information that can fill in the gaps if you would like their contact info?

Answered by Gagan, CPA in 5 mins • 1 year ago

Gagan, CPA
Expert
☆☆☆☆☆ 25,326 satisfied customers

Specialties Include: Canada Tax, Capital Gains and Losses, Finance, Social Security, Tax, UK Pensions, UK Tax

Tax Professional: Gagan, CPA

Hi there, welcome to JustAnswer! My name is*****'m a CPA, and it's a pleasure to assist you. I'm reviewing your question now, so please hold on as I will respond with the appropriate answer as soon as I can. As I review your question, please note that our system is built on answering one-off questions and is not entirely based on dialogue. If you have additional unrelated questions or follow-ups after the initial is answered, You can always request me by using my profile link for any additional questions you may have: <https://www.justanswer.com/finance/expert-gagank/?rpt=3800>

204

In the United States, the tax treatment for gains from the sale of spec homes (speculative homes built with the intent to sell) will generally be classified as business income if you are a contractor who regularly builds and sells homes. This income would typically not be subject to capital gains tax rates but instead would be subject to ordinary income tax rates. Moreover, the income could also be subject to self-employment taxes if the contractor is not operating through a corporate entity that pays out W-2 wages.

EXH 'QQ' P.9

2710/2720 PINTO LANE
HISTORY

LAND (139-32-701-006)

- BISCH FAMILY TRUST SELLS VACANT LAND TO 2710 PINTO LANE, LLC
 - RECORDED ON 9/7/2017 (20170907-0001059)
- SALE IS MODIFIED VIA DEED DATED 3/26/2018 (20180326-0000032) FOR \$300K.
 - 2710 PINTO LANE, LLC PURCHASES LOT FOR \$300K ON 3/26/2018
 - RECORDER INST #: 20180326-0000032
- 2710 PINTO LANE, LLC SELLS LOT FOR \$400K ON 4/09/2019 TO
 - 2720 PINTO, LLC (CURRENT OWNERS)
 - RECORDER INST #: 20190409-0000558

< CONFUSING NAMES -
VERY SIMILAR >

IMPROVED PROPERTY (139-32-701-005)

- ▪ 2720 PINTO LANE, LLC PURCHASES PROPERTY FOR \$415K ON 12/12/2017
 - RECORDER INST #: 20171212-0002568
- 2720 PINTO LANE, LLC CONVEYS PROPERTY TO MICHAEL GARDNER AND KATIE GARDNER TRUST ON 2/21/2018
 - RECORDER INST #: 20180221-0000105
- MICHAEL GARDNER AND KATIE GARDNER TRUST CONVEYS PROPERTY TO MICHAEL GARDNER AND KATIE GARDNER, HUSBAND AND WIFE AS JOINT TENANTS ON 2/21/2018, THE VERY SAME DAY.
 - RECORDER INST #: 20180221-0000106
- ▪ MICHAEL GARDNER AND KATIE GARDNER SELLS PROPERTY TO 2720 PINTO LLC FOR \$4,200,000 ON 4/09/2019
 - RECORDER #: 20190409-0000620

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Exh. 'QQ' p. 10

2710/2720 PINTO LANE SALES TAX ANALYSIS		IMPROVED PROPERTY		VACANT LAND	
	SALE BY MICHAEL & KATIE GARDNER	SALE BY 2710 PINTO LANE LLC		SALE BY 2710 PINTO LANE LLC	
SALE OF APN: 139-32-701-005				SALE OF APN: 139-32-701-006	
April 19, 2019	\$4,200,000	\$4,200,000		April 19, 2019	\$400,000
PURCHASE				PURCHASE	
December 12, 2017	\$415,000	\$415,000		December 12, 2017	\$300,000
COST OF CONSTRUCTION (GUESTIMATE)	\$2,500,000	\$2,500,000		COST OF CONSTRUCTION (GUESTIMATE)	\$100,000
TOTAL BASIS	\$2,915,000	\$2,915,000		TOTAL BASIS	\$400,000
GROSS PROFIT (\$)	\$1,285,000	\$1,285,000		GROSS PROFIT (\$)	\$0
GROSS PROFIT (%)	30.60%	30.60%		GROSS PROFIT (%)	
TAX RATE	20.00%	37.00%		TAX RATE	37.00%
* INCOME TAX	\$257,000	\$475,450		INCOME TAX	\$0
* NET PROFIT AFTER TAX	\$1,028,000	\$809,550		NET PROFIT AFTER TAX	\$0
<p>COMMENTS: SALE PRICE FOR BOTH PROPERTIES WAS DEFINITELY \$4.6M</p> <p>BREAKDOWN OF PRICE PAID FOR BOTH PROPERTIES WAS ENGINEERED FOR THE TAX BENEFIT OF SELLER</p> <p>SELLER WAS MORE THAN LIKELY ABLE TO ASSIGN \$100K IN COSTS TO LAND TRANSACTION, THEREBY REDUCING PROFIT TO \$0 WITH NO TAX</p> <p>SELLER PURPOSEFULLY CHANGED TITLE OWNERSHIP FROM LLC TO JTWR0S FOR TAX PURPOSES.</p> <p>- LONG TERM CAPITAL GAINS RATE APPLY TO SALES BY INDIVIDUALS AS INVESTMENT PROPERTY AFTER 1 YR OF OWNERSHIP (20%)</p> <p>- ORDINARY TAX RATES APPLY TO SELLERS WHO ARE IN THE BUSINESS OF SELLING SUCH PROPERTIES (37%)</p> <p>* - MICHAEL AND KATIE GARDNER SAVED A MINIMUM OF \$218,450 IN FEDERAL TAXES BY THIS ENGINEERED MANIPULATION, WHICH GETS EXTREMELY CLOSE, MAYBE EVEN OVER, A RED LINE WITH FEDERAL TAX LAWS.</p> <p>THE ACTUAL VALUE OF EACH PROPERTY CANNOT BE CONSIDERED AN ARM'S LENGTH TRANSACTION FOR THE 2 INDIVIDUAL LOTS</p> <p>THE PROPERTY WAS LISTED FOR \$4.6M FOR A SFH ON A 1.3 ACRE LOT. THE FINAL PRICE IN TOTAL WOULD BE ARMS LENGTH, JUST NOT THE ALLOCATION OF FUNDS BETWEEN TO 2 LOTS.</p>					

* \$1,028,000
 (809,550)

 \$ 218,450

\$475,450
 (257,000)

 \$ 218,450

EXL 'QQ' P. 11

Inet #: 20170907-0001059

Fees: \$19.00 N/C Fee: \$0.00

RPTT: \$1630.00 Ex: #

09/07/2017 11:08:07 AM

Receipt #: 3187607

Requestor:

TICOR TITLE LAS VEGAS

Recorded By: ANI Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

APN No.: 139-32-701-006

WHEN RECORDED MAIL TO:
2710 Pinto Lane, LLC a Nevada Limited
Liability Company

1879 Whitney Mesa Dr.
Henderson, NV 89014

MAIL TAX STATEMENTS TO:
Same As Above

Escrow No. 17158114-AD1

SPACE ABOVE FOR RECORDER'S USE ONLY

R.P.T.T. \$ 1,530.00

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That Laurie P. Bisch, Trustee of The Bisch Family Trust,
Dated February 14, 2008

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, do/does hereby
Grant, Bargain, Sell and Convey to 2710 Pinto Lane, LLC a Nevada Limited Liability Company

all that real property situated in the County of Clark, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

Together with all and singular the tenements, hereditaments and appurtenances thereunto
belonging or in anywise appertaining.

SEE PAGE TWO (2) FOR SIGNATURES AND NOTARY ACKNOWLEDGEMENT

VACANT LAND

9/7/2017

\$ 300,000

Bisch SELLS TO :

2710 Pinto Lane (M & K G.)

located @ 1879 Whitney Mesa Dr. (M. GARDNER)
HENDERSON, NV 89014

207

EXH. 'QQ' A.12

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)

- a) 139-32-701-006
- b) _____
- c) _____
- d) _____

2. Type of Property:

- a) Vacant Land
- b) Single Fam. Res
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apt. Bldg
- f) Comm'V/Ind'l
- g) Agricultural
- h) Mobile Home
- Other _____

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

- 3. a. Total Value/Sales Price of Property: \$300,000.00
- b. Deed in Lieu of Foreclosure Only (value of property) (_____)
- c. Transfer Tax Value: \$300,000.00
- d. Real Property Tax Due: \$1,530.00

- 4. If Exemption Claimed:
 - a. Transfer Tax Exemption per NRS 375.090, Section _____
 - b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: _____%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity _____
 Signature _____ Capacity Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: The Bisch Family Trust, Dated
February 14, 2008
 Address: 1740 Buckhorn Ct.
 City, State, Zip: Minden NV 89423

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: 2710 Pinto Lane, LLC a Nevada
Limited Liability Company
 Address: 1879 Whitney Mesa Dr.
 City, State, Zip: Henderson NV 89114

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name Ticor Title of Nevada, Inc. Escrow # 17156114AD1
 Address, City, State, Zip: 8363 W. Sunset Road, Suite 100 Las Vegas, NV 89113

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

208

EXH-QQ / P.13

Inst #: 20180326-0000032

Fees: \$40.00

RPTT: \$0.00 Ex #: 003

03/26/2018 07:45:45 AM

Receipt #: 3354962

Requestor:

TICOR TITLE LAS VEGAS

Recorded By: CHSHD Pgs: 8

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN: 139-32-701-006

ESCROW NO: 17156114-015-AD1

RECORDING REQUESTED BY AND RETURN TO:

2710 Pinto Lane, LLC a Nevada Limited Liability Company
1879 Whitney Mesa Drive
Henderson, NV 89014

Grant, Bargain, Sale Deed

(Title on Document)

Re-Record 20170907-0001059 to correct legal description

This page is added to provide additional information required by NRS 111.312 Sections 1-2 (An additional recording fee of \$1.00 will apply).

This cover page must be typed or printed clearly in black ink only.

