

RECEIVED

March 10, 2025

STATE OF NEVADA
DEPARTMENT OF TAXATION



Form SBE180E

**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 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					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A)				TITLE	
James English				Agent	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS	
3730 Cypress Creek Parkway Suite 200				jenglish@flagship01.com	
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
Houston	TX	77068	2818958665		

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. If 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:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
2751 Westwood Dr	Westwood Dr	Las Vegas	Clark

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

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
	162 09102 004

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

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

If yes, enter number of parcels: 2 Multiple parcel list is attached. ☐

4. Check Property Use 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

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

- ☒ 2025-2026 Secured Roll
 ☐ 2024-2025 Unsecured Roll
 ☐ 2024-2025 Supplemental Roll
☐ 2025-2026 Centrally-assessed Roll
 ☐ 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	2244848	224697		
Buildings	211188	73916		
Personal Property				
Total	2446036	973613	4,115,261	

For Clerk Use Only

25-137

Form SFD689C

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 15 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: Clark	County Case Number: 00230	Date Heard by County: 2/26/25
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VERIFICATION

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

Petitioner Signature: [Signature] Title: VP
Print Name of Signatory: HASSAN DANKER Date: 3-10-25

Part I. AUTHORIZATION OF AGENT

Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner. Petitioner must complete this section before the State Board of Equalization authorized agents on a separate sheet as required. During the hearing, the authorized agent must sign this petition.

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 James English		TITLE Agent	
AUTHORIZED AGENT COMPANY IF APPLICABLE Flagship Property Tax Consulting, LLC		EMAIL ADDRESS Jenglish@flagshipptc.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3730 Cypress Creek Parkway Suite 200			
CITY Houston	STATE Tx	ZIP CODE 77065	DAYTIME PHONE 281-595-8661
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: [Signature] Title: Agent
Print Name of Signatory: James English Date: 3/7/25

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

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 #: [230](#)
SBOE Case #: [25-137](#)
Parcel #: [162-09-102-004](#)
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

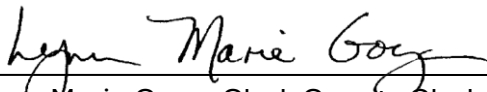
STATE OF NEVADA)
)§
COUNTY OF CLARK)

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 #: **230**
Hearing Date: **February 26, 2025**
Parcel #: **162-09-102-004**
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 # 25-00230

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				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 2751	STREET/ROAD WESTWOOD 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) 162-09-102-004	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	2,496,036	1,872,027

APPEAL FORM # 25-00230

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

230

FD08-15



APPEAL FORM # 25-00230

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 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

EMAIL ADDRESS
susan@cthus.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

2751

STREET/ROAD

WESTWOOD 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)

162-09-102-004

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☐ Residential Property☐ Multi-Family Residential Property☐ Possessory Interest in Real or Personal property☐ Mobile Home (Not on foundation)☒ Commercial Property☐ Agricultural Property☐ Mining Property☐ Industrial Property☐ Personal Property☐ Exemption

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

☒ 25-26 Secured Roll

Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land		
Buildings		
Personal Property		
Possessory interest in real property		
Exempt Value		
Total	2,496,036	1,872,027

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

COMPLETE BOTH PAGES OF THIS FORM

01212025

APPEAL FORM # 25-00230

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 & an equity

CERTIFICATION

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

Owner/Petitioner Signature

Title

Print Name of Owner/Petitioner

Date

Part H. AUTHORIZATION OF AGENT

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

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

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

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: James English		TITLE: Agent	
AUTHORIZED AGENT COMPANY IF APPLICABLE: Flagship Property Tax Consultation		EMAIL ADDRESS: Senglish@flagshipptc.com	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 3730 Cypress Creek Parkway Suite 200			
CITY Houston	STATE TX	ZIP CODE 77068	DAYTIME PHONE 281 895 5669
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

FD08-15

16209102004

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

01212025

#230

16209102004
FD08-15**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: <u>16209102004 LLC</u>					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): <u>Scenes Eng Inc</u>				TITLE <u>Agent</u>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>730 Cypress Creek Parkway</u>					
EMAIL ADDRESS: <u>Scenes@flashipr.com</u>					
CITY <u>Horston</u>	STATE <u>TX</u>	ZIP CODE <u>77068</u>	DAYTIME PHONE <u>281 8958669</u>	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER INFORMATIONCheck 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) <u>162-09-102-004</u>	ACCOUNT NUMBER
---	----------------

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

<input checked="" type="checkbox"/> 2025-2026 Secured Roll	<input checked="" type="checkbox"/> 2024-2025 Unsecured Roll	<input checked="" 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.		

