

PETITION FOR RECONSIDERATION
STATE BOARD OF EQUALIZATION CASE #: 25-114
2709 PINTO LANE, LAS VEGAS, NV 89107
APN: 139-32-703-002
HEARING DATE: 9/30/25

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**STATE OF NEVADA
DEPARTMENT OF TAXATION**

The purpose of the petition is (1) to provide legal arguments as to why the SBE's decision was unlawful, (2) to rebut and refute 'evidence' presented by the assessor's office to the SBE on 9/30/25 to show that the Board based their findings from facts that are erroneous, and (3) to detail the reasons the decision rendered by the Board was unreasonable.

Please note, every reference contained in this petition has been catalogued and notated in the attached footnote, referring only to documents previously uploaded to the SBE website prior to the hearing on 9/30/25 in Las Vegas.

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PETITION FOR RECONSIDERATION
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Petitioner, Mark B. Wolfson, respectfully requests the SBE, pursuant to NAC 361.7475, reconsider their final decision, a case that was joined with case 25-116 and appealed on the basis of inequitable treatment as defined by NRS 361.356.

(Case 25-114 was solely related to the timing/jurisdiction of the supplemental assessment presented in case 25-116, which contains the specific details associated with the request for retroactive treatment. The county was to submit all evidence associated with case 25-116 (County case #90) for case 25-114 (County case #734). They fulfilled that commitment with the initial appeal by Petitioner. The additional evidence submitted by Petitioner was uploaded only to case 25-116 on the SBE website.)

Background:

In 2020, petitioner began the remodel of his home. On December 21, 2021, Clark County's appraiser, Mr. Jeffrey Bonesteel, trespassed onto Petitioner's property, entering the premises past an open gate by the street and a closed 6'x10' iron pivot front door. He then proceeded to walk unescorted, uninvited and unimpeded throughout the entirety of the remodel.

Petitioner upon approaching this unknown intruder, and after a short discussion, asked him to leave. Two days later Mr. Bonesteel valued the supplemental assessment at \$631K and communicated that value via email.¹

Mr. Bonesteel, after leaving, apparently decided to investigate the assessed value of Petitioner's casita, which was not part of the remodel project and which was previously remodeled by the prior owner in 2007. There was no reason to even address that structure other than to 'get even' with the Petitioner for asking him to depart the premises of the project he came to see.

In Mr. Bonesteel's email on 12/23/2021 he wrote 'assuming the remodel will be 100% complete on July 1, 2022', the supplemental would be added to the 2022/2023 unsecured tax roll.² The remodel did not pass final inspection, however, until July 27, 2022, four weeks into the next fiscal year.

Subsequently, due to his 're-evaluation' of the casita and other major adjustments, he increased the supplemental from \$631K to \$878K, a 39% increase without notifying Petitioner about the change via the prior method of communication, email.³

On 2/6/25, Ms. Weidner argued before the Clark County BOE and the SBE that my case should not be given jurisdiction because it was not filed in a timely manner. Petitioner was unable to attend the county hearing.

At that hearing, Ms. Weidner pointed to NRS 361.340, which in paragraph 11 states: 'Every appeal to the county board of equalization must be filed not later than January 15', referring to Jan 15, 2023. Again, this case is not an appeal of the absolute value of my property; it is about equitable treatment under the law. The inequity did not become ripe until after the fiscal year (2023) referenced in Ms. Weidner's argument when, and because, the assessor neglected to issue supplemental assessments to the neighbors in Petitioner's immediate vicinity and after Petitioner's supplemental was issued.

Ms. Weidner, and both Boards, apparently expect Petitioner to conform to 361.340, as if this was simply a challenge of the absolute value of my assessment but condones the abdication of the legal obligations of the Assessor to enforce other statutes that require assessments to all my neighboring comps for 'all improvements' as required by NAC 361.61049 each year and to apply 'diligent inquiry' as required in NRS 361.260 (1)(8), amongst others, in order to effect those assessments. Had the assessor executed her responsibilities, Petitioner would have no reason to appeal.

At the 9/30/25 hearing Petitioner was clear that the assessed value of subject property, now that the county removed over \$200K+ in errors, was not being challenged.

