

RECEIVED

March 10, 2025

STATE OF NEVADA

DEPARTMENT OF TAXATION



**Nevada State Board of Equalization  
Taxpayer Petition for Appeal from**

**the Decision of the County Board of Equalization**

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

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

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

Please Print or Type:

**Part A. PROPERTY OWNER AND PETITIONER INFORMATION**

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL <b>D2753 LLC</b>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A) <b>Samuel English</b>				TITLE <b>Agent</b>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <b>3730 Cypress Creek Parkway Suite 200</b>					
CITY <b>Houston</b>		STATE <b>TX</b>	ZIP CODE <b>77068</b>	DAYTIME PHONE <b>281 8958665</b>	EMAIL ADDRESS <b>Senulish@flagshipnrc.com</b>
				ALTERNATE PHONE	FAX NUMBER

**Part B. PROPERTY OWNER ENTITY DESCRIPTION**

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

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

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

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

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

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

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

**Part D. PROPERTY IDENTIFICATION INFORMATION**

**1. Enter Physical Address of Property:**

ADDRESS <b>2753</b>	STREET/ROAD <b>Highland Dr</b>	CITY (IF APPLICABLE) <b>Las Vegas</b>	COUNTY <b>Clark</b>
------------------------	-----------------------------------	--	------------------------

**2. Enter Applicable APN or Account Number from assessment notice or taxbill:**

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER <b>16209102003</b>
--------------------------------	--------------------------------------

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

For multiple parcels on a separate, itemized sheet.

If yes, enter number of parcels: \_\_\_\_\_

Multiple parcel list is attached. ☐

**4. Check Property Use Type: ☒**

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

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

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

Other years being appealed: \_\_\_\_\_

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

**Part E. VALUE OF PROPERTY**

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	<b>2547482</b>	<b>591619</b>		
Buildings	<b>616916</b>	<b>215921</b>		
Personal Property				
Total	<b>3164398</b>	<b>1107537</b>	<b>591619</b>	

For Clerk Use Only:

**25-136**

Form 1-051-001

## Part F. TYPE OF APPEAL

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

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

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

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

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


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

## Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard	County Case Number	Date Heard by County
Clark	00229	2/26/25

## VERIFICATION

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

  
 Petitioner Signature HASSAN Dewar  
 Print Name of Signatory \_\_\_\_\_

VP  
 Title \_\_\_\_\_  
3-10-25  
 Date \_\_\_\_\_

## Part I. AUTHORIZATION OF AGENT

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

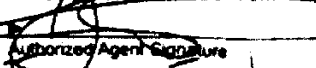
### Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT		TITLE	
James English		Agent	
AUTHORIZED AGENT COMPANY IF APPLICABLE		EMAIL ADDRESS	
Flagship Property Tax Consulting		Jenglish@flagshipptc.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)			
3730 Cypress Creek Parkway Suite 200			
CITY	STATE	ZIP CODE	DAYTIME PHONE
Houston	TX	77065	281-595-5667
ALTERNATE PHONE		FAX NUMBER	

Authorized Agent must check each applicable statement and sign below.

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

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

  
 Authorized Agent Signature James English  
 Print Name of Signatory \_\_\_\_\_

Agent  
 Title \_\_\_\_\_  
3/7/25  
 Date \_\_\_\_\_

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

---

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

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

**16217101028**

**16209201001**

**16209102003**

**16209102004**

**16208604001**

## **Ayanna Cruz**

Flagship Property Tax Consulting

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

3730 Cypress Creek Pkwy Suite 200

Houston TX 77068

P: 281-897-1119

F: 281-897-0004

# COUNTY RECORD



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

**CLARK COUNTY BOARD OF EQUALIZATION**

**GENERAL INDEX**

**CBOE Case #:** [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

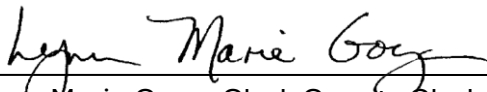
STATE OF NEVADA     )  
                                  )§  
COUNTY OF CLARK    )

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



## 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 valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply. Please Print or Type:

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL D 2753 L L C					
NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER) James English				TITLE Agent	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3730 Cypress Creek Pkwy Suite 200				EMAIL ADDRESS susan@ctnus.com	
CITY Houston	STATE TX	ZIP CODE 77068	DAYTIME PHONE 281-897-1119	ALTERNATE PHONE	FAX NUMBER

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

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

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

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

Check box which best describes the relationship of Petitioner to Property Owner: ☐ Additional information may be necessary. Please see Instructions.

- ☐ Self      ☐ Trustee of Trust      ☐ Employee of Property Owner  
☐ Co-owner, Partner, Management Member      ☐ Officer of Company  
☐ Employee or Officer of Management Company  
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property.  
☐ Other, please describe: \_\_\_\_\_

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS 2753	STREET/ROAD HIGHLAND DR	CITY (IF APPLICABLE) LAS VEGAS	COUNTY
PURCHASE PRICE:		PURCHASE DATE:	

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

ASSESSOR'S PARCEL NUMBER (APN) 162-09-102-003	ACCOUNT NUMBER
--	----------------

3. Does this appeal involve multiple parcels? Yes ☐ No ☒ List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: \_\_\_\_\_ Multiple parcel list is attached.

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

4. Check Property Type: ☒

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

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

<input checked="" type="checkbox"/> 25-26 Secured Roll
--

## Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property		
Possessory interest in real property		
Exempt Value		
Total	3,164,398	2,373,298

## APPEAL FORM # 25-00229

### Part F. TYPE OF APPEAL

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

- ☒ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☒ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

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


### CERTIFICATION

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

Owner/Petitioner Signature \_\_\_\_\_

Title \_\_\_\_\_

Print Name of Owner/Petitioner \_\_\_\_\_

Date \_\_\_\_\_

### Part H. AUTHORIZATION OF AGENT

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

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

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

#### Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: \_\_\_\_\_

TITLE: \_\_\_\_\_

AUTHORIZED AGENT COMPANY, IF APPLICABLE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) \_\_\_\_\_

CITY \_\_\_\_\_

STATE \_\_\_\_\_

ZIP CODE \_\_\_\_\_

DAYTIME PHONE \_\_\_\_\_

ALTERNATE PHONE \_\_\_\_\_

FAX NUMBER \_\_\_\_\_

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

### CERTIFICATION

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

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

Authorized Agent Signature \_\_\_\_\_

Title \_\_\_\_\_

Print Name of Signatory \_\_\_\_\_

Date \_\_\_\_\_

☐ I hereby withdraw appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney \_\_\_\_\_