01212025

DocuSign Envelope ID: 40B929D7-362D-416E-83EC-AA9BBB2A549

FD08-15

16209102004

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



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>Date: Wednesday, February 26, 2025 Time: 08:00 am Location: Commission Chambers Clark County Government Center 500 S Grand Central Pkwy, 1st Floor Case Number: 00230 Primary APN/ PPID: 162-09-102-004</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

230/02-26-25

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. 230

Assessment Year:	2025 - 2026
Parcel #:	162-09-102-004
Multiple Parcels:	No
Hearing Date:	February 26, 2025

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

Accepted the Assessor's recommendation (for no change in the total taxable value of \$2,496,036)

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 # 230

Assessor Information

Case Summary 00230

Owner: D 2753 L L C

Parcel Number: 162-09-102-004

Mailing Address: PO BOX 570427

Appeal #: 00230

Fiscal Year #: 2025-2026 Secured

HOUSTON TX 77257

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

Appraiser: Carla Pipitone

Land Use Code: 48.730

Neighborhood Code: 1412.01

Situs: 2751 WESTWOOD DR LAS VEGAS Total Acres: 3.2400

Legal Description:
PARCEL MAP FILE 50 PAGE 84
LOT 2



Totals for all Parcels						
	2023-2024		2024-2025		2025-2026	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Land Value	799,697	2,284,848	799,697	2,284,848	799,697	2,284,848
Improvement Value	68,842	196,690	76,379	218,226	73,916	211,188
Supplemental Value	0	0	0	0	0	0
Total	868,538	2,481,538	876,076	2,503,074	873,613	2,496,036



togetherforbetter

OFFICE OF THE COUNTY ASSESSOR

BRIANA JOHNSON
Clark County Assessor
(702) 455-4997 • Fax: (702) 455-0191
www.clarkcountynv.gov/assessor

Mary Ann, Weidner Deputy Director of Assessment Services

Withdrawal of Appeal from the Board of Equalization

02/04/2025
D 2753 L L C
PO BOX 570427
HOUSTON, TX 77257

RE: Appeal No. 230
 Parcel No(s). 162-09-102-004
 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:

Fiscal Year:	2025-2026
Land	\$2,284,848
Improvements	\$211,188
Supplemental	\$0
Total Taxable Value	\$2,496,036

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 carla.pipitone@clarkcountynv.gov or FAX to 702-380-9558.

Sincerely,

Carla Pipitone

Appraisal Division

I HEREBY WITHDRAW MY APPEAL TO THE BOARD OF EQUALIZATION:

X_____

Signature of owner or authorized agent

DATE _____



CASE #	230	SUBJECT PARCEL INFORMATION										FISCAL YEAR			2025-2026		
APN	162-09-102-004	Location		2751 WESTWOOD DR			Zoning Designation		M		Vacant		Yes				
Size (acres)	3.24	Gross	2.53	Net	Size (sq ft)		110,207		Probable Use		Industrial		Corner		No		
General Description	The subject property is a 2.53 net acre lot, improved with an asphalt parking lot, located on Westwood Drive, west of 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			20.73		PER SQFT NET		TOTAL TAXABLE LAND VALUE		2,284,848								
RECOMMEND			21.16		PER SQFT NET		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, concrete curbing, and light poles. It has frontage and access along Westwood Drive. All comparable vacant land sales are similar to the subject in zoning. Comp #1 is the most recent sale and comp #2 is most similar to the subject's gross size. The comparable land sales adequately support the Assessor's current taxable land value and the Assessor recommends no change.														