Back in 2022, Mr. Bonesteel erred and applied the supplemental to the incorrect fiscal year (2022/2023). NRS 361.260 establishes July 1, 20xx as the cutoff date/snapshot in time in which to issue supplements for improvements completed by that date, which is clearly indicated in Mr. Bonesteel's email(s). Supplements for residential remodels in Nevada are issued once the final inspection is passed, which is consistent with the emails from Mr. Bonesteel and the actual dates of issuance of all the examples provided by the assessor⁴. I raise this point because in an email subsequent to the hearing, Ms. Weidner wrote petitioner:

'It appears there is still a misunderstanding on when the Assessor may add value to the tax roll. Jayme Jacobs did provide you with the statute NRS 361.260 in the prior email which does indicate that we are ascertaining what was in existence on July 1st. In some instances,

buildings are only partially complete, and we do add them based on the percentage of the completion. For your property, we did look a bit further into the history on your build by reaching out to the City of Las Vegas Building Department. The Electrical, Plumbing, and Mechanical all passed final inspection on 05-23-22. We see the Building final was delayed for minor items only. This is sufficient evidence that the project was completed for taxation purposes prior to July 1st.

This short explanation is problematic for Ms. Weidner's argument on 5 points and shows the lengths to which the Assessor will go to deny the existence of this issue.

Point #1:

Ms. Weidner cherry picks the words from NRS 361.260. The entire sentence reads:

'Each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by diligent inquiry and examination all real and secured personal property that is in the county on July 1 which is subject to taxation'.

Apparently 'all' means only 'me' to Ms. Weidner.

Had the county assessor 'ascertained by diligent inquiry and examination all real property' there would have been no reason to appeal. They did not fulfill their legal obligations and now they want to make their failure to perform my problem. The county should be prohibited from selectively enforcing the law, even when it is misinterpreted.

The 2nd point is related Ms. Weidner's claim that:

'In some instances, buildings are only partially complete, and we do add them based on the percentage of the completion.'

This is at best a ½ truth. This is not the method, in the normal course of business, for residential remodels. Residential remodels are not issued supplementals until the final inspection is passed or a Certificate of Occupancy is issued. Only commercial projects, and perhaps new build custom homes, are updated with supplementals on a partially complete basis due to the extended time these projects require to complete.

Moreover, this claim is disingenuous at best and a complete fabrication at worst, as the assessor did not do this on a proactive basis. Their emails are clear. The assessor, in an effort

to defend their mistake, searched for any reason that could be interpreted to support of their position, which was already cast in stone.

Had Mr. Bonesteel written in December, 2021, 'if the project is not complete by 7/1/22, we will prorate the value based on the % complete for the 2022/23 tax year'; or, 'if the project is substantially complete by the standards we always apply, the improvements will be added on a pro-rata basis', her claim would carry more weight. He didn't write that and I don't believe her. Nor should you.

The actual evidence also contradicts Ms. Weidner's position, as described below.

Point #3:

Petitioner submitted evidence to the SBE related to the project to the immediate west of Petitioner, 2717 Pinto Lane. That evidence includes emails between Petitioner and Mr. Bonesteel in 2024 including photos of the massive structure being erected and Mr. Bonesteel's email stating they have the permits for that project and it would be added to the tax rolls for the 2025/26 fiscal tax year.⁵ **It was not.** So much for that % complete argument from Ms. Weidner.

Point #4:

Had the assessor originally looked at the permit and saw what Ms. Weidner now sees, they would have given that explanation that it was, in their minds, essentially complete. Now they want a 2nd bite at the 'proverbial apple' in order to defend a false narrative. To be correct, the final failed in May for a variety of reasons. Yes, some were minor, but others were safety related and life threatening, if not completed correctly. These related to improper installation and functionality of the ten smoke detectors, the lack of door alarms required for the swimming pool, and improper breaker switches for high voltage equipment, amongst others. Furthermore, had a Certificate of Occupancy been required for this remodel we would have been barred from moving in. In fact we did not move in until after passing the final inspection. Regardless, the project was not 100% complete no matter how she chooses to rationalize her defense. She is converting a very objective, irrefutable deadline into one of subjectivity and inconsistency to be applied at the whim of every appraiser.