Date \_\_\_\_\_



01212025

# 229

FD08-15A



## APPEAL FORM # 25-00229

## Clark County Board of Equalization

## PETITION FOR REVIEW OF TAXABLE VALUATION

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL

D 2753 LLC

NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER)

James English

TITLE

Agent

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

3730 Cypress Creek Pkwy Suite 200

EMAIL ADDRESS

susan@ctnus.com

CITY

Houston

STATE

TX

ZIP CODE

77068

DAYTIME PHONE

281-897-1119

ALTERNATE PHONE

FAX NUMBER

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

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

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

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

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

Agent

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS

2753

STREET/ROAD

HIGHLAND DR

CITY (IF APPLICABLE)

LAS VEGAS

COUNTY

PURCHASE PRICE:

PURCHASE DATE:

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

ASSESSOR'S PARCEL NUMBER (APN)

162-09-102-003

ACCOUNT NUMBER

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

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

If yes, enter number of parcels:

Multiple parcel list is attached.

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

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

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

☒ 25-26 Secured Roll

## Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
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Buildings		
Personal Property		
Possessory interest in real property		
Exempt Value		
Total	3,164,398	2,373,298

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

COMPLETE BOTH PAGES OF THIS FORM

01212025

## APPEAL FORM # 25-00229

## Part F. TYPE OF APPEAL

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

- ☒ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☒ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

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

Value too high Based on market and equity

## CERTIFICATION

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

Owner/Petitioner Signature

Title

Print Name of Owner/Petitioner

Date

## Part H. AUTHORIZATION OF AGENT

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## Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:

Semes English

TITLE:

Agent

AUTHORIZED AGENT COMPANY, IF APPLICABLE:

Flagship Property Tax Consulting

EMAIL ADDRESS:

Sengishw@flagshipptc.com

MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)

3730 Cypress Creek Parkway Suite 200

CITY

Houston TX

ZIP CODE

77068

DAYTIME PHONE

2818988669

ALTERNATE PHONE

FAX NUMBER

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

## CERTIFICATION

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

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

Authorized Agent Signature

Semes English

Title

Agent

Print Name of Signatory

Date

1/16/25

☐ I hereby withdraw appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney

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:

<p><b>Date: Wednesday, February 26, 2025</b> <b>Time: 08:00 am</b> <b>Location: Commission Chambers</b> <b>Clark County Government Center</b> <b>500 S Grand Central Pkwy, 1st Floor</b> <b>Case Number: 00229</b> <b>Primary APN/ PPID: 162-09-102-003</b></p>
---

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

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

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

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

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

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





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

# Office of the County Clerk

Lynn Marie Goya  
County Clerk  
Commissioner of Civil Marriages

Carl Bates  
Assistant County Clerk

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

<b>Assessment Year:</b>	2025 - 2026
<b>Parcel #:</b>	162-09-102-003
<b>Multiple Parcels:</b>	No
<b>Hearing Date:</b>	February 26, 2025

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

**Accepted the Assessor's recommendation (for no change in the total taxable value of \$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,

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

Lynn Marie Goya, Clark County Clerk

*Ex-Officio Clerk of:*

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

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

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

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





# CLARK COUNTY BOARD OF EQUALIZATION

Case # 229

Assessor Information

## Case Summary 00229

Owner:	D 2753 L L C	Parcel Number:	162-09-102-003
Mailing Address:	PO BOX 570427	Appeal #:	00229
		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



togetherforbetter

## OFFICE OF THE COUNTY ASSESSOR

**BRIANA JOHNSON**

**Clark County Assessor**

(702) 455-4997 • Fax: (702) 455-0191

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

Mary Ann, Weidner Deputy Director of Assessment Services

### Withdrawal of Appeal from the Board of Equalization

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  
                 Parcel Count.     1

Dear Taxpayer:

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

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

By signing below, Petitioner agrees to the above determination. Please return this letter to our office before your scheduled hearing. You may mail to the address below, email to [jbon@clarkcountynv.gov](mailto: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

DATE \_\_\_\_\_



CAPITALIZATION  
Commercial-Industrial  
BOE Analysis



Owner: D 2753 L L C

Situs: 2753 Highland Dr , Las Vegas

Neighborhood: 1412.01

Appraiser: Jeff Bonesteel

Primary Parcel: 162-09-102-003

Number of Parcels: 1

Fiscal Year: 2025-2026

Appeal Number: 229

BOE Date:

Assessment Information (Taxable Value):

Fiscal Year:	2023-2024	2024-2025	2025-2026	Recommended:
Land:	\$2,405,956	\$2,547,482	\$2,547,482	\$2,547,482
Improvements:	\$543,743	\$615,231	\$616,916	\$616,916
Supplemental:	\$0	\$0	\$0	\$0
Total:	\$2,949,699	\$3,162,713	\$3,164,398	\$3,164,398

Salient Facts

Site Acreage: 3.61

Gross Square Feet: 88,486

Year Built: 1962

Property Description:

The subject property is 1962 built 88,486 square foot office building situated on a 3.61 net acre parcel with industrial zoning, located on Highland Dr approx 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 dollars. The current improvements to the property are valued at \$616,916 or \$14 a foot including site improvements. Bringing the total taxable value to \$3,164,368 dollars. The subject is currently listed for \$12,000,000. Recommend no change in the 25-26 taxable value.

Description	Net Rentable Area / GLA	Monthly Rent Per SF	Annual PGI
Office - NNN	88,486	\$1.10	\$1,168,015
			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
			\$0
Totals:	88,486	\$1.10	\$1,168,015
	Override PGI:	\$0.00	

Income Analysis

Potential Gross Income				\$1,168,015
Vacancy/Rent Loss		\$ or %	18.0%	\$210,243
Other Income				\$0
Effective Gross Income				\$957,772
Expenses		%	10.0	\$95,777
Net Operating Income(NOI)			\$ per NRA/GLA	\$1.08
Capitalization Rate:				8.50%
Indicated Value By Income Method				\$10,141,120
Less FF&E Estimate	0	Override FF&E		\$0
Est Cost to Cure per Marshall & Swift				\$2,000,000
Total Real Property Value				\$8,141,120
Indicated Value Per SF:	\$92.00	Imputed Value Per SF:	\$35.76	Imputed Cap Rate:
				27.24%

Override Values

Land

Imp

Supp

Comments:

Est \$1.10 NNN rents with 18% vacancy & rent loss and 10% expenses. Rent used is at the low end of market rents for submarket, vacancy and expences are within submarket norms. A market cap rate of 8.5% was used and an estimated cost to cure from M&S of -\$2,000,000 was credited to the building. Based on information provided recommend no change to 25-26 taxable value.