3/26/2018

~~17156114-015-AD1~~ \$300,000

Modified

WASLAND

Source: Parcel

Buyer: 2710 Pinto Lane, LLC

209

COPIES OF THIS COPY

Exh 'QQ' P.14

Inet #: 20170907-0001059

Fees: \$19.00 N/C Fee: \$0.00

RPTT: \$1630.00 Ex: #

09/07/2017 11:08:07 AM

Receipt #: 3187607

Requestor:

TICOR TITLE LAS VEGAS

Recorded By: ANI Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

APN No.: 139-32-701-006

WHEN RECORDED MAIL TO:
2710 Pinto Lane, LLC a Nevada Limited
Liability Company

*1879 Whitney Mesa Dr.
Henderson, NV 89014*

MAIL TAX STATEMENTS TO:
Same As Above

Escrow No. 17156114-AD1

SPACE ABOVE FOR RECORDER'S USE ONLY

R.P.T.T. \$ 1,530.00

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That Laurie P. Bisch, Trustee of The Bisch Family Trust,
Dated February 14, 2008

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, do/does hereby
Grant, Bargain, Sell and Convey to 2710 Pinto Lane, LLC a Nevada Limited Liability Company

all that real property situated in the County of Clark, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

Together with all and singular the tenements, hereditaments and appurtenances thereunto
belonging or in anywise appertaining.

SEE PAGE TWO (2) FOR SIGNATURES AND NOTARY ACKNOWLEDGEMENT

210

Exh 'QQ' P.15

SIGNATURES AND NOTARY ACKNOWLEDGEMENT FOR GRANT, BARGAIN, SALE DEED

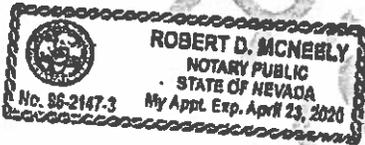
The Bisch Family Trust, Dated February
14, 2008

Laurie P. Bisch Trustee
Laurie P. Bisch, Trustee

STATE OF NEVADA } ss:
COUNTY OF ~~CLARK~~ DOUGLAS

This instrument was acknowledged before me on , 9/5/2017
by _____ LAURIE P. BISCH, TRUSTEE

Robert D. McNeely
NOTARY PUBLIC



COPY

EXL'QQ' P.16

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)

- a) 139-32-701-006
- b) _____
- c) _____
- d) _____

2. Type of Property:

- a) Vacant Land
- b) Single Fam. Res
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apt. Bldg
- f) Comm'V/Ind'l
- g) Agricultural
- h) Mobile Home
- Other _____

FOR RECORDER'S OPTIONAL USE ONLY
 Book: _____ Page: _____
 Date of Recording: _____
 Notes: _____

- 3. a. Total Value/Sales Price of Property: \$300,000.00
- b. Deed in Lieu of Foreclosure Only (value of property) (_____)
- c. Transfer Tax Value: \$300,000.00
- d. Real Property Tax Due: \$1,530.00

4. If Exemption Claimed:

- a. Transfer Tax Exemption per NRS 375.090, Section _____
- b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: _____%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity _____
 Signature _____ Capacity Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: The Bisch Family Trust, Dated February 14, 2008
 Address: 1740 Buckhorn Ct.
 City, State, Zip: Minden NV 89423

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: 2710 Pinto Lane, LLC a Nevada Limited Liability Company
 Address: 1879 Whitney Mesa Dr.
 City, State, Zip: Henderson NV 89114

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Ticor Title of Nevada, Inc. Escrow # 17156114AD1
 Address, City, State, Zip: 8363 W. Sunset Road, Suite 100 Las Vegas, NV 89113

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

212

Exh. 'QQ' P.17

**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Number(s)

- a. 139-32-701-006
- b. _____
- c. _____
- d. _____

2. Type of Property:

- a. Vacant Land
- b. Single Fam Res
- c. Condo/Twnhse
- d. 2-4 Plex
- e. Apt. Bldg
- f. Comm'l/Ind'l
- g. Agricultural
- h. Mobile Home
- i. Other _____

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

3. Total Value/Sales Price of Property:

Deed in Lieu of Foreclosure Only (value of property) \$ _____
 (\$ _____)
 Transfer Tax Value: \$ _____
 Real Property Transfer Tax Due: _____

4. If Exemption Claimed:

- a. Transfer Tax Exemption, per NRS 375.090, Section 3
- b. Explain Reason for Exemption: Re-Record 2017-0907-0001059 to correct legal description

5. Partial Interest: Percentage being transferred: 100%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity title agent
 Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: The Bisch Family Trust, Dated February 14, 2008
 Address: 1740 Buckthorn Ct
 City/State/Zip: Minden, NV 89423

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: 2710 Pinto Lane, LLC a Nevada Limited Liability Company
 Address: 1879 Whitney Mesa Drive
 City/State/Zip: Henderson, NV 89014

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Ticor Title of Nevada, Inc. Escrow #: 17156114-015-AD1
 8363 W. Sunset Road, Suite 100, Las Vegas, NV 89113 Escrow Officer: Ashley Dickerson

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

213

EXL 'QG' P.10

Inet #: 20190409-0000558

Fees: \$40.00

RPTT: \$2040.00 Ex #:

04/09/2019 09:48:17 AM

Receipt #: 3678504

Requestor:

EQUITY TITLE OF NEVADA

Recorded By: OSA Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN NO.: 139-32-701-006

RECORDING REQUESTED BY:
EQUITY TITLE OF NEVADA

WHEN RECORDED MAIL TO:

2720 Pinto LLC
3271 S. Highland Drive Ste 704
Las Vegas, NV 89109

MAIL TAX STATEMENTS TO:
SAME AS ABOVE

Affix RPTT: \$\$2,040.00
ESCROW NO.: 19840115 TGR

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH THAT:

2710 Pinto Lane, LLC, a Nevada Limited Liability Company

for a valuable consideration, the receipt of which is hereby acknowledged, do hereby Grant, Bargain Sell and convey to

2720 Pinto LLC, a Nevada Limited Liability Company

all that real property situated in the County of Clark, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

TOGETHER WITH all and singular the tenements, hereditaments and appurtenances thereunto belonging to in anywise appertaining.

SUBJECT TO:

1. General and special taxes for the current fiscal year.
2. Covenants, conditions, restrictions, rights of way, easements and reservations of record.

VACANT LAND

4/9/2019

\$400,000

SEWER: 2710 Pinto Lane, LLC (M. GARDNER)
LOCATED AT: 1879 WHITNEY MESA Drive
HENDERSON, NV 89014

BUYER: 2720 Pinto, LLC (E.L. & T.L.)
3271 S. HIGHLAND Dr. Ste 704
LAS VEGAS 89109

214

EXH 'QQ' P.19

SELLER:

2710 Pinto Lane, LLC, a Nevada
Limited Liability Company

~~Michael Gardner, Managing Member~~

Michael Gardner

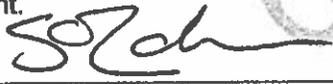
STATE OF NEVADA)
COUNTY OF CLARK) SS:

On March 25, 2019

personally appeared before me, a Notary Public

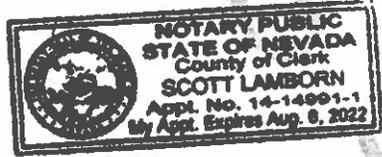
Michael Gardner, Managing Member

who acknowledged that he executed the above
instrument.



Notary Public

My commission expires: 8-8-22



Scott Lamborn
Appt. No. 14-14991-1
Exp. Aug. 8, 2022

215

COPY

Exh QQ' P.20

EXHIBIT "A"
LEGAL DESCRIPTION

The Southwest Quarter (SW ¼) of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) of the Southeast Quarter (SE ¼) of Section 32, Township 20 South, Range 61 East, M.D.M.

EXCEPTING THEREFROM the Easterly 140.00 feet and the Westerly 95.00 feet thereof.

FURTHER EXCEPTING THEREFROM the Southerly 30.00 thereof as conveyed to the City of Las Vegas for roadway purposes by Deed recorded August 18, 1953 in Book 71 of Deeds, Pages 400-401, as Document No. 411846, Official Records.

THIS IS A COPY

Exh 'QQ' P.21

STATE OF NEVADA
DECLARATION OF VALUE FORM

- 1. Assessor Parcel Number(s)
 - a. 139-32-701-006
 - b. _____
 - c. _____
 - d. _____

- 2. Type of Property:
 - a. Vacant Land
 - b. Single Fam. Res.
 - c. Condo/Twnhse
 - d. 2-4 Plex
 - e. Apt. Bldg
 - f. Comm'l/Ind'l
 - g. Agricultural
 - h. Mobile Home
 - i. Other _____

FOR RECORDERS OPTIONAL USE ONLY	
Book _____	Page _____
Date of Recording: _____	
Notes: _____	

- 3. a. Total Value/Sales Price of Property: \$ 400,000.00 ←
- b. Deed in Lieu of Foreclosure Only (value of property) \$ _____
- c. Transfer Tax Value \$ 400,000.00
- d. Real Property Transfer Tax Due: \$ 2,040.00

- 4. If Exemption Claimed
 - a. Transfer Tax Exemption, per NRS 375.090, Section _____
 - b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100%
 The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity agent
 Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION (REQUIRED)
 Print Name: 2710 Pinto Lane, LLC, a Nevada Limited Liability Company
 Address: 1879 Whitney Mesa Drive
 City: Henderson
 State: NV Zip: 89014

BUYER (GRANTEE) INFORMATION (REQUIRED)
 Print Name: 2720 Pinto LLC
 Address: 3271 S. Highland Drive Ste 704
 City: Las Vegas
 State: NV Zip: 89109

COMPANY/PERSON REQUESTING RECORDING (Required if not Seller or Buyer)
 Print Name: Equity Title of Nevada Escrow No.: 19840115-084-TGR
 Address: 2475 Village View Dr., Suite 250
 City, State, Zip: Henderson, NV 89074

