

RECEIVED

March 10, 2025

STATE OF NEVADA

DEPARTMENT OF TAXATION



Nevada State Board of Equalization  
Taxpayer Petition for Appeal from

the Decision of the County Board of Equalization

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

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

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

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL D2765 LLL					
NAME OF PETITIONER IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A) Sames English				TITLE Agent	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3730 Cypresscreek Parkway Suite 200				EMAIL ADDRESS Sengishn@flagship.net	
CITY Houston	STATE TX	ZIP CODE 77068	DAYTIME PHONE 2818958665	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

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

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

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

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

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

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 2765	STREET/ROAD Highland Dr	CITY (IF APPLICABLE) Las Vegas	COUNTY Clark
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2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER 16209201001
--------------------------------	-------------------------------

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

Use multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:

Multiple parcel list is attached. ☐

4. Check Property Use Type: ☐

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

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

<input checked="" type="checkbox"/> 2025-2026 Secured Roll	<input type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds Roll	

Other years being appealed:

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

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	1214927	461449		
Buildings	97639	32071		
Personal Property				
Total	140066	493523	1314527	

For Clerk Use Only

25-135

Form 1291800

### Part F. TYPE OF APPEAL

☒ NRS 361.360(1); NRS 361.400(2) The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property

☐ NRS 361A.240(2)(b) The under-or-over valuation of open space use property is being appealed

☐ NRS 361A.273(1) This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years, the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board

☐ NRS 361.360(1); NAC 361.747(2)(c) The property was denied an exemption that is allowed by law. If so, describe the applicable exemption

☐ Other reason, please describe \_\_\_\_\_


### Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

### Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard: <b>Clark</b>	County Case Number: <b>00224</b>	Date Heard by County: <b>2/26/25</b>
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### VERIFICATION

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

  
Petitioner Signature

**HASSAN DWYER**  
Print Name of Signatory

**VP**  
Title

**3-10-25**  
Date

### Part I. AUTHORIZATION OF AGENT

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

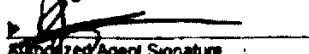
#### Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT <b>James English</b>		TITLE <b>Agent</b>	
AUTHORIZED AGENT COMPANY, IF APPLICABLE <b>Flashlight Property Tax Consultants, LLC</b>		EMAIL ADDRESS <b>Jenglish@flashlightpc.com</b>	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <b>3730 Cypress Creek Parkway Suite 200</b>			
CITY <b>Houston</b>	STATE <b>TX</b>	ZIP CODE <b>77065</b>	DAYTIME PHONE <b>281 595 8667</b>
ALTERNATE PHONE		FAX NUMBER	

Authorized Agent must check each applicable statement and sign below.

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

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

  
Authorized Agent Signature

**James English**  
Print Name of Signatory

**Agent**  
Title

**3/7/25**  
Date

**From:** [Commercial Tax Network](#)  
**To:** [State Board Equalization](#)  
**Cc:** [James English](#)  
**Subject:** Nevada Petition for Appeal FD08 Davari  
**Date:** Monday, March 10, 2025 8:45:48 AM  
**Attachments:** [FD08 Davari Appeal.pdf](#)  
**Importance:** High

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**WARNING** - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello please see the attached petition for appeal forms for the accounts listed below. Thank you!

**16217101028**

**16209201001**

**16209102003**

**16209102004**

**16208604001**

## **Ayanna Cruz**

Flagship Property Tax Consulting

[Tax-info@propertytax.group](mailto:Tax-info@propertytax.group)

3730 Cypress Creek Pkwy Suite 200

Houston TX 77068

P: 281-897-1119

F: 281-897-0004

# COUNTY RECORD

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

**CLARK COUNTY BOARD OF EQUALIZATION**

**GENERAL INDEX**

**CBOE Case #:** [228](#)  
**SBOE Case #:** [25-135](#)  
**Parcel #:** [162-09-201-001](#)  
**CBOE Hearing Date:** [February 26, 2025](#)  
**Petitioner:** [D 2765 L L C](#)  
**Respondent:** [Clark County Assessor](#)

1. Clerk's Certification of Copy
2. Petition for Review of Assessed Valuation
3. Evidence of Mailing Notice of Hearing
4. Notice of Decision
5. Petitioner's Exhibits (None)
6. Assessor's Exhibits
7. Audio and Video Evidence (will be transmitted separately)
8. Minutes (see pertinent pages dated [February 26, 2025](#))

## CERTIFICATION OF COPY

STATE OF NEVADA     )  
                                      )§  
COUNTY OF CLARK    )

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

**CBOE Case #:**       **228**  
**Hearing Date:**     **February 26, 2025**  
**Parcel #:**         **162-09-201-001**  
**Petitioner:**       **D 2765 L L C**



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

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

01212025

FD08-16

#228



## APPEAL FORM # 25-00228

## Clark County Board of Equalization

## PETITION FOR REVIEW OF TAXABLE VALUATION

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

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL

D 2765 L L C

NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER)

James English

TITLE

Agent

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)

3730 Cypress Creek Pkwy Suite 200

EMAIL ADDRESS

susan@ctnus.com

CITY

Houston

STATE

TX

ZIP CODE

77068

DAYTIME PHONE

281-897-1119

ALTERNATE PHONE

FAX NUMBER

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

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

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

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

Check box which best describes the relationship of Petitioner to Property Owner: ☐ Additional information may be necessary. Please see instructions.☐ Self☐ Trustee of Trust☐ Employee of Property Owner☐ Co-owner, Partner, Management Member☐ Officer of Company☐ Employee or Officer of Management Company☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property.☒ Other, please describe:

Agent

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS

2765

STREET/ROAD

HIGHLAND DR

CITY (IF APPLICABLE)

LAS VEGAS

COUNTY

PURCHASE PRICE:

PURCHASE DATE:

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

ASSESSOR'S PARCEL NUMBER (APN)

162-09-201-001

ACCOUNT NUMBER

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

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:

Multiple parcel list is attached.

Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

4. Check Property Type: ☒☐ Vacant Land☐ Mobile Home (Not on foundation)☐ Mining Property☐ Residential Property☒ Commercial Property☐ Industrial Property☐ Multi-Family Residential Property☐ Agricultural Property☐ Personal Property☐ Possessory Interest in Real or Personal property☐ Exemption

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

☒ 25-26 Secured Roll

## Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property		
Possessory interest in real property		
Exempt Value		
Total	1,410,066	1,676,499

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

COMPLETE BOTH PAGES OF THIS FORM

01212025

## APPEAL FORM # 25-00228

## Part F. TYPE OF APPEAL

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

- ☒ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☒ NRS 361.358: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

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

Over Assessed Based on market and equity

## CERTIFICATION

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

Owner/Petitioner Signature

Title

Print Name of Owner/Petitioner

Date

## Part H. AUTHORIZATION OF AGENT

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

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

## Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Somes Englen		TITLE: Agent	
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Flagshipptc.com		EMAIL ADDRESS: Senglen@flagshipptc.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3730 Cypress Creek Parkway Suite 200			
CITY Houston	STATE TX	ZIP CODE 77066	DAYTIME PHONE 281-815-8669
ALTERNATE PHONE		FAX NUMBER	

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

## CERTIFICATION

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the Clark County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7012) and the limitations contained in the Agent Authorization Form to be separately submitted.

Authorized Agent Signature

Title

Print Name of Signatory

Date

☐ I hereby withdraw appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney

Date

#1228

FD08-16

16209201001

**Part F. AUTHORIZATION OF AGENT**

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of the Petition for appeal.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: James English			TITLE: Agent		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Flagship Property Tax Consulting			EMAIL ADDRESS: tax-info@propertytax.group		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3730 Cypress Creek Pkwy					
CITY Houston	STATE TX	ZIP CODE 77068	DAYTIME PHONE 281-897-1119	ALTERNATE PHONE	FAX NUMBER

This authorization expires 12/31/25  
I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Authorized Agent Signature \_\_\_\_\_ Title Agent Date 11/7/25

**Authorized Agent Contact Information:**

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

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

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**CERTIFICATION**

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

Property Owner / Petitioner Signature \_\_\_\_\_ Title Owner Date 11/8/25  
George Davari  
Print Name of Owner/Petitioner

#228

16209201001  
FD08-16**Clark County Board of Equalization****Agent Authorization Form**

If you have questions about this form or the appeal process, please call: 702-455-3891.

Please Print or Type:

**Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: <b>D2765 LLC</b>					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): <b>James English</b>				TITLE: <b>Agent</b>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): <b>3730 Cypress Creek Parkway Suite 200</b>					
CITY: <b>Houston</b>	STATE: <b>Tx</b>	ZIP CODE: <b>77068</b>	DAYTIME PHONE: <b>281 8958669</b>	EMAIL ADDRESS: <b>SEnglish@flagshipptc.com</b>	ALTERNATE PHONE: FAX NUMBER:

**Part B. PROPERTY OWNER INFORMATION**Check organization type which best describes the Property Owner if not a natural person: ☒ Natural persons may skip Part B.