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:

No.	Parcel Number	Property Name	Property Address	Submarket	Eff. Year	Bldg. SF	Building Desc.	Space Use	Lease Sign Date	Expense Basis	Rate/SF/Mo	Tenant	Comments
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:

No.	Parcel Number	Property Address	Submarket	Eff. Year	Size (SF)	# of Stories	Taxable Value	Taxable Value/SF	Comments
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.	Parcel Number	Property Address	Submarket	Eff. Year	Size (SF)	# of Stories	Sale Date	Sale Price	Price/SF	Cap Rate	Comments
1	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	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	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

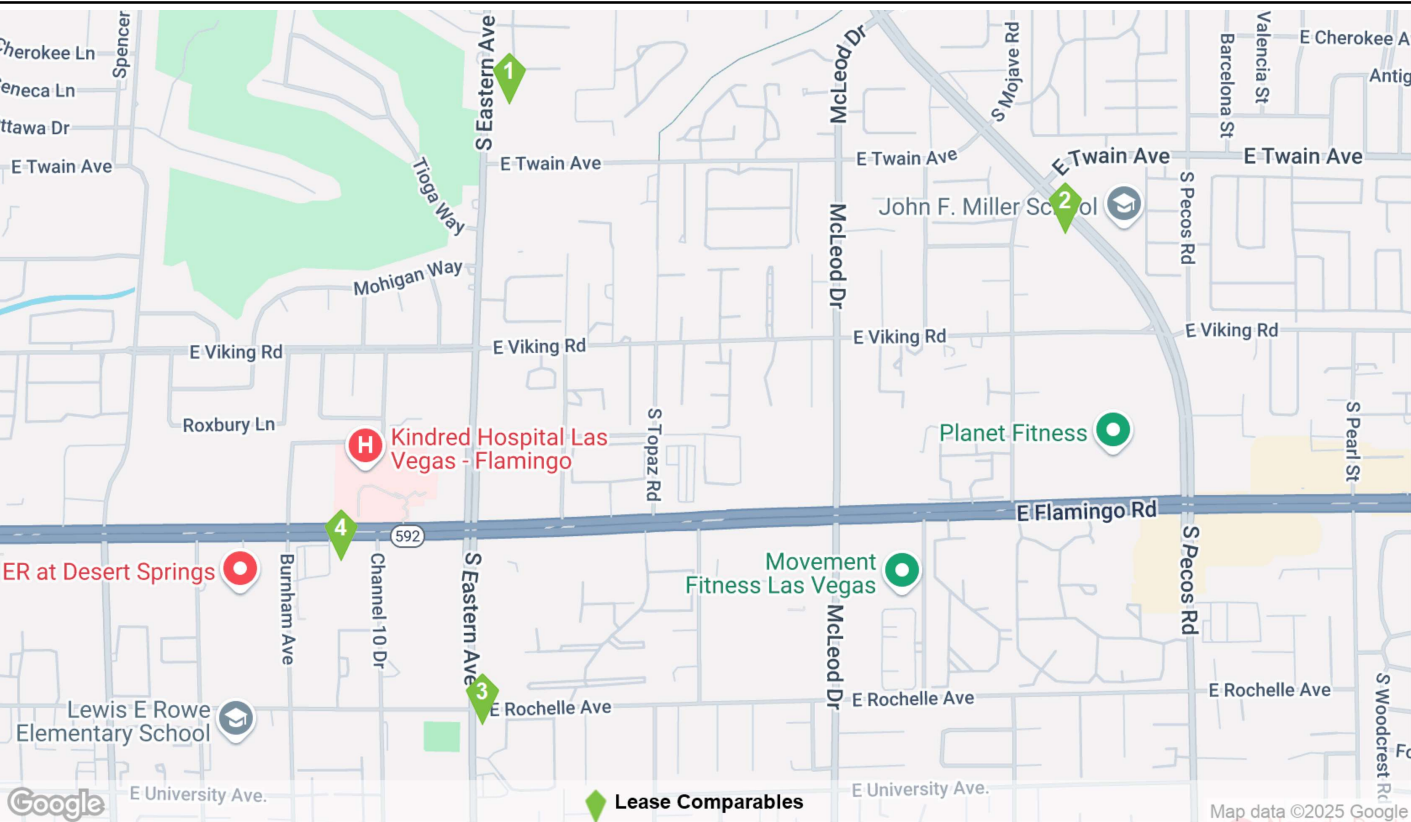
Summary	Price/SF
LOW	\$59
HIGH	\$73
MEAN	\$65
MEDIAN	\$63

# 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

Property Name - Address	Rating	Lease				Rents	
		SF Leased	Floor	Sign Date	Type	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


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:	One Realco Corporation
Tenant Rep:		Tenant SIC:	

Lease Notes:

ID# 271940591

2


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, Central Heating, Conference Rooms, Corner Space, Fully Carpeted, Kitchen, Private Restrooms, Reception								

Leasing Rep:	Priority One Commercial - Cynthia A. Inman, Brandon McCool	Landlord:	Devineni Sharmi Family Trust
Tenant Rep:		Tenant SIC:	

Lease Notes:

ID# 269161341

3


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, Central Heating, Hardwood Floors, Kitchen, Print/Copy Room, Private Restrooms, Reception								

Leasing Rep:	Northcap - Derek Belanus	Landlord:	Belanus, Derek P
Tenant Rep:		Tenant SIC:	

Lease Notes:

ID# 268760741



# Lease Comparables



4

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 Zirolì, Jr., Jr  
Tenant Rep:

Landlord: Diamond Creek Holdings LLC  
Tenant SIC:

Lease Notes:

