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Principal and Mi

March 10, 2025 **STATE OF NEVADA** Nevada State Board of Equalization DEPARTMENT OF TAXATION

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 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 OV	WNER AND PETITI	ONER INFORM	MATION			
NAME OF PROPERTY OWNER AS IT APP	PEARS ON THE TAX ROLL					
NAME OF PETITIONER UF DIFFERENT TO	HAN PROPERTY OWNER LISTED	IN PART AL		TITLE		
Sames Enalish				Agent		
MAILING ADDRESS OF PETITIONER (ST				EMAL ADDRESS	_ <u>[</u>	
2730 Cypress CV	rek forkway S			Tenulsh	12 House	inoturan
Houston	STATE	1	IME PHONE	TALTERNATE PH	ONE	FAKNUMBER
_ <u> </u>		77068 24	18958665			
Part B. PROPERTY ON Check organization type which	PAINER EINITT DE	SCRIPTION	Kanana da sa			
☐ Sole Proprietorship	Trust	erty Gwner ii an en			uturai parson	s may skip Part B.
☐ Sole Proprietorship ☐ Trust ☐ Corporation ☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency						
Other, please describe:	my (LLO) La Generar	or connect Partie	samp L GOV	ernment or	Governmer	ital Agency
The organization described		under the laws of	the State of			
The organization described	d above is a non-profi	it organization	Yes D	\ <u></u>	w.a	· · · · · · · · · · · · · · · · · · ·
Part C. RELATIONSHI	P OF PETITIONED	TO DECRET	T 162 LI	NO LDADTA		
Crinck box which best describe	es the relationship of Pet	itioner to Property	T OVVINER IN	IPARIA	t mt ne fea maa	
☐ Self	☐ Trustee		☐ Employee o			reserve.
☐ Co-owner, partner, mar			☐ Officer of C		WIICI	
☐ Employee or Officer of			- 0.11001 01 0	ompany		
☐ Employee, Officer, or C	wner of t essee of lea	asehold nossess	on/interest or	heneficial in	torost in ro	al proports
Other, please describe:	Auent	400110101, p000000	ory merest, or	Deficial in	iterest in re	al property
Part D. PROPERTY IDI		EOPMATION .				
1. Enter Physical Addres	s of Property:	ORMATION				
ADDRESS	STREET/ROAD	CITY	(IF APPLICABLE)	co	UNTY	
2753 du	Highbort Dr	L	is vers		Clark	
2. Enter Applicable APN	or Account Number	from assessme	ent notice or ta	ax bill:		
ASSESSOR'S PARCEL NUMBER (APN)		ACC	UNT NUMBER	3		M
		16	209102	2005		
3. Does this appeal involved	ve multiple parcels?	Yes □ No □	<u>*</u> .	it mutlale parce	ds on a separat	a letter-shed sheet.
If yes, enter number of par	cels:	Multiple pa	rcel list is attac			
4. Check Property Use Ty	vne: 🖸					***************************************
☐ Vacant Land		le Home (Not on	foundation)	F Adimin a F	7	
☐ Residential Property		mercial Property	roundation)	☐ Mining F ☐ Industria		
☐ Multi-Family Residential	Property	ultural Property		☐ Persona		
☐ Possessory Interest in R	eal or Personal prope	erty			an i roponty	
5. Check Year and Roll T			· 연			
2025-2026 Secured Roll		2024-2025 Unse		ET 202	4-2025 Sur	plemental Roll
2025-2026 Centrally-ass		2024-2025 Net P				pionicistal I (on
Other years being appealed:						
	· · · · · · · · · · · · · · · · · · ·					
Be prepared to cite the legal authori	ty, if any, that permits the Si	tate Board to consider	appeals of taxable :	alue from prior	years.	
Part E. VALUE OF PRO	PERTY		appeals of taxable :	ralue from prior	years.	
Be prepared to cite the legal authori	PERTY As established by 0	County Board of	Property Own	er: What is the	value you s	eek? Write N/A on
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Part E. VALUE OF PRO Property Type Land	PERTY As established by 0	County Board of	Property Own	er: What is the values which a	value you so re not being :	eek? Write N/A on appealed. ssed value
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Pemalifutions

Part	F.	TYP	E OF	AP	PEAL

MRS 361A 240(2)(b). The upder	or-over valuation of open-space use property is b	
		- ·
	ppear or a determination that agricultural property ersion from the assessor was received after July 1	has been converted to a higher use and for valuatio and before December 16 and the appeal was heard to
NRS 361 360(1) NAC 361 747(2	$\mathbb{E}_{f}(c)$. The property was denied an exemption that is	s allowed by law if so describe the applicable exempt
Other reason please describe _		
DARC ATTACH A DDIEG	CTATEMENT OF LETTER RECORD	BING THE ISSUES AND CONTENTION
IN THIS APPEAL.	STATEMENT OR LETTER DESCRI	BING THE ISSUES AND CONTENTION
Part H. COUNTY APPEAL	INFORMATION	
County in which appeal was heard	County Case Number	Date Heard by County
Clark	00229	2126/25
	VERIFICATION	
I verify (or deciare) under secetty of		that the foregoing and all information hereon, inck
arry accompanying statements or d	ocuments, is true, correct, and complete to the	best of my knowledge and belief; and that I am aith
(1) the person who owns or contro	is taxable property, or possesses in its entiret	y taxable property, or the lesses or user of a less
		i 361.334; or (2) I am a person employed by the Pro my employment. If Part I below is completed, (fu
certify I have authorized each ager		my amployment, it Part I below is completed, I is mer as stated and I have the authority to appoint
egent named in Part 1	0	
	· W	
Petitioner Signature	Title	
Petitioner Signiture HASS	w Device	0-10-25
HASSE	Date Title	0-10-25
Print Name of Signatory	Date Date	
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From: Commercial Tax Network

To: State Board Equalization

Cc: <u>James English</u>

Subject: Nevada Petition for Appeal FD08 Davari
Date: Monday, March 10, 2025 8:45:48 AM

Attachments: FD08 C. ... (2).pdf

Importance: High

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

<u>Tax-info@propertytax.group</u>

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 #: 229

SBOE Case #: 25-136

Parcel #: 162-09-102-003

CBOE Hearing Date: February 26, 2025

Petitioner: D 2753 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 #: 229

Hearing Date: February 26, 2025

Parcel #: 162-09-102-003

Petitioner: D 2753 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

FD08-15A



APPEAL FORM # 25-00229

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

lease Print or Type art A. PROPER							
AME OF PROPERTY	OWNER AS IT APPEARS	ON THE TAX ROLL					
	(IF DIFFERENT FROM P	ROPERTY OWNER)		70	TITLE Agent		
AILING ADDRESS OF	PETITIONER (STREET A				EMAIL ADDRESS		
	eek Pkwy Suite 200				susan@ctnus.		
TY Houston	STATE TX	ZIP CODE 77068	DAYTIME 281-89		ALTERNATE PHONE	E F/	AX NUMBER
heck organization Sole Proprietors	ship Company (LLC)	Y DESCRIPTION escribes the Property 0 ☐ Trust ☐ General or Limite		☐ Corporation			y skip Part B.
he organization	described above wa	as formed under the law	s of the State	of			
he organization of	described above is	a non-profit organizatio	n O Yes ON	NO NO PART	Δ		
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Enter Applicates Sessors Parcet. Enter Applicates Sessors Parcet. Does this applicates Sessors Parcet. Lock Propert. Vacant Land. Residential Promotion Multi-Family Research. 25-26 Secont Except Propert. 25-26 Secont Except Propert.	STREET/ROAL HIGHLAND DIE ASSESSOR PARCE NUMBER (APN) eal involve multiple of parcels: single parcels unle by Type: Type: poperty esidential Property terest in Real or Pe of d Roll FPROPERTY What is the value y	el Number or Persona le parcels? Yes ss multiple contiguous rsonal property sessment being appe	Darcels act as a parcels act as a parcels act as a parcels act as a parcel act act as a parcel act	AS VEGAS RCHASE DATE: Count Number List mu Multiple p a single unit. Dile Home (Not inmerical Proper icultural Proper)	account num ultiple parcels on arcel list is attack on foundation) rty	a separate, le hed.	tax bill: tter-sized sheet. dining Property ndustrial Property rersonal Property ixemption
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DORESS 2753 Enter Application Function of Full (1988) Enter Application of Full (1988) Does this appropriate of the property of the proper	STREET/ROAL HIGHLAND DIE ASSESSOF PARCE NUMBER (APN) eal involve multiple or of parcels: single parcels unler by Type: operty esidential Property terest in Real or Period Roll F PROPERTY What is the value y Cash Value. Property Type	el Number or Persona le parcels? Yes ss multiple contiguous rsonal property sessment being appe	Darcels act as a parcels act as a parcels act as a parcels act as a parcel act act as a parcel act	AS VEGAS RCHASE DATE: count Number List mu Multiple p a single unit. bile Home (Not nmerical Proper icultural Proper)	account num ultiple parcels on arcel list is attack on foundation) rty	a separate, le hed.	tax bill: tter-sized sheet. dining Property dustrial Property ersonal Property exemption
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DORESS 2753 Enter Application Purchase Price: Enter Application Price: Enter Application Price: Does this apprice: Does	STREET/ROAL HIGHLAND DIE ASSESSOF Parci NUMBER (APN) eal involve multiple or of parcels: single parcels unler by Type: operty esidential Property terest in Real or Peroperty and Roll Type of Assured Roll F PROPERTY What is the value y Cash Value. Property Type	el Number or Persona le parcels? Yes ss multiple contiguous resonal property sessment being appe	Darcels act as a parcels act as a parcels act as a parcels act as a parcel act act as a parcel act	AS VEGAS RCHASE DATE: count Number List mu Multiple p a single unit. bile Home (Not nmerical Proper icultural Proper)	account num ultiple parcels on arcel list is attack on foundation) rty	a separate, le hed.	tax bill: tter-sized sheet. dining Property dustrial Property ersonal Property exemption
DORESS 2753 Enter Applicat Seurchase Price: Enter Applicate Seurchase Price: Does this apping seurchase Proper seurchase Proper seurchase Proper seurchase Seurcha	STREET/ROAL HIGHLAND DIE ASSESSOF Parci NUMBER (APN) eal involve multiple or of parcels: single parcels unler by Type: operty esidential Property terest in Real or Peroperty and Roll Type of Assured Roll F PROPERTY What is the value y Cash Value. Property Type	el Number or Persona le parcels? Yes ss multiple contiguous resonal property sessment being appe	Darcels act as a parcels act as a parcels act as a parcels act as a parcel act act as a parcel act	AS VEGAS RCHASE DATE: count Number List mu Multiple p a single unit. bile Home (Not nmerical Proper icultural Proper)	account num ultiple parcels on arcel list is attack on foundation) rty	a separate, le hed.	tax bill: tter-sized sheet. dining Property dustrial Property ersonal Property exemption