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

217

EXH. QQ ' P. 22

Inst #: 20171212-0002568

Fees: \$40.00

RPTT: \$2116.60 Ex #:

12/12/2017 01:44:18 PM

Receipt #: 3271018

Requestor:

TICOR TITLE LAS VEGAS

Recorded By: OSA Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN No.: 139-32-701-005

WHEN RECORDED MAIL TO:

2720 Pinto Lane, LLC a Nevada Limited Liability Company

1879 Whitney Mesa Drive

Henderson, NV 89014

MAIL TAX STATEMENTS TO:

Same As Above

Escrow No. 17160115-AD1

SPACE ABOVE FOR RECORDER'S USE ONLY

R.P.T.T. \$ 2,116.60

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH: That Laurie P. Bisch, Trustee of The Bisch Family Trust, dated February 14, 2008

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, do/does hereby Grant, Bargain, Sell and Convey to 2720 Pinto Lane, LLC a Nevada Limited Liability Company

all that real property situated in the County of Clark, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

SEE PAGE TWO (2) FOR SIGNATURES AND NOTARY ACKNOWLEDGEMENT

SFH/SFR

12/12/17 SALE RECORDED \$415K

SEWER: L. Bisch

BUYER: 2720 PINTO LANE, LLC
(AKA MICHAEL GARDNER)

210

Exh. 'QQ' P. 23

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)

- a) 139-32-701-005
- b) _____
- c) _____
- d) _____

2. Type of Property:

- a) Vacant Land
- b) Single Fam. Res
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apt. Bldg
- f) Comm'/Ind'l
- g) Agricultural
- h) Mobile Home
- Other _____

FOR RECORDER'S OPTIONAL USE ONLY
 Book: _____ Page: _____
 Date of Recording: _____
 Notes: _____

3. a. Total Value/Sales Price of Property:

\$415,000.00 ←

b. Deed in Lien of Foreclosure Only (value of property)

(_____)

c. Transfer Tax Value:

\$415,000.00

d. Real Property Tax Due:

\$2,116.50

4. If Exemption Claimed:

- a. Transfer Tax Exemption per NRS 375.090, Section _____
- b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100 %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature Lamin P. Burt
 Signature _____

Capacity Grantor
 Capacity _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: The Bisch Family Trust, dated February 14, 2008
 Address: 1740 Buckthorn Court
 City, State, Zip: Minden, NV 89423

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: Michael Gardner / 2120 Pmt L Llc ←
 Address: 1879 Whitney Mesa Dr
 City, State, Zip: Henderson, NV 89011

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name Ticor Title of Nevada, Inc. Escrow # 17156115AD1
 Address, City, State, Zip: 8363 W. Sunset Road, Suite 100 Las Vegas, NV 89113

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

Bu/EX + 415K
 12/12/2017

219

EXH. 1 Q.A.P. 24

Inst #: 20180221-0000105

Fees: \$40.00

RPTT: \$0.00 Ex #: 007

02/21/2018 07:45:56 AM

Receipt #: 3326803

Requestor:

TICOR TITLE LAS VEGAS

Recorded By: KVHO Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN 139-32-701-005

WHEN RECORDED MAIL TO:
The Michael Gardner and Katie Gardner
Living Trust
1879 WHITNEY MESA DR.
HENDERSON, NV 89014

MAIL TAX STATEMENTS AS DIRECTED
ABOVE

Space Above for Recorder's Use Only

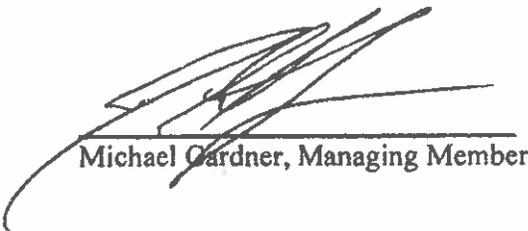
R.P.T.T. \$ EXEMPT 7

QUITCLAIM DEED

THIS INDENTURE WITNESSETH: That 2720 Pinto Lane, LLC a Nevada Limited Liability Company FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, hereby quitclaim to Michael Gardner and Katie Gardner, as Trustees of The Michael Gardner and Katie Gardner Living Trust, dated January 24, 2018 all that real property in the County of Clark, State of Nevada, bounded and described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

2720 Pinto Lane, LLC a Nevada Limited Liability Company


Michael Gardner, Managing Member

SEE PAGE TWO (2) FOR NOTARY ACKNOWLEDGEMENT

SFH / SFR

2/21/2018 QUITCLAIM DEED

220

2720 PINTO LANE, LLC MICHAEL GARDNER
TRANSFERS PROPERTY TO TRUSTEES TRUST

Exh. 'QQ' P. 25

STATE OF NEVADA
DECLARATION OF VALUE FORM

- 1. Assessor Parcel Number(s)
 - a) 139-32-701-005
 - b) _____
 - c) _____
 - d) _____

- 2. Type of Property:
 - a) Vacant Land
 - b) Single Fam. Res
 - c) Condo/Twnhse
 - d) 2-4 Plex
 - e) Apt. Bldg
 - f) Comm'/Ind'l
 - g) Agricultural
 - h) Mobile Home
 - Other _____

FOR RECORDER'S OPTIONAL USE ONLY	
Book: _____	Page: _____
Date of Recording: _____	
Notes: _____	

- 3. a. Total Value/Sales Price of Property: \$0.00
- b. Deed in Lieu of Foreclosure Only (value of property) (_____)
- c. Transfer Tax Value: \$0.00
- d. Real Property Tax Due: \$0.00

- 4. If Exemption Claimed:
 - a. Transfer Tax Exemption per NRS 375.090, Section EXEMPT 7
 - b. Explain Reason for Exemption: TRANSFER TO TRUST WITHOUT CONSIDERATION

5. Partial Interest: Percentage being transferred: 100 %
 The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity GRANTOR
 Signature _____ Capacity GRANTEE

SELLER (GRANTOR) INFORMATION (REQUIRED)

Print Name: 2720 Pinto Lane, LLC, a Nevada Limited Liability Company
 Address: 1879 Whitney Mesa Drive
 City: Henderson, NV 89014
 State: _____ Zip: _____

BUYER (GRANTEE) INFORMATION (REQUIRED)

Print Name: Michael Gardner and Katie Gardner Trust dated 1/24/18
 Address: 1879 Whitney Mesa Drive
 City: Henderson, NV 89014
 State: _____ Zip: _____

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buy)

Print Name: TICOR TITLE of Nevada
 Address: 8363 W. Sunset Rd. #100
 City: Las Vegas
 State: NV Zip: 89113

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

221

Exh 'QQ' P. 26

Inst #: 20180221-0000106

Fees: \$40.00

RPTT: \$0.00 Ex #: 007

02/21/2018 07:45:56 AM

Receipt #: 3326803

Requestor:

TICOR TITLE LAS VEGAS

Recorded By: KVHO Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN 139-32-701-005

WHEN RECORDED MAIL TO:
Michael Gardner and Katie Gardner
1879 WHITNEY MESA DR.
HENDERSON, NV 89014

MAIL TAX STATEMENTS AS DIRECTED
ABOVE

Space Above for Recorder's Use Only

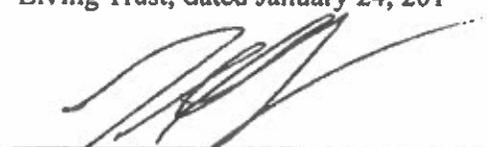
R.P.T.T. \$ EXEMPT

QUITCLAIM DEED

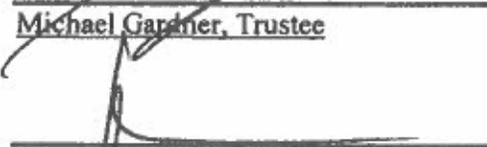
THIS INDENTURE WITNESSETH: That Michael Gardner and Katie Gardner, as Trustees of The Michael Gardner and Katie Gardner ^{1/26} Living Trust, dated January 24, 2018 FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, hereby quitclaim to Michael Gardner and Katie Gardner, husband and wife as joint tenants all that real property in the County of Clark, State of Nevada, bounded and described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND BY REFERENCE MADE A PART HEREOF

The Michael Gardner and Katie Gardner
Living Trust, dated January 24, 201



Michael Gardner, Trustee



Katie Gardner, Trustee

SEE PAGE TWO (2) FOR NOTARY ACKNOWLEDGEMENT

2/21/2018 Quitclaim Deed

M. GARDNER & K. GARDNER TRUST

TRANSFERS PROPERTY TO MICHAEL GARDNER & KATIE GARDNER

WV

Exh. 'QQ' p. 27

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)

- a) 139-32-701-005
- b) _____
- c) _____
- d) _____

2. Type of Property:

- a) Vacant Land
- b) Single Fam. Res
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apt. Bldg
- f) Comm'/Ind'l
- g) Agricultural
- h) Mobile Home
- Other _____

FOR RECORDER'S OPTIONAL USE ONLY
 Book: _____ Page: _____
 Date of Recording: _____
 Notes: _____

3. a. Total Value/Sales Price of Property:

\$0.00

b. Deed in Lieu of Foreclosure Only (value of property)

(_____)

c. Transfer Tax Value:

\$0.00

d. Real Property Tax Due:

\$0.00

4. If Exemption Claimed:

a. Transfer Tax Exemption per NRS 375.090, Section EXEMPT 7

b. Explain Reason for Exemption: TRANSFER FROM TRUST WITHOUT CONSIDERATION

5. Partial Interest: Percentage being transferred: 100 %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____

Capacity GRANTOR

Signature _____

Capacity GRANTEE

SELLER (GRANTOR) INFORMATION
(REQUIRED)

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: The Michael Gardner and Katie Gardner Living Trust dated 1/24/18
 Address: 1879 Whitney Mesa Drive
 City: Henderson, NV 89014
 State: _____ Zip: _____

Print Name: Michael Gardner and Katie Gardner
 Address: 1879 Whitney Mesa Drive
 City: Henderson, NV 89014
 State: _____ Zip: _____

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buy)

Print Name: TICOR Title of Nevada
 Address: 8363 W. Sunset Rd #100
 City: Las Vegas
 State: NV Zip: 89113

AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED

223

EQ 20' P.20

Inst #: 20190409-0000620

Fee: \$40.00

RPTT: \$21420.00 Ex #:

04/09/2019 09:49:41 AM

Receipt #: 3678517

Requestor:

EQUITY TITLE OF NEVADA

Recorded By: SCHIABLE Pgs: 4

DEBBIE CONWAY

CLARK COUNTY RECORDER

Src: ERECORD

Ofc: ERECORD

APN NO.: 139-32-701-005

RECORDING REQUESTED BY:
EQUITY TITLE OF NEVADA

WHEN RECORDED MAIL TO:

2720 Pinto LLC
3271 S. Highland Drive Ste 704
Las Vegas, NV 89109

MAIL TAX STATEMENTS TO:
SAME AS ABOVE

Affix RPTT: \$21,420.00
ESCROW NO.: 19840116 TGR

GRANT, BARGAIN, SALE DEED

THIS INDENTURE WITNESSETH THAT:

Michael Gardner and Katie Gardner, husband and wife, as joint tenants

(SELLER)

for a valuable consideration, the receipt of which is hereby acknowledged, do hereby Grant, Bargain Sell and convey to

2720 Pinto LLC, a Nevada Limited Liability Company

(BUYER)

all that real property situated in the County of Clark, State of Nevada, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF.