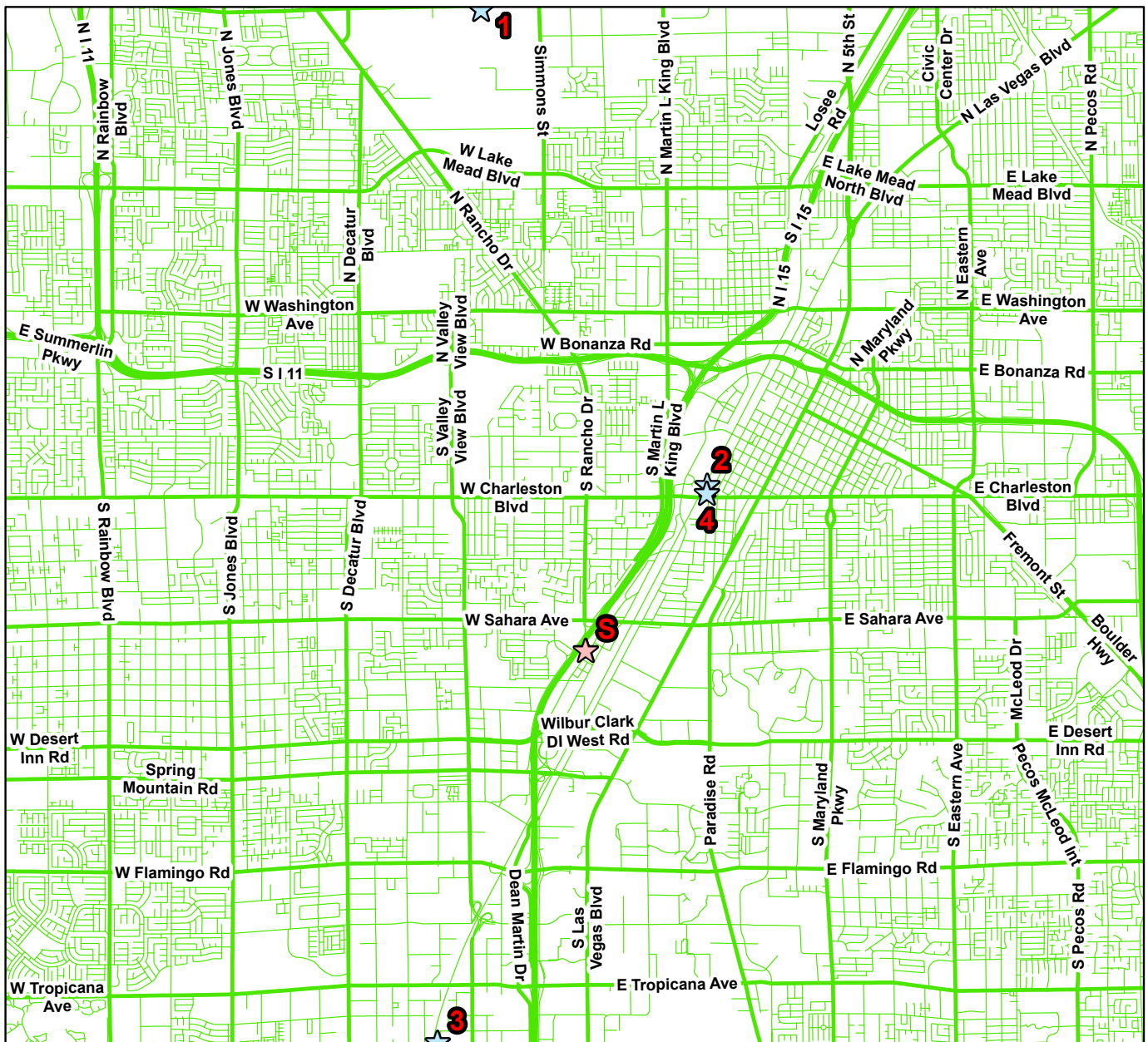
Comparable(s):