APPEAL FORM # 25-00229

Check box whi		uthority of the County B	oard to take	jurisdiction to h	near the appeal.		
-6		my property is less than to					
NRS 361.3	56: My property is assess	ed at a higher value than	another prop	erty that has an	dentical use and a comparable	location to my property.	
NRS 361.3	55: My property is overva		rty within the	county is under-	alued or not assessed; and have		
	☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.						
					to a higher use and that deferre	ed taxes are now due.	
		assessed as property es					
		CRIBING THE FACTS		AND THE RESERVE OF THE PARTY OF			
		LAINT. (ATTACH A SEP					
			CERTIF	ICATION			
accompanying who owns or o interest, benef Property Own	g statements or docume controls taxable propert ficial interest or benefici er and I am acting within	nts, is true, correct, and y, or possesses in its en ial use, pursuant to NRS n the scope of my emplo	complete to stirety taxab 361.334; or syment. If Pa	o the best of my le property, or th (2) I am a perso art H below is co	e foregoing and all information knowledge and belief; and the lessee or user of a leasehous employed by the Property impleted, I further certify I have int the authorized agent name.	nat I am either (1) the person old interest, possessory Owner or an affiliate of the ve authorized the agent	
Owner/Petition	ner Signature		-	Title			
	Owner/Petitioner ORIZATION OF AGEN			Date	10/0		
to contest the I further autho hearings and r appeal of prop	value and/or exemptior rize the agent listed bel matters including stipula erty valuation for the ta	n established for the pro low to receive all notices ations and withdrawals ax roll and fiscal year na	perties nan s and decis before the (ned in Part D(2) ion letters relate Clark County Bo	ed thereto; and represent the ard of Equalization. This aut	Petitioner in all related	
	gent Contact Information	tion:		TITLE:			
AUTHORIZED A	GENT COMPANY, IF APPL	ICABLE:		EMAIL ADDRES	S:		
MAILING ADDRI	ESS OF AUTHORIZED AGE	ENT (STREET ADDRESS OF	R P.O. BOX)	1			
	I	lain soon	lee		1	In the second se	
CITY	STATE	ZIP CODE	DAY	TIME PHONE	ALTERNATE PHONE	FAX NUMBER	
	I hereby accept appoin	ntment as the authorized		ICATION	er in proceedings before the	County Board.	
			ation and a	separate Agent	Authorization will be submit		
statements or de	ocuments, is true, correct,	and complete to the best of	of my knowle	dge and bellef; an	g and all information hereon, ind d I am the authorized agent with ons contained in the Agent Auth	authority to petition the Clark	
Authorized Ag	ent Signature			Title			
Print Name of	Signatory			Date			
□ I hereby v	withdraw appeal to the	Board of Equalization				ž. –	
Signature of 0	Owner or Authorized Ag	jent/Attorney			Date	The state of the s	



FD08-15A



APPEAL FORM # 25-00229

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 	o later than January 15th, If the appeal involves
valuation of property escaping taxalion, 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 complete	ed in Part H)

valuation of property escaping taxation, or a Please Print or Type:	determination th	at agricultural prop	perty has been conve	rted to a higher use, a	different due date may apply.	
Part A. PROPERTY OWNER/PETITION NAME OF PROPERTY OWNER AS IT APPEARS ON	THE TAX ROLL	HON(Agents Inf	ormation to be com	pleted in Part H)		
D 2753 L L C						
NAME OF PETITIONER (IF DIFFERENT FROM PRO James English				nne Agent		
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O BOX) 3730 Cypress Creek Pkwy Suite 200				EMAIL ADDRESS susan@ctnus.com		
CITY STATE Houston TX	77068		IME PHONE -897-1119	ALTERNATE PHONE	FAX NUMBER	
Part B. PROPERTY OWNER ENTITY In Check organization type which best described by Proprietorship Alimited Liability Company (LLC) Other, please describe: The organization described above was the organization described above is a recognization described above is	cribes the Prope Trust General or L	imited Partnersh	Corporation Government		200 10 10 100 1 0 0 100 100 100 100 100 100 100 100 100	
Part C. RELATIONSHIP OF PETITION Check box which best describes the relation Self Co-owner, Partner, Management Mer Employee or Officer of Management Employee, Officer, or Owner of Lesse	ER IN PART C ship of Petitioner rustee of Trust nber Company	TO PROPERTY to Property Owns	OWNER IN PART ar: Additional info	rmation may be necess Employee of Propert Officer of Company	y Owner	
Part D. PROPERTY IDENTIFICATION 1. Enter Physical Address of Propert	INFORMATION	ı				
ADDRESS STREET/ROAD 12753 HIGHLAND I	DR.		CITY (IF APPLICABLE) LAS VEGAS	4	COUNTY	
PURCHASE PRICE:			PURCHASE DATE:			
2. Enter Applicable Assessor Parcel ASSESSOR'S PARCEL NUMBER (APN) 162-09-102-003	Number or Per	sonal Property	Account Number	from assessment n	otice or tax bill:	
3. Does this appeal involve multiple p	arcels? Yes	s 🗆 No 🔽	Liet mu	ultiple parcels on a se	parate, letter-sized sheet.	
if yes, enter number of parcels:	diccio: ic.	JE NO M		arcel list is attached.		
Appeals must be single parcels unless	multiple continu	ous narcels act	The second secon	arcor list is attacrica.	4.01	
4. Check Property Type:	manipro comigu	oud pardola der	ao a omgio anni		Hard Miller Company and the state of the sta	
☐ Vacant Land ☐ Residential Property ☐ Multi-Family Residential Property ☐ Possessory Interest in Real or Perso 5. Check Year and Roll Type of Asse:		省)	Mobile Home (Not o Commerical Proper Agricultural Propert	ty	☐ Mining Property ☐ Industrial Property ☐ Personal Property ☐ Exemption	
25-26 Secured Roll		ppoulou				
Part E. VALUE OF PROPERTY Property Owner: What is the value you definition of Full Cash Value.	seek? Write N/	A on each line fo	r values which are	not being appealed.	See NRS 361.025 for the	
Property Type		Assesso	r's Taxable Value	0	wner's Opionion of Value	
Land						
Buildings ·						
Personal Property						
Possessory interest in real property				The Control of the Co		
Exempt Value						
Total CBOE APPEAL FORM - Approved by SBOE on 11/20	/2015			3,164,398	3 73.27K	

APPEAL FORM # 25-00229

Part F. TYPE OF APPEAL Check box which best describes the authority of the County Board to ta	ake jurisdiction to hear the appeal
NRS 361.357: The full cash value of my property is less than the compu	
$1\mathcal{L}$	
14	property that has an identical use and a comparable location to my property. 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 und	lervalued 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 h	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 tax	xation for this year and/or prior years.
Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REQUEST FOR REVIEW OR COMPLAINT. (ATTACH A SEPARATE F	
10100 Los Livo Boses no in	ALLEGE COM A OLD IN-+AL
VOLVERTON VIGOR DURER ON VIC	writes and each vy
and the second s	IFICATION te of Nevada that the foregoing and all information hereon, including any
who owns or controls taxable property, or possesses in its entirety tax interest, beneficial interest or beneficial use, pursuant to NRS 361,334;	te to the best of my knowledge and belief; and that I am either (1) the person cable property, or the lessee or user of a leasehold interest, possessory ; or (2) I am a person employed by the Property Owner or an affiliate of the Part H below is completed, I further certify I have authorized the agent se authority to appoint the authorized agent named in Part H.
Owner/Petitioner Signature	Title
Print Name of Owner/Petitioner	Date
to contest the value and/or exemption established for the properties n I further authorize the agent listed below to receive all notices and dec hearings and matters including stipulations and withdrawals before the appeal of property valuation for the tax roll and fiscal year named in P	cision letters related thereto; and represent the Petitioner in all related the Clark County Board of Equalization. This authorization is limited to the
Authorized Agent Contact Information:	
NAME OF AUTHORIZED AGENT: Semes but lu	TITLE: AGLONA
AUTHORIZED AGENT COMPANY, IF APPLICABLE:	EMAIL ADDRESS: CO.
TOY SNIPPOPERTY TOY (ONSULT IM)	Jengliswert lagsin, potc.com
@ 3730 CYDRESSCIERT PONTWOY	Suitezou
HOUSTON TX ZIP CODE D	AYTIME PHONE ALTERNATE PHONE FAX NUMBER
I hereby accept appointment as the authorized agent of	f the Property Owner in proceedings before the County Board.
	TIFICATION
Agent Signature required only if Petitioner did not sign certification and	d a separate Agent Authorization will be submitted.
certify (or declare) under penalty of perjury under the laws of the State of Nev	rada that the foregoing and all information hereon, including any accompanying wledge and belief; and I am the authorized agent with authority to pelition the Clark
statements or documents, is true, correct, and complete to the best of my know	
county Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7 submitted)	7012) and the limitations contained in the Agent Authorization Form to be separately
County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7	7012) and the limitations contained in the Agent Authorization Form to be separately
County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7	7012) and the limitations contained in the Agent Authorization Form to be separately Title
County Board subject to the requirements of NRS 361.352 and NAC 361.TBD (7 submitted	7012) and the limitations contained in the Agent Authorization Form to be separately Title
County Board subject to the requirements of NRS 361.352 and NAC 361.TBD (7 submitted	7012) and the limitations contained in the Agent Authorization Form to be separately Title Title Date
County Board subject to the requirements of NRS 361.352 and NAC 361.TBD (7 submitted) Authorized Agent Signature	Title Date
County Board subject to the requirements of NRS 361.352 and NAC 361.TBD (7 submitted Authorized Agent Signature Print Natne of Signatory	7012) and the limitations contained in the Agent Authorization Form to be separately Title Date



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:

Date: Wednesday, February 26, 2025

Time: 08:00 am

Location: Commission Chambers

Clark County Government Center 500 S Grand Central Pkwy, 1st Floor

Case Number: 00229

Primary APN/ PPID: 162-09-102-003

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

Office of the County Clerk

Lynn Marie Goya County Clerk Commissioner of Civil Marriages

> Carl Bates Assistant County Clerk

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

229/02-26-25

D 2753 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. 229

Assessment Year: 2025 - 2026

Parcel #: 162-09-102-003

Multiple Parcels: No

Hearing Date: 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 \$3,164,398) 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,

Lynn Marie Goya, Clark County Clerk

hyper Marie Gogs



CLARK COUNTY BOARD OF EQUALIZATION

Case # 229

Assessor Information

Case Summary 00229

Owner: D 2753 L L C Parcel Number: 162-09-102-003

Mailing Address: PO BOX 570427 00229 Appeal #:

> Fiscal Year #: 2025-2026 Secured

HOUSTON TX 77257 BOE Date #: 02/26/2025 08:00 am Commission Chambers

> Appraiser: Jeff Bonesteel

Land Use Code: 41.335 Neighborhood Code: 1412.01

Situs: 2753 HIGHLAND DR LAS VEGAS Total Acres: 3.6100

Legal Description:
PARCEL MAP FILE 27 PAGE 14
LOT 1

Totals for all Parcels						
	2023-2024		2024-2025		2025-2026	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Land Value	842,085	2,405,956	891,619	2,547,482	891,619	2,547,482
Improvement Value	190,310	543,743	215,331	615,231	215,921	616,916
Supplemental Value	0	0	0	0	0	0
Total	1,032,395	2,949,699	1,106,950	3,162,713	1,107,539	3,164,398



Parcel Count.

BRIANA JOHNSON

Clark County Assessor

(702) 455-4997 • Fax: (702) 455-0191 www.clarkcountynv.gov/assessor

Mary Ann, Weidner Deputy Director of Assessment Services

Withdrawal of Appeal from the Board of Equalization

01/27/2025
D 2753 L L C
PO BOX 570427
HOUSTON, TX 77257

	.,		
RE:	Appeal No.	229	
	Parcel No(s).	162-09-102-003	

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 opionion that no changes are justifiable at this time. Therefore, the taxable value will remain as follows:

Fiscal Year:	2025-2026
Land	\$2,547,482
Improvements	\$616,916
Supplemental	\$0
Total Taxable Value	\$3,164,398

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 jbon@clarkcountynv.gov or FAX to 702-380-9545.