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

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

The organization described above is a non-profit organization. ☐ Yes ☐ No**Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER**Check box which best describes the relationship of Petitioner to Property Owner: ☒

Additional Information may be necessary. Please see instructions.

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

**Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:**

Enter APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) <b>162-09-201-001</b>	ACCOUNT NUMBER
---	----------------

☐ Multiple parcel list attached. (Use letter-size paper)**Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒**

<input checked="" type="checkbox"/> 2025-2026 Secured Roll	<input checked="" type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
Other years being appealed:		
Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.		

FD08-16

16209201001

**Part F. AUTHORIZATION OF AGENT**

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of the Petition for appeal.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT:		TITLE:			
James English		Agent			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS:			
Flagship Property Tax Consulting		tax-info@propertytax.group			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
3730 Cypress Creek Pkwy					
CITY:	STATE:	ZIP CODE:	DAYTIME PHONE:	ALTERNATE PHONE:	FAX NUMBER:
Houston	TX	77068	281-897-1119		

*This authorization expires 12/31/25*  
I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Authorized Agent Signature \_\_\_\_\_ Title Agent Date 11/7/25

**Authorized Agent Contact Information:**

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

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

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**CERTIFICATION**

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

Property Owner / Petitioner Signature \_\_\_\_\_ Title Owner Date 11/8/25  
George Davari  
Print Name of Owner/Petitioner



**Date: 02/26/2025**

**CLARK COUNTY BOARD OF EQUALIZATION NOTICE OF HEARING**

This is your notification that your Petition for Review to the Clark County Board of Equalization for review of the assessed value has been placed on the Agenda for the meeting of:

<p><b>Date: Wednesday, February 26, 2025</b> <b>Time: 08:00 am</b> <b>Location: Commission Chambers</b> <b>Clark County Government Center</b> <b>500 S Grand Central Pkwy, 1st Floor</b> <b>Case Number: 00228</b> <b>Primary APN/ PPID: 162-09-201-001</b></p>
---

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

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

**If you have signed a stipulation letter, you are not required to attend your scheduled hearing; however, stipulated values are subject to review and change by the Board of Equalization. Signed withdrawals are not subject to further action by the Board.**

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

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

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



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

# Office of the County Clerk

Lynn Marie Goya  
County Clerk  
Commissioner of Civil Marriages

Carl Bates  
Assistant County Clerk

228/02-26-25

D 2765 L L C

TERRY W. ENGLISH

3730 CYPRESS CREEK PARKWAY, SUITE 200

3730 CYPRESS CREEK PARKWAY, SUITE 200

HOUSTON TX 77068

March 06, 2025

## Re: Petition No. 228

<b>Assessment Year:</b>	2025 - 2026
<b>Parcel #:</b>	162-09-201-001
<b>Multiple Parcels:</b>	No
<b>Hearing Date:</b>	February 26, 2025

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

**Accepted the Assessor's recommendation (for no change in the total taxable value of \$1,410,066) as it does not exceed full cash value**

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

Sincerely,

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

Lynn Marie Goya, Clark County Clerk

*Ex-Officio Clerk of:*

*Board of County Commissioners - Clark County Board of Equalization*

*Clark County Liquor and Gaming Board - Mt. Charleston Fire Protection District*

*Clark County Water Reclamation District Board of Trustees - Clark County Debt Management Commission*

*Clark County Redevelopment Agency - University Medical Center of Southern Nevada Board of Trustees*



# CLARK COUNTY BOARD OF EQUALIZATION

Case # 228

Assessor Information

## Case Summary 00228

Owner:	D 2765 L L C	Parcel Number:	162-09-201-001
Mailing Address:	PO BOX 570427	Appeal #:	00228
		Fiscal Year #:	2025-2026 Secured
	HOUSTON TX 77257	BOE Date #:	02/26/2025 08:00 am Commission Chambers
		Appraiser:	Tom Verheyen
		Land Use Code:	50.240
		Neighborhood Code:	1412.01
Situs:	2765 HIGHLAND DR LAS VEGAS	Total Acres:	1.7700
Legal Description:	PT SW4 NW4 SEC 09 21 61		



Totals for all Parcels						
	2023-2024		2024-2025		2025-2026	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Land Value	461,449	1,318,427	461,449	1,318,427	461,449	1,318,427
Improvement Value	28,718	82,052	32,763	93,610	32,074	91,639
Supplemental Value	0	0	0	0	0	0
Total	490,168	1,400,479	494,213	1,412,037	493,523	1,410,066



togetherforbetter

## OFFICE OF THE COUNTY ASSESSOR

**BRIANA JOHNSON**

**Clark County Assessor**

(702) 455-4997 • Fax: (702) 455-0191

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

Mary Ann, Weidner Deputy Director of Assessment Services

### Withdrawal of Appeal from the Board of Equalization

02/13/2025  
D 2765 L L C  
PO BOX 570427  
HOUSTON, TX 77257

RE:            Appeal No.        228  
                 Parcel No(s).      162-09-201-001  
                 Parcel Count.     1

Dear Taxpayer:

The Appraisal Division of the Clark County Assessor's Office has completed the review of the taxable value of the above property(ies) under appeal. After careful consideration of the facts involved, our conclusion is that the current assessment does not exceed full cash value and is fair and equitable. For these reasons, it is our opinion that no changes are justifiable at this time. Therefore, the taxable value will remain as follows:

<b>Fiscal Year:</b>	<b>2025-2026</b>
Land	\$1,318,427
Improvements	\$91,639
Supplemental	\$0
<b>Total Taxable Value</b>	<b>\$1,410,066</b>

By signing below, Petitioner agrees to the above determination. Please return this letter to our office before your scheduled hearing. You may mail to the address below, email to [thomas.verheyen@clarkcountynv.gov](mailto:thomas.verheyen@clarkcountynv.gov) or FAX to 702-868-2570.

Sincerely,

Tom Verheyen

Appraisal Division

I HEREBY WITHDRAW MY APPEAL TO THE BOARD OF EQUALIZATION:

X \_\_\_\_\_  
Signature of owner or authorized agent

DATE \_\_\_\_\_



CAPITALIZATION  
Commercial-Industrial  
BOE Analysis



Owner: D 2765 L L C

Situs: 2765 Highland Dr #112 , Las Vegas

Neighborhood: 1412.01

Appraiser: Tom Verheyen

Primary Parcel: 162-09-201-001

Number of Parcels: 1

Fiscal Year: 2025-2026

Appeal Number: 228

BOE Date: 02/26/2025

Assessment Information (Taxable Value):

Fiscal Year:	2023-2024	2024-2025	2025-2026	Recommended:
Land:	\$1,318,427	\$1,318,427	\$1,318,427	\$1,318,427
Improvements:	\$82,052	\$93,610	\$91,639	\$91,639
Supplemental:	\$0	\$0	\$0	\$0
Total:	\$1,400,479	\$1,412,037	\$1,410,066	\$1,410,066

Salient Facts

Site Acreage: 1.77

Gross Square Feet: 4,000

Year Built: 1963

Property Description:

The subject property is located on Highland Dr. south of Sahara Blvd. It consists of a 4,000 square four metal and steel frame storage/warehouse building, constructed in 1963. It is situated on a 1.77 net acre site, of which approximately 60,000 square feet (1.37 acres) is considered excess land. The improvements are in fair condition, and are utilized as storage for a nearby business.

Description	Net Rentable Area / GLA	Monthly Rent Per SF	Annual PGI
Warehouse - NNN	4,000	\$1.00	\$48,000
			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
Totals:	4,000	\$1.00	\$48,000
	Override PGI:	\$0.00	

Income Analysis

Potential Gross Income

\$48,000

Vacancy/Rent Loss

5.0%

\$2,400

Other Income

\$ or %

\$0

Effective Gross Income

\$45,600

Expenses

%

10.0

\$ per NRA/GLA

\$1.14

\$4,560

Net Operating Income(NOI)

\$41,040

Capitalization Rate:

6.50%

Indicated Value By Income Method

\$631,385

Less FF&E Estimate

0

Override FF&E

\$0

Excess Land - 60,000 sf @ \$17.10

\$1,026,000

Total Real Property Value

\$1,657,385

Indicated Value Per SF:

\$414.35

Imputed Value Per SF:

\$352.52

Imputed Cap Rate:

2.91%

Override Values

Land

Imp

Supp

Comments:

No Information was provided by the petitioner, therefore market information was relied upon for this analysis. After reviewing comparable lease data and published reports, a market rent of \$1.00/sf NNN was concluded. A market vacancy of 5.0% was applied based on published data for the Central Las Vegas industrial market area, and a 10% NNN expense rate was deducted. Giving consideration to the age and location of the property, a 6.50% cap rate was selected, which gives an indicated value of \$631,385 or \$158/sf for the building and supporting land.