1. 139-17-101-003
2. 139-33-801-018
3. 162-30-601-032
4. 139-33-801-013

Legend

★ Subject

★ Comparable



Vicinity Map

Clark County Assessor's Office



CASE# 00230

162-09-102-004

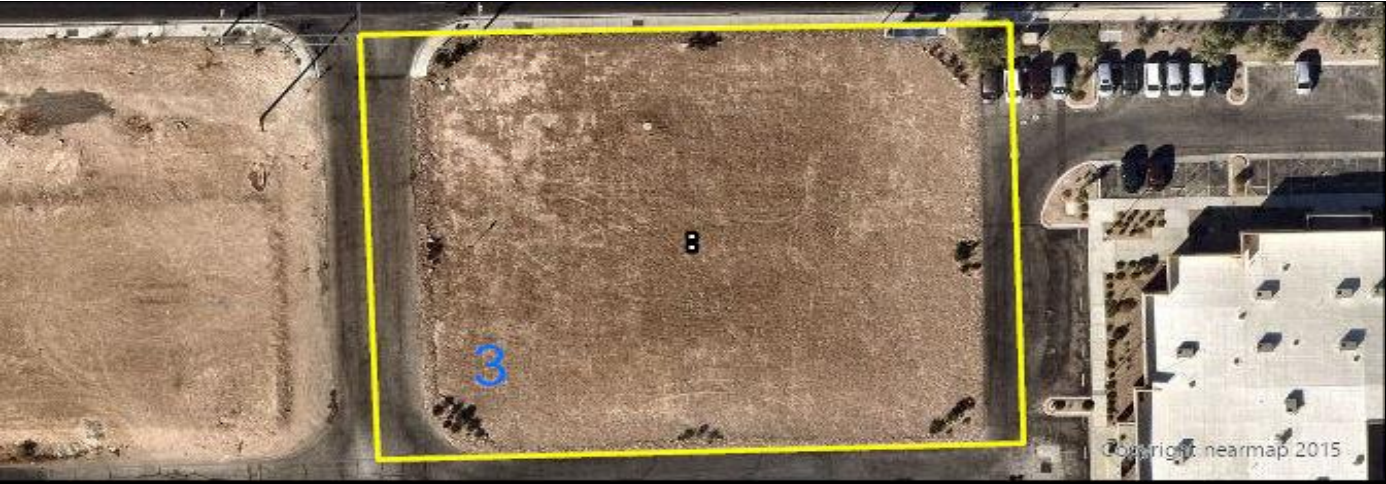
1:5,000
Date: 1/14/2025



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

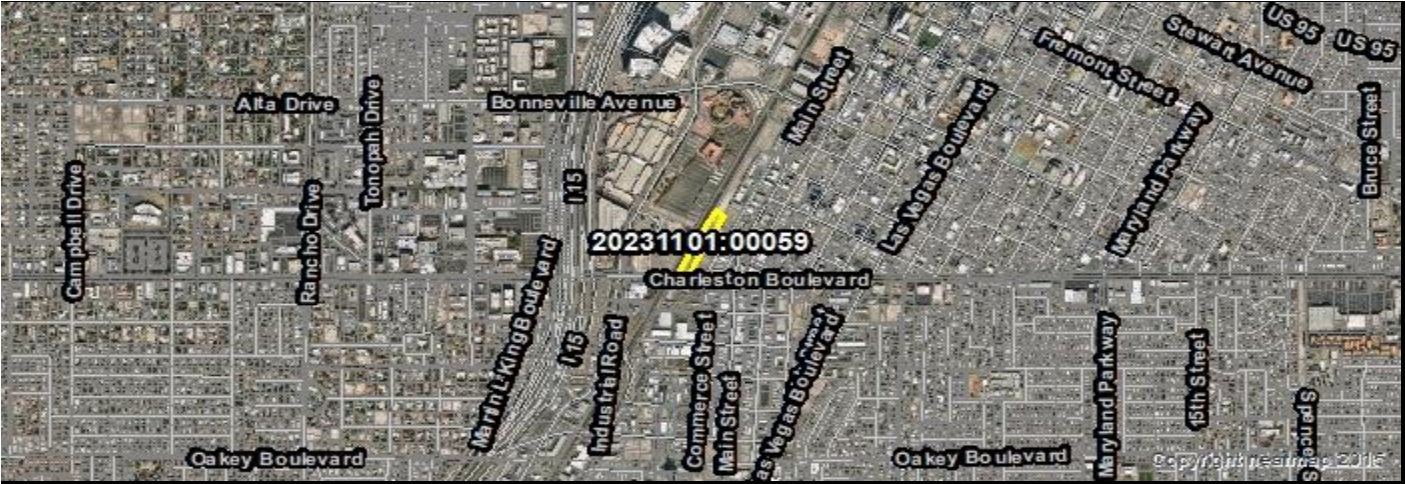
Comparable Sale: 1

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



Comparable Sale: 2

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

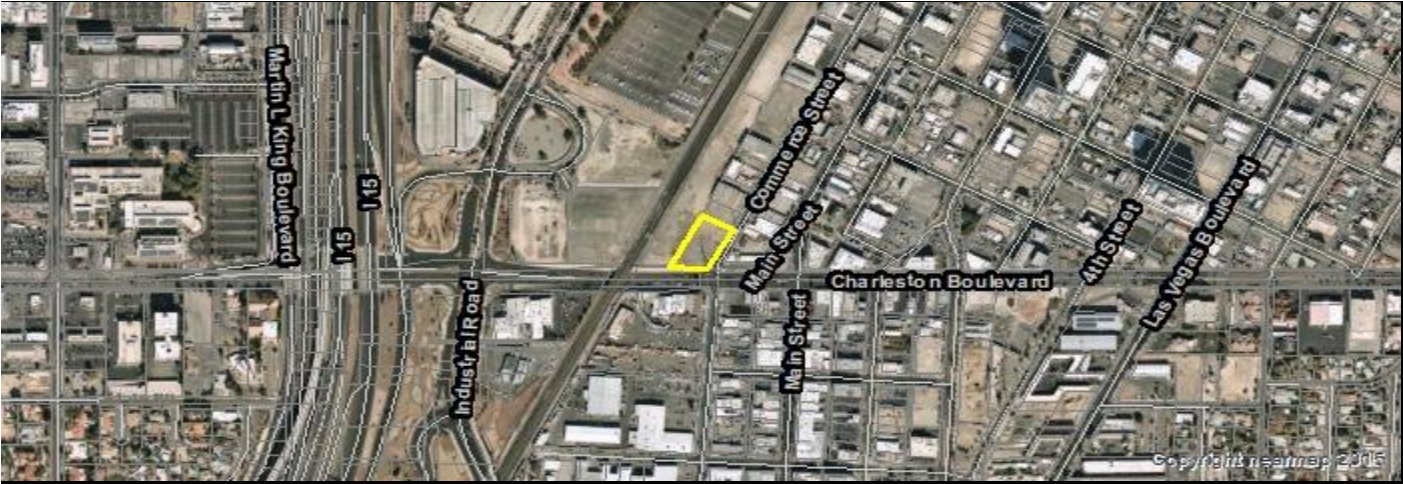


Property Description:				
Parcel Number:	162-30-601-032			
Parcel Count:	1			
Cross Streets	Hacienda / Valley View			
Seller:	NELSON DENNIS F LIVING TR 2003			
Buyer:	HAGGERTY HOLDINGS L L C SERIES 1			
Deed Number:	20231018:00000975			
Sale Date:	10/18/2023			
Sale Price:	\$1,152,005			
Gross Size SF/Acre: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



Comparable Sale: 4

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



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 # 230

Miscellaneous Information



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OFFICE OF THE
COUNTY ASSESSOR

BRIANA JOHNSON
Clark County Assessor
(702) 455-3882 • Fax: (702) 455-0018
www.clarkcountynv.gov/assessor

Mary Ann Weidner, Deputy Director of Assessment Services

01/13/2025

Case Number: 230
Parcel/PPID Number: 162-09-102-004

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
- Enter your Case # first and then "BOE Hearing Notification" in the subject line.
- In the body of the email, provide your case number, address, phone number and parcel number.

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

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

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