Sincerely,

Jeff Bonesteel

Appraisal Division
I HEREBY WITHDRAW MY APPEAL TO THE BOARD OF EQUALIZATION:

X	
	Signature of owner or authorized agent
כ	ATE



CAPITALIZATION

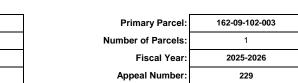
Commercial-Industrial

Owner: D 2753 L L C

Situs:

2753 Highland Dr , Las Vegas

BOE Analysis





Neignbornood: 1412.01				Fiscal Year:	20	25-2026							
Appraiser: Jeff Bonest	teel			Appeal Number:		229							
<u> </u>				BOE Date:									
		A	ssessment Inform	nation (Taxable Value)):								
EIV	0000 0004			`	,-								
Fiscal Year:	2023-2024	2024-2025				Ī	Kecon	mended:					
Land:	\$2,405,956		2,547,482			1		\$2,547,482					
Improvements:	\$543,743	1	\$615,231	\$616	5,916	ļ		\$616,916					
Supplemental:	\$0		\$0		\$0			\$0					
Total:	\$2,949,699	\$	\$3,162,713 \$3,164,398			1		\$3,164,398					
Total.	ΨΣ,0-10,000			ent Facts	,,000			ψ0,10-1,000					
				ent racts									
Site Acreage:	3.61	Gross Se	quare Feet:	88,486			Year Bui	ilt: 1962					
Property Description:		. b. dala a signata di sa s	0.04	-1 isla - i i i	1	History Danson			la collette es				
The subject property is 1962 to is in disrepair and is currently													
current improvements to the p	property are valued at \$616,9	16 or \$14 a foot includ											
\$12,000,000. Recommend no	o change in the 25-26 taxable	e value.											
Description Net Rentable Area / GLA Monthly Rent Per SF Annual PGI Office - NNN 88,486 \$1.10 \$1,168,015													
Office - NNN		88,486		\$	S1.10	\$1,1	68,015						
							\$0						
							\$0						
							\$0						
							\$0						
							\$0						
							\$0						
							\$0						
	Totals:	88,486		9	\$1.10	\$1,1	68,015						
		Over	rride PGI:	9	00.00								
			Incom	e Analysis									
Potential Gross Incom	ne .			-				\$1,168,015					
						10.00							
Vacancy/Rent Loss			\$ or %			18.0%		\$210,243					
Other Income								\$0					
Effective Gross Incom	ne							\$957,772					
Expenses			% 1	0.0	\$ per NRA/GLA	\$1.08		\$95,777					
•	(NOI)		70 1	0.0	y per NiovoEx	ψ1.00		\$861,995					
Net Operating Income	(NOI)							·					
Capitalization Rate:						[8.50%					
Indicated Value By Ind	come Method							\$10,141,120					
Less FF&E Estimate)	Override FF&E] [\$0					
Est Cost to Cure per !	Marshall & Swift					-		\$2,000,000					
						[
Total Dead Description	ialua					[¢0 141 420					
Total Real Property V	aiu c		<u></u>			ļ		\$8,141,120					
Indicated Value Per SF:	\$92.00	Imputed Va	<u> </u>	5.76		Im	nputed Cap Ra	te: 27.24%					
			Overri	de Values									
Land	Imp			Supp									
			Com	nments:									
Fot 04 40 NININI	/ vacanay 0 wastless = 140	10/ evenes - Desi			amoulest	anney and	o ore with in	hmorket nor A	ket een				
Est \$1.10 NNN rents with 18%	% vacancy & rent loss and 10 n estimated cost to cure from								кет сар				

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 229 2025-2026

Comparable Leased Properties - Commercial Office

Subject:

No.	Parcel Number Property Name	Property Address	Submarket	Eff. Year	Bldg. SF	Building Desc.	Space Use	Lease Sign Date	Expense Basis	Avg. Rent/ SF/Mo	Tenant	Comments
S	162-09-102-003	2753 HIGHLAND DR	Central East	1962	88,486	Office	Vacant				None	Building in Disrepair Imps @ 40% comp & 50% cond mod

Comparable Properties:

COI	purable Froperities.												
No	Parcel Number	Property Name	Property Address	Submarket	Eff.	Bldg. SF	Building	Space Use	Lease	Expense	Rate/	Tenant	Comments
					Year		Desc.		Sign Date	Basis	SF/Mo		
1	162-23-503-002		2225 FLAMINGO RD	Central East	1980	18,338	Office	Office	Mar 2024	NNN	\$1.00		Superior leaseable space
2	162-13-708-002		3777 PECOS MCLEOD INT No R	Central East	1996	9,473	Office	Office	Sep 2024	NNN	\$1.10		Superior leaseable space
3	162-24-201-001		4306 EASTERN AVE	Central East	1985	12,132	Office	Office	Sep 2024	NNN	\$1.15		Superior leaseable space
4	162-13-213-003		3650 EASTERN AVE	Central East	1983	1,000	Office	Office	Dec 2024	NNN	\$1.25		Superior leaseable space

Summary	Rate/SF/Mo
LOW	\$1.00
HIGH	\$1.25
MEDIAN	\$1.13

CASE 229 2025-2026

Comparable Sales - Commercial - Office

Subject:

N	lo.	Parcel Number	Property Address	Submarket	Eff. Year	Size (SF) # of	Taxable Value	Taxable	Comments
						Stories		Value/SF	
	S	162-09-102-003	2753 HIGHLAND DR	Central East	1962	88,486 2	\$3,164,398	\$36	Building in Disrepair Imps @ 40% comp & 50% cond mod

Comparable Properties:

No	ο.	Parcel Number	Property Address	Submarket	Eff. Year	Size (SF)	# of	Sale Date	Sale Price	Price/SF	Cap Rate	Comments
							Stories					
1	L	162-10-512-001	925 SAHARA AVE	Central East	1964	84,320	1	05/01/24	\$5,000,000	\$59		Vacant, Clark County bought for redevelopment
2	2	162-10-803-013	1090 DESERT INN RD	Central East	1984	31,540	2	12/26/24	\$2,000,000	\$63		private party for redevelopment
3	3	162-11-411-112	1700 DESERT INN RD	Central East	1974	45,306	2	04/06/23	\$3,300,000	\$73		100% leased at sale

Summary	Price/SF					
LOW	\$59					
HIGH	\$73					
MEAN	\$65					
MEDIAN	\$63					

Lease Comps Summary

Lease Comps Report

Deals Gross Asking Rent Per SF

Gross Starting Rent Per SF

Avg. Months On Market

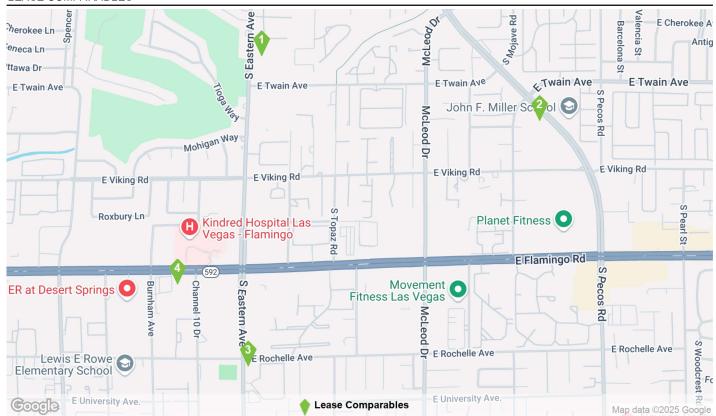
4

\$1.58

\$1.61

6

LEASE COMPARABLES



SUMMARY STATISTICS

Rent	Deals	Low	Average	Median	High
Gross Asking Rent Per SF	4	\$1.41	\$1.58	\$1.63	\$1.75
Gross Starting Rent Per SF	1	\$1.61	\$1.61	\$1.61	\$1.61
Gross Effective Rent Per SF	-	-	-	-	-
Asking Rent Discount	1	0.0%	0.0%	0.0%	0.0%
TI Allowance	-	-	-	-	-
Months Free Rent	-	-	-	-	-

Lease Attributes	Deals	Low	Average	Median	High
Months on Market	4	3	6	5	9
Deal Size	4	992	1,220	1,141	1,606
Deal in Months	1	36.0	36.0	36.0	36.0
Floor Number	4	1	1	1	2





Lease Comps Summary

Lease Comps Report

				Leas	se		Rents		
Pro	perty Name - Address	Rating	SF Leased	Floor	Sign Date	Туре	Rent	Rent Type	
1	Bldg 100 3650 S Eastern Ave	****	1,000	1st	12/6/2024	New Lease	\$1.25/nnn	Asking	
2	3777 Pecos Mcleod Rd	****	1,282	1st	9/15/2024	New Lease	\$1.10/nnn	Starting	
3	Garden Court Profession 4306-4324 S Eastern Ave	****	992	1st	9/2/2024	New Lease	\$1.15/nnn	Asking	
4	Bldg 1 2225 E Flamingo Rd	****	1,606	2nd	3/13/2024	New Lease	\$1.00/nnn	Asking	





Lease Comparables



1,000 SF Office Lease Signed Dec 2024 for \$1.25 Triple Net (Asking) 3650 S Eastern Ave - 1st Floor Direct

Las Vegas, NV 89169 - Central East Las Vegas Submarket

Asking Rent:	\$1.25/NNN	Start Date: Jan 2025	Free Rent:	Deal Type:	New Lease	Property Type:	Office Class B
Starting Rent:		Term:	Escalations:	On Market:	9 Mos	Building Area:	8,600 SF
Effective Rent:		Exp. Date:	TI Allowance:	Build-Out:	Full Build-Out	Built/Renov:	1984/
Amenities:							
Leasing Rep:	Sky Mesa - Tony	Castrignano			Landlord	l: One Real	co Corporation
Tenant Rep:					Tenant S	SIC:	

Lease Notes:

ID# 271940591



1,282 SF Office Lease Signed Sep 2024 for \$1.10 Triple Net (Starting) 3777 Pecos Mcleod Rd - 1st Floor Direct

Las Vegas, NV 89121 - Central East Las Vegas Submarket

Asking Rent:	\$1.10/NNN	Start Date:	Oct 2024	Free Rent:	Deal Type:	New Lease	Property Type:	Office Class C
Starting Rent:	\$1.10/NNN	Term:		Escalations:	On Market:	6 Mos	Building Area:	9,288 SF
Effective Rent:		Exp. Date:		TI Allowance:	Build-Out:	Full Build-Out	Built/Renov:	1996/
Amenities:	Air Conditioning, C	entral Heatin	g, Conference	Rooms, Corner Space, F	ully Carpeted, Kitchen, F	Private Restrooms, F	Reception	
Leasing Rep:	Priority One Comm	ercial - Cynth	nia A. Inman, I	Brandon McCool		Landlord	: Devineni	Sharmi Family Trust

Tenant Rep:
Lease Notes:

ID# 269161341



992 SF Office Lease Signed Sep 2024 for \$1.15 Triple Net (Asking) 4306-4324 S Eastern Ave - 1st Floor Direct

Las Vegas, NV 89119 - Central East Las Vegas Submarket

Asking Rent:	\$1.15/NNN	Start Date:	Oct 2024	Free Rent:	Deal Type:	New Lease	Property Type:	Office Class B
Starting Rent:		Term:	3 Years	Escalations:	On Market:	3 Mos	Building Area:	12,132 SF
Effective Rent:		Exp. Date:	Oct 2027	TI Allowance:	Build-Out:	Full Build-Out	Built/Renov:	1985/
Amenities:	Air Conditioning, C	entral Heatin	g, Hardwood	Floors, Kitchen, Print/Copy Room,	Private Restro	oms, Reception		
Leasing Rep:	Northcap - Derek B	elanus				Landlord	: Belanus, l	Derek P

Tenant Rep:

Lease Notes:

ID# 268760741



Tenant SIC:

Tenant SIC:

Lease Comparables



1,606 SF Office Lease Signed Mar 2024 for \$1.00 Triple Net (Asking) 2225 E Flamingo Rd - 2nd Floor Direct Las Vegas, NV 89119 - Central East Las Vegas Submarket



Asking Rent:	\$1.00/NNN	Start Date: Apr 2024	Free Rent:	Deal Type:	New Lease	Property Type:	Office Class C
Starting Rent:		Term:	Escalations:	On Market:	5 Mos	Building Area:	26,000 SF
Effective Rent:		Exp. Date:	TI Allowance:	Build-Out:		Built/Renov:	1980/
Amenities:							
Leasing Rep:	Diamond Creek	Holdings LLC - Clement Ziro	li, Jr., Jr		Landlor	d: Diamond	Creek Holdings LLC
					Tenant		