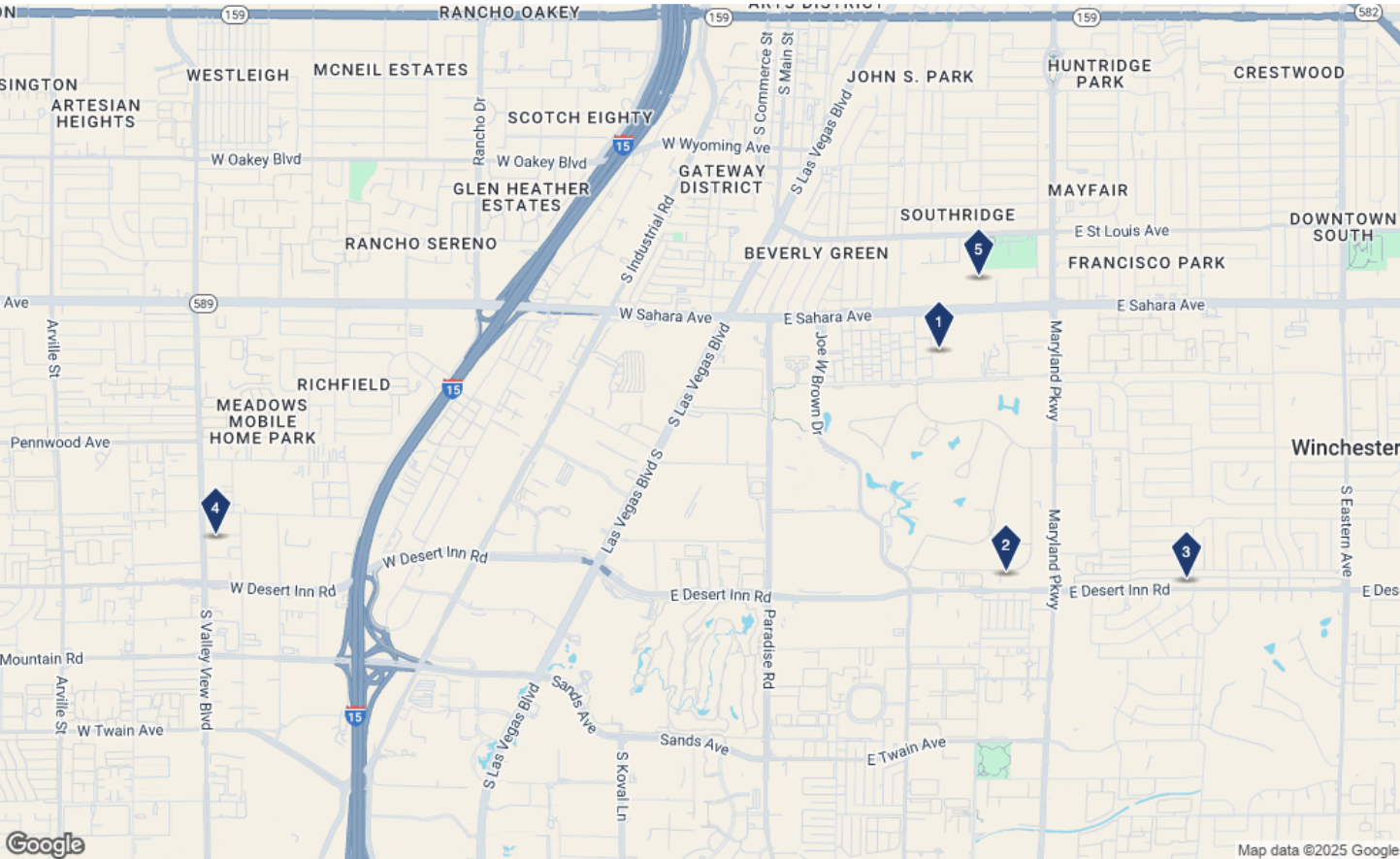
ID# 262914541



# Sale Comps Map & List Report

Sale Comparables	Avg. Cap Rate	Avg. Price/SF	Avg. Vacancy At Sale
5	8.7%	\$69	-

## 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
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

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

Clark

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

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

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

Parcels 162-10-512-001, 162-10-512-003  
Comp ID 6744331  
Comp Status Research Complete

Sale Condition High Vacancy Property, Redevelopment Project

**2 1090 E Desert Inn Rd - Heart Institute Of Nevada****SOLD**

Las Vegas, NV 89109

Clark

Recorded Buyer Plum 1090 Llc  
5295 S Durango Dr  
Las Vegas, NV

Recorded Seller Eddleman Roy Truman

True Buyer Martin Lee  
5295 Durango Dr  
Las Vegas, NV 89133  
(530) 400-3333 (p)

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

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

Parcels 162-10-803-013  
Comp ID 6997015  
Comp Status Research Complete

**3 1700 E Desert Inn Rd - Winchester Plaza****SOLD**

Las Vegas, NV 89169

Clark

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

Recorded Seller 1700 E Desert Inn LLC  
4917 Melrose Ave  
Los Angeles, CA 90029  
(702) 202-1577 (p)

True Buyer Junwei Zhang  
1700 E Desert Inn Rd  
Las Vegas, NV 89169  
(702) 885-2519 (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

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

Parcels 162-11-411-112  
Comp ID 6356617  
Comp Status Research Complete



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

SOLD

Las Vegas, NV 89102

Clark

Recorded Buyer Jp3160 Llc

Recorded Seller Harsch Investment Realty...

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

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%

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

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

#### 5 934 E Sahara Ave

SOLD

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

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

Parcels 162-03-801-064  
Comp ID 6715464  
Comp Status Public Record



## 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

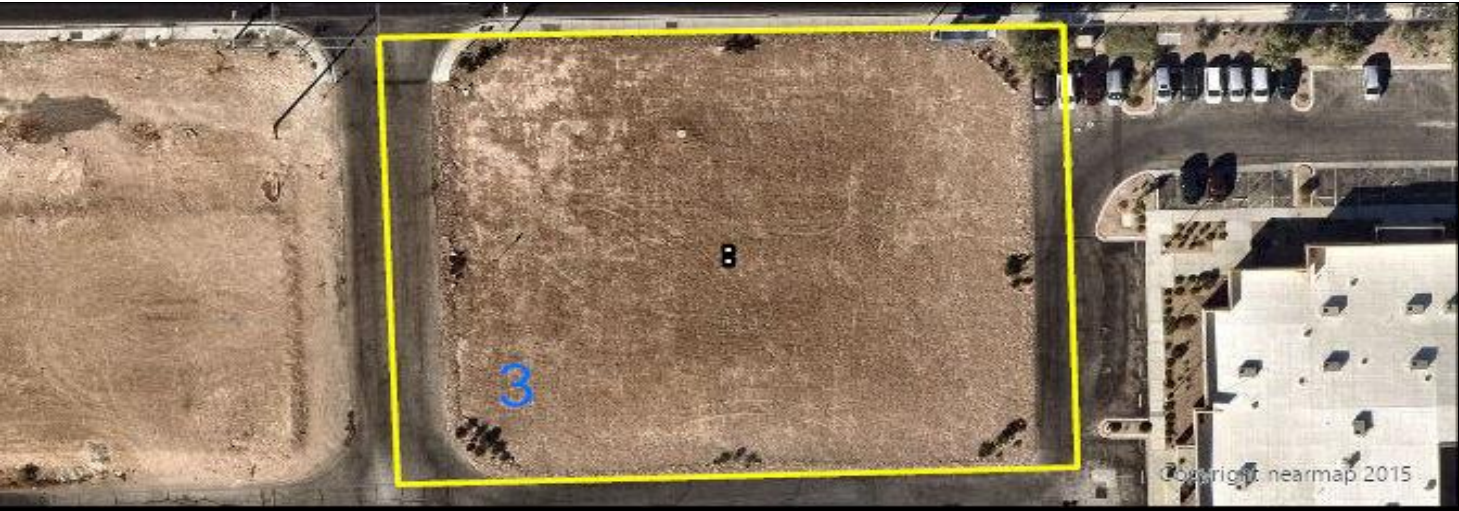
Office Vacancy Data	
Source	Rate
Colliers Q4_24 East Las Vegas Submarket	9.40%
CBRE Q4_24 Central East Submarket	17.50%
Avison Young Q3_24 East Submarket	17.60%