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OFFICE OF THE
COUNTY ASSESSOR

BRIANA JOHNSON
Clark County Assessor
(702) 455-3882 • Fax: (702) 455-0018
www.clarkcountynv.gov/assessor

Mary Ann Weidner, Deputy Director of Assessment Services

01/13/2025

D 2753 L L C

Case Number:

230

Parcel/PPID Number:

162-09-102-004

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**.

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

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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.



Dawn Thomas

From: agentauth
Sent: Tuesday, January 14, 2025 12:12 PM
To: tax-info@propertytax.group
Subject: Objection Letter - Case #00230
Attachments: agent-objection-letter-case-00230.pdf; APLFM7243981300000001.pdf; LOA7243982000000001.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 # 00230 - 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.



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OFFICE OF THE COUNTY
ASSESSOR

BRIANA JOHNSON

Clark County Assessor

(702) 455-3882 • Fax: (702) 455-0018

www.clarkcountynv.gov/assessor

Mary Ann Weidner, Deputy Director of Assessment Services

Notice Date: 01/14/2025

Re: Case # 00230 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 230: D 2753 L L C

Parcel Number(s): 162-09-102-004
Petitioner Duly Sworn: Terry English
Document(s) Submitted: *See Attached*

DISCUSSION:

TERRY FARR

Okay, next Case 230, David 2753 LLC. I'm sorry, that's D as in David 2753 LLC. Mr. English, please state your name and address for the record.

TERRY ENGLISH

Terry English, 3730 Cypress Creek Parkway, Suite 200, Houston, Texas 77068.

TERRY FARR

We're on 230, right?

PETRA LATCH

Yeah, this is the parking lot next door.

TERRY FARR

Yeah. Please tell me, is it Pipitone?

CARLA PIPITONE

Yes. Pipitone.