Lease Notes:

ID# 262914541





Sale Comps Map & List Report

Sale Comparables

Avg. Cap Rate

Avg. Price/SF

Avg. Vacancy At Sale

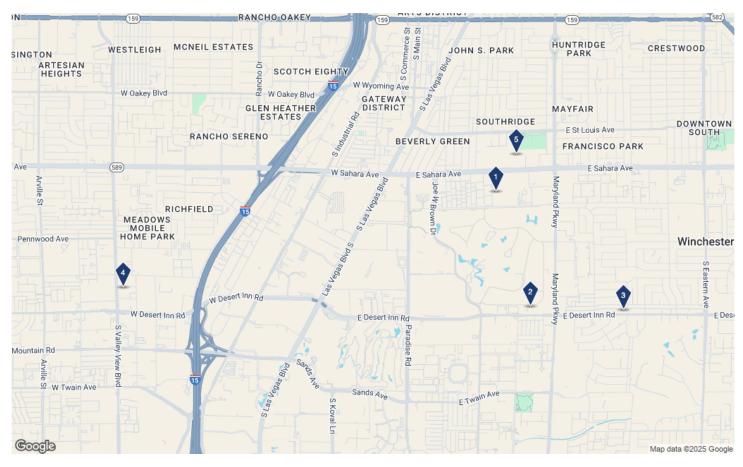
5

8.7%

\$69

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SALE COMPARABLES LOCATIONS



SALE COMPARABLES SUMMARY STATISTICS

Sales Attributes	Low	Average	Median	High
Sale Price	\$280,000	\$2,516,000	\$2,000,000	\$5,000,000
Price Per SF	\$59	\$69	\$71	\$114
Cap Rate	8.7%	8.7%	8.7%	8.7%
Time Since Sale in Months	1.0	9.0	8.0	22.0
Property Attributes	Low	Average	Median	High
Froperty Attributes	LOW	Average	- iviedian	

Property Attributes	Low	Average	Median	High
Building SF	2,452 SF	36,666 SF	30,298 SF	84,320 SF
Floors	1	2	2	2
Typical Floor	2,452 SF	18,518 SF	15,149 SF	42,160 SF
Vacancy Rate at Sale	-	-	-	-
Year Built	1963	1974	1972	1984
Star Rating	****	★★★★★ 1.8	★★★★ 2.0	****





Sale Comps Map & List Report

				Sale					
Pro	operty Name - Address	Туре	Type Yr Built Size		Vacancy	Sale Date	Price	Price/SF	Cap Rate
•	925 E Sahara Ave © Las Vegas, NV 89104	Office ★★★★	1971	84,320 SF	-	5/31/2024	\$5,000,000	\$59/SF	-
2	Heart Institute Of © 1090 E Desert Inn Rd Las Vegas, NV 89109	Medical ★★★★	1984	30,298 SF	-	12/26/2024	\$2,000,000	\$66/SF	-
3	Winchester Plaza 1700 E Desert Inn Rd Las Vegas, NV 89169	Medical ★★★★	1972	46,545 SF	-	4/6/2023	\$3,300,000	\$71/SF	-
•	Jenni Plaza-3160 S © 3160 S Valley View Blvd Las Vegas, NV 89102	Medical ★★★★	1980	19,713 SF	-	9/9/2024	\$2,000,000	\$101/SF	8.7%
5	934 E Sahara Ave © Las Vegas, NV 89104	Office ★★★★	1963	2,452 SF	-	4/30/2024	\$280,000	\$114/SF	-





1 925 E Sahara Ave SOLD

Las Vegas, NV 89104

True Buyer Clark County

500 S Grand Central Pky Las Vegas, NV 89155 (702) 455-0000 (p) Clark

Recorded Seller Everbright Development A LLC

15 Stone Tower Dr Alpine, NJ 07620

True Seller Series Group LLC

1618 Gault Rd Houston, TX 77039 (702) 731-1323 (p)



Sale Date May 31, 2024 Sale Price \$5,000,000 Price/SF \$59.30

Parcels 162-10-512-001, 162-10-512-003

Comp ID 6744331

Comp Status Research Complete

Type 2 Star Office Year Built 1971 RBA 84,320 SF Land Acres 1.04 AC Land SF 45,430 SF Zoning C2

Sale Condition High Vacancy Property, Redevelopment

Project

2 1090 E Desert Inn Rd - Heart Institute Of Nevada

SOLD

Las Vegas, NV 89109

Recorded Buyer Plum 1090 Llc

5295 S Durango Dr Las Vegas, NV

True Buyer Martin Lee

5295 Durango Dr Las Vegas, NV 89133 (530) 400-3333 (p) Clark

Recorded Seller Eddleman Roy Truman

True Seller Roy T Eddleman Living Trust

417 Amapola Ln Los Angeles, CA 90077 (310) 476-0950 (p)



Sale Date Dec 26, 2024 Sale Price \$2,000,000 Price/SF \$66.01

Parcels 162-10-803-013 Comp ID 6997015

Comp Status Research Complete

Type 2 Star Office Year Built 1984 RBA 30,298 SF Land Acres 13.80 AC Land SF 601,128 SF

Zoning C-1, County
Sale Condition Redevelopment Project

3 1700 E Desert Inn Rd - Winchester Plaza

SOLD

Las Vegas, NV 89169

Recorded Buyer Happy Miner LLC 5780 Soestern Ct Chino, CA 91710 (626) 615-1773 (p)

True Buyer Junwei Zhang

1700 E Desert Inn Rd Las Vegas, NV 89169 (702) 885-2519 (p) Clark

Recorded Seller 1700 E Desert Inn LLC

4917 Melrose Ave Los Angeles, CA 90029 (702) 202-1577 (p)

True Seller William J Lee

3735 Pacific St Las Vegas, NV 89121 (818) 882-7296 (p)



Sale Date Apr 6, 2023 Sale Price \$3,300,000 Price/SF \$70.90

Parcels 162-11-411-112 Comp ID 6356617 Comp Status Research Complete Type 2 Star Office Year Built 1972 RBA 46,545 SF Land Acres 2.16 AC Land SF 94,090 SF Zoning H-1, County





4 3160 S Valley View Blvd - Jenni Plaza-3160 S Valley View Blvd

SOLD

SOLD

Las Vegas, NV 89102

Recorded Buyer Jp3160 Llc

True Buyer Konstantin E Othmer 200 Hoover Ave Las Vegas, NV 89101 (702) 556-8264 (p) Clark

Recorded Seller Harsch Investment Realty...

True Seller Schnitzer Properties Man... 1121 SW Salmon St Portland, OR 97205 (503) 242-2900 (p)



Sale Date Sep 9, 2024 Sale Price \$2,000,000 Price/SF \$101.46 Actual Cap Rate 8.65%

> Parcels 162-08-410-011 Comp ID 6842815 Comp Status Research Complete

Type 2 Star Office Year Built 1980 RBA 19,713 SF Land Acres 0.87 AC Land SF 37,897 SF

Zoning C-1, City of Las Vegas

5 934 E Sahara Ave

Las Vegas, NV 89104

Clark

Recorded Seller Fraser Trust

9119 Garden View Dr Las Vegas, NV 89134 (702) 242-1524 (p)

True Seller Fraser Trust

9119 Garden View Dr Las Vegas, NV 89134 (702) 242-1524 (p)



Sale Date Apr 30, 2024 Sale Price \$280,000 Price/SF \$114.19

Parcels 162-03-801-064 Comp ID 6715464 Comp Status Public Record Type 1 Star Office
Year Built 1963
RBA 2,452 SF
Land Acres 0.12 AC
Land SF 5,227 SF
Zoning C1, Clark County





Published Office Data Summary

Office Lease Rate Data							
Source		Rate					
Colliers Q4_24 East Las Vegas Submarket	\$	1.72					
CBRE Q4_24 Central East Submarket	\$	1.95					
Avison Young Q3_24 East Submarket	\$	2.03					

Office Vacancy Data						
Source	Rate					
Colliers Q4_24 East Las Vegas Submarket	9.40%					
CBRE Q4_24 Central East Submarket	17.50%					
Avison Young Q3_24 East Submarket	17.60%					

Office Cap Rate Data										
	Low High									
Source	Range	Range	Reported							
Local Sales Median	6.25	8.65	7.3							
PWC Q4 _24 Pacific Region	6.40	11.00	8.59							
CBRE H1_ 24 Las Vegas Class B	5.50	6.00	8.25							
Newmark MY_24 Las Vegas Subur Class B	n/a	n/a	8.12							
IRR Viewpoint 24 Las Vegas Subur Class B	n/a	n/a	8.25							

CASE#	229				SI	JBJEC	CT PARCEL I	NFOR	MATION	l			FISCAL Y	EAR	202	25-2026							
APN	162-09-10	2-003	Location		2753 H	IIGHLA	ND DR			Zoning [Designation		М	Vaca	ant 1	No							
Size (acres)	3.61	Gross	3.61	Net	Size	(sq ft)	157,252			Probable	e Use		Industrial	Corr	ner [No							
General Description									a locate					Offs	_	/es							
-	Avenue and			ot, iiiipi	Oved with a 66	,400 31	two story office	bulluli	ig, iocate	d on mgma	ilu Diive ilea	i tile vicii	iity Oi Saliala	Olis	ites [63							
	, tvoilao alla	mio otat																					
					COM	PARA	BLE LAND S	ALES	GRID														
Sale No.	1		2		3		4																
Parcel #	139-17-10	1-003	139-33-801	018	162-30-601	-032	139-33-801-	013															
Buyer	MAC 3 L	LC	MOLASKY VENT	URES, L	HAGGERTY HOL	DINGS L	MOLASKY VENT	URES L															
Seller	MCAIGFN		UNION PACIFIC				TAMARES ENTER																
Date of Sale	9/6/202		11/1/202		10/18/202		10/10/202																
Sale Price	\$1,100,0		\$3,500,00		\$1,152,00		\$2,300,00	-															
Cross Streets	Cheyenne		Charleston /		Hacienda / Vall		Charleston / Cor																
Acres	1.16		3.49	1 10	1.25	cy vic	1.07	11110100															
S/Sq Ft	\$21.7		\$23.02		\$21.16		\$49.35						†										
Fime/Market/Other Adj.*																							
Adjusted \$/Sq Ft	21.7	7	23.02		21.16		49.35			_													
_ocation	North Las Vega	S	Gass and Las Ve		Central South		Gass and Las Ve																
Zoning/Probable Use	M-2		М		M-1		М																
Street Frontage	On Major		On Major		On Secondary		On Major																
Corner	No		No		No		No Influence																
Size	1.16 Acres	_1	3.49 Acres		1.25 Acres		1.07 Acres																
Shape/Topography	Regular/Gradeo	a	Narrow/Level		Regular/Graded		Regular/Graded Typical / RR																
Access Offsites	Typical Full		Typical / RR Partial		Typical / RR Full		Full																
Overall Comparison																							
to Subject	SIMIL	AR	SIMILA	₹	SIMILAI	R	SIMILA	₹															
Analysis of Market Condition	ons Adjustme	ent attacl	hed.																				
						RE	CONCILIATI	ON															
INDICATED VALUE RANGE	OF COMPA	RABLES	21	.16	то	49	.35																
	CURRENT T	TAXABLE	VALUE OF SU	BJECT	16.20	PER S	QUARE FOOT			TOTAL TA	AXABLE LAN	ND VALUE	2	2,547,48	2								
			RECOMI	MEND	21.16	PER S	QUARE FOOT			TOTAL TA	AXABLE LAN	ND VALUE	NC NC	CHAN	GE								
	The s	ubject is l	located in an are	a that i	s primarily built	out and	as a result, sale	s in the	<mark>immediat</mark>	e area are lim	nited. The sit	e is surrou	unded by comm	ercial, ind	ustrial, p	rofessional							
RECONCILIATION COMME	and a	dult uses ct in zonir	. The site is imp	roved w	rith asphalt pavir	ng. It ha	s frontage and a	iccess a	long both	Highland Dri	ve and West	wood Driv	e. All comparab	le land sa	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.								