Office Cap Rate Data			
Source	Low Range	High Range	Median/ 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	SUBJECT PARCEL INFORMATION										FISCAL YEAR			2025-2026						
APN	162-09-102-003	Location		2753 HIGHLAND DR				Zoning Designation			M		Vacant		No						
Size (acres)	3.61	Gross		3.61		Net		Size (sq ft)		157,252		Probable Use			Industrial		Corner		No		
General Description	The subject property is a 3.61 acre lot, improved with a 88,486 sf two story office building, located on Highland Drive near the vicinity of Sahara Avenue and Interstate 15.															Offsites		Yes			
COMPARABLE LAND SALES GRID																					
Sale No.	1			2			3			4											
Parcel #	139-17-101-003			139-33-801-018			162-30-601-032			139-33-801-013											
Buyer	MAC 3 L L C			MOLASKY VENTURES, L			HAGGERTY HOLDINGS L			MOLASKY VENTURES L											
Seller	M C A I G F NORTHPO			UNION PACIFIC RAILR			NELSON DENNIS F LIV			TAMARES ENTERTAINME											
Date of Sale	9/6/2024			11/1/2023			10/18/2023			10/10/2023											
Sale Price	\$1,100,000			\$3,500,000			\$1,152,005			\$2,300,000											
Cross Streets	Cheyenne / Allen			Charleston / I-15			Hacienda / Valley Vie			Charleston / Commerce											
Acres	1.16			3.49			1.25			1.07											
\$/Sq Ft	\$21.77			\$23.02			\$21.16			\$49.35											
Time/Market/Other Adj.*																					
Adjusted \$/Sq Ft	21.77			23.02			21.16			49.35											
Location	North Las Vegas			Gass and Las Ve			Central South			Gass and Las Ve											
Zoning/Probable Use	M-2			M			M-1			M											
Street Frontage	On Major			On Major			On Secondary			On Major											
Corner	No			No			No			No Influence											
Size	1.16 Acres			3.49 Acres			1.25 Acres			1.07 Acres											
Shape/Topography	Regular/Graded			Narrow/Level			Regular/Graded			Regular/Graded											
Access	Typical			Typical / RR			Typical / RR			Typical / RR											
Offsites	Full			Partial			Full			Full											
Overall Comparison to Subject	SIMILAR			SIMILAR			SIMILAR			SIMILAR											
* Analysis of Market Conditions Adjustment attached.																					
RECONCILIATION																					
INDICATED VALUE RANGE OF COMPARABLES				21.16		TO		49.35													
CURRENT TAXABLE VALUE OF SUBJECT				16.20		PER SQUARE FOOT				TOTAL TAXABLE LAND VALUE				2,547,482							
RECOMMEND				21.16		PER SQUARE FOOT				TOTAL TAXABLE LAND VALUE				NO CHANGE							
RECONCILIATION COMMENTS				The subject is located in an area that is primarily built out and as a result, sales in the immediate area are limited. The site is surrounded by commercial, industrial, professional and adult uses. The site is improved with asphalt paving. It has frontage and access along both Highland Drive and Westwood Drive. All comparable land sales are similar to the subject in zoning, with comp #1 being the most recent sale. The comparable land sales adequately support the Assessor's current taxable land value and the Assessor recommends no change.																	

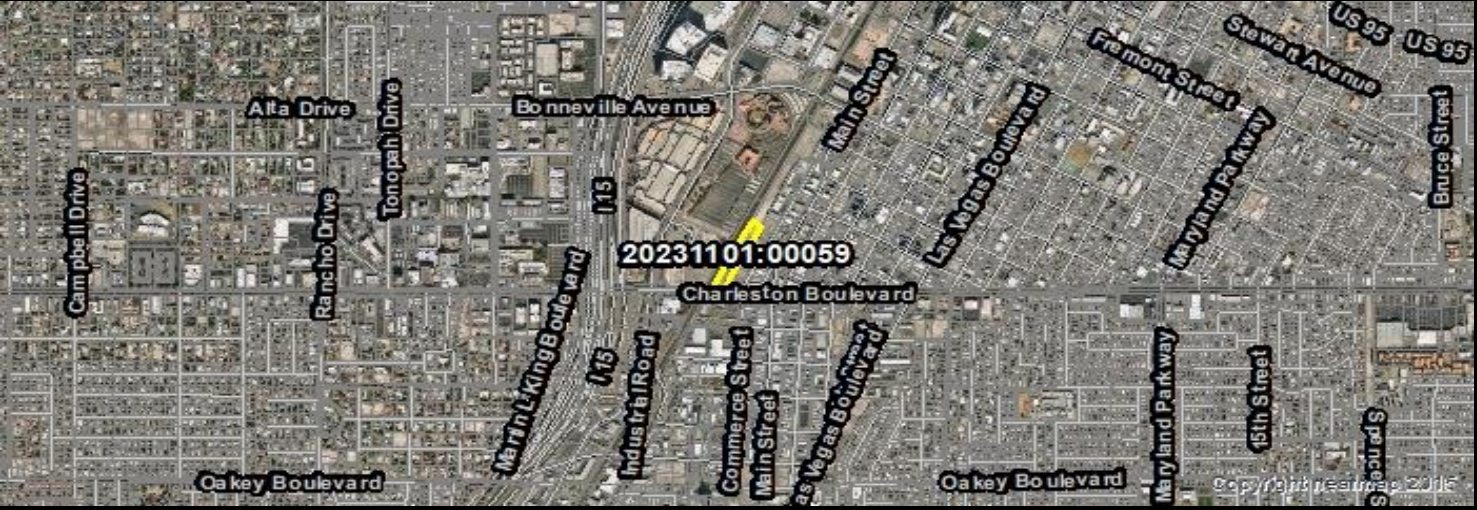


Property Description:				
Parcel Number:	139-17-101-003			
Parcel Count:	1			
Cross Streets	Cheyenne / Allen			
Seller:	M C A I G F NORTHPOINT L L C			
Buyer:	MAC 3 L L C			
Deed Number:	20240906:00000918			
Sale Date:	9/6/2024			
Sale Price:	\$1,100,000			
Gross Size SF/Acre:	50,530	1.16		
Net Size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