TOGETHER WITH all and singular the tenements, hereditaments and appurtenances thereunto belonging to in anywise appertaining.

SUBJECT TO:

1. General and special taxes for the current fiscal year.
2. Covenants, conditions, restrictions, rights of way, easements and reservations of record.

SFH/SFR

4/9/2019

M. GARDNER & K. GARDNER AS JTWRs
convey/sell SFH/SFR TO

2720 Pinto, LLC FOR \$4,200,000.

224

EXH 'QQ' P.29

STATE OF NEVADA
DECLARATION OF VALUE FORM

1. Assessor Parcel Number(s)
a. 139-32-701-005
b. _____
c. _____
d. _____

2. Type of Property:
a. Vacant Land
b. Single Fam. Res.
c. Condo/Twnhse
d. 2-4 Plex
e. Apt. Bldg
f. Comm'l/Ind'l
g. Agricultural
h. Mobile Home
i. Other _____

FOR RECORDERS OPTIONAL USE ONLY
Book _____ Page _____
Date of Recording: _____
Notes: _____

3. a. Total Value/Sales Price of Property: \$ 4,200,000.00 ←
b. Deed in Lieu of Foreclosure Only (value of property) \$ _____
c. Transfer Tax Value \$ 4,200,000.00
d. Real Property Transfer Tax Due: \$ 21,420.00

4. If Exemption Claimed
a. Transfer Tax Exemption, per NRS 375.090, Section _____
b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100%
The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity agent
Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)
Print Name: Michael Gardner and Katie Gardner
Address: 1879 Whitney Mesa Drive
City: Henderson
State: NV Zip: 89014

BUYER (GRANTEE) INFORMATION
(REQUIRED)
Print Name: 2720 Pinto LLC
Address: 3271 S. Highland Drive Ste 704
City: Las Vegas
State: NV Zip: 89109

COMPANY/PERSON REQUESTING RECORDING (Required if not Seller or Buyer)
Print Name: Equity Title of Nevada Escrow No.: 19840116-084-TGR
Address: 2475 Village View Dr., Suite 250
City, State, Zip: Henderson, NV 89074

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

4/9/2019 \$4,200,000

ms

EXL 'QQ' P.30

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-701-005
OWNER AND MAILING ADDRESS	2720 PINTO L L C C/O K GURULE PPTY MGR 601 S 9TH ST LAS VEGAS NV 89101 <i>House</i>
LOCATION ADDRESS	2720 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20190409:00620
RECORDED DATE	APR 9 2019
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	156188	156188
IMPROVEMENTS	1719729	1554558
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	1,875,917	1,710,745
TAXABLE LAND + IMP (SUBTOTAL)	5,359,763	4,887,843
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	1,875,917	1,710,745
TOTAL TAXABLE VALUE	5,359,763	4,887,843

276

Exh 'QQ' P.3,

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

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

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.66 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	400000
MONTH/YEAR	4/2019
SALE TYPE	R - RECORDED VALUE
LAND USE	26.110 - SFR - AUXILIARY AREA. SECONDARY PARCEL FROM A SPLIT LOT
DWELLING UNITS	0

House

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.		CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE		SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	0	TYPE OF CONSTRUCTION	
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	0	ROOF TYPE	
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
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> 	

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

227

EXH. QQ' P.32

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-701-006
<u>OWNER AND MAILING ADDRESS</u>	2720 PINTO L L C C/O K GURULE PPTY MGR 601 S 9TH ST LAS VEGAS NV 89101
<u>LOCATION ADDRESS</u>	2720 PINTO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20190409:00558
<u>RECORDED DATE</u>	APR 9 2019
<u>VESTING</u>	NS
<u>COMMENTS</u>	

LAND

*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	156188	156188
IMPROVEMENTS	0	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	156,188	156,188
TAXABLE LAND + IMP (SUBTOTAL)	446,251	446,251
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	156,188	156,188
TOTAL TAXABLE VALUE	446,251	446,251

228

EXH-'QQ', P.33

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

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

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.65 ACRES
ORIGINAL CONST. YEAR	2019
LAST SALE PRICE	4200000
MONTH/YEAR	4/2019
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3440	CASITA SQ. FT.	455	ADDN/CONV	
2ND FLOOR SQ. FT.	1502	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	1.5 STORY-FINISHED 2ND FL	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	2 FULL /1 HALF	ROOF TYPE	ELASTOMERIC (RUBBER)
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		5	
TOTAL GARAGE SQ. FT.	2757				

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>	
	

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





230

Generative AI is experimental.



Export



Save



A narrow bell curve signifies **less variability** and **more reliability** in **predictions based on the mean**, while a wider curve suggests greater variability and less certainty. May 18, 2024

Exh. 1 RR P. 1



LinkedIn

<https://www.linkedin.com> · All · Engineering · Statistics

Exploring Standard Deviation and Bell Curve Dynamics



About featured snippets · Feedback

People also ask :

* **VARIABILITY = STANDARD DEVIATION**

What does a wider bell curve mean?

What does a bell curve tell you?

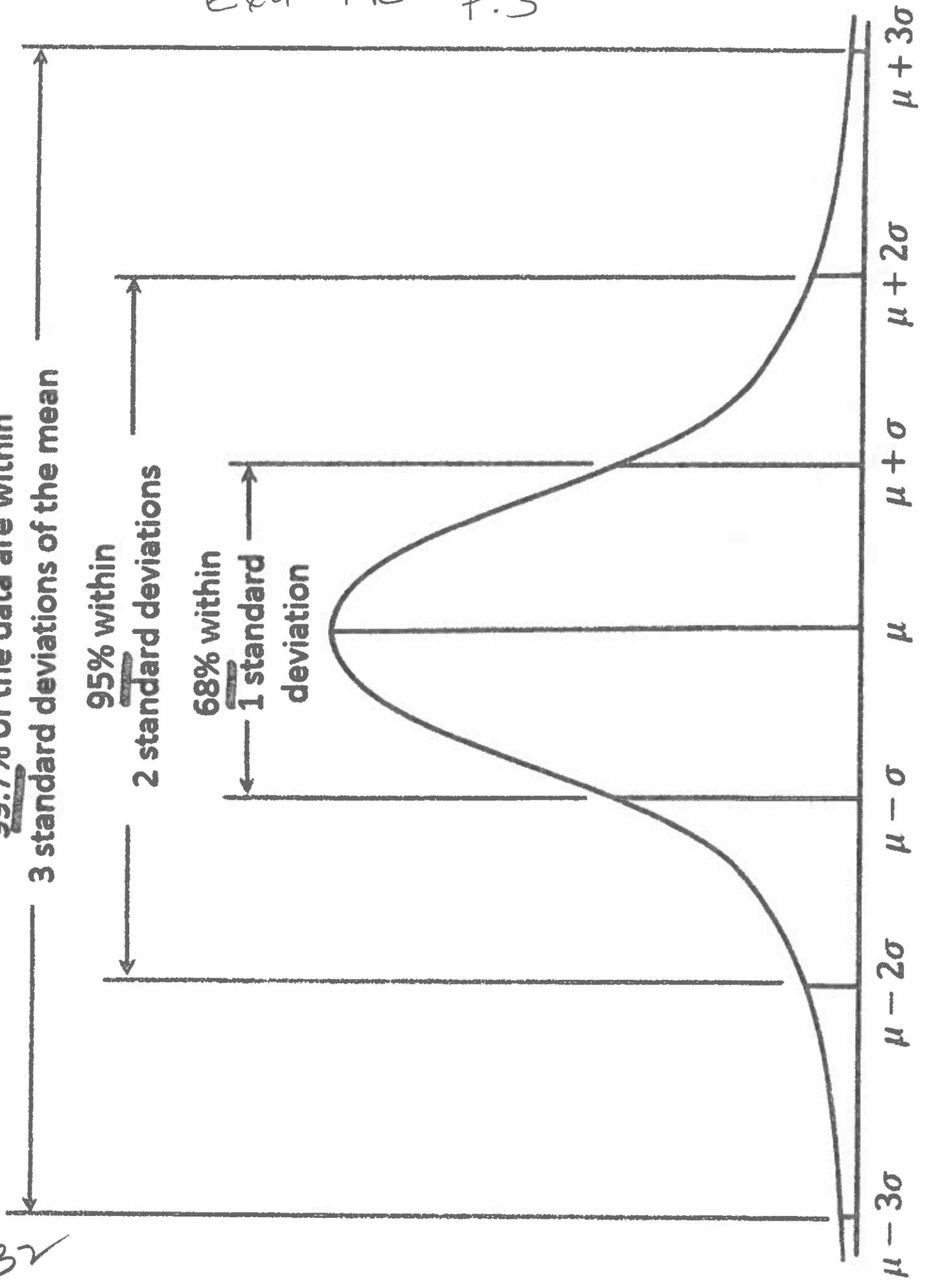
What does a bell curve tell you?

