

## Kari Skalsky

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**From:** mark wolfson [REDACTED]  
**Sent:** Thursday, December 11, 2025 5:03 PM  
**To:** Courtney Moerschell  
**Cc:** State Board Equalization; Mary Ann Weidner; Jayme Jacobs; Jeffrey Mitchell  
**Subject:** Re: Opposition to Petition for Reconsideration  
**Attachments:** image001.png; image002.png; image003.png; image004.png; image005.png; image006.png; image007.png; image008.png; image009.png; image010.jpg; Opp to Pet for Reconsideration 25-114 - Deny Jurisdiction.pdf; Opp to Pet for Reconsideration Pinto Lane 25-116 - Valuation.pdf

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In response to the County Assessor's opposition, Petitioner asks that the State completely disregard their point(s) of opposition to both cases. The county states that 'we are providing these in accordance with NAC 361.7475 sec. 3', however, they missed their deadline to respond. The statute they refer to is quite clear and states the following, and I quote:

3. A party may submit an answer in opposition to a petition for reconsideration. The answer MUST be filed with the State Board and served on all other parties within 5 days after the date of service of the petition for reconsideration. The answer must be limited to the issues raised in the petition for reconsideration.

Petitioner delivered Petition for Reconsideration on Thursday 12/4 at 1:20 pm. The deadline to respond was 5 days, not 5 business days. Their opportunity to respond expired on 12/9/25, close of business. Today is 12/11/25 at 4:43 pm. They are 2 days late. The statute is clear, they have 5 days, not 5 business days.

Since there are other statutes that clearly use the term 'business days' there should no confusion for those who utilize these laws on a daily basis and as a matter of course in executing their jobs.

How ironic that they want to claim I missed my deadline for case 25-114 but expect more time than legally allowed to oppose my Petition for Reconsideration.

Irrespective of the above, the ruling in 25-116 is contrary to Nevada law and their interpretation of the deadlines associated with case 25-114 is ill conceived.

Very truly yours,

Mark Wolfson

Sent from my iPad

On Dec 11, 2025, at 4:43 PM, Courtney Moerschell  
<Courtney.Moerschell@clarkcountynv.gov> wrote:

State Board of Equalization and Mr. Wolfson,

Good afternoon!

Attached please find the Opposition to Petitions for Reconsideration before the State Board on Case 25-114 & 25-116. We are providing these in accordance with NAC 361.7475 sec.3.

Sincerely,

**Courtney Moerschell**  
*Office Services Supervisor - Administration, Clark County Assessor's Office*

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