TERRY FARR

Okay, Ms. Pipitone.

CARLA PIPITONE

Good morning, Carla Pipitone for the Assessor's Office. Case 230 begins on page 831 of the master book. An aerial map of the site can be found on page 843. The subject property is a 2.53 net acre lot improved with an asphalt parking lot, concrete curbing, and light poles, etc. It's located on Westwood Drive west of Highland Drive near the vicinity of Sahara Avenue and Interstate 15. The site is zoned industrial and is surrounded by commercial, industrial, professional, and adult uses. Recommend no change to the taxable value of \$2,496,036 which includes site improvements valued at \$211,188.

TERRY FARR

Mr. English, what information do you have for us on the parking lot?

TERRY ENGLISH

It's a parking lot for Treasures and don't have much else other than it should be all used as one property economic unit. Our fault, sorry. Didn't know how. We don't do these too often out here.

TERRY FARR

You're not objecting to the value. Are you withdrawing or no?

TERRY ENGLISH

No. No my opinion value is \$1,200,000, 50% based on sales ratio.

TERRY FARR

Okay, Ms. Pipitone.

CARLA PIPITONE

Thank you. A comparable land sales worksheet can be found on page 841. A vicinity map of the subject in comps can be found on page 842. Comparable sales data sheets can be found on the pages that follow. The subject is located in an area that is primarily built out and, as a result, the sales in the immediate area were limited. All of the comparable land sales are zoned industrial. Comp one is the most recent sale. Comp two is the most similar to the subject in size. The sales range in price from \$2,116 a square foot to \$4,935 a square foot with a median of \$2,240 a square foot. Recommend no change to the taxable value of \$20.73 per square foot net or \$2,284,848 plus the parking lot site improvements of \$211,188 for a total tax value of \$2,496,036.

TERRY FARR

Mr. English, anything to rebut on the Assessor's case?

TERRY ENGLISH

Well, I'd like to know how much did she adjust the sale number one, three, and four for size?

CARLA PIPITONE

I'm sorry, I didn't hear the question. Was there a question?

TERRY ENGLISH

How much did you adjust sale one, three, and four for size?

CARLA PIPITONE

I did not. There are no adjustments on this worksheet.

TERRY ENGLISH

So, you're saying a one-acre will sell, a three-acre and a half or two and a half acres sell for the same sale price?

CARLA PIPITONE

We're just bracketing values.

TERRY ENGLISH

I'm sorry, I didn't understand. I'm hard of hearing.

CARLA PIPITONE

We're just bracketing values.

LUKE ADAMO

Sir, it's not sale price, it's sale price per square foot.

TERRY ENGLISH

I get it.

TERRY FARR

And it's a range and they're reconciled at the very low end of that range. The range goes from \$21.16 To \$49.35. Comps one through three range from \$21.16 to \$23.02. So, they're, instead of making

quantitative adjustments, they're looking at it qualitatively and reconciling to the lower end of the range, if that makes sense.

TERRY ENGLISH

Yes. I just asked a question and appreciate the answer.

TERRY FARR

And I'm not trying to put on their case, it's just we're data nerds up here. Anyway, so there's no other questions or no other rebuttal?

TERRY ENGLISH

No.

TERRY FARR

To the Assessor's case. Anybody want to make a motion?

MOTION

LUKE ADAMO

I move to maintain the assessed value.

TERRY FARR

Motion's been made. Please cast your votes.

VOTE

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

TERRY FARR

That motion passes unanimously.

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 \$2,496,036).

SBE NOTICE OF HEARING



JOE LOMBARDO
Governor

STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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

SHELLIE HUGHES
Secretary

September 2, 2025

NOTICE OF HEARING

CERTIFIED MAIL – 9489 0090 0027 6613 7916 90
PETITIONER:
JAMES ENGLISH
C/O FLAGSHIP PROPERTY TAX CONSULTING
3730 CYPRESS CREEK PKWY STE 200
HOUSTON, TX 77068

CERTIFIED MAIL – 9489 0090 0027 6613 7915 84
RESPONDENT:
BRIANA JOHNSON
CLARK COUNTY ASSESSOR
500 S GRAND CENTRAL PARKWAY 2ND FLOOR
LAS VEGAS NV 89155-1401

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

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

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

ZOOM OPTION:

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

Or Telephone:

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

Webinar ID: 829 5134 8384

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

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

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

Case No: 25-137

Parcel No: 162-09-102-004

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

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

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


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

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

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