In addition, the excess land value of \$1,026,000 (60,000 sf @ \$17.10/sf) was added back, which results in a total indicated value of \$1,657,385.

Based on this analysis, the county recommends to hold the current taxable value to \$1,410,066.

This capitalization summary is to determine if the Assessor's Taxable Value exceeds market Value, not as an estimate to assess the property initially. Therefore, property taxes are appropriately dealt with as an expense, not an addition to the capitalization rate.

CASE 228 2025-2026

Comparable Leased Properties - Industrial

Subject:

No.	Parcel Number	Property Name	Property Address	Submarket	Eff. Year	Bldg. SF	Building Desc.		Lease Sign Date	Expense Basis	Avg. Rent/SF/Mo	Tenant	Comments
S	162-09-201-001		2765 HIGHLAND DR	Central	1963	4,000	WH						

Comparable Properties:

No.	Parcel Number	Property Name	Property Address	Submarket	Eff. Year	Bldg. SF	Building Desc.	SF Leased	Lease Sign Date	Expense Basis	Rate/SF/Mo	Tenant	Comments
1	139-08-701-030		2237 W GOWAN RD	North	1998	4,000	Flex	1,266	May 2024	NNN	\$0.98		
2	162-07-802-013		3111 VALLEY VIEW BLVD	West	1979	8,864	WH	1,560	Mar 2023	NNN	\$1.30		
3	162-19-201-008		4365 CAMERON ST	West	1991	9,600	WH	4,800	Sep 2024	NNN	\$1.00		
4	162-20-303-011		4646 PROCYON ST	West	1998	3,500	Flex	2,050	May 2024	NNN	\$1.10		
5	162-20-303-008		4675 POLARIS AVE	West	1970	47,150	WH	1,250	May 2024	NNN	\$1.10		
6	162-31-610-002		3977 OQUENDO RD	Southwest	1992	9,450	WH	3,260	Dec 2024	NNN	\$1.25		
7	162-09-210-002		2901 HIGHLAND DR	Central	1979	20,400	WH	4,800	Jan 2024	NNN	\$1.00		
8	162-08-611-014		2901 HIGHLAND DR	Central	1979	20,400	WH	3,000	Nov 2023	NNN	\$1.00		

Summary	Rate/SF/Mo
LOW	\$0.98
HIGH	\$1.30
MEDIAN	\$1.05

## Appeal 228 Published Data Summary

Industrial Lease Rate Data	
Source	Rate
Colliers Q4_24 West Central Submarket	\$ 1.38
CBRE Q4_24 Central Submarket	\$ 1.00
Avison Young Q4_24 Central Submarket	\$ 1.16

Industrial Vacancy Data	
Source	Rate
Colliers Q4_24 West Central Submarket	2.00%
CBRE Q4_24 Central Submarket	2.30%
Avison Young Q4_24 Central Submarket	2.50%

Industrial Cap Rate Data			
Source	Low Range	High Range	Median/ Reported
Local Sales Median	4.10	8.33	5.75
PWC Q4_24 Pacific Region	4.75	6.50	5.41
CBRE H1_24 Las Vegas Class B	5.50	6.00	5.75
Newmark MY_24 Las Vegas Class B	n/a	n/a	5.75
IRR Viewpoint MY_24 Las Vegas	n/a	n/a	5.75

CASE 228 2025-2026

Comparable Sales - Industrial

Subject:

No.	Parcel Number	Property Address	Submarket	Eff. Year	Size (SF)	Land Ac.		Comments
S	162-09-201-001	2765 HIGHLAND DR	Central	1963	4,000	1.77		0.40 Acres to support warehouse building

Comparable Properties:

No.	Parcel Number	Property Address	Submarket	Eff. Year	Size (SF)	Land Ac.	Sale Date	Sale Price	Price/SF	Cap Rate	Comments
1	139-36-415-001	3017 CHARLESTON BLVD	Central	1992	3,139	0.25	07/01/24	\$750,000	\$239		
2	140-06-311-013	4350 PRODUCTION CT	North	1999	7,150	0.6	04/29/24	\$1,980,000	\$277		
3	139-36-414-007	58 30TH ST	Central	1981	4,500	0.43	01/28/25	\$815,000	\$181	5.7%	

Summary	Price/SF
LOW	\$181
HIGH	\$277
MEAN	\$232
MEDIAN	\$239

2023-2024 Industrial Sales With Reported Cap Rates													
#	Property Address	Property Name	Parcel Number	Submarket Name	Property Type	Land Area AC	Building SF	Year Built	Sale Price	Price Per SF	Sale Date	Percent Leased	Actual Cap Rate
1	2220 Crestline Loop		139-22-510-018	North Las Vegas	Industrial	0.43	6,000	1964	\$650,000	108.33	1/6/2023	100.00%	8.31
2	3675 E Post Rd		161-31-411-021	Airport/E Las Vegas	Industrial	0.69	9,034	2005	\$2,262,500	250.44	1/9/2023	100.00%	5.40
3	4535 Statz St (Condo)	Diamond Industrial Center		North Las Vegas	Industrial	0.08	4,594	2004	\$1,400,000	304.75	1/18/2023		5.64
4	6466-6478 Windy Rd (4 Property Sale)	Windy Road Warehouses	162-32-811-003	Airport/E Las Vegas	Flex	0.15	19,109	1988	\$5,950,000	311.37	2/15/2023	100.00%	5.10
5	6658 Boulder Hwy	Bldg. A	161-35-211-003	SE LV/Henderson	Flex	1.70	20,220	2002	\$3,900,000	192.88	2/21/2023	100.00%	7.85
6	2560 W Brooks	Cheyenne West Corporate Center	139-17-510-020	North Las Vegas	Industrial	1.04	20,846	2004	\$3,000,000	143.91	3/31/2023	100.00%	5.60
7	5490 S Cameron St		162-30-302-011	SW Las Vegas	Industrial	2.20	16,720	2009	\$6,500,000	388.76	6/27/2023	100.00%	6.65
8	2970 Lincoln Rd		140-18-602-001	North Las Vegas	Industrial	4.95	102,168	2023	\$22,500,000	220.23	7/21/2023	100.00%	4.93
9	4695 Melvin St		140-17-302-007	North Las Vegas	Industrial	0.50	6,500	2000	\$1,388,000	213.54	9/5/2023	100.00%	7.00
10	220 Commerce Park Ct		139-10-710-006	North Las Vegas	Industrial	1.70	6,644	2000	\$1,310,000	197.17	9/11/2023	100.00%	7.38
11	6050 Howdy Wells Ave		123-34-101-011	Speedway	Industrial	9.44	3,447	2007	\$7,140,000	2,959.09	9/25/2023	100.00%	4.35
12	4377 W Sunset Rd	Arville Business Center	177-06-511-006	SW Las Vegas	Industrial	0.50	7,950	2002	\$2,750,000	345.91	10/16/2023	100.00%	5.20
13	4451 N Walnut Rd		140-06-210-020	North Las Vegas	Industrial	2.37	17,335	2006	\$4,000,000	230.75	10/31/2023	100.00%	6.10
14	4046 Ponderosa Way		162-31-611-004	SW Las Vegas	Industrial	0.71	7,080	1991	\$1,850,000	261.30	1/16/2024	100.00%	6.81
15	6330 S Pecos Rd		161-31-410-032	Airport/E Las Vegas	Industrial	2.85	45,341	1999	\$6,100,000	134.54	2/9/2024	88.00%	8.33
16	3379 W Oquendo Rd		162-32-213-014	SW Las Vegas	Industrial	0.28	5,461	2005	\$2,200,000	402.86	2/15/2024		4.10
17	7350 Prairie Falcon Rd		138-15-310-048	Northwest Las Vegas	Industrial	7.40	145,775	2000	\$21,600,000	148.17	2/20/2024	96.80%	5.75
18	3662 Park St		161-07-110-021	Airport/E Las Vegas	Industrial	0.34	988	1953	\$400,000	404.86	2/28/2024	100.00%	7.94
19	4135 N Rancho Dr	Rancho Alexander Business Park	138-02-814-028	Northwest Las Vegas	Flex	0.86	10,900	2007	\$2,500,000	229.36	3/29/2024		7.00
20	4570 W Post Rd	Cameron Commons	162-31-311-002	SW Las Vegas	Flex	1.65	23,112	2006	\$5,700,000	246.63	4/19/2024	100.00%	6.47
21	6647 Schuster St	Bldg 13	177-06-516-014	SW Las Vegas	Industrial	0.42	7,526	2006	\$2,250,000	298.96	4/19/2024		4.57
22	3402 Neeham Rd		139-12-514-001	North Las Vegas	Industrial	0.41	4,840	2022	\$1,350,000	278.93	4/29/2024		4.19
23	5016 Cecile Ave	Sunrise Manor	140-17-501-018	North Las Vegas	Industrial	0.32	5,200	2000	\$1,200,000	230.77	5/22/2024	100.00%	5.73
24	5155 S Valley View Blvd		162-30-610-010	SW Las Vegas	Flex	0.30	8,383	1996	\$2,300,000	274.36	6/20/2024	100.00%	6.63
25	2945 Lincoln Rd	Northeast Crossing Commerce Center	140-18-615-003	North Las Vegas	Industrial	1.73	26,230	2006	\$5,250,000	200.15	7/5/2024	100.00%	6.00
26	6580 Spencer St (Condo)	Bldg-B	177-02-510-022	Airport/E Las Vegas	Industrial	1.21	4,994	2008	\$1,560,000	312.37	7/26/2024		5.24
27	5780 Edmond St	Edmond Russell Triangle	163-36-501-034	SW Las Vegas	Industrial	5.05	50,100	2023	\$12,500,000	249.50	8/23/2024	100.00%	5.40
28	1112-1240 S Commerce St (4 Property Sale)	Multi-Property Sale	162-04-506-003	Central Las Vegas	Industrial	3.73	111,946	1976	\$24,300,000	217.07	11/13/2024	100.00%	5.35
29	2722 Abels Ln	Carey Industrial Park	140-17-311-027	North Las Vegas	Industrial	0.50	8,870	2007	\$1,650,000	186.02	12/31/2024		7.00
												Median	5.75
												Min	4.10
												Max	8.33