Property Description:								
Parcel Number:		139-17-	101-003					
Parcel Count:		•	1					
Cross Streets		Cheyenr	ne / 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:		\$1,10	0,000					
Gross Size SF/Acre:	50,	530	1.	16				
Net Size SF/Acre:	50,	530	1.	16				
Sale Price Per SF/Acre:	\$21	.77	\$948	3,276				
	Zoning	ROI	Planned Use	Overlay				
Zoning:	M-2							
Offsites:		Fi	ull					
Verification Source:		Public F	Records					

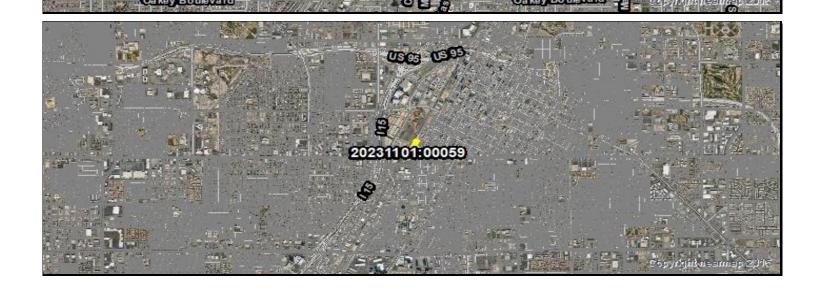






Property Description:	745sf Railroad frontage,	5sf Railroad frontage, 156sf Charleston frontage.						
Parcel Number:		139-33-801-018						
Parcel Count:			1					
Cross Streets		Charles	ston / I-15					
Seller:	UNION PACIFIC RAILROAD COMPANY							
Buyer:	MOLASKY VENTURES, LLC							
Deed Number:	20231101:00000059							
Sale Date:	11/1/2023							
Sale Price:		\$3,5	00,000					
Gross Size SF/Acre:	152	,024	3.4	. 9				
Net Size SF/Acre:	152	,024	3.4	. 9				
Sale Price Per SF/Acre:	\$23	3.02	\$1,002	2,865				
	Zoning	ROI	Planned Use	Overlay				
Zoning:	M							
Offsites:		Pa	artial					
Verification Source:	Public Records							





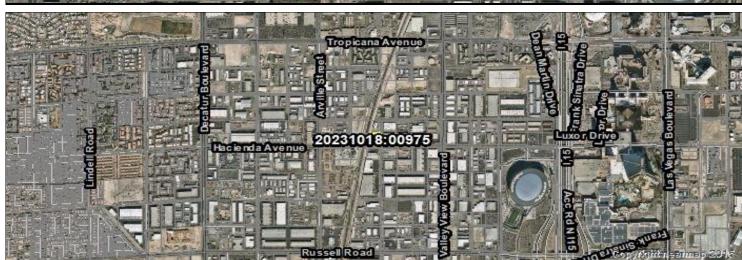
Verification Source:

Property Description:							
Daniel Monde		462.20	604 022				
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						



Public Records





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				







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

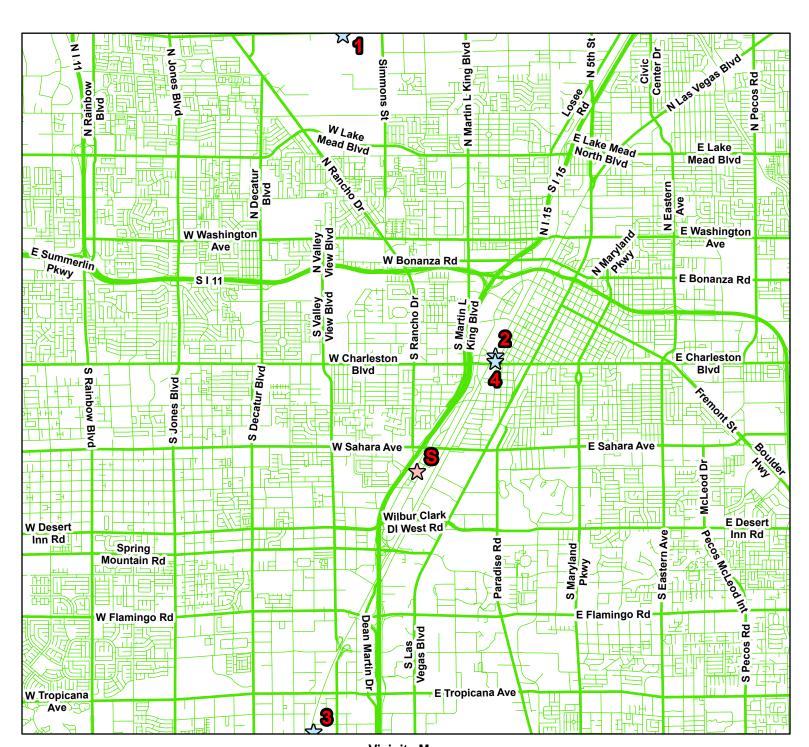


1:74,005 Date: 2/13/2025

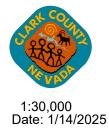
Legend

☆ Subject

☆ Comparable



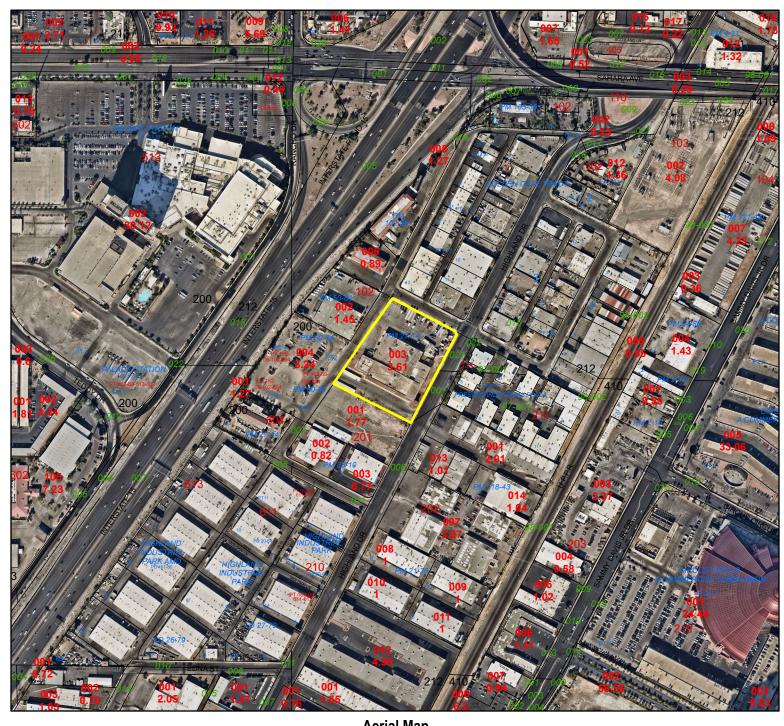
CASE# 00229 162-09-102-003



W Charleston Blvd E Charleston Blvd S Valley View Blvd W Sahara Ave E Sahara Ave Paradise Rd Wilbur Clark DI West Rd Wilbur Clark DI East Rd W Desert Inn Rd E Desert Inn Rd Spring Mountain Rd

CASE# 00229 162-09-102-003

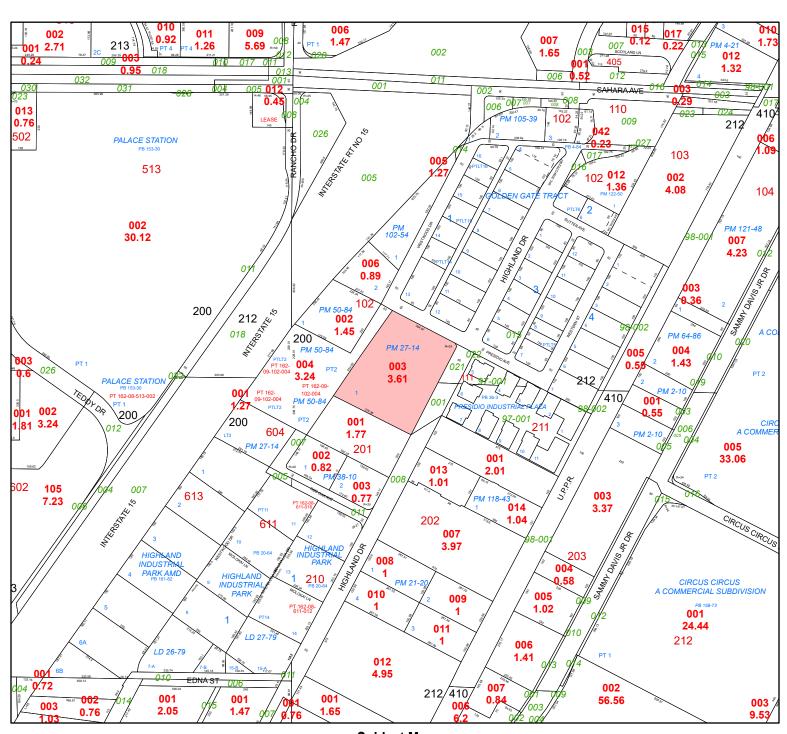




Aerial Map (Valley - Oct 2024; Outlying - Jul 2024)

CASE# 00229 162-09-102-003





Subject Map

D 2753 L	LC	OWNER(S)/MAIL T	0			2753 HI	GHLAND	D DR	S	ITUS					162	-09-10	2-003	Printe	d: 1/14/2025
PO BOX HOUSTO	570427	7257 TX					LAS VEO PARCEL NEIGHB PRIMAR	GAS STATU	S DD	A Active - Lo 1412.01 Higl 41.335 Office	hland In	dustrial a	nd Saha		ervices				20	e: 1 of 2 25/26
									DESC	3.61 RIPTION PAGE 14	LAND		ISCAL	YEAR VALUI	E TYPE LAND COUNT T LAND	SUMM 2021-22 BOE \$2,138,627 \$2,138,627	ARY OF TA 2022-23 BOE \$2,138,627 \$2,138,627		2024-25 BLCM \$2,547,482 \$2,547,482	WORKING 2025-26 BLCM \$2,547,482 \$2,547,482
													SI COMI FOTAL I RED PE	IPROVE UPPLEN MON EL MPROV RSONAI	MENTS MENTAL EMENT EMENT L PROP	\$806,050 \$806,050	\$494,182 \$494,182	\$543,743	\$615,231 \$615,231	\$616,916 \$616,916
														PARCEL PTION TO	OTAL	\$2,944,677 HISTORY	\$2,632,809	\$2,949,699	\$3,162,713	\$3,164,398
							M M	SALE 11/19/		\$ALE PRI \$ 5,950,000	0.00	DEED 2001	1119		PAGE 002647	GRA HIGHLAND OFF	ANTOR ICE CENTER	LLC	GRANTE D 2753 L L	
												PRAIS		1						
# CO I	Indus	AND CATEGORY strial	ZONING L:M	UN	SF	FF	DEPTH	UNI 157,	252.00	UNIT PRI	18.00 <i>[</i> ·	+J	1.0000		*16.2		82	VALUE	NOTES	
CODE 2101	% - S	ADJUSTMENT Size	TYPE	A	ADJ % -0.10	ADJ V	ALUE -\$1.80		ADJ	NOTE		CODE		ADJUST	MENT	TYPE	ADJ %	ADJ VALUE	ADJ	NOTE
				_					AND	- GOLF C	OLID	SEIAGI	ODEN	I SDV	`E					
		CLASSIFIED A															AG/GOLF CO			
# COI	DE L	AND CATEGORY	TYPE UNI	TS U	NIT PRIC	E AI	DJ AD.	J UNIT I	PRICE	ADJ VALI	JE :	# CODE	LA	ND CAT	EGORY	TYPE UNITS	UNIT PRIC	CE ADJ AD	J UNIT PRICE	ADJ VALUE
CODE		ADJUSTMENT	TYPE	A	NDJ %	ADJ V	ALUE		ADJ	NOTE		CODE		DJUST	MENT	TYPE	ADJ %	ADJ VALUE	ADJ	NOTE
PROJEC	TNAME					ll ll	MPRO\	VEME BUILDII		INIT	1		QE.	CTION C	COLINIT	1 1		PER	MITS	
TYPE	BLDG	BUILDING TYP	E CL/C	RNK	AYB	EYB	STY		UNITS		MEZ	Z SI		%CMP	SQFT	TOTAL RCNLD	TYPE	DESCRIF	PTION C	OUNT STATUS
COMM	1-1	Office Building		C 1.00	1962	1962	2	11.0	1				88,486	40%	88,480	6 616,916				
										-		-					0.47		NT FLAGS	1/41
					-					+		-					CAT PAR	Parcel Land Use	TYPE	VAL 41.335
																	CONV	Capacity Capacity		1
																		+		