Additionally, any project that passes its final inspection in July had to be pretty close, by definition, to completion on July 1. The assessor's office did not/could not provide a single example of the issuance of a supplemental in the prior fiscal year for any other residential

remodel that passed its final inspection in the month of July. In fact, 2 of the supplementals submitted by the assessor⁶ did pass their final in July but their supplemental was processed in the subsequent fiscal year. **Both of these passed at an earlier day (before the 27th) in July than Petitioner's.**

Point #5:

Ms. Weidner writes : 'For your property, we did look a bit further into the history on your build by reaching out to the City of Las Vegas Building Department'.

This is revealing in how they continue to go after me and apply this aberration from the normal course of business by the Assessor. Had they 'looked a bit further' into all the other remodels on my block and the adjacent blocks, maybe this (the appeal) could have been avoided.

Ms. Weidner picks and chooses the data she wants to use to support her arguments, however, the evidence submitted by Petitioner reveals her strained relationship with the 'whole' truth.

The Assessor submitted evidence at the SBE hearing, in the adjoining case, 25-116, of all the properties in Petitioner's neighborhood that were issued supplemental assessments⁷. Not a single one of the supplementals highlighted by the Assessor was issued in the fiscal year prior to the year of the final inspection. **ZERO**. Petitioner also submitted evidence highlighting that exact same pattern for the comps submitted by both parties.⁸

Petitioner's supplemental assessment is the sole exception to every supplemental issued by the Assessor in Petitioner's neighborhood based on the evidence submitted by the Assessor.

Petitioner is **NOT** appealing the final assessed valuation of subject property. Petitioner is appealing the valuation on the basis of inequitable assessed values and treatment between subject property and those of several of Petitioner's neighbors per NRS 361.356.

The Assessor was remiss in not issuing supplementals for the improvements to these neighboring properties, as required by NRS 361.260 and NAC 361.61049. The cause of the inequity is due solely to the negligence and malfeasance of the Assessor. The unwillingness of the Assessor to correct the problem speaks volumes about the intransigence of their position and the vindictiveness of their actions.

Since these improvements occurred subsequent to the supplemental for the subject property, Petitioner could not make a claim for equitable treatment as the circumstances to bring such an appeal were unripe based on the date associated with Petitioner's remodel and Ms. Weidner's requirements. Petitioner's appeal was timely based on the dates of the improvements to the neighboring properties.

In the alternative, given the above timeline, Petitioner is also well within the 2 year statutory timeframe established in NRS 361.310 to bring this appeal and certainly within the timeframe of Nevada's discovery rule ⁹, which extends the statute of limitations until such time Petitioner was aware, or could have reasonably been aware, of the harm.

Had the assessor followed the laws of Nevada and assessed 'all improvements that exist on July 1, XX', then this situation would be moot and Petitioner would have no cause for appeal.

Once aware of the deficiencies, and unable to convince the assessor to make a correction, Petitioner filed an appeal at the earliest possible time (1/15/25) requesting equal treatment as required by Article 10, Section 1 of the Nevada constitution.

Petitioner requested then, and does so now, that the supplemental be treated within the 3% cap until such time as the parcels identified by the petitioner be reassessed and refund all taxes paid related to the supplemental on a retroactive basis.

To deny Petitioner's claim would, in effect, reward the Assessor for failing to perform her legally obligated duties. While Petitioner acknowledges the burden to prove by the preponderance of the evidence that he has been wronged, the burden to perform her legal responsibilities falls clearly at the doorstep of the Assessor and the Board should not require the Petitioner, nor any other taxpayer for that matter, to be burdened with doing her job as well.

That said, there are several other legal arguments that either override or conflict with Ms. Weidner's interpretation of NRS 361.340 and support Petitioner's request for relief from the SBE.

