



Joe Lombardo
Governor

STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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Shellie Hughes
Secretary

In the Matter of

**TOWNSITE SOLAR AREVON, LLC,
PETITIONER**

vs.

**CLARK COUNTY ASSESSOR,
RESPONDENT**

)
) **Case Nos. 25-139**
) **25-140**
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AMENDED NOTICE OF DECISION

Appearances

Eric Huswick appeared on behalf of Townsite Solar Arevon, LLC. ("Taxpayer").

Amy Mills and David Denman appeared on behalf of the Clark County Assessor's Office ("Assessor"). Lisa Logsdon appeared on behalf of the Clark County District Attorney's Office.

Summary

This appeal of the Taxpayer's Petition for Review of personal property valuations for the 2021-2022, and 2022-2023 Unsecured Tax Rolls came before the State Board of Equalization ("State Board") for hearing on September 29, 2025 after an appeal in front of the Clark County Board of Equalization ("County Board").

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property is personal property located in Clark County, Nevada.
- 5) Due to the similarity of the facts and the issues, the parties agreed to hear Case No. 25-139 and Case No. 25-140 concurrently.
- 6) The State Board finds that the full cash value is less than the taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) Case No. 25-139 and Case No. 25-140 shall be heard and decided concurrently.
- 5) The State Board moved to reduce the value of the personal property to the owner's property valuation of \$375,000,000.
- 6) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board finds that the value of the personal property shall be reduced to the owner's property valuation of \$375,000,000.

BY THE STATE BOARD OF EQUALIZATION this 9 day of December, 2025.



Shellie Hughes, Secretary