		OWNER(S)/MAIL TO					SITU	S				16	2 00	102-003	Printed:	1/14/2025
D 2753 L					53 HIGHLAND D	R						10	Z- U3-	Page: 2 of 2		
PO BOX	570427 DN TX, 77257 TX	(S VEGAS RCEL STATUS	IΛ	Active - Locally	Λοοοοοο	d Darcol						Fage.	2 01 2
1100010)N 170, 11201 17	`			GHBORHOOD		12.01 Highland			hara					000	E /00
				PR	IMARY USE		.335 Offices, P				ices				202	25/26
BI DG	S./SECTION	1.1		BU	IILDING(S)	1	of 1								l NO	TES
	IECT NAME	1-1 HIGHLAND OFFICE CENTER													INO	IES
OCO	CUPANCY	344 -Office Building														
	SS / RANK	C / 1.00														
	/ EFF YR BLT OMPLETE	1962 / 1962 40%														
	LDING SF	88,486														
PEI	RIMETER	1,217														
	L HEIGHT	11.0														
	STORIES UNITS	2														
	T. WALL	Masonry-Conc/Slump Block														
	NG/COOLING	50% / Heat Pump														
	NG/COOLING															
	NG/COOLING NG/COOLING															
	RINKLERS	88,486														
ELE	EVATORS	,														
	ALCONY HED BSMT.															
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	FIN. BSMT.															
	Γ. PARKING															
	RAGE MEZZ															
	EN MEZZ															
																TALS
RCN	I \$ PER SF	117.87													RCN	\$10,429,403
DEDR ST	RCN ATUTORY/TOT	\$10,429,403 75.0% / 95.0%														
	G. RCNLD	\$521,470													RCNLD	\$521,470
	. OVERRIDE	,														
	FEATURES	\$95,446													Extra Features	\$95,446
	AL RCNLD	\$616,916			<u> </u>		<u> </u>								IMPS VALUE	\$616,916
	DESCRIPTION Cb Wall, Reg /		BLDG 1-1	UNITS 510.00	UNIT PRICE \$17.36		ADJ UNIT PR \$17.36		EYB 1962	R	S8,854	DEPR% 75.0%	RCNLD \$2,213	NOTES	PI N	PPID
	Fence Chain Li		1-1	60.00	\$27.97		\$17.30		1962		\$1,678	75.0%	\$420		N	
C045	Fence Top 3 Ba		1-1	60.00	\$4.85		\$4.85		1962		\$291	75.0%	\$73		N	
C062	Carstops / Lf		1-1	522.00	\$8.88		\$8.88		1962		\$4,635	75.0%	\$1,159		N	
C155	Conc/Steel Stai	irs (Avg) / Ea	1-1 1-1	1.00	\$5,302.01 \$5,924.88	1.50	\$7,953.02 \$5,924.88		1962 1962		\$7,953	75.0%	\$1,988 \$2,962		N N	
C156 C163	Steel/Alum Stai Mercury Vapor		1-1	2.00 14.00	\$5,924.66		\$5,924.66		1962		\$11,850 \$21,450	75.0% 75.0%	\$2,962		N N	
C177	Ccp - Average		1-1	46.00	\$38.90		\$58.35		1962		\$2,684	75.0%	\$67		N N	
C177	Ccp - Average	/ Sf	1-1	486.00	\$38.90		\$38.90		1962		\$18,905	75.0%	\$4,726		N	
C179	Ccp - Low /Sf	Of-/AA) / E-	1-1	300.00	\$28.81	1.00	\$28.81	1 1962	1962		\$8,643	75.0%	\$2,161		N	
	Elevator Small(Multiple Carpor		1-1 1-1	1.00 23.00	\$101,106.50 \$1,472.63		\$101,106.50 \$1,472.63		1962 1962		\$101,107 \$33,870		\$25,277 \$8,468		N N	
	Storage / Sf	., <u>Lu</u>	1-1	56.00	\$42.74		\$42.74	1962	1962		\$2,393		\$598		N	
C298	Asphalt 3000 8		1-1	58,660.00	\$2.27	1.00	\$2.27	1962	1962		\$133,158	75.0%	\$33,290		N	
C304	Concrete 3000	& Over / Sf	1-1	5,354.00	\$4.54	1.00	\$4.54	1962	1962		\$24,307	75.0%	\$6,077	7	N	
								-	-							
																+
																<u> </u>

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 # 229

Miscellaneous Information



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

Parcel/PPID Number: 162-09-102-003

D 2753 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**.

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 <u>boe@ClarkCountyNV.gov</u>
 - 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.





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

01/13/2025

D 2753 L L C

Case Number: 229

Parcel/PPID Number: 162-09-102-003

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
 - 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.



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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.

AME OF AUTHORIZED AGENT:	W (TITLE:	TITLE:						
James Engurhorized agent company, if APPLICABLE:	glish		EMAIL ADDRESS:	Agent Agent						
Flagship Property T	ay Consulting	tax-info@propertytax.group								
AILING ADDRESS OF AUTHORIZED AGENT (STR	EET ADDRESS OR P.		an anoghioporty tan	.3 44						
			ss Creek Pkwy							
ITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER					
Houston	I TX	77068	281-897-1119							
TVHS OUXNOVIZOTO ON EN	PIYES 121	31125 cent of the Prop	erty Owner in proceedings	before the County Board of	Equalization.					
					1-1-5					
			Agent		17125					
Authorized Agent Signature		Tille		Date						
Authorized Agent Contact Informa	atlon:	<u> </u>								
AME OF AUTHORIZED AGENT;			nn.E:							
UTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:							
AND AND ADDRESS OF AUTHORISED AGENT OFF	FET ADDRESS OR P	O, BOX)								
MAILING ADDRESS OF AUTHORIZED AGENT (STR										
	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE before the County Board o	FAX NUMBER					
I hereby accept appointment a	STATE		<u> </u>	1						
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Thereby accept appointment a	nalty of perjuany accompa bellef; and til interest or interest or	Title CERTI ry under the anying state than elitile property peneficial ulate of the rized the age	FICATION e laws of the State ements or documer the lessee or use, or the lessee or use, pursuant to NR Property Owner and pent named herein to the lessee or use.	of Nevada that the nts, is true, correct, who owns or controlser of a leasehold is \$ 361,334; or (2) I at d I am acting withing to represent the Pro-	foregoing and a and complete to taxable interest, in a person the scope of metallic and the scop					
I hereby accept appointment a Authorized Agent Signature I certify (or declare) under per information hereon, including the best of my knowledge and property, or possesses in its e possessory interest, beneficia employed by the Property Owr employment. I further certify	nalty of perjuany accompa bellef; and til interest or interest or	Title CERTI ry under the anying state at I am eltile property peneficial ulate of the rized the aghe authorize	FICATION e laws of the State ements or documer the lessee or use, or the lessee or use, pursuant to NR Property Owner and pent named herein to the lessee or use.	of Nevada that the nts, is true, correct, who owns or controlser of a leasehold is \$ 361,334; or (2) I at d I am acting withing to represent the Pro-	foregoing and a and complete to taxable interest, in a person the scope of metallic and the scop					
I hereby accept appointment a Authorized Agent Signature I certify (or declare) under per information hereon, including the best of my knowledge and property, or possesses in its e possessory interest, beneficia employed by the Property Owr employment. I further certify	nalty of perjuany accompa bellef; and til interest or interest or	Title CERTI ry under the anying state than elitile property peneficial ulate of the rized the age	FICATION e laws of the State ements or documer her (1) the person v., or the lessee or use, pursuant to NR. Property Owner and gent named herein ted agent named he	of Nevada that the nts, is true, correct, who owns or controlser of a leasehold is \$ 361,334; or (2) I at d I am acting withing to represent the Pro-	foregoing and a and complete to taxable interest, in a person the scope of metallic and the scop					