232

99.7% of the data are within
3 standard deviations of the mean

95% within
2 standard deviations

68% within
1 standard deviation



233

Source:

USA ADDENDUM
P. 40

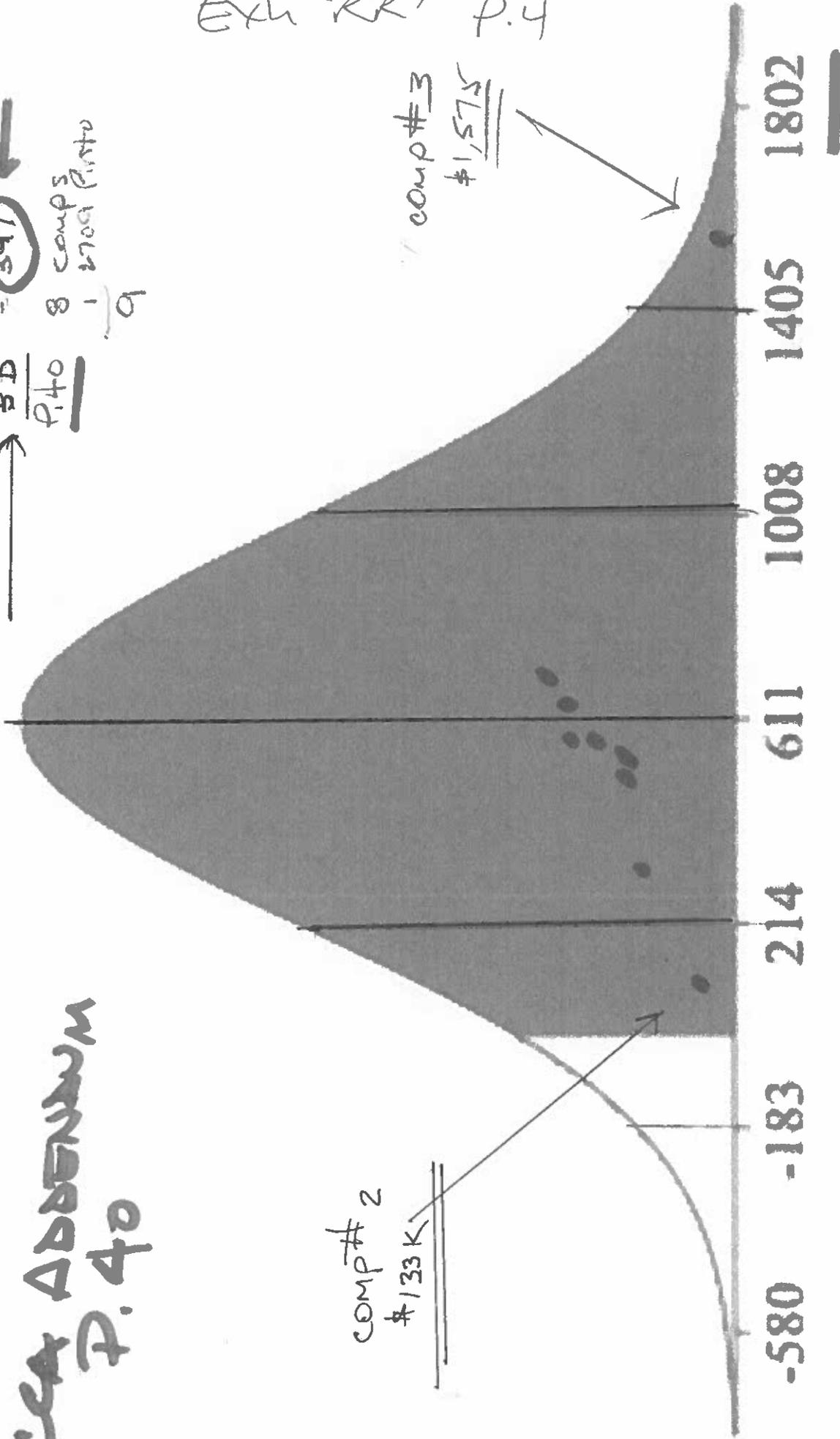
→ N=9

MEAN = 611

* S.D. = 397

1 2709 P. into
8 comps
9

EXH 'RR' P. 4



comp # 2
\$133K

comp # 3

\$1,575

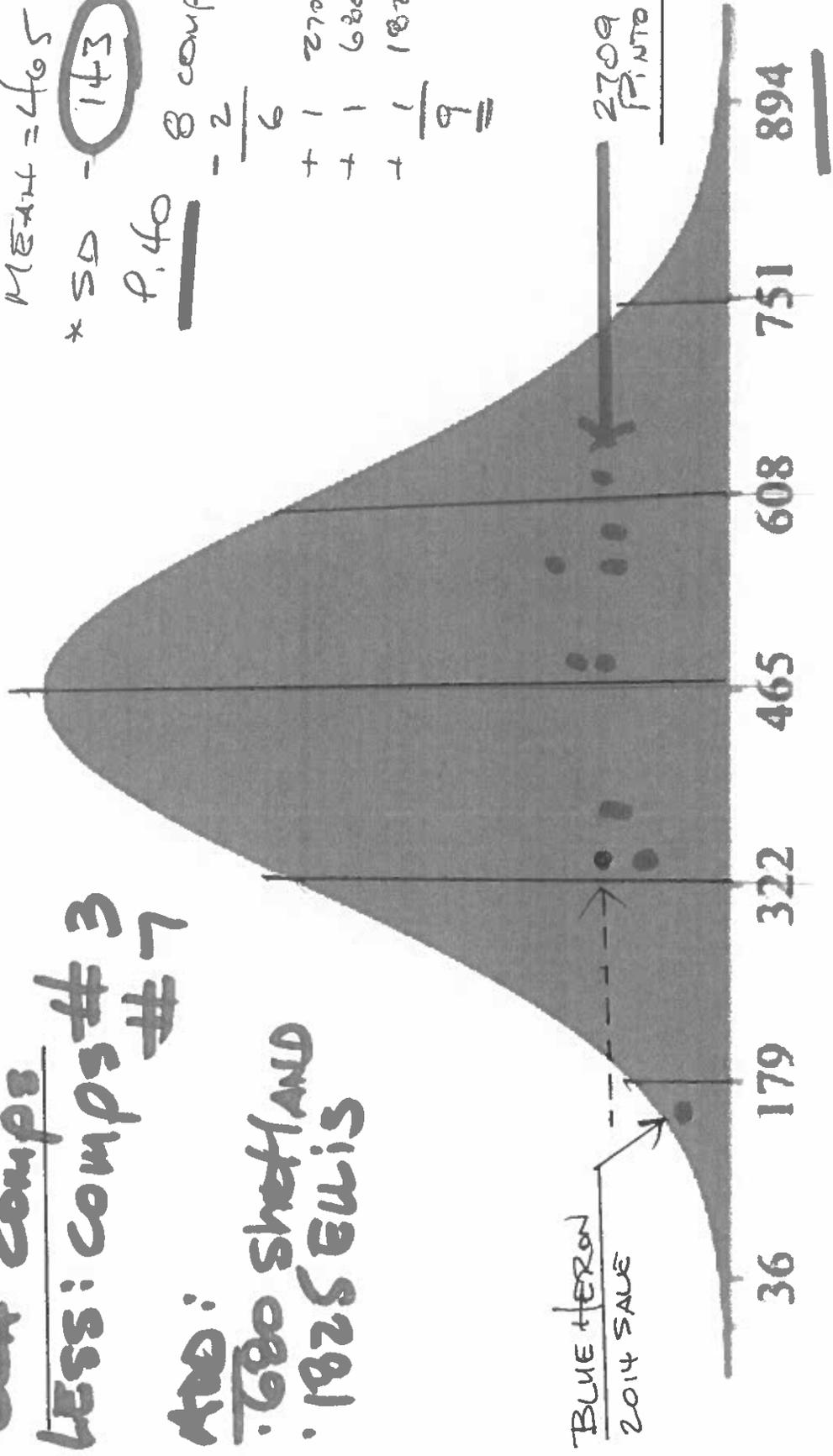
x S.D. = STANDARD DEVIATION

234
Cost Comps
 less: Comps # 3
 # 7

ADD:
 .680 SHETLAND
 .1825 ELLIS

$N=9$
 MEAN = 465
 * SD = 143
1.40 8 comps
 $\frac{-2}{6}$
 + 1 2709 Pnto
 + 1 680 Shetland
 + 1 1825 Ellis
 = 9

EXH 'K' 'PS



NOTE: IF BLUE HERON # VALUE IS REPLACED
 W/ # VALUE FROM 2016 SALE OF \$361K/ACRE
 THEN ONLY PROPERTY BEYOND 1 STD. DEVIATION IS SUBJECT
 * SD = STANDARD DEVIATION
 PROPERTY

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/ADJACENT	\$485	\$132
7	139-32-703-011	680 SHETLAND	\$392	\$225
8	139-32-701-003	500 SHETLAND/ADJACENT	\$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

EXH RR' P. 6

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

235

EXH RR' P.7

PAGE 40 COMPS ADJUSTED FOR 2 REPLACEMENTS

2709 PINTO
\$617K/ACRE
VARIANCE

ADJUSTED \$/ACRE (\$000)

1	139-32-702-016	2323 PINTO	\$967	\$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/ADJACENT	\$485	\$132
7	139-32-703-011	680 SHETLAND	\$392	\$225
8	139-32-701-003	500 SHETLAND/ADJACENT	\$485	\$132
			\$447	\$170
			1475	142