CASE #	228	SUBJECT PARCEL INFORMATION										FISCAL YEAR			2025-2026		
APN	162-09-201-001	Location		2765 HIGHLAND DR		Zoning Designation			M		Vacant		No				
Size (acres)	1.77	Gross	1.77	Net	Size (sq ft)		77,101		Probable Use			Industrial		Corner		No	
General Description	The subject property is a 1.77acre lot, improved with a 4,000sf industrial building, located on Highland Drive near the vicinity of Sahara Avenue and Interstate 15.												Offsites		Yes		
COMPARABLE LAND SALES GRID																	
Sale No.	1		2		3		4										
Parcel #	139-17-101-003		139-33-801-018		162-30-601-032		139-33-801-013										
Buyer	MAC 3 L L C		MOLASKY VENTURES, L		HAGGERTY HOLDINGS L		MOLASKY VENTURES L										
Seller	M C A I G F NORTHPO		UNION PACIFIC RAILR		NELSON DENNIS F LIV		TAMARES ENTERTAINME										
Date of Sale	9/6/2024		11/1/2023		10/18/2023		10/10/2023										
Sale Price	\$1,100,000		\$3,500,000		\$1,152,005		\$2,300,000										
Cross Streets	Cheyenne / Allen		Charleston / I-15		Hacienda / Valley Vie		Charleston / Commerce										
Acres	1.16		3.49		1.25		1.07										
\$/Sq Ft	\$21.77		\$23.02		\$21.16		\$49.35										
Time/Market/Other Adj.*																	
Adjusted \$/Sq Ft	21.77		23.02		21.16		49.35										
Location	North Las Vegas		Gass and Las Ve		Central South		Gass and Las Ve										
Zoning/Probable Use	M-2		M		M-1		M										
Street Frontage	On Major		On Major		On Secondary		On Major										
Corner	No		No		No		No Influence										
Size	1.16 Acres		3.49 Acres		1.25 Acres		1.07 Acres										
Shape/Topography	Regular/Graded		Narrow/Level		Regular/Graded		Regular/Graded										
Access	Typical		Typical / RR		Typical / RR		Typical / RR										
Offsites	Full		Partial		Full		Full										
Overall Comparison to Subject	SIMILAR		SIMILAR		SIMILAR		SIMILAR										
* Analysis of Market Conditions Adjustment attached.																	
RECONCILIATION																	
INDICATED VALUE RANGE OF COMPARABLES		21.16		TO		49.35											
CURRENT TAXABLE VALUE OF SUBJECT		17.10		PER SQUARE FOOT		TOTAL TAXABLE LAND VALUE		1,318,427									
RECOMMEND		21.16		PER SQUARE FOOT		TOTAL TAXABLE LAND VALUE		NO CHANGE									
RECONCILIATION COMMENTS		The subject is located in an area that is primarily built out and as a result, sales in the immediate area are limited. The site is surrounded by commercial, industrial, professional and adult uses. The site is improved with asphalt paving. It has frontage and access along both Highland Drive and Westwood Drive. All comparable land sales are similar to the subject in zoning, with comp #1 being the most recent sale. The comparable land sales adequately support the Assessor's current taxable land value and the Assessor recommends no change.															

# Clark County Assessor's Office



Case #: 00228  
D 2765 L L C  
2765 HIGHLAND  
Subject(s):  
S. 162-09-201-001

DR

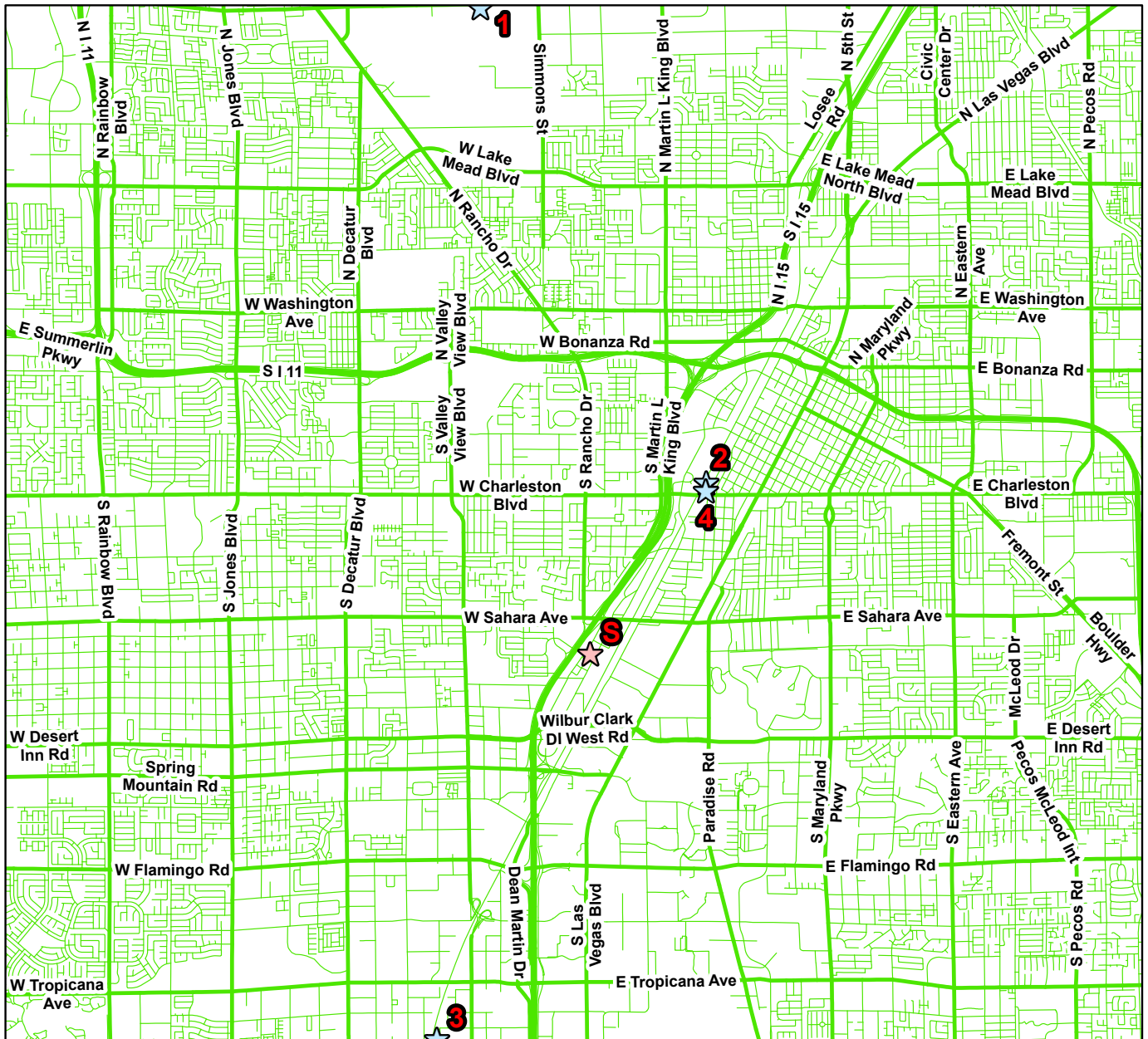
Comparable(s):  
1. 139-17-101-003  
2. 139-33-801-018  
3. 162-30-601-032  
4. 139-33-801-013