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16209102003 FD08-ISA

Clark County Board of Equalization

Agent Authorization Form

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

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO ASSESSIVE PRINCIPLE PRINCIPLE PROPERTY OWNER; Part B. PROPERTY OWNER INFORMATION STATE DOPERTY OWNER PART NUMBER					
AGENT Make of Presperty owner as [TAPPEARS on the TAX ROLL: Make of Presperty owner as [TAPPEARS on the TAX ROLL: Make of Prespert owner as [TAPPEARS on the TAX ROLL: Make of Prespert owner as [TAPPEARS on the TAX ROLL: Make of Prespert owner as [TAPPEARS on the TAX ROLL: Make of Prespert owner as [TAPPEARS on the TAX ROLL: Make of Prespert owner as [TAPPEARS on the TAX ROLL: Make of Prespective Make of the Tax Roll Sale Property Owner Tax Roll Sale Property Owner Tax Roll Sale Property Owner Tax Roll Sole Proprietorship	Please Print or Type:				
Day	AGENT		RMATION OF PE	RSON GRANTIN	IG AUTHORITY TO
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 ☐ Check organization type which best describes the Property Owner if not a natural person: ☑ Natural persons may skip Part B. ☐ Sole Proprietorship ☐ Trust ☐ Corporation ☐ Check proprietorship ☐ Trust ☐ Corporation ☐ Check proprietorship ☐ Trust ☐ Corporation ☐ Check proprietorship ☐ Trust ☐ Corporation ☐ The organization described above was formed under the laws of the State of ☐ No ☐ 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 ☐ Check property or Agent Property Subject To This Agent Authorization: ☐ Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION: ☐ Enter APN or Account Number from assessment notice or fax bill: ☐ ASSESSORY PROCE Unables France Lumbers from assessment notice or fax bill: ☐ ASSESSORY PROCE Unables France Lumbers from assessment notice or fax bill: ☐ ASSESSORY PROCE Unables France Lumbers or formation in the property of the parcel list attached. (Use letter-size paper) ☐ Co2025-2026 Secured Roll ☐ 2024-2025 Unsecured Roll ☐ 2024-2025 Supplemental Roll Other years being appealed:	NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX RO	OLL:	1		
Part B. PROPERTY OWNER INFORMATION Check organization type which best describes the Property Owner if not a natural person: Matural persons may skip Part B. Sole Proprietorship		ERENT THAN PROPERTY OWNE	R):	TITLE	
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 □ Sole Proprietorship □ Trust □ Corporation □ Check lability Company (LLC) □ General or Limited Partnership □ Government or Governmental Agency □ Other, please describes: 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, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property □ Other, please describe: Agent ■ Agent D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION: Enter APN or Account Number from assessment notice or tax bill: Agent D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION: Enter APN or Account Number from assessment notice or tax bill: Agessions Area (Apne) Account Number from assessment notice or tax bill: Agessions Area (Apne) Account Number from assessment notice or tax bill: Agessions Area (Apne) Account Number (Apple Apple	Somes English			0 01000 VD-	
Part B. PROPERTY OWNER INFORMATION Check organization type which best describes the Property Owner if not a natural person: Sole Proprietorship			11+87-00	EMAIL ADDRESS:	
Part B. PROPERTY OWNER INFORMATION Check organization type which best describes the Property Owner if not a natural person: In Corporation I sole Proprietorship				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 ☐ Ohther, please describe: ☐ OHIS AGENT AUTHORIZATION: Enter APN or Account Number from assessment notice or tax bill: ASSESSORS PARCEL NUMBER (APPN) ☐ ACCOUNT NUMBER ☐ ACCOUNT NUMBER ☐ ACCOUNT NUMBER ☐ ACCOUNT NUMBER ☐ 2025-2026 Secured Roll ☐ Description: ☐ 2024-2025 Unsecured Roll ☐ Other years being appealed:	Houston	_ /	281 8158669		
Check box which best describes the relationship of Petitioner to Property Owner: Additional Information may be necessary. Please see Instructions. Self Trustee of Trust Employee of Property Owner Officer of Company Employee or Officer of Management Company Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property Other, please describe: Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION: Enter APN or Account Number from assessment notice or tax bill: ASSESSOR'S PARCEL NUMBER (APN) Officer of Company Employee of Property Owner Officer of Company Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property Nother, please describe: Account Number from assessment notice or tax bill: ACCOUNT NUMBER ACCOUNT NUMBER Officer of Company Employee of Property Owner Account Number of Company Description of Company Employee of Property Owner Account Number of Company Description of Company Employee of Property Owner Account Number of Company Description of Company Description of Company Employee of Property Owner Account Number of Company Description of Company Description of Company Employee of Property Owner Account Number of Company Ac	Check organization type which best describes a Sole Proprietorship Limited Liability Company (LLC) Other, please describe: The organization described above was	the Property Owner if no Trust General or Limited P formed under the lav	artnership	Corporation overnment or Government	
Enter APN or Account Number from assessment notice or tax bill: ASSESSOR'S PARCEL NUMBER (APN) G 2 () 9 (0) 2 3 ACCOUNT NUMBER Multiple parcel list attached. (Use letter-size paper) Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: 2025-2026 Secured Roll □ 2024-2025 Unsecured Roll □ 2024-2025 Supplemental Roll Other years being appealed:	Check box which best describes the relations Additional Information may be necessary. Ple Self Co-owner, partner, managing memi Employee or Officer of Management Employee, Officer, or Owner of Les	ship of Petitioner to Property of Petitioner. Trustee of Trust ber It Company see of leasehold, posses	erty Owner: ☑ ☐ Employee of Pro☐ ☐ Officer of Compa	operty Owner any	
□ Multiple parcel list attached. (Use letter-size paper) Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: □ 2025-2026 Secured Roll □ 2024-2025 Unsecured Roll □ 2024-2025 Supplemental Roll Other years being appealed:	Enter APN or Account Number from assessm ASSESSOR'S PARCEL NUMBER (APN)			-	
Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: □ 2025-2026 Secured Roll □ 2024-2025 Unsecured Roll □ 2024-2025 Supplemental Roll Other years being appealed:					Maximum Title bin to the part of the part
☐ 2025-2026 Secured Roll ☐ 2024-2025 Unsecured Roll ☐ 2024-2025 Supplemental Roll Other years being appealed:	☐ Multiple parcel list attached. (Use	e letter-size paper)			
☐ 2025-2026 Secured Roll ☐ 2024-2025 Unsecured Roll ☐ 2024-2025 Supplemental Roll Other years being appealed:	Part E. YEAR AND ROLL TYPE O	F ASSESSMENT	BEING APPEAL	ED: ⋈	
Other years being appealed:					plemental Roll
Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.	And the second s			1 - 2027 2029 Oup	Pictional Noi
	Be prepared to cite the legal authority, if any,	that permits the County	Board to consider app	eals of taxable value f	rom prior years.

FD08-15A

16209102003

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.

Authorized Agent Contact Inform			TITLE:							
James En				Agent:						
UTHORIZED AGENT COMPANY, IF APPLICABLE			EMAIL ADDRESS:							
Flagship Property T	ax Consulting		ta	tax-info@propertytax.group						
JAILING ADDRESS OF AUTHORIZED AGENT (STP	The state of the s	and the second	ss Creek Pkwy							
SITY	STATE	1 ZIP CODE	DAYTME PHONE	ALTERNATE PHONE	FAX NUMBER					
Houston	TX	77068	281-897-1119	SCIENCIAL ENGILE	- FACTORIST					
		The second secon		<u> </u>						
This auxnorization ev	is the authorized a	ent of the Prop	orty Owner in proceedings	before the County Board o	f Equalization.					
				•	1-1-5					
			Agent		17125					
uthorized Agent Signature		Tille		Date						
uthorized Agent Contact Inform	atlon:			Tarabana at a						
AME OF AUTHORIZED AGENT:			nne:		THE THE PARTY OF T					
UTHORIZED AGENT COMPANY, IF APPLICABLE			FIGURE ADDRESS.							
THORIZED NOCITI COMPANT, IF AFFECABLE,	. X		EMAIL ADDRESS:							
ALLING ADDRESS OF AUTHORIZED AGENT ISTE	REET ADDRESS OR P.	O. BOXI								
Marcon Control and Supplemental Apple Control (Section Control		110 miles								
ITY	STATE	ZIP GODE	DAYTIME PHONE	ALTERNATE PHONE	FAXNUMBER					
					1					
I hereby accept appointment of	as the authorized o	gent of the Prap	orty Owner in proceedings	before the County Board o	f Equalization,					
•	s the authorized o	gent of the Prop	orly Owner in proceedings	before the County Board o	f Equalization.					
•	as the authorized a	Tille			f Equalization,					
•	as the authorized a	Tille	orty Owner in proceedings		f Equalization.					
≻ Authorized Agent Signature		Tille	FICATION	Date						
Authorized Agent Signature certify (or declare) under pe	nalty of perju	CERTI	FICATION e laws of the State	Date	foregoing and all					
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Dawn Thomas

From: agentauth

Sent: Tuesday, January 14, 2025 12:08 PM

To: tax-info@propertytax.group
Subject: Objection Letter - Case #00229

Attachments: agent-objection-letter-case-00229.pdf; APLFM7243981200000001.pdf;

LOA724398190000001.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 # 00229 - 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.



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 # 00229 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
furt	her 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 2753 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



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

PETITION 229: D 2753 L L C

Parcel Number(s): 162-09-102-003
Petitioner Duly Sworn: Terry English
Document(s) Submitted: See Attached

DISCUSSION:

TERRY FARR

Case 229, again David 2753 LLC. Please state your name and address for the record, sir.

TERRY ENGLISH

Terry English, 3730 Cypress Creek Parkway, Suite 200, Houston, Texas 77067.

TERRY FARR

Thank you. Mr. Bonesteel?

JEFF BONESTEEL

Jeff Bonesteel for the Clark County Assessor's Office. The case begins on page 791 of the master book. The subject property is a 1962 built, 88,486 square feet, two-story office building situated on 3.61 net acre parcel with industrial zoning located on Highland Drive, approximately a quarter mile south of Sahara. The building is in disrepair and is currently on the tax records at 40% complete and has an additional negative condition modifier of 50%, which reduces the overall improvement value by over \$2 million. The current improvements to the property are valued at \$616,916 or \$14 a square foot including site improvements bringing the total value to \$3,164,368 for the parcel. A portion of the parcel is currently being used as office and storage for Treasures Gentlemen's Club. Subject is currently listed for \$12 million, and the Assessor recommends no change to the 2025/2026 value.

TERRY FARR

Mr. English.

TERRY ENGLISH

Well, he's right, it's in disrepair. This property should be torn down. They do use some square foot. Last, I recall it was only a couple of thousand square feet that they actually used for their accounting office and storage of broken chairs and a lot of miscellaneous stuff. The improvements highest and best use is probably office warehouse. The industrial, and we feel that the value, there really shouldn't be any value on here. Maybe 10, 20,000, 300? But this is a land play. This is all about the land. It's going to cost probably \$3 million. It's got asbestos in it and that is going to cost a lot to get it out of that building. And it's just been vacant and vandalized for the majority of the building other than what they're utilizing. Only again in small area that is used again for their admin. And we feel that when this sells, they'll take down the building and put something up there viable because of the cost that it's going to take to get it removed.

TERRY FARR

Mr. Bonesteel.

JEFF BONESTEEL

My cap summary starts on page 798 with sales and lease comps starting on page 799. Estimated \$1.10 triple net rents. So, I looked at this basically as lease fee with cost to cure. So, I estimated \$1.10 triple net rents, which is on the low end of my range with 18% vacancy and rent loss and 10% expenses. Rents a

user at the low end of the market. Rents for sub-market vacancy expenses are within sub-market norms. A market cap rate of 8.5 was used and estimated cost to cure per Marshall & Swift of \$2 million were credited to the building. That brings us to a value of \$8.1 million and we're currently on a 3.164. I also provided a land sales grid starting on page 810. If we go to the median land sales price multiplied by the acreage of the property that comes to 3.5 - \$3,522,435, which also supports the Assessor's current value of \$3,164,398. Recommend no change.

TERRY FARR

Mr. English, anything to rebut?

TERRY ENGLISH

Well, you really want to use office buildings to comp this thing out. Did you all take a look at this building by chance? It doesn't have any air condition. It doesn't have any - windows have mostly all been broken out in the front, and it's got cardboard on it. I mean, not cardboard, but plywood. It's a tear down. I can't say much else other than that. I think that speaks volume. Nothing further.

LUKE ADAMO

Yeah, I agree. I think everybody on the Board would agree that this is a tear down. It's a land play. We are discussing on the site here basically the cost to raise this property, what that would look like, and Ms. Latch has some experience with that. So, she's just running a couple numbers and seeing how to apply that to the Assessors' essentially land value.

TERRY ENGLISH

Thank you.

PETRA LATCH

Do you have any demo costs? Do you know what it would cost?

TERRY ENGLISH

I'm trying to think. Was it, I don't know, it is around a half a million because of all the asbestos and everything else in there. And this was built to last, but it's a lot.

PETRA LATCH

And it's not occupied, right? You're using it for-

TERRY ENGLISH

They only use it for their admin office and their accounting office for the club. That's it. They've got portable AC units in there, and all the other ones have been cannibalized, stolen all the copper out of it, and it's just sitting there.

PETRA LATCH

So, for the Assessor, I think what I would say is I looked at the parking lot, and that had freeway frontage, and that was at \$21 a square foot. This one you've got at \$20 a square foot. So, I mean-

JEFF BONESTEEL

It's actually at \$16.50 a foot for the land. But if we use the land grid –

PETRA LATCH

No, I mean the total assessed value. So, I'm looking at the total assessed value. If we're talking that, I mean I think we're all pretty much in agreement. This is probably a demo. So, there's not any value to the

building. In fact, I think it is a little bit of a deterrent. And, interestingly enough, I looked at what I thought demo costs were, and I was around \$440,000. That's only around \$5 a square foot, so it's kind of close to that.

So, that would lower the whole thing to around \$17.50 a square foot. It comes down to, let's see - \$3,164,398. That's \$2,724,398 divided by 3.61. It still puts it at \$17.30 a square foot for the land. I don't know. What does the Board think?

LUKE ADAMO

To be clear, we're using your land. Oh, sorry, your value, your total value of the property and subtracting from that. So, no other basis of comparable data in the area are providing additional information. It's just off of the information provided.

JEFF BONESTEEL

So, you're making the determination that the \$16.50 a foot for the land is market value?

PETRA LATCH

No, what I'm saying is if we look at what you valued at, you've got it at around \$20 a square foot of land value, right? I mean, if we're going to say that the building has no value, let's just forget whether it's land or building. It's just here's your total value, right?

TERRY ENGLISH

Right.

PETRA LATCH

If it was vacant, it's probably, maybe it's somewhat off of that \$21 a square foot. If the \$21 site has visibility from I-15. So, right now the way you have it assessed, it's \$20 a square foot, but that's as vacant. So, in order to get it vacant, and this is a significant building. It's almost 90,000 square feet. So, it would cost a lot to get rid of it. And so, I think some demo costs is something to be considered, but I'd love to hear what the rest of the Board members think.