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



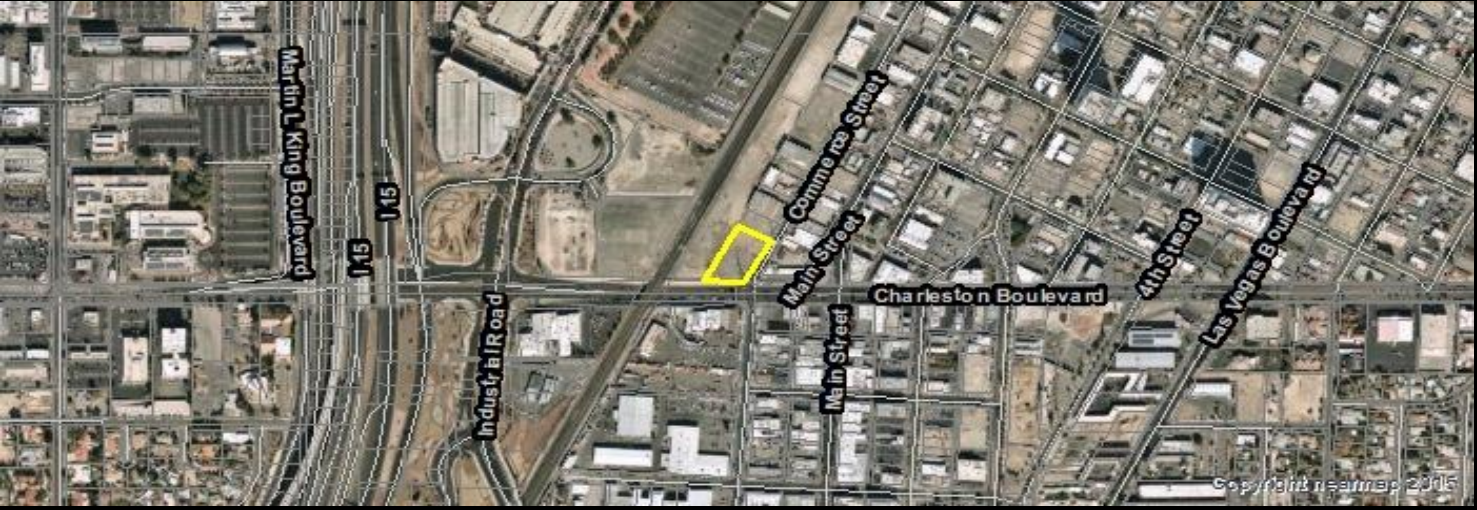


Property Description:				
Parcel Number:	162-30-601-032			
Parcel Count:	1			
Cross Streets	Hacienda / Valley View			
Seller:	NELSON DENNIS F LIVING TR 2003			
Buyer:	HAGGERTY HOLDINGS L L C SERIES 1			
Deed Number:	20231018:00000975			
Sale Date:	10/18/2023			
Sale Price:	\$1,152,005			
Gross Size SF/Acre: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





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			





# Clark County Assessor's Office



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

DR

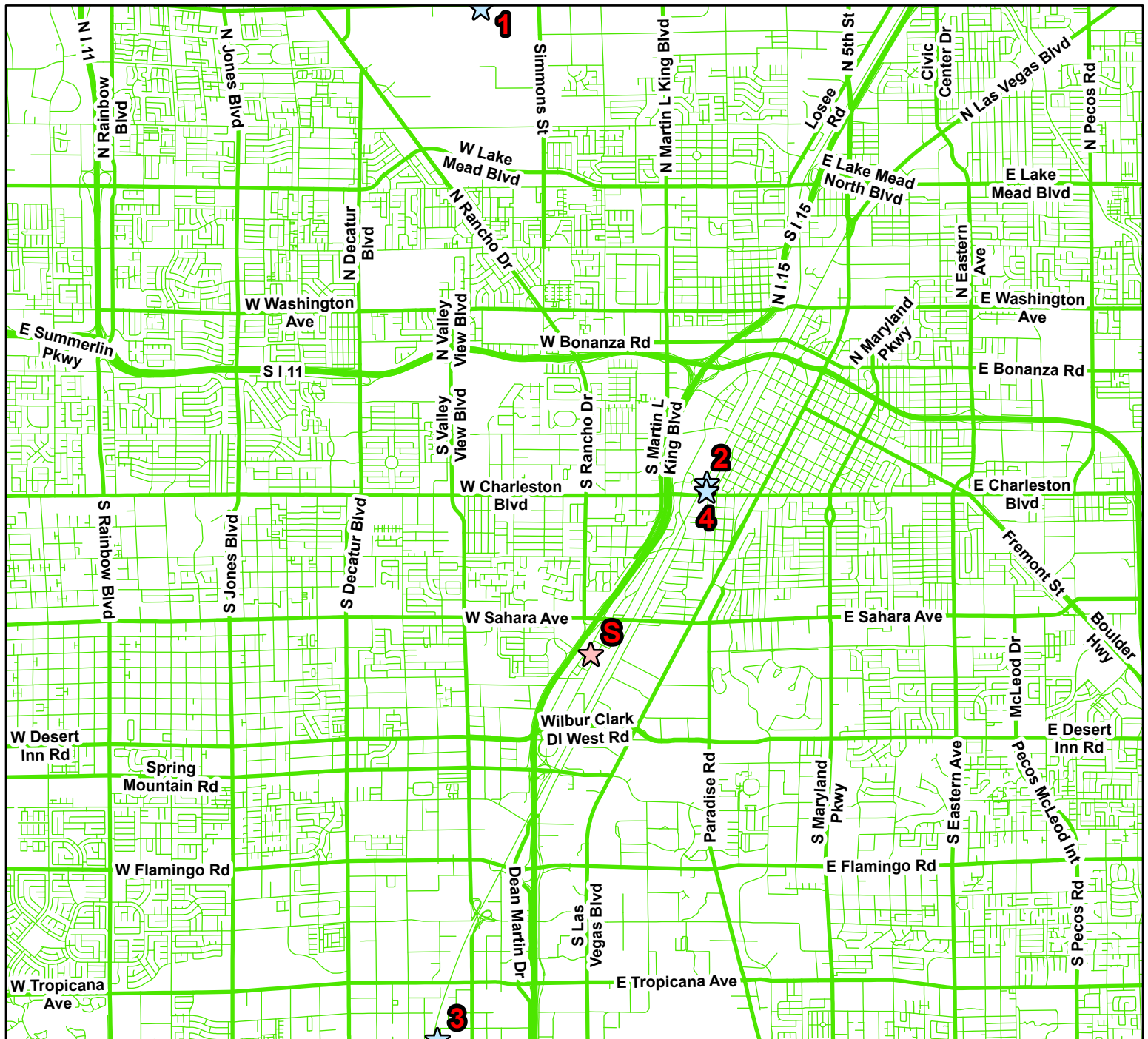
Comparable(s):  
1. 139-17-101-003  
2. 139-33-801-018  
3. 162-30-601-032  
4. 139-33-801-013