1. The decision rendered by the board was unlawful:

- ❖ Article 10, Section 1 of the Nevada constitution requires 'a uniform and equal rate of assessment and taxation'
 - The Clark County Assessor violated Petitioner's rights by rendering no supplemental assessment to numerous neighboring properties identified by Petitioner and then refusing to make equitable adjustments to Petitioner's assessed value.
 - The timeliness of the issuance of supplemental assessments, as included in the evidence reveals that they are applied inconsistently, and therefore are non-uniform, inequitable and a violation of Article 10, Section 1 of Nevada's constitution.
- ❖ ***NRS 11.220*** establishes a statute of limitations for items not included in an otherwise long list of specific statutes. This catch-all statute, allows 4 years in which to bring a cause of action. To ignore the attributes of this statute places an undue burden on the Petitioner, particularly since the causal factors occurred after the completion of Petitioner's remodel.
- ❖ The SBE also violated Petitioner's rights by ignoring ***Nevada's discovery rule***. Petitioner, immediately, upon determining the Assessor was negligent by failing to fulfill her duties to assess ***ALL IMPROVEMENTS*** for the properties identified by Petitioner, contacted the assessor's office. Receiving no relief, Petitioner immediately filed an appeal, conforming to the timeliness required by Nevada's discovery rule. Legal citations for Nevada's discovery rule can be found beginning on p.5 (p.7 of PDF) of Petitioner's Brief for Case 25-114.
- ❖ The SBE violated their own rules by not providing the Petitioner the right to a closing argument. On page 7 of the 2025/2026 State Board of Equalization hearing guidelines, rule #16 states, 'Petitioner closing argument'. By omitting this part of the hearing, critical elements of the case were not able to be presented. Petitioner requests a reversal of the SBE's decision in favor of Petitioner, or at a minimum a rehearing of this case to ensure all aspects deemed critical to the petitioner can be heard.

2. The decision rendered by the board was unreasonable:

- ❖ Not until October, 2024 did petitioner become aware that supplementals were not issued for several properties in the immediate vicinity that underwent substantial remodels between 2022 and 2024. These properties, however, were improved after the date of completion of subject property's final inspection. The 2701 Pinto remodel was not complete until 2023, the addition in 2024; the remodel at 2400 Palomino was not complete until December 2022; the remodel at 2800 Pinto was finished between 2023-2024, and the addition at 2717 Pinto is still in process, with a permit originally issued in 2019.

As of this writing, of the above parcels, only 2400 Palomino has received an adjustment - \$392,000, representing an increase in annual taxes of \$4,498. ($\$392,000 \times .35 \times .032782 = \$4,498$)

Additionally, two other parcels were issued woefully inadequate supplementals riddled with errors and omissions. This is provably true as the assessor eventually increased their valuations for the 2025/26 fiscal tax year as a result of Petitioner's appeal, one by \$511,000 (2333 Pinto Lane), reflecting an annual increase in taxes of \$5,863, 62% more than the supplemental prior to Petitioner's appeal and still understated. ($\$511,000 \times .35 \times .032783 = \$5,863$)

- ❖ It is 100% unreasonable to presume that petitioner, or any taxpayer for that matter, could have known that the county assessor would not perform her legally obligated duties and fail to issue supplemental assessments, to so many properties within a stone's throw of Petitioner's house that underwent similar remodels, by the deadline Ms. Weidner claims the state requires. Since these improvements occurred after Petitioner's remodel, it would have been impossible.'