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

① NOTHING MAT'L CHANGES BY INSERTING THE VALUE FROM THE SUBSEQUENT SALE FOR \$900K
- New Number is \$361K / ACRE

236

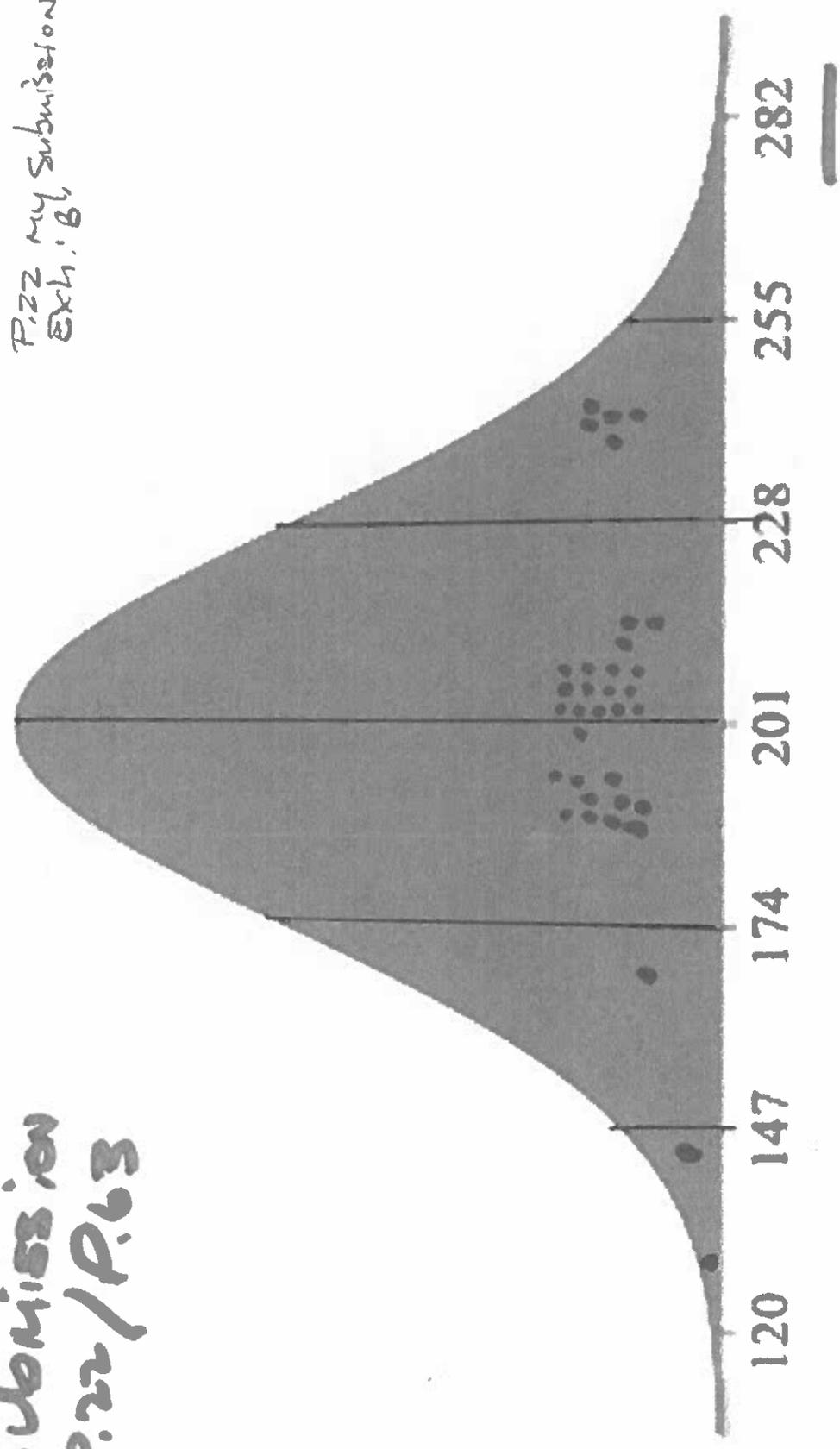
237

Source:
Petitioner's
Submission
P.22/P.63

→ $H = 35$
MEAN = 201
→ $STD = 27$

DATA

P.22 My Submission
EXH: B1



SD = STANDARD DEVIATION

EXH 'SS' P.1

AI Overview

In Nevada, the Assessor's office is primarily responsible for determining and applying the 3% property tax cap for eligible properties.

Here's a breakdown:

Assessor's Office:

- Determines if a property qualifies for the 3% cap based on factors like primary residence status and rent levels (for eligible rentals).
- Mails out forms or postcards to homeowners and other relevant property owners to verify their qualification for the 3% cap.
- Receives and processes completed claim forms or verification postcards from property owners.
- Notifies the Treasurer's office of any updates or changes to a property's tax cap status.

Treasurer's Office:

- Applies the calculated tax cap percentage to the final tax bill and sends out amended bills if necessary.
- Does NOT determine or apply the 3% cap itself, but uses the information provided by the Assessor.

In essence: You work with the Assessor's office to establish your eligibility and ensure the correct cap is applied to your property, while the Treasurer's office handles the billing process based on that information.

AI responses may include mistakes. Learn more



Clark County (.gov) https://www.clarkcountynv.gov/general_information

Tax Abatement

This rental affidavit letter will delineate the eligible rental rates to qualify for the 3% cap on the tax bill. If the owner charges an eligible rent amount on ...

People also ask

What is the 3% tax cap in Clark County Assessor?

What is the 3% tax cap in Nevada?

What is Nevada's state income tax capped at?

How much can property taxes increase in Nevada?

Feedback

Clark County (.gov) https://www.clarkcountynv.gov/government/assessor

Clark County Assessor's Office | Official Site

Tax Cap/Abatement Information The law applies a 3% cap on the t residence and a higher cap on the

Washoe County (.gov)



Tax Abatement - Welcome to Rental Affidavit letters will be sent rental dwellings (duplex, triplex, fr

Clark County (.gov)

Show

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ASSEMBLY BILL NO. 489—COMMITTEE ON GROWTH AND INFRASTRUCTURE

MARCH 28, 2005

JOINTLY SPONSORED BY: COMMITTEE ON TAXATION

Referred to Committee on Growth and Infrastructure

SUMMARY—Provides for partial abatement of ad valorem taxes imposed on property. (BDR 32-1383)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact. Effect on the State: Yes.

EXPLANATION—Matter in *bolded italics* is new; matter between brackets ~~{omitted-matter}~~ is material to be omitted.

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 appoint a committee to study the taxation of real property; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** The Legislature hereby finds and declares that:

2 1. In the last decade, the population in Nevada has increased 66
3 percent, with the majority of this growth occurring in Clark,
4 Douglas, Lyon, Nye and Washoe Counties while, at the same time,
5 other counties simultaneously experienced a decline in population;

6 2. This rapid growth in population has resulted in a tremendous
7 increase in both commercial and residential development which has
8 contributed to an extreme rise in land values, in some cases up to
9 300 percent;

10 3. Increased land values translate into increased property tax
11 bills, which is an unexpected financial burden to many property
12 owners, a large number of whom are forced to live on fixed incomes
13 which typically only increase minimally each year;



1 4. Besides the impact on residential property owners,
2 commercial property owners are also experiencing or expected to
3 experience skyrocketing property tax values in the near future as the
4 new growth in this State generates increased demands for new
5 businesses and rapidly increasing costs of construction reflecting in
6 assessed values;

7 5. Providing equity for residential and commercial property
8 owners is important to meeting the constitutional "uniform and
9 equal" mandate contained in Article 10 of the Nevada Constitution
10 but, given the broad reach of property taxes, achievement of such
11 equity cannot be measured parcel by parcel but rather must be
12 reasonably equitable given the scope of the undertaking;

13 6. Local governments are also impacted by this problem
14 because, while some counties are expected to maintain existing
15 service levels for new residents, other counties are struggling to
16 provide even the most basic services under a decreased tax base;

17 7. State and local governments provide critical services to the
18 residents of the State and must be assured of sufficient revenue to
19 fund such services, including, without limitation, police and fire
20 protection, welfare services, and educational services and facilities;

21 8. The current tax system in Nevada was not designed to
22 accommodate this type of disparate growth in a minority of counties
23 while many other counties in the State are experiencing decreases in
24 growth;

25 9. A new property tax system must be considered which will
26 allow relief to the residents whose property tax values have
27 increased to such an extent as to jeopardize their ability to continue
28 to live in their homes, while also accommodating the needs of rural
29 communities where assessment values are decreasing and the
30 burden on local governments in all counties that must provide for
31 increased demands on services;

32 10. It is critical that a solution to this property tax crisis is
33 found which takes into consideration the disparities among the
34 different counties in Nevada, and which is fair and equitable to all
35 property owners in the State and to local governments, whether
36 large or small, rural or urban; and

37 11. The provisions of this act are necessary to ensure that the
38 property owners of this State are protected from severely spiking
39 property tax bills that will otherwise threaten their ability to
40 continue living in their homes during the next 2 years while the
41 Legislature studies our current property tax statutes to determine the
42 appropriate remedy to the current property tax crisis.



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Go to Previous Versions of this Statute ▾

2024 Nevada Revised Statutes Chapter 361 - Property Tax NRS 361.4723 - Partial abatement of taxes levied on certain single-family residences.

Universal Citation:

NV Rev Stat § 361.4723 (2024) (?)

◀ Previous

Next ▶

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:

EXH 'SS'

P. 5

1. Except as otherwise provided in or required to carry out the provisions of subsection 2 and NRS 361.4725 to 361.4729, inclusive, 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,

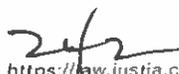
whichever is greater; and

(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 NRS 361.4722 provide a greater



abatement from taxation.

EXH'SS'

P. 6

3. Except as otherwise required to carry out the provisions of NRS 361.4732 and any regulations adopted pursuant to NRS 361.4733, the amount of any reduction in the ad valorem taxes levied in a county for a fiscal year as a result of the application of the provisions of subsection 1 must be deducted from the amount of ad valorem taxes each taxing entity would otherwise be entitled to receive for that fiscal year in the same proportion as the rate of ad valorem taxes levied in the county on the property by or on behalf of that taxing entity for that fiscal year bears to the combined rate of all ad valorem taxes levied in the county on the property by or on behalf of all taxing entities for that fiscal year.