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

## Legend

★ Subject

★ Comparable



Vicinity Map



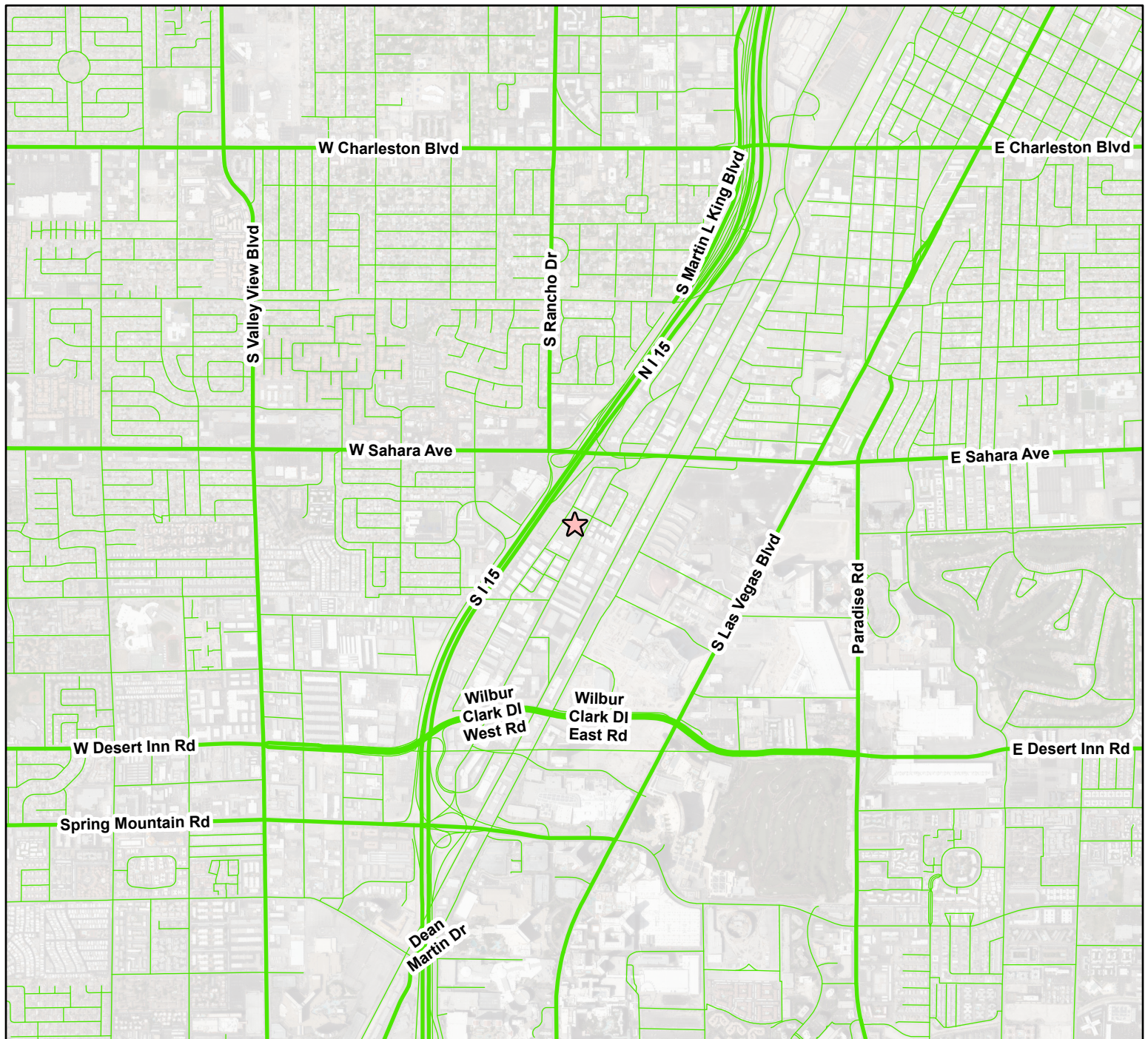
# Clark County Assessor's Office



CASE# 00229

162-09-102-003

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



Vicinity Map



# Clark County Assessor's Office



CASE# 00229

162-09-102-003

1:5,000  
Date: 1/14/2025



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



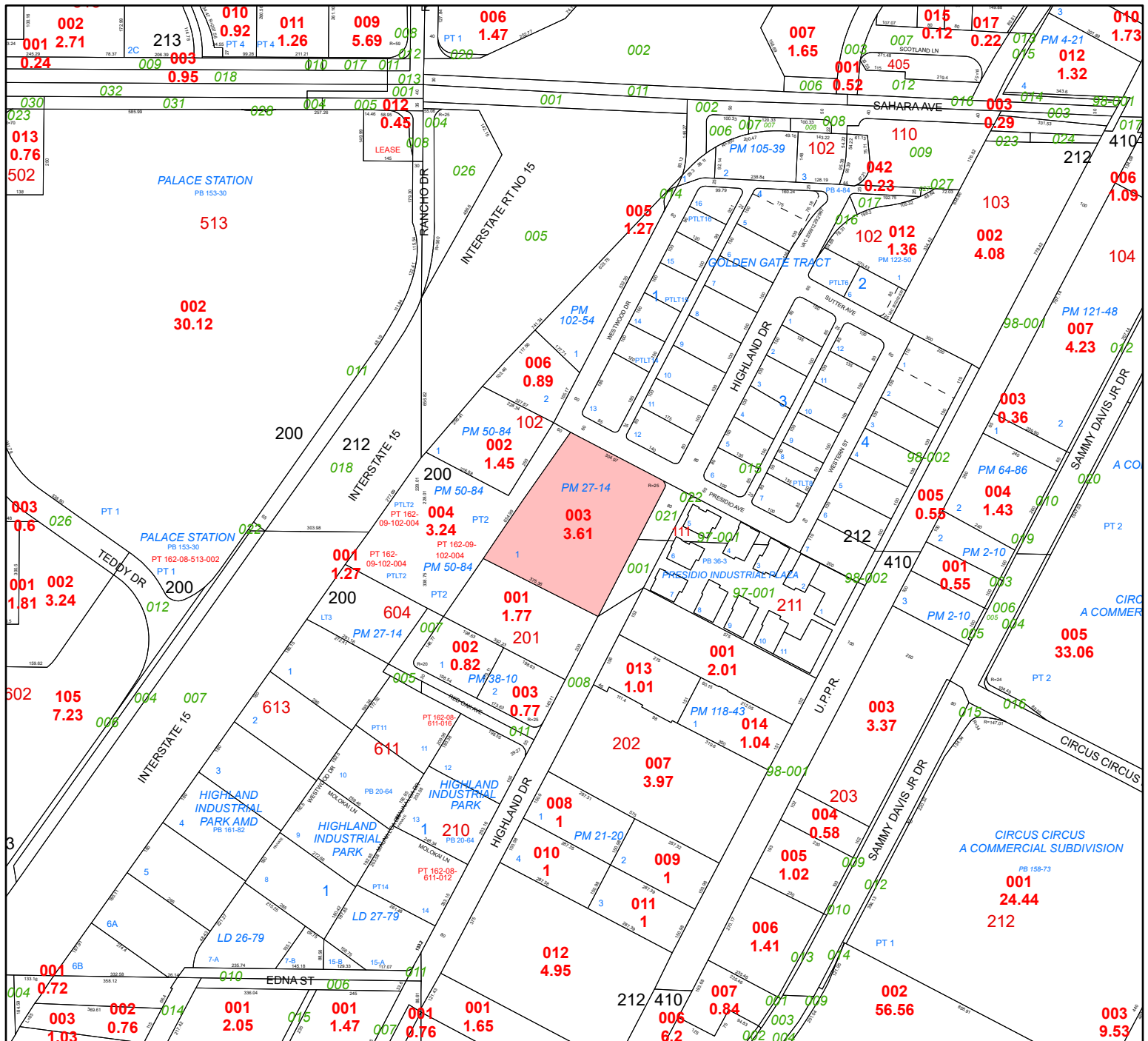
# Clark County Assessor's Office



CASE# 00229

162-09-102-003

1:5,000  
Date: 1/14/2025





[illegible]



## 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



togetherforbetter

OFFICE OF THE  
COUNTY ASSESSOR

**BRIANA JOHNSON**

**Clark County Assessor**

(702) 455-3882 • Fax: (702) 455-0018

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

Mary Ann Weidner, Deputy Director of Assessment Services

01/13/2025

**Case Number: 229**  
**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 [boe@ClarkCountyNV.gov](mailto:boe@ClarkCountyNV.gov)
- Enter your Case # first and then "BOE Hearing Notification" in the subject line.
- In the body of the email, provide your case number, address, phone number and parcel number.

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

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

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





togetherforbetter

OFFICE OF THE  
COUNTY ASSESSOR

**BRIANA JOHNSON**

**Clark County Assessor**

(702) 455-3882 • Fax: (702) 455-0018

[www.clarkcountynv.gov/assessor](http://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](mailto:boe@ClarkCountyNV.gov)
- Enter your Case # first and then "BOE Hearing Notification" in the subject line.
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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.





#229

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.

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

**Authorized Agent Contact Information:**

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

*This authorization expires 12/31/25*

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

Authorized Agent Signature \_\_\_\_\_ Title Agent Date 1/7/25

**Authorized Agent Contact Information:**

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

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

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

**CERTIFICATION**

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

Property Owner / Petitioner Signature \_\_\_\_\_ Title Owner Date 1/8/25  
George Davari  
Print Name of Owner/Petitioner

# 229

16209102003  
FDO8-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.

Please Print or Type:

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: <b>D 2753 LLC</b>					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): <b>James English</b>				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <b>3730 Cypress Creek Parkway Suite 200</b>				EMAIL ADDRESS:	
CITY <b>Houston</b>	STATE <b>TX</b>	ZIP CODE <b>77068</b>	DAYTIME PHONE <b>281 8158669</b>	ALTERNATE PHONE	FAX NUMBER

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