3. The decision rendered by the board was based on findings of fact or conclusions of law that are erroneous:

- ❖ Petitioner's appeal was rejected for lack of timeliness. This is also an error by the SBE's members. The basis for their decision was the 'delay' from the date of Petitioner's assessment. However, in the case of the aforementioned properties, those improvements occurred post completion of Petitioner's remodel. The correct deadline for appeal should be the date of completion of parcels identified by Petitioner, the time at which the harm materialized. It would have been impossible to have brought forth the appeal prior to the completion of those projects. Furthermore the Assessor's negligence in not assessing 'all improvements' to those parcels could not have been anticipated nor foreseen.
- ❖ Had the Petitioner not been interrupted, for a 3rd time, by the Chair at 1:14:30, into his presentation and not lost his train of thought, a paragraph that was skipped because the Petitioner used the word 'valuation' was not completed. I am attaching the entire 5 page presentation and would like to draw your attention to lines 19-20 on page 1. Had Petitioner not been interrupted, for no valid reason, then the board would have clearly known that the comps used by the Petitioner completed their remodels subsequent to that of the Petitioner and therefore rendered it impossible to file a claim in the timeframe Ms. Weidner states. It is worth noting that the Chair constantly interrupted Petitioner throughout this presentation and in case 25-116. Petitioner asserts that had the board heard these facts their findings would have ruled in Petitioner's favor.
- ❖ In the alternative, the appeal was also timely since the year of the supplemental was clearly an error, clerical or factual, that is still within the 3 year look back period allowed by NRS 361.765 and NRS 361.768 to correct. The look back period for this appeal does not expire until 6/30/2026.
 - Since Petitioner's supplemental is the only supplemental issued by the Assessor that is in a fiscal year prior to the fiscal year the remodel was 100% completed (from all the evidence submitted from both the Petitioner and Assessor), the board should require the Assessor to reset the date of issuance to the 2023/24 fiscal year and refund the excess taxes paid for 2022/2023 year. Assessor has provided no evidence contradicting this assertion.
- ❖ Last but not least, at the very beginning of the hearing Ms. Weidner was asked a question by the board and prior to any testimony. After she gave a short response to the question, she went off on a tangent for a period of time and took the opportunity

to provide 'testimony' that was false and misleading. This 'testimony' occurred ~ 1:12:00 minutes into the hearing. Some of her claims were, and I paraphrase:

1. The Clark County Assessor (CCA) always tries to accommodate the tax payer
 - This is partially true. The CCA did meet with Petitioner on a number of occasions but denied numerous concerns.
2. Petitioner denied access to the assessor to return to the house
 - Petitioner offered the CCA the opportunity to return to the house once they visited all the homes of the comps provided by petitioner and the CCA in order to treat each property equitably. They already spent a good 30-45 minutes wandering about my property unescorted but none at the comps. Petitioner made the same offer at the SBE hearing
What did they really need to see again?
3. The assessor made changes based solely on Petitioner's word
 - This is hogwash. The changes they made were all factual/clerical errors on their part. Most of them were paperwork related, such as the wrong EYB on the casita and main house, the wrong EYB on the carport, the wrong categorization of the carport, etc. Others were resolved via photos sent to the CCA. An example was that CCA claimed we had an outdoor kitchen/wine cooler. Photos were sent showing no such items and the value was adjusted. They needed to see nothing to make these corrections.
 - There was no need to return to see the above. They just needed to review their own paperwork.
 - Even the appraiser, Mr. Bonesteel, wrote on 12/21/23 that if I could provide the outside dimensions to the casita it would save a trip back to the property. He never asked to return, nor was he denied access.
4. The board 'knows' that the assessor's office is very cooperative in these matters.
 - This statement, and the other 3, are prejudicial and poisoned the well by making the Petitioner out to be unreasonable.

Upon Ms. Weidner's completion, Petitioner requested the opportunity to rebut and refute her 'testimony'. The Chair, Mr. Morse, denied my request and asked that I move forward with my presentation.

State Board of Equalization
Case #: 25-114
Presentation

6 On February 6, 2025, Ms. Weidner argued to the Clark County BOE that my case should not
7 be given jurisdiction because it was not filed in a timely manner. They concurred. I was
8 unable to attend to defend my position.

9 Ms. Weidner specifically pointed to NRS 361.340, which in paragraph 11, the next to last
10 paragraph of the statute, states: 'Every appeal to the county board of equalization must be
11 filed not later than January 15', referring to Jan 15, 2023.

12 This case is not an appeal of the absolute value of my property, it is about equitable
13 treatment under the law.

14 *The fact is I now agree with the assessed value of my property, since the county has*
15 *removed over \$200K+ in errors that they made. This, however, did not get resolved until*
16 *early 2025, and the final adjustment has still not been processed. (p. 18-19)*

17 As mentioned, this case is a matter of equity and how the valuation of the neighbors in my
18 immediate vicinity have not been properly assessed and taxed; thereby, severely harming
19 petitioner. It is important to note that the majority of comps identified by the Petitioner did
20 not even complete their remodels until after the completion of Petitioner's remodel.