1:74,005  
Date: 2/13/2025

## Legend

★ Subject

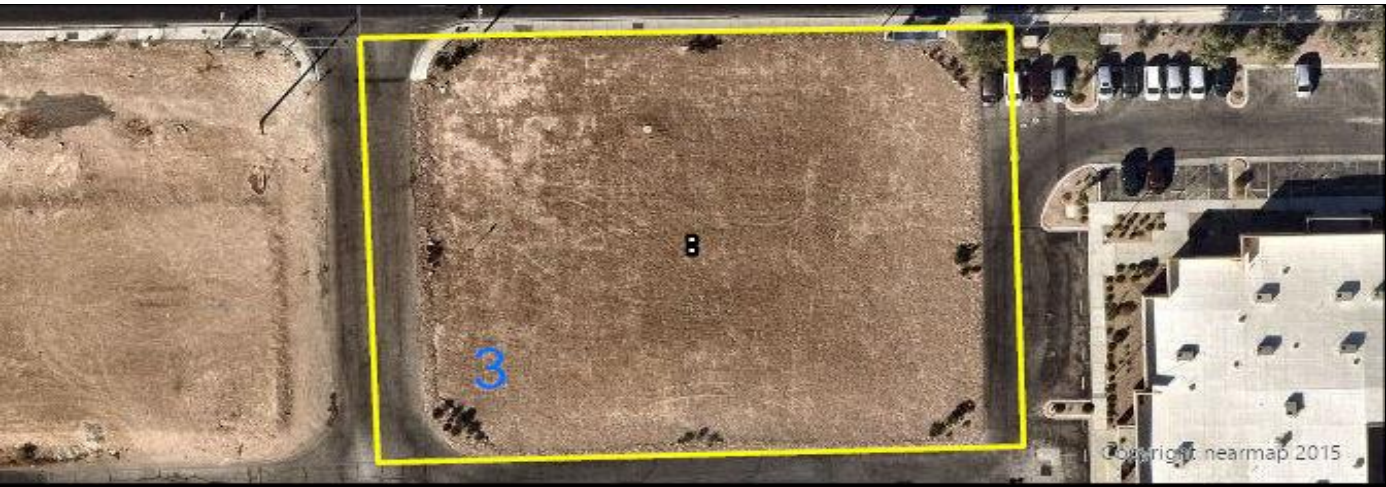
★ Comparable



Vicinity Map

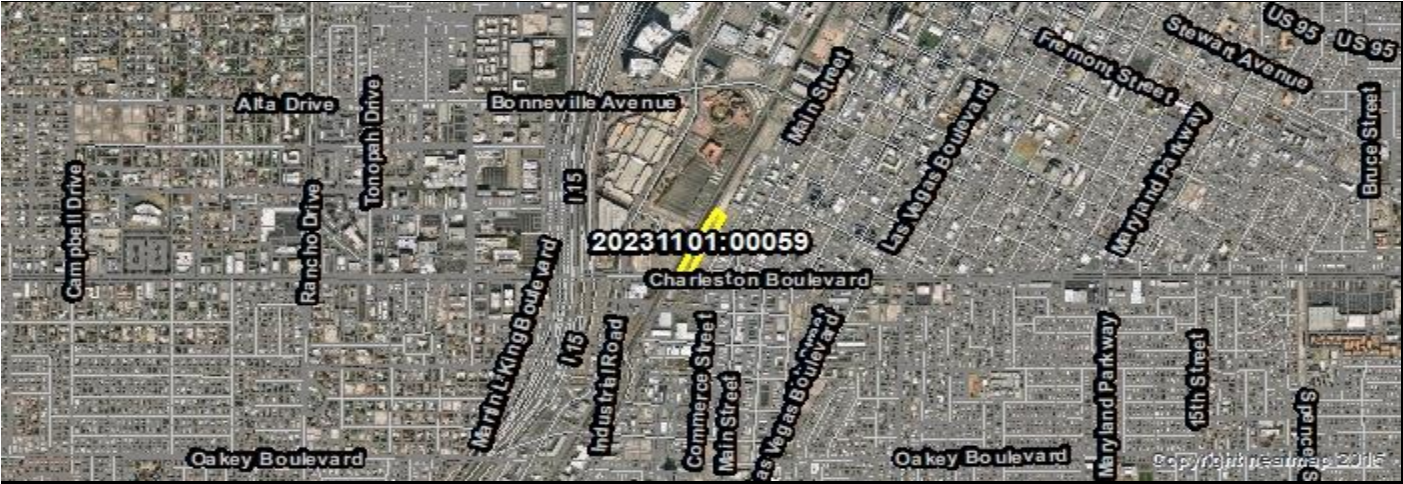
Comparable Sale: 1

Property Description:				
Parcel Number:	139-17-101-003			
Parcel Count:	1			
Cross Streets	Cheyenne / Allen			
Seller:	M C A I G F NORTHPOINT L L C			
Buyer:	MAC 3 L L C			
Deed Number:	20240906:00000918			
Sale Date:	9/6/2024			
Sale Price:	\$1,100,000			
Gross Size SF/Acre:	50,530	1.16		
Net Size SF/Acre:	50,530	1.16		
Sale Price Per SF/Acre:	\$21.77	\$948,276		
	Zoning	ROI	Planned Use	Overlay
Zoning:	M-2			
Offsites:	Full			
Verification Source:	Public Records			



Comparable Sale: 2

Property Description:	745sf Railroad frontage, 156sf Charleston frontage.			
Parcel Number:	139-33-801-018			
Parcel Count:	1			
Cross Streets	Charleston / I-15			
Seller:	UNION PACIFIC RAILROAD COMPANY			
Buyer:	MOLASKY VENTURES, LLC			
Deed Number:	20231101:00000059			
Sale Date:	11/1/2023			
Sale Price:	\$3,500,000			
Gross Size SF/Acre:	152,024	3.49		
Net Size SF/Acre:	152,024	3.49		
Sale Price Per SF/Acre:	\$23.02	\$1,002,865		
	Zoning	ROI	Planned Use	Overlay
Zoning:	M			
Offsites:	Partial			
Verification Source:	Public Records			

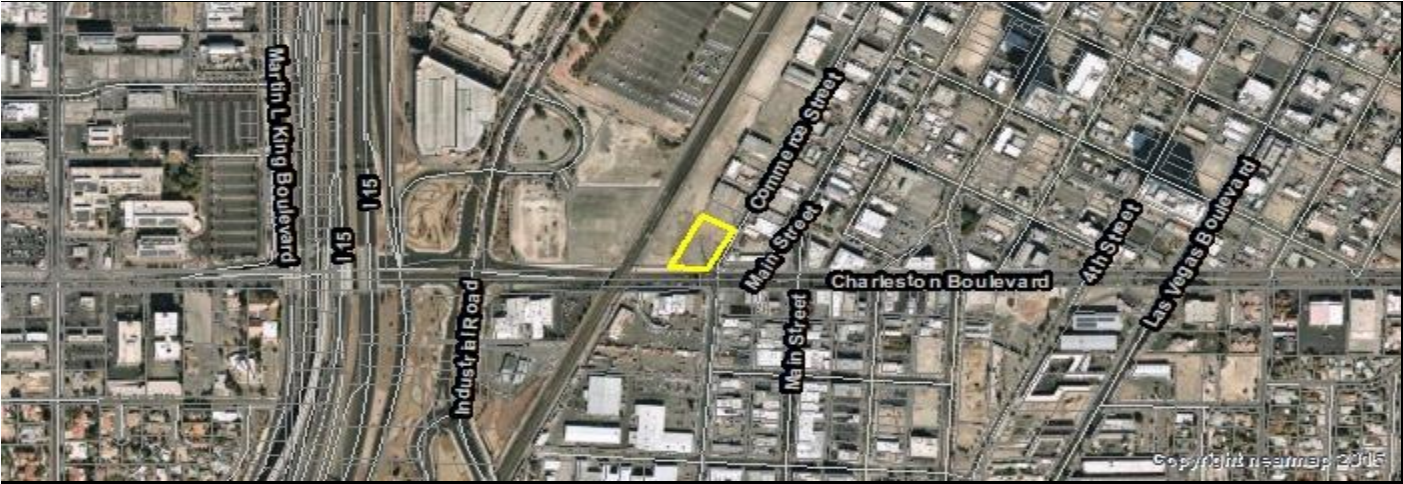


Property Description:				
Parcel Number:	162-30-601-032			
Parcel Count:	1			
Cross Streets	Hacienda / Valley View			
Seller:	NELSON DENNIS F LIVING TR 2003			
Buyer:	HAGGERTY HOLDINGS L L C SERIES 1			
Deed Number:	20231018:00000975			
Sale Date:	10/18/2023			
Sale Price:	\$1,152,005			
Gross Size SF/Acre:	54,450	1.25		
Net Size SF/Acre:	54,450	1.25		
Sale Price Per SF/Acre:	\$21.16	\$921,604		
	Zoning	ROI	Planned Use	Overlay
Zoning:	M-1			
Offsites:	Full			
Verification Source:	Public Records			