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

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

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

Additional Information may be necessary. Please see instructions.

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

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

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

ASSESSOR'S PARCEL NUMBER (APN) <b>16209102003</b>	ACCOUNT NUMBER
--	----------------

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

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



FD08-15A

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.

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

**Authorized Agent Contact Information:**

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

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

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

**Authorized Agent Contact Information:**

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

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

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

**CERTIFICATION**

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

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

**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; LOA7243981900000001.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.



**OFFICE OF THE COUNTY  
ASSESSOR**

**BRIANA JOHNSON**

**Clark County Assessor**

(702) 455-3882 • Fax: (702) 455-0018

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

**togetherforbetter**

Mary Ann Weidner, Deputy Director of Assessment Services

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 further explanation is needed.**

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

<b>VOTING AYE:</b>	Terence J. Farr, Luke Adamo, Glenn Anderson, Tami L. Campa, Petra Latch
<b>VOTING NAY:</b>	None
<b>ABSENT:</b>	None
<b>ABSTAIN:</b>	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*

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

SHELLIE HUGHES  
*Secretary*

September 2, 2025

**NOTICE OF HEARING**

**CERTIFIED MAIL** – 9489 0090 0027 6613 7916 90  
PETITIONER:  
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 2<sup>ND</sup> FLOOR  
LAS VEGAS NV 89155-1401

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

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

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

**ZOOM OPTION:**

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

**Or Telephone:**

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

Webinar ID: 829 5134 8384

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

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

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

**Case No:** 25-136

**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](mailto:stateboard@tax.state.nv.us).

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

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

Shellie Hughes  
Secretary to the State Board of Equalization

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