JEFF BONESTEEL

So, just to clarify, when doing the raising costs, wouldn't you go off the actual full cash value of the land first and then raise off of that number?

PETRA LATCH

Well, you can do that. Sure. I mean, I'm just looking at what you offered as value. Okay?

JEFF BONESTEEL

Correct.

PETRA LATCH

So, if I'm saying I don't think the building adds value. Remember I think it's a detraction. So, if at the two seven, what was it? \$3,164,398. Let's just do that. \$3,164,398.

JEFF BONESTEEL

I'm sorry, what was that number?

PETRA LATCH

\$3,164,398 is your total, right?

JEFF BONESTEEL

Yes.

PETRA LATCH

Divided by 3.61. That comes to a value based on the land area of \$20 a square foot, which is almost just slightly below what we call the parking lot on the other side, which is a parking lot with freeway frontage. So, right there I thought, "Oh, that's a little close anyway from a land value," but this isn't even vacant land. So, to get it to land value, we'd have to take some consideration for demo costs. And unlike a little 5,000 square foot building or something like that, this is a pretty significant building.

JEFF BONESTEEL

Correct.

PETRA LATCH

And I think there is some demo cost to be considered. So, I have some experience with it. I've seen it as higher, \$8 or \$10 square foot, but without a specific cost estimate, it's very difficult. You offered half a million. I kind of took a \$5 square foot number, and that comes to \$440,000. So, if you take that \$440,000 off of the \$3,164,398, it lowers it to the two-seven or whatever. And that's a little over \$17 a square foot as a vacant site considering the fact that you have to spend some money to make it vacant. Does that make sense? Does anybody else have a thought or disagree?

JEFF BONESTEEL

So, I'd like to just reiterate for the record that this property is being used for accounting offices and storage and we also value in use when we value the property. (inaudible)

PETRA LATCH

So, how much, I mean, without us having the benefit of seeing the property. So, it's an 88,000 square foot property, and I thought I heard everybody agree that it's in terrible disrepair. So, if they're using a portion, I mean, I've seen this happen just for example, in Mesquite, the Casablanca, they have a horrible, I don't know, 100,000 square foot hotel, and they were using a portion of old rooms for accounting. The fact that somebody hobbles together some space and throws their HR people in there doesn't necessarily mean it's a market value.

JEFF BONESTEEL

Sure. And I'm not -

PETRA LATCH

And I don't know how much they're using of that or how functional it is.

JEFF BONESTEEL

Yeah, I'm not disagreeing with anything you say. I just want to make sure that we get that on the record if this ends up going somewhere else.

PETRA LATCH

Yeah, I mean, tell us. You tell us, there's 88,000 square feet. How much of that is even remotely usable? And could you sell 88,000 square feet if maybe only 5,000 is being used by somebody to put their HR people in there? I don't know.

JEFF BONESTEEL

Yeah, I don't know either.

PETRA LATCH

We would rely on you to tell us because we haven't seen the property.

JEFF BONESTEEL

Well, we wouldn't know either, but I mean it is being used. We do have a \$2 million cost to cure on the property. So, in their listing they are, as they say, either redevelopment or renovation for the property. So, again, what the total cost to renovate this thing would be, and even if it's viable as office space in its location, I don't know the answers to those. And it's viable at what price per square foot? So, I mean there's a lot of unknowns. I'm not disagreeing with you, but I would just-

PETRA LATCH

Those are great questions. And so, you haven't seen the property, right?

JEFF BONESTEEL

I've just seen some pictures of it and then notes that other appraisers have had on it that went and did the, so we're 40% complete on our record. So, we're taking 60% off the value then, and then we're taking an additional 50% off for condition. And this property is fully depreciated per state standards of another 75% depreciation. So, I mean the total, and granted, I mean, if the building's tear down, so be it. But it's at 14 bucks a foot.

PETRA LATCH

Well, what I would say-

JEFF BONESTEEL

Our range of sales, I guess my other question would be is what's the market value for the land?

LUKE ADAMO

Yeah, I guess it's Chairman Farr's previous statement, does it the pass the smell test, and that would be my only contention is at the end of the day, is somebody going to pay more than 20? What? \$20.12 a foot for land? And then add in your costs. So, call it \$24 a square foot. Is that's probably going to sell for more than \$24 a square foot as land? With consideration of the development cost.

PETRA LATCH

Yeah, I mean, so –

JEFF BONESTEEL

If we're on \$16.50 a foot, I don't want the raising cost to be pulled off of that number. I'd like them to be pulled off whatever the Board would deem a market value if it were already dirt, or if it were already just a parking lot.

PETRA LATCH

I'm saying we accept your \$3,164,000 as a value. Let's just say that, okay? It's \$20 a square foot. It's a little bit less than the 21 for the, which I think it should be a little bit less than the one that has freeway frontage, but it's not vacant land.

And the reason, I mean, you talk about value in use, and they have people in there, when I see a \$3,164,000 value on 88,000 square feet, that's \$35 a square feet. That tells me and everybody this is not a building value anymore. The value in the building's gone. It has to go.

So, it has to be south of the 21. So, let's just say the 20. Okay, so your value, the \$3,174,000 is about \$20 a square foot for land, but it's not land. The buildings on there, and they're significant, are a detriment and they have to come off. And that is a cost. So, I would take the \$3,174,000 or the 20-ish and take the demo costs off.

The challenge we have is demo costs can be very property specific. I don't know what they are. It would be very helpful for you, sir, if you had those. Have you had that figure? You had that information, have your property owner get an estimate of that or whatever. But in the interim, I'm thinking 440, you say half a million? I don't know. Does the Board have any other ideas on demo costs?

GLENN ANDERSON

Well, I think you're talking about \$5 a foot, which is generous. It's probably more. It's probably quite a bit more, especially when you start talking about asbestos. You've got to take up the slab and all of it, and I'm pretty confident, your discussion about the land value. One of the sales in there. I know Mr. Molasky worked on that acquisition for years.

PETRA LATCH

Yeah. Completely different.

GLENN ANDERSON

So, that 20 bucks a foot is - so, I almost feel like it's maybe we just call it land value and give no value to the improvements and call it even. Just the demolition cost would be equal to what they've put in there as the improvement value. And that way we don't mess around with the land value as the exception.

PETRA LATCH

I think they've got their land value at 11. Wait, what's their –

TERRY FARR

My only heartburn here is there's a current listing for the property. The executive summary starts with office building must be rehabbed or redeveloped for a value add or redevelopment property. 100% vacant building. The listing is for \$12 million. That's where I have heart burn. It's listed for almost four times what the assessment is.

TERRY ENGLISH

Well again, it's just an asking price. And everybody does the same thing.

TERRY FARR

Let's cut it in half.

TERRY ENGLISH

Cut it in half. I've seen a lot of sale prices go from 50 million to 10 million. You ever seen that? It costs to build a house-

TERRY FARR

Respectfully, you're talking to a bunch of appraisers up here. We've seen just about everything.

TERRY ENGLISH

I know you've seen that too.

TERRY FARR

But the whole point is no agent is going to take a listing that's a futile effort. I shouldn't say no agent. Very few agents will take listings that they're going to waste their time on and sit on the books for a while. But I'm still open to the other discussion from the fellow Board members.

TERRY ENGLISH

The land's at 16. I'm with you. Really, the improvements shouldn't be there. I set a nominal value of 50,000 or something just to put something on it. I don't like to see it go to zero because it does have a building.

But anyway, it's obviously up to you. And yes, this is going to cost a lot to take it down. And yes, I'm going to try to get some estimates before I come back, and I do appreciate your thoughts and understanding that this property really is a tear down. Thank you.

TAMI CAMPA

Tax wise, and I know we're not talking about taxes, but is it more beneficial for him to just leave it alone or to increase the land value? One depreciates, and the other one doesn't, right?

MARY ANN WEIDNER

It depends on how it's zoned and depends on what's, because currently we're valuing it to the use that it's being put. So, if he was to demo it, this has happened actually I will say in some of the downtown areas. So, we've got old motels. We've been valuing them based on the old motel that's there.

But once we've removed the improvement value, we now value it based on the planned use zoning, and it does increase the land value. We do have to add value outside of the tax cap. So, that is a possibility. I'm not saying that's what's going to happen in this area because I don't know enough about the zoning. I'm just saying that can happen.

TAMI CAMPA

Okay, that makes sense. And that makes sense why the land sales were so low.

MOTION

LUKE ADAMO

Yeah, I think at the end of the day, I agree with Ms. Latch's analysis. However, just again with the smell test, knowing comps in the area, knowing what properties like this sell for, I would make a motion that the assessed does not exceed full cash value.

TERRY ENGLISH

Can I have a discussion too before you do this?

LUKE ADAMO

Sure. What do you have to say?

TERRY ENGLISH

You guys say, "Well, let's raise the land value up to \$3 million." Okay? Or \$5 million. What is it really worth? Well, we know what all the other's assessments are, and if the Assessor deemed that the land value is \$16 a square foot, yes, you guys are fee appraising all these, this property right now at 24? Or 30? 100?

Or are we trying to be equalized here also and comment on what's the issue here? The ends aren't worth anything. We've had discussions with the appraiser. He's bound by the code, whatever that is to put his value on it. But I think at the end of the day that these improvements aren't worth anything, and it should be put down to near land value.

TERRY FARR

The code you're referring to is the code of ethics, just for clarity. And also –

TERRY ENGLISH

I need to read those. I need to read those.

LUKE ADAMO

Sir, I just want to say I'm not necessarily agreeing that the value of this property is 21. I think that as land it's probably worth more, but I just don't think that the County's assessment exceeds the full cash value of this of the property.

TERRY ENGLISH

But you do have a land and building on here, right?

LUKE ADAMO

Yeah, I'm just looking at –

TERRY ENGLISH

And you're saying today, all of you all have spoke that the ends aren't worth anything, but yet it's worth \$30 million today or tomorrow. So, we're not going to change it today because the IMPs are there and although you've guys all agree that the IMPs aren't worth anything. Or much.

LUKE ADAMO

No, my motion is that today as land with consideration of demo costs, the assessed value does not exceed full cash value.

TERRY ENGLISH

Of \$3,100,000?

LUKE ADAMO

Essentially the property's worth more than what they have today.

TERRY ENGLISH

So, today you're-

LUKE ADAMO

And they have not exceeded the value.

TERRY ENGLISH

One last thing. So, today you're saying their land value is low because you MAIs say it's probably worth somewhere between \$25 and \$35 a square foot, irregardless of what all the other ones are assessed for. So, what you're doing today, this intangible value that you're coming up with, the land value, irregardless of what it's on for, that these all are assessed somewhat equally? But now, so —

TERRY FARR

Our discussion isn't -

TERRY ENGLISH

Are worth \$616,000?

GLENN ANDERSON

Well, the issue we run into is we have to decide does the Assessor's fair cash, did they exceed the fair cash value? Because you haven't come up with another number. So, we've only got one estimate to work with. And so, I think there was a motion on the floor.

TERRY FARR

Well, we do have a motion, but what I'm going to say is our discussion is more of a test of reasonableness against the value that the Assessor put out. And I would argue that a \$12 million listing on the exact same property is kind of telling. So, the motion's been 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.

TERRY ENGLISH

Thank you.

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 \$3,164,398) as it does not exceed full cash value.

SBE NOTICE OF HEARING



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO Governor SHELLIE HUGHES Secretary

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

September 2, 2025

NOTICE OF HEARING

CERTIFIED MAIL – 9489 0090 0027 6613 7916 90

PETITIONER: D2753 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 2ND 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: 25-136 Parcel No: 162-09-102-003

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.

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 state.nv.us.

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

Shellie Hughes

Secretary to the State Board of Equalization

Kari Skalsky

Management Analyst III, Boards and Commissions

Department of Taxation