Comparable Sale: 4

Property Description:	185FF Charleston, 240FF Commerce - Warehouse demo'd			
Parcel Number:	139-33-801-013			
Parcel Count:	1			
Cross Streets	Charleston / Commerce			
Seller:	TAMARES ENTERTAINMENT L L C			
Buyer:	MOLASKY VENTURES L L C			
Deed Number:	20231010:00002038			
Sale Date:	10/10/2023			
Sale Price:	\$2,300,000			
Gross Size SF/Acre:	46,609	1.07		
Net Size SF/Acre:	46,609	1.07		
Sale Price Per SF/Acre:	\$49.35	\$2,149,533		
	Zoning	ROI	Planned Use	Overlay
Zoning:	M			
Offsites:	Full			
Verification Source:	Public Records			



1:30,000  
Date: 1/14/2025

The map displays the proposed station location in Las Vegas, NV, marked with a pink star at the intersection of S I-15 and S Las Vegas Blvd. Major roads shown include W Charleston Blvd, E Charleston Blvd, W Sahara Ave, E Sahara Ave, W Desert Inn Rd, E Desert Inn Rd, Spring Mountain Rd, S Valley View Blvd, S Rancho Dr, S Martin L King Blvd, Wilbur Clark Dr West Rd, Wilbur Clark Dr East Rd, Dean Martin Dr, and Paradise Rd. The map also shows the existing I-15 and I-215 highways.

SBE 28

# Clark County Assessor's Office



CASE# 00228

162-09-201-001

1:2,000  
Date: 1/14/2025



Aerial Map  
(Valley - Oct 2024; Outlying - Jul 2024)

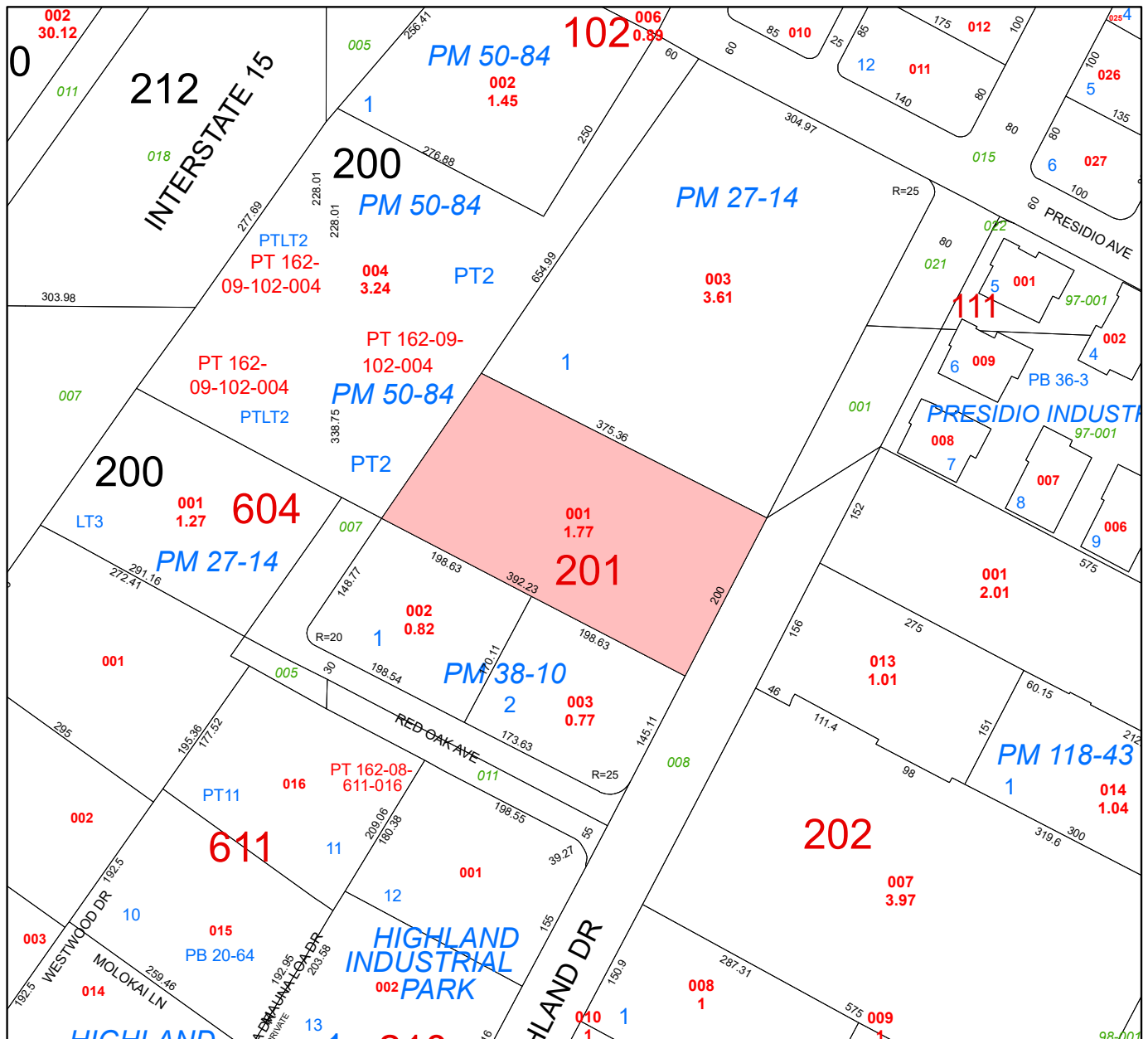
# Clark County Assessor's Office



CASE# 00228

162-09-201-001

1:2,000  
Date: 1/14/2025



Subject Map

SBE 31

SBE 32

## TAXABLE VALUE/FULL CASH VALUE - GOVERNING LAW

### NRS 361.227 Determination of taxable value.

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.
  - (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. ...
4. ...
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.

\*\*\*\*\*

NAC 361.1177 (c) adopts by reference *Property Appraisal and Assessment Administration* as published by the International Association of Assessing Officers (IAAO).

**Definition of Economic Rent** from the *Glossary for Property Appraisal and Assessment* by IAAO:

*Rent, Economic – (1) In appraisal, the annual rent that is justified for the property on the basis of a careful study of comparable properties in the area; market rent.*

\*\*\*\*\*

### NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may:
  - (a) Determine the valuation of any real or personal property placed on:
    - (1) The secured tax roll which was assessed by the county assessor; or
    - (2) The unsecured tax roll which was assessed by the county assessor on or after May 1 and on or before December 15; and
  - (b) Change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. 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 exceeds the full cash value of the property or is inequitable. A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.



# CLARK COUNTY BOARD OF EQUALIZATION

Case # 228

Miscellaneous Information



OFFICE OF THE  
COUNTY ASSESSOR

BRIANA JOHNSON

Clark County Assessor

(702) 455-3882 • Fax: (702) 455-0018

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

togetherforbetter

Mary Ann Weidner, Deputy Director of Assessment Services

01/13/2025

D 2765 L L C

Case Number:

228

Parcel/PPID Number:

162-09-201-001

JAMES ENGLISH  
FLAGSHIP PROPERTY TAX  
3730 CYPRESS CREEK PARKWAY, SUITE 200  
HOUSTON TX 77068

Dear Sir or Madam:

We have received your **Petition for Review to the Clark County Board of Equalization**. If you have additional information relevant to your case that you would like to submit for review, please provide it to our office as soon as possible. In order for your information to be included in the printed copy of your case, **it must be submitted at least seven days prior to your scheduled hearing date**. If you have to present **additional** information on the day of your hearing, **you must provide ten copies to the board**.

You will be notified of your hearing date by email.

1) **Email**. All correspondence will be sent to the email provided on the appeal form unless otherwise specified. To change your noticing email:

- Email your request to [boe@ClarkCountyNV.gov](mailto:boe@ClarkCountyNV.gov)
- Enter your Case # first and then "BOE Hearing Notification" in the subject line.
- In the body of the email, provide your case number, address, phone number and parcel number.

2) **Certified letter**. If no email is provided, you will receive notification by certified letter.

Your hearing will be scheduled between now and the end of February. You should attend the hearing and be prepared to discuss the taxable value of your property before the Board. For additional information regarding the appeal process and electronic hearing notification, please refer to the appeal instructions provided with your appeal form.