4. The Nevada Tax Commission shall adopt such regulations as it deems appropriate to carry out this section, including, without limitation, regulations providing a methodology for applying the partial abatement provided pursuant to subsection 1 to a parcel of real property of which only a portion qualifies as a single-family residence which is the primary residence of the owner and the remainder is used in another manner.

5. The owner of a single-family residence does not become ineligible for the partial abatement provided pursuant to subsection 1 as a result of:

(a) The operation of a home business out of a portion of that single-family residence; or

(b) The manner in which title is held by the owner if the owner occupies the residence, including, without limitation, if the owner has placed the title in a trust for purposes of estate planning.

6. For the purposes of this section:

(a) "Primary residence of the owner" means a residence which:

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(1) Is designated by the owner as the primary residence of the owner in this State, exclusive of any other residence of the owner in this State; and

(2) Is not rented, leased or otherwise made available for exclusive occupancy by any person other than the owner of the residence and members of the family of the owner of the residence.

(b) "Single-family residence" means a parcel or other unit of real property or unit of personal property which is intended or designed to be occupied by one family with facilities for living, sleeping, cooking and eating.

(c) "Unit of personal property" includes, without limitation, any:

(1) Mobile or manufactured home, whether or not the owner thereof also owns the real property upon which it is located; or

(2) Taxable unit of a condominium, common-interest community, planned unit development or similar property,

if classified as personal property for the purposes of this chapter.

(d) "Unit of real property" includes, without limitation, any taxable unit of a condominium, common-interest community, planned unit development or similar property, if classified as real property for the purposes of this chapter.

(Added to NRS by 2005, 36; A 2005, 1747; 2007, 1890; 2009, 1223; 2017, 2300)

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NEVADA DEPARTMENT OF TAXATION
Division of Excise & Local Government Services

Nevada Property Tax: Elements and Application

EXH 'SS'

D 8

EXH 1551

P.9

Tax Relief in 2005: Property Tax Abatements

In 2005, the Nevada Legislature determined that rising real property values had placed an unreasonable property tax burden on taxpayers:

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...

To address the problem, the Legislature adopted an abatement scheme which has been codified at NRS 361.471 to 361.4735, inclusive. The abatement in effect is a limitation on the increase in taxes and is generally called a "tax cap."

The cap applies to the taxes only and not to the taxable or assessed values as established by the county assessors. Thus, the county assessors must continue to appraise the land and improvements according to the applicable statutory methodologies and without reference to the abatement scheme. In other words, the abatement scheme does not apply until after the county assessors have established the taxable and assessed values for the year. The assessors continue to notify taxpayers annually of the taxable and assessed values which have been established for real property in the state. The abatement is then applied to reduce the tax bill. The amount of the abatement is computed by reference to the taxes as assessed for the preceding year.

See Chapter 5 for a more complete discussion of the "Tax Cap" abatements.

Administrative Roles

The Nevada Tax Commission (Commission) also Nevada

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3% CAP REGULATIONS

NRS 361.4723 Partial abatement of taxes levied on certain single-family residences. 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.

PREAMBLE TO AB 489 (2005):**SECTION (1)(3):**

Increased land values translate into increased property tax bills, which is an unexpected financial burden to many property owners, a large number of whom are forced to live on fixed incomes which typically only increase minimally each year:

SECTION (1)(11):

The provisions of this act are necessary to ensure that the property owners of this State are protected from severely spiking property tax bills that will otherwise threaten their ability to continue living in their homes during the next 2 years while the Legislature studies our current property tax statutes to determine the appropriate remedy to the current property tax crisis.

GOOGLE AI SEARCH:

In Nevada, the Assessor's office is primarily responsible for determining and applying the 3% property tax cap for eligible properties.

Here's a breakdown:

- Assessor's Office:
 - Determines if a property qualifies for the 3% cap based on factors like primary residence status and rent levels (for eligible rentals).
 - Mails out forms or postcards to homeowners and other relevant property owners to verify their qualification for the 3% cap.
 - Receives and processes completed claim forms or verification postcards from property owners.
 - Notifies the Treasurer's office of any updates or changes to a property's tax cap status.

EXAMPLE #1:

JOHN OWNED HIS HOME FOR 15 YEARS FROM 2005-2020. IN 2005 HIS HOUSE WAS ASSESSED FOR \$200,000, 35% OF A \$571,000 TAXABLE VALUE. IN 2019 HIS HOME HAD AN ASSESSED VALUE OF \$600,000. HIS TAXES HOWEVER HAVE BEEN LIMITED TO A 3% CAP, YEAR OVER YEAR. IN 2019/2020, HIS TAXES WERE \$3,000. IN 2020/2021 HIS HOME'S ASSESSED VALUE ROSE 8.3% TO \$650,000, REPRESENTING A TAXABLE VALUE OF \$1,858,000. HOWEVER DUE TO THE 3% CAP, HIS TAX LIABILITY ROSE TO ONLY \$3,090.

- A. JOHN IS THE OWNER OF **A** HOME, A SFH AND PRIMARY RESIDENCE IN NV
- B. JOHN IS '**THAT**' OWNER OF **THE** HOME FROM THE PREVIOUS YEAR (2019/2020)
- C. IN 2020/2021 THE GROSS TAX OF JOHN'S HOME IS \$21,308 ($\$650,000 \times .35$)
- D. FOR THE 2020/2021 FISCAL TAX YEAR, JOHN'S HOME HAS A CAP REDUCTION OF \$18,218. ($\$21,308 - \$3,090$)
- E.. JOHN MEETS THE CRITERIA AND THE 3% CAP IS PROPERLY APPLIED BY THE ASSESSOR

EXAMPLE #2:

JOHN SOLD HIS HOUSE TO JANE IN JANUARY, 2021 FOR \$3,000,000. SOMETIME LATER THAT YEAR JANE FILLS OUT A FORM STATING THAT THIS IS HER PRIMARY SFH RESIDENCE IN NEVADA, A TRUE STATEMENT. BASED ON THIS THE ASSESSOR CARRIES FORWARD THE CAP REDUCTION.

- A. JANE **IS** THE OWNER OF **THE** HOME.
- B. JANE IS NOT '**THAT**' OWNER OF THE HOME FROM THE PREVIOUS YEAR
- C. JANE'S GROSS TAX (ASSUMING THE ASSESSED VALUE DOES NOT CHANGE FROM THE PRIOR YEAR) IS \$21,308.
- D. JANE'S CAP REDUCTION IS INHERITED AND IS THE SAME \$18,218 THAT JOHN HAD IN THE 2020/2021 FISCAL YEAR.
- E. JANE DOES NOT QUALIFY FOR THE CAP AS SHE WAS NOT **THAT** OWNER OF THE HOUSE FROM THE PREVIOUS YEAR.
- F. JANE'S TAX LIABILITY SHOULD BE \$21,308, NOT \$3,090.
- G. THIS MISAPPLICATION OF THE LAW REDUCES THE INCOME TO THE COUNTY AND UNFAIRLY AND INEQUITABLY HARMS ALL THE OTHER HOME OWNERS THAT ARE PROPERLY TAXED.

EXH 1SS1

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REAL EXAMPLES

2608 PINTO LANE: (\$1M+ RENOVATIONS, NO SUPPLEMENTAL, 3% CAP CARRIED OVER!!)

SOLD ON 12/1/2021	\$2,350K
PRIOR SALE 6/30/2010	\$. 545K
2025 GROSS TAXES	\$13,363
CAP REDUCTION	\$ 5,234
NET TAXES	\$ 8,129

3011 PINTO LANE

SOLD ON 7/8/2021	\$3,150K
PRIOR SALE 9/18/2015	\$2,200K
2025 GROSS TAXES	\$19,741
CAP REDUCTION	\$ 6,449
NET TAXES	\$ 13,292

2701 PINTO LANE (1YR RENOVATION, NO SUPPLEMENTAL, 3% CAP CARRIED OVER)

SOLD ON 4/18/2022	\$2,150K
PRIOR SALE 4/19/2023	\$ 950K
2025 GROSS TAXES	\$15,622
CAP REDUCTION	\$ 6,503
NET TAXES	\$ 9,118

OTHERS:

2400 PALOMINO LANE

2315 ALTA

2715 ALTA (LAND ONLY)



EXH 1551

P.13

CLARK COUNTY ASSESSOR'S OFFICE

TAX CAP FORM

Real Property Parcel Number: _____

Manufactured Home Account Number: _____

Address _____

Print Name _____

Telephone Number: _____

RECOMMENDED CHANGES

THIS SECTION TO BE COMPLETED FOR RESIDENTIAL PROPERTIES ONLY:

Nevada Revised Statute 361.471 through 361.4735 provides for a partial abatement of taxes.

Is this your PRIMARY Nevada residence?

Yes ___ No ___

This property is a RENTAL property:

Yes ___ No ___

① WERE YOU THE LEGAL OWNER OF THIS PROPERTY LAST YEAR

Yes ___ No ___

Owner's Signature: _____

Date: _____

I affirm and certify under penalties pursuant to law that the above information is true and correct and that I will notify the Assessor if the status of this property changes.