Our appraisal staff will prepare and submit to the Board a case with information which describes our position regarding your property valuation. This case information will be provided to you at the hearing, or you may contact our office to check availability prior to the hearing. Please contact our office if you have any questions in this regard.





togetherforbetter

OFFICE OF THE  
COUNTY ASSESSOR

**BRIANA JOHNSON**

**Clark County Assessor**

(702) 455-3882 • Fax: (702) 455-0018

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Mary Ann Weidner, Deputy Director of Assessment Services

01/13/2025

**Case Number: 228**  
**Parcel/PPID Number: 162-09-201-001**

D 2765 L L C  
PO BOX 570427  
HOUSTON TX 77257

Dear Sir or Madam:

We have received your **Petition for Review to the Clark County Board of Equalization**. If you have additional information relevant to your case that you would like to submit for review, please provide it to our office as soon as possible. In order for your information to be included in the printed copy of your case, **it must be submitted at least seven days prior to your scheduled hearing date**. If you have to present **additional** information on the day of your hearing, **you must provide ten copies to the board**.

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## Melissa Martinet

---

**From:** agentauth  
**Sent:** Tuesday, January 14, 2025 12:04 PM  
**To:** tax-info@propertytax.group  
**Subject:** Objection Letter - Case #00228  
**Attachments:** agent-objection-letter-case-00228.pdf; LOA7243981800000001.pdf; APLFM7243981100000001.pdf

**Categories:** Dawn

### Do Not Reply To This Email

This is to notify you that the Clark County Assessor's Office has reviewed the information submitted with your appeal

(Petition for Review to the Clark County Board of Equalization) and found insufficient information regarding your agent authorization to file an appeal.

Attached is the written notice by the Assessor specifying the grounds for the objection. You will have five (5) business days

from the receipt of this email to provide the necessary documentation to cure this objection. The receipt date for this

notice will be one business day after the date the email was sent.

You may send the documentation either by email or regular mail.

#### **For regular mail, please send to the address as follows:**

Clark County Assessor's Office  
Clark County Board of Equalization 500 S Grand Central Parkway  
2nd Floor  
Las Vegas, NV. 89155

For email, please send as follows:

Subject: Case # 00228 - Agent Objection Letter Response

Email Address: AgentAuth@clarkcountynv.gov

If you need further explanation of documentation required to cure the objection, contact our Office at 702-455-3891.

**D. WESTWOOD, INC.**  
**P.O. BOX 570427**  
**HOUSTON, TEXAS 77257-0427**  
**(713) 266-4604 OFC**

January 16, 2025

To whom it may concern:

I, George Davari, am the vice president of the following companies:

D. 2753, LLC,

D. 3355 PROCYON, LLC,

D. 2765 LLC,

D. PROCYON, LLC DBA EMBASSY NIGHTCLUB

D. 2801 WESTWOOD INC,

D. WESTWOOD, INC. DBA TREASURES.

We have appointed James English from Flagship Property Tax Consulting as our  
reprecipitate on the above listed companies and is acting on behalf of me on these  
properties.

Kindest Regards



George Davari



togetherforbetter

OFFICE OF THE COUNTY  
ASSESSOR

**BRIANA JOHNSON**

**Clark County Assessor**

(702) 455-3882 • Fax: (702) 455-0018

www.clarkcountynv.gov/assessor

Mary Ann Weidner, Deputy Director of Assessment Services

Notice Date: 01/14/2025

Re: Case # 00228 Objection to Appeal

Flagship Property Tax  
James English  
3730 Cypress Creek Parkway, Suite 200  
HOUSTON, TX, 77068

Dear Petitioner:

This is to notify you that the Clark County Assessor's Office has reviewed the information submitted with your appeal and found insufficient information regarding your authorization to file an appeal.

Pursuant to NRS 361.362 (3), if there is an objection to a written authorization, written notice by the Assessor specifying the grounds for the objection must be provided to the person filing the appeal. You will have five (5) business days from the receipt of this notice to provide the necessary documentation to cure this objection.

The reason(s) for the objection are as follows: (see checked section(s))

**For the following objections, please complete the enclosed form and send back to our Office.**

- ☐ Part A of the Clark County Agent Authorization form is incomplete.
- ☐ Part B of the Clark County Agent Authorization form is incomplete.
- ☐ Part C of the Clark County Agent Authorization form is incomplete.
- ☐ Part D of the Clark County Agent Authorization form is incomplete.
- ☐ Part E of the Clark County Agent Authorization form is incomplete.
- ☐ Part F of the Clark County Agent Authorization form or Part H of the Appeal form is incomplete

**For the following objections, additional documentation needs to be submitted to our Office. You may contact our Office at 702-455-3891, if further explanation is needed.**

- ☐ The Agent Authorization submitted does not include sufficient information establishing the authority of the signatory to sign the petition on behalf of the owner/petitioner, or no signature is provided.
- ☐ The information submitted on the Appeal form does not match the information submitted on the Agent Authorization.
- ☒ Other: Appeal form is not signed. Missing page 1 of Agent Authorization form. Need connection between George Davari and D 2765 LLC

This appeal will be scheduled for a Notice of Appearance unless documentation is supplied to our Office no later than five business days after receipt of this notice. The receipt date for this notice is one business day after the date the email was sent or the USPS delivery date if sent by certified mail. A Notice of Appearance hearing allows the Clark County Board of Equalization to determine if the proper documentation was provided in a timely manner to establish a valid petition. If the Board determines the appeal is valid, it will be scheduled for a future valuation hearing.

Sincerely,  
Clark County Assessor's Office



## Melissa Martinet

---

**From:** agentauth  
**Sent:** Tuesday, January 14, 2025 12:04 PM  
**To:** tax-info@propertytax.group  
**Subject:** Objection Letter - Case #00228  
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**Categories:** Dawn

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Clark County Assessor's Office  
Clark County Board of Equalization 500 S Grand Central Parkway  
2nd Floor  
Las Vegas, NV. 89155

For email, please send as follows:

Subject: Case # 00228 - Agent Objection Letter Response

Email Address: AgentAuth@clarkcountynv.gov

If you need further explanation of documentation required to cure the objection, contact our Office at 702-455-3891.

Delete

Respond

Teams

Apps

Quick Steps

Language

Zoom

Find Time

Find 1

## Objection Letter - Case #00228



agentauth

To tax-info@propertytax.group

Retention Policy 20 Year DELETE (20 years)

Expires 1/14/2045

Tue 1/14/2025 12:04 PM

Reply

Reply All

Forward



Dawn



agent-objection-letter-case-00228.pdf  
124 KB



LOA7243981800000001.pdf  
354 KB



APLFM7243981100000001.pdf  
800 KB

### Do Not Reply To This Email

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Las Vegas, NV. 89155

For email, please send as follows:

Subject: Case # 00228 - Agent Objection Letter Response  
Email Address: [AgentAuth@clarkcountynv.gov](mailto:AgentAuth@clarkcountynv.gov)

If you need further explanation of documentation required to cure the objection, contact our Office at 702-455-3891.

## PETITION 228: D 2765 L L C

Parcel Number(s): 162-09-201-001  
Petitioner Duly Sworn: Terry English  
Document(s) Submitted: *See Attached*

### DISCUSSION:

#### **TERRY FARR**

228 D27 65 LLC. Mr. English, please state your name and address again for the record.

#### **TERRY ENGLISH**

Terry English, 3730 Cypress Creek Parkway, Houston, Texas 77068.

#### **TERRY FARR**

Mr. Verheyen for the Assessor.

#### **TOM VERHEYEN**

Tom Verheyen for the Clark County Assessor's Office. Case 228 starts on page 758 of the master book. The subject property is located on Highland Drive between Sahara and Desert Inn. It consists of a 4,000 square foot metal warehouse storage building. It was constructed in 1963.

The subject is situated on a 1.77-acre site, of which approximately 1.37 or 60,000 square feet is considered excess land. Currently, the improvements are being utilized as a storage facility for the property owner's nearby business. And the Assessor's Office recommends to hold the current taxable value of \$1,410,066.

#### **TERRY FARR**

Mr. English, do you have any information you'd like to provide?

#### **TERRY ENGLISH**

(inaudible)

#### **TERRY FARR**

Please wait or speak into the microphone for the record, please.

#### **TERRY ENGLISH**

Yes. Can you put this picture up on the screen, please?

#### **TERRY FARR**

Lay it down on the sheet or on the scanner. Okay, we're looking at the shed.

#### **TERRY ENGLISH**

All right, thanks. As you can see, the AC units up there look like it did 10 years ago. This is out of service. They're storing their junk in there, broken tables and chairs and all that. The value of \$1,318,000 is on the land. I don't have anything to dispute that.

I don't think anyone's going to buy this property here for a building that's been vandalized. All the electrical has been taken out, and the AC units up on top are vandalized. So, we're only talking about a

\$91,000 value. At this time, I can't refute the sales. I'm not sure what this is on for per square foot, but don't have much to say other than I think this is the land value also. Nothing further.

**TERRY FARR**

The imagery that you have, by the way, I did want to note that it's dated March of 2019. Just for the record. Mr. Verheyen?

**TOM VERHEYEN**

Please refer to page 766 of the master book for the capitalization summary. We received no information from the petitioner. Therefore, we just relied upon available market data for this analysis.

After reviewing comparable lease data along with published information, market lease rate of \$1 per square foot on a triple net basis was concluded. We deducted 5% for vacancy and collection loss. That's also based on public information or published data.

And then we deducted a 10% triple net expense rate. And giving consideration to the condition of the property, 6.5% cap rate was selected. This results in an indicated value of \$631,385 for the improvements and the supporting land. That comes down to about \$157 a foot.

In addition, a land grid to value the excess land can be found on page 771. The subject is located in an area that's primarily built out. As a result, sales in the immediate area are limited. The site does have frontage and access to both Highland Drive and Westwood Drive. It's primarily surrounded by commercial, industrial and adult uses. The comparable land sales range from \$21.16 to \$49.35 per square foot. Currently, we have it on the roll at \$17.10 a foot, which is below the sales range.

If we apply the \$17.10 a foot do we have on the roll to the excess land of 60,000 square feet, that equates to a value of approximately \$1,026,000 for the excess land portion. And when we add the excess land value back to the income, it results in a total value of \$1,657,385, which supports the current taxable value. And we recommend no change to the current taxable value.

**TERRY FARR**

Mr. English, do you have any rebuttal?

**TERRY ENGLISH**

Yeah. So, what condition do you show the building in?

**TOM VERHEYEN**

Currently with the building is on as 1963 built with 75% statutory depreciation, and no other adjustments have been made for condition.

**TERRY ENGLISH**

So, you have not adjusted for the condition?

**TOM VERHEYEN**

Again, currently the building has 75% depreciation per statute. The building is being used. We've had some discussions. I think his contention we've had discussions was that there's no income being generated, so there should be no value.

But if the owner of the property did not have this building and did not use it, they would have to pay rent somewhere else. So, there is economic value or intrinsic value to the owner of the property. But again, with 1963 its original effective age, 75% depreciation on the property.

**TERRY ENGLISH**

So, every building out there sounds like that's 62-year built is at 75% depreciated.

**TERRY FARR**

Per statute, correct. It's 1.5% per year up to a max depreciation of 75%.

**TERRY ENGLISH**

So, this has yet about probably, I would say about \$40,000 to \$50,000 that needs to be - redo all the air conditioners, bring all the electrical back in, and to make this a viable building for a land that's 77,000 square foot.

So, my appraisal thoughts are this is probably not the highest and best use. And the highest and best use is tear down and do something with it. And so, the land value here is \$17, \$16.50 next door. And I just think that the value of the improvements ought to be zero.

Well, not zero. I've already said that before. 10,000, 5, whatever you want to put on it. The demo cost, but yet I get you all's theory, but I don't get the reality of the case in hand today or his picture of, okay, it's just like everybody else. But what about the \$40,000, \$50,000 that needs to get this building up? He isn't putting any condition on this, and you're taxing us as in we're able to lease this building out. We're not. It's damaged. It's been stripped, and they do throw their stuff in there, yes. So? But what is it worth?

**PETRA LATCH**

Its taxable value equates to \$18.31 a square foot based on land, which is conservative. This is not over assessed. This is not overvalued. A 4,000 square foot metal building might cost \$10,000 or \$15,000 to remove. It's negligible. This is not like the other property. \$18.31 a square foot is what this property is being valued at based on land, which is more than reasonable.

**TERRY ENGLISH**

So, everybody else is the same way. They're all at 75%, but yet they're open. They've got power on. The ceilings that are coming down in there, the stripped wire in there, you're saying, "Sorry."

**TERRY FARR**

It's being used as –

**TERRY ENGLISH**

What I'm saying-

**TERRY ENGLISH**

(inaudible) like everybody else.

**TERRY FARR**

Sir, it's being used as dry storage right now.

**TERRY ENGLISH**

Right.

**TERRY FARR**

So, you acknowledge that.

**TERRY ENGLISH**

Yeah.

**TERRY FARR**

You can't claim no value if it's being used as dry storage. It's inconsistent.

**TERRY ENGLISH**

I'm telling you what the opinion of value of that building is zero.

**TERRY FARR**

Your opinion of value.

**TERRY ENGLISH**

Your opinion too would be if you were appraising it.

**TERRY FARR**

It's being used.

**TERRY ENGLISH**

So, good for the use. I appreciate it. I appreciate you all's time, but I don't appreciate you're saying everything here in this particular area is \$25, \$30 a foot. So, the just value, well, there is no just. There is no equity. Everybody else is on it for 17, 16, all down the street, up and down the street. And yet, well, sorry, we think, or in the eyes, say it's worth 25. So, guess what? It's still above what we call market value. But what about being correct? Anybody else.

**PETRA LATCH**

It's not above market value.

**TERRY ENGLISH**

Thank you.

**PETRA LATCH**

The assessed value is \$18.31 a square foot based on the site size. We can decide that maybe things are a little high. We can also decide that maybe things are a little bit low. At \$18.31 per square foot for a 1.77-acre industrial zone site, that is not an over assessment. That is not an over value, regardless of the building.

**TERRY ENGLISH**

Appreciate your appraisal on that. Thank you. Now let's talk about assessment.

**TERRY FARR**

What did you want to discuss?

**TERRY ENGLISH**

I'm sorry?

**TERRY FARR**

You said you want to discuss assessment.

**TERRY ENGLISH**

Yeah, no, we got your opinions of MAIs over there. Let's do it about being Assessor appraiser, being equity with other people. So, the ones down the street that are on for \$18 too, so you're saying that's okay for them? Yeah, I agree. But ours is different.

**PETRA LATCH**

The Assessor has provided sales data. Do you have sales data that shows that this has been overvalued or over assessed? Where is your data to show us that \$18.31 a square foot for the land is not correct?

**TERRY ENGLISH**

I don't have anything.

**PETRA LATCH**

Okay, thank you.

**TERRY ENGLISH**

Thank you.

### **MOTION**

**LUKE ADAMO**

I make a motion to maintain the assessed value.

**TERRY FARR**

Motion to be made. Please cast your votes.

### **VOTE**

**VOTING AYE:** Terence J. Farr, Luke Adamo, Glenn Anderson, Tami L. Campa, Petra Latch

**VOTING NAY:** None

**ABSENT:** None

**ABSTAIN:** None

**TERRY FARR**

That motion passes. You do have the right to appeal. Thank you for your time.

**TERRY ENGLISH**

Is that it?

**TERRY FARR**

That's it.

**TERRY ENGLISH**

Thank you. You have a great day.

**TERRY FARR**

You as well, sir. Next case. It's 12:15. It looks like we only have two more cases. Are you guys, everybody okay if we just plow through?

**MARY ANN WEIDNER**

Yes, I think so. We do have one other case after the two. We have an exemption case. The petitioner is not shown, but we do want to go ahead and put the statement on the record because it's important because it's kind of a unique situation.

**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 no change in the total taxable value of \$1,410,066) as it does not exceed full cash value.

# SBE NOTICE OF HEARING



JOE LOMBARDO  
*Governor*

STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

September 2, 2025

**NOTICE OF HEARING**

**CERTIFIED MAIL** – 9489 0090 0027 6613 7916 90

PETITIONER:

D2765 LLC

C/O FLAGSHIP PROPERTY TAX CONSULTING

ATTN: JAMES ENGLISH

3730 CYPRESS CREEK PKWY STE 200

HOUSTON, TX 77068

**CERTIFIED MAIL** – 9489 0090 0027 6613 7915 84

RESPONDENT:

BRIANA JOHNSON

CLARK COUNTY ASSESSOR

500 S GRAND CENTRAL PARKWAY 2<sup>ND</sup> FLOOR

LAS VEGAS NV 89155-1401

**DATE/ TIME:** September 29, 2025 at 9:30 AM  
September 30, 2025 at 9:00 AM  
October 1, 2025 at 9:00 AM

**PLACE:** Nevada Department of Taxation  
700 E Warm Springs Road, Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/82951348384>

Or Telephone:

US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592  
or +1 312 626 6799

Webinar ID: 829 5134 8384

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Clark County Board of Equalization

**Case No:** 25-135

**Parcel No:** 162-09-201-001

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.


In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

If you have any questions, please call (775) 684-2160.

Shellie Hughes  
Secretary to the State Board of Equalization

By:   
Kari Skalsky  
Management Analyst III, Boards and Commissions  
Department of Taxation