RETURN THIS FORM BY MAIL OR EMAIL TO:

FOR QUESTIONS CALL: 702-455-3882

BRIANA JOHNSON
CLARK COUNTY ASSESSOR
500 S GRAND CENTRAL PKWY
PO BOX 551401
LAS VEGAS NV 89155-1401
EMAIL: AOCustomerServiceRequests@ClarkCountyNV.gov
Rev. 12/2021

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① IF DO YOU DO NOT QUALIFY FOR ANY ABATEMENT THROUGH REVISION

3% CAP 2400 PALOMINO

YEAR	RE TAX	% CHG YOY	DATE	EVENT	\$
2019/20	\$4,251	N/A			
2020/21	\$4,379	3%			
2021/22	\$4,511	3%	1/10/22	SALE	\$1,200,000
2022/23	\$4,871	8%	12/2/22	SALE	\$2,350,000
2023/24	\$5,017	3%			
2024/25	\$5,167	3%	12/12/24	SALE	\$2,600,000
2025/26	\$5,558	8%			

NO SUPPLEMENTALS

CAP REDUCTION : \$3,051 (FISCAL YEAR 2026)



Treasurer

J. Ken Diaz Clark County Treasurer

Print

Property Account Inquiry - Summary Screen

New Search

View Cart

Parcel ID	139-32-702-024	Tax Year	2026	District	200	Rate	3.2782
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Situs Address: 2400 PALOMINO LN LAS VEGAS

Legal Description: ASSESSOR DESCRIPTION:N2 SE4 SEC 32 20 61

Status:	Property Characteristics	Property Values	Property Documents
Active	Tax Cap Increase Pct. 8.0	Land 165375	2024091200490 9/12/2024
Taxable	Tax Cap Limit Amount 5577.87	Improvements 97873	2023010501768 1/5/2023
	Tax Cap Reduction 3051.93	Total Assessed Value 263248	2022120200358 12/2/2022
	Land Use 1-10 Multi Family Res. Two SFR Units	Net Assessed Value 263248	2022011002388 1/10/2022
	Cap Type OTHER	Supplemental Assessed Value 137058	2013012200837 1/22/2013
	Acreage 0.7000	Exemption Value New Construction 0	97051500304 5/15/1997
	Exemption Amount 0.00	New Construction - Supp Value 137058	
	Supplemental Ex Amt 0.00		
	Supplemental Exemp Value - Proc 0		
	Supplemental Tax 4493.04		

Role	Name	Address	Since	To
Owner	PISANELLI JAMES J LIVING TRUST	400 S 7TH ST STE 300 , LAS VEGAS, NV 89101 UNITED STATES	9/18/2024	Current
Owner	PISANELLI JAMES J TRS	400 S 7TH ST STE 300 , LAS VEGAS, NV 89101 UNITED STATES	9/18/2024	Current

Summary	
Item	Amount
Taxes as Assessed	\$8,629.80
Less Cap Reduction	\$3,051.93
	<u>9,577.87</u>

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9,577.87

2400 Palomino

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Owner	LACAYO ENRIQUE & CAROLINE TRS	8532 BERKLEY HALL ST , LAS VEGAS, NV 89131 UNITED STATES	12/28/2021	1/22/2022
Owner	LACAYO FAMILY TRUST	8532 BERKLEY HALL ST , LAS VEGAS, NV 89131 UNITED STATES	12/28/2021	1/22/2022
Owner	LACAYO ENRIQUE & CAROLINE TRS	2400 PALOMINO LN , LAS VEGAS, NV 89107-4504 UNITED STATES	2/11/2013	12/27/2021
Owner	LACAYO FAMILY TRUST	2400 PALOMINO LN , LAS VEGAS, NV 89107-4504 UNITED STATES	2/11/2013	12/27/2021
Owner	LACAYO ENRIQUE J & CAROLINE S	2400 PALOMINO LN , LAS VEGAS, NV 89107-4504 UNITED STATES	7/1/2002	2/10/2013
Owner	LACAYO ENRIQUE J & CAROLINE S	2400 PALOMINO LN , LAS VEGAS, NV 89107-4504 UNITED STATES	7/1/2001	6/30/2002
Owner	LACAYO ENRIQUE J & CAROLINE S	2400 PALOMINO LN , LAS VEGAS, NV 89107-4504 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.)

Item	Amount
Taxes as Assessed	\$8,732.14
Less Cap Reduction	\$3,567.45
Net Taxes	\$5,164.69

Year	Charge Category	District	Charge	Minimum Due	Balance Due
TOTAL Due as of 6/24/2025			\$0.00	\$0.00	\$0.00

Payment Posted	Receipt No.	Due Charges	Amount Paid
8/6/2024	57024295	\$5,167.29	\$5,167.29
8/25/2023	54848619	\$5,017.29	\$5,017.29
4/13/2023	54014403	\$1,269.73	\$1,269.73
12/13/2022	52797604	\$2,434.10	\$1,217.05
10/7/2022	52346603	\$3,651.15	\$1,217.05
8/25/2022	52074528	\$4,871.29	\$1,220.14
1/13/2022	50616327	\$1,126.90	\$1,126.90
1/4/2022	50411739	\$2,253.80	\$1,126.90
10/12/2021	49822459	\$3,389.70	\$1,126.90
8/19/2021	49118054	\$4,510.66	\$1,129.96
3/2/2021	48122704	\$1,094.08	\$1,094.08
1/12/2021	47659004	\$2,188.16	\$1,094.08
10/15/2020	47018733	\$3,282.24	\$1,094.08
8/25/2020	46341139	\$4,378.73	\$1,096.49
3/6/2020	45478924	\$1,062.21	\$1,062.21
1/8/2020	44983247	\$2,124.42	\$1,062.21
10/8/2019	44158288	\$3,186.63	\$1,062.21

+3%
+3%
+8% (BUIDEX NOT QUAD 3% CAP)
+3%

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2400 Payments

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26/2019	43617601	\$4,250.60	\$1,063.97
7/2019	42868613	\$1,031.27	\$1,031.27
1/3/2019	42032184	\$2,062.54	\$1,031.27
10/2/2018	41482250	\$3,093.81	\$1,031.27
8/17/2018	40764569	\$4,126.87	\$1,033.06
3/2/2018	39913177	\$1,001.24	\$1,001.24
1/8/2018	39488441	\$2,002.48	\$1,001.24
10/3/2017	38792972	\$3,003.72	\$1,001.24
8/22/2017	38148806	\$4,006.74	\$1,003.02
3/6/2017	37348307	\$975.86	\$975.86
1/4/2017	36764405	\$1,951.72	\$975.86
9/30/2016	36158716	\$2,927.58	\$975.86
8/16/2016	35600979	\$3,905.26	\$977.68
3/3/2016	34768013	\$973.92	\$973.92
1/5/2016	34192620	\$1,947.84	\$973.92
10/5/2015	33615138	\$2,921.76	\$973.92
8/8/2015	32548672	\$3,897.86	\$976.10
3/13/2015	32378542	\$945.55	\$945.55
1/13/2015	31788866	\$1,891.10	\$945.55
10/13/2014	31182967	\$2,836.65	\$945.55
8/26/2014	30577712	\$3,784.17	\$947.52
3/7/2014	29665997	\$933.55	\$933.55
1/14/2014	29196269	\$1,867.10	\$933.55
10/14/2013	28587912	\$2,800.65	\$933.55
8/23/2013	27928733	\$3,736.42	\$935.77
3/15/2013	27200877	\$906.36	\$906.36
1/23/2013	26661325	\$1,812.72	\$906.36
11/2/2012	26061104	\$2,755.33	\$942.61
9/6/2012	25441929	\$3,627.19	\$908.11
3/21/2012	24642265	\$897.07	\$897.07
1/12/2012	24034061	\$1,794.14	\$897.07
10/12/2011	23393053	\$2,691.21	\$897.07
8/2/2011	22161268	\$3,590.01	\$898.80
3/10/2011	21920183	\$1,052.83	\$1,052.83
1/12/2011	21432378	\$2,105.66	\$1,052.83
10/7/2010	20676896	\$3,158.49	\$1,052.83
8/25/2010	20195487	\$4,211.32	\$1,052.83
3/11/2010	19392000	\$1,185.80	\$1,185.80
1/13/2010	18793206	\$2,371.60	\$1,185.80
10/12/2009	18135290	\$3,557.40	\$1,185.80
8/14/2009	17254493	\$4,743.20	\$1,185.80
3/13/2009	16777322	\$1,151.26	\$1,151.26
1/21/2009	16176986	\$2,302.52	\$1,151.26
10/13/2008	15374896	\$3,453.78	\$1,151.26
8/19/2008	14630273	\$4,605.05	\$1,151.27
3/10/2008	13997014	\$1,117.73	\$1,117.73

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CCA ADDENDUM P. 7-9 OBSERVATIONS:

On p.14/167 in the transcript, Ms. Jacobs states (referring to p.7 in the addendum), 'sales numbers 6&7 are dated and need updating so adjustments were made. The median adjustment sale price of all comparable is \$2,378,695, which well supports the subject taxable value.'

Just a few thoughts here:

- What exactly does that mean...well supports?
- Comp 1 was adjusted down \$606K
- Comp 2 was adjusted down \$733K
- Comp 3 was adjusted down \$1,138K
- Comp 4 was adjusted down \$181K
- Comp 5-7 were adjusted up by \$300K, \$155K, and \$749K, respectively

There is no explanation for these massive changes, yet the result 'well supports the subject taxable value!'

- This analysis commingles land and improvements, why? What can it prove?
- This is an appeal re: improvements, that are by law assessed based on replacement cost. Why all the analysis re: market value?
- Subject property is rated 'good', or '40'. Of the 7 comps on p.7 only 2 are rated '40'. The others range from '45'-'65'. These are not equals. Moreover, the ones rated '40' are 2333 Pinto and 2400 Palomino, which have been shown to be riddled with errors.

Ms. Jacobs goes on to say, 'so please refer to the equity grid of the subject neighborhood.'

- She points out that I am #15 of 53 homes. Well this sort of makes my case as of the 14 above me are all rated between a '50' and '74', except for 1 property, 3011 Pinto Lane, which was woefully under assessed in quality and should be rated ~ 60, excellent. Shouldn't I be below them? Why am I above all the others though?
- This grid puts my property at the very top for those rated a '40', or 'good', and even better..
- The comps below me at #15 are:
 - 2333 Pinto (#16) rated '40'
 - 2400 Palomino (#44) rated '40'
 - 2608 Pinto (#18) rated '45'
 - 2337 Pinto (#20) rated '40'
 - 2701 Pinto (#22) rated '40'
 - 2727 Alta (#34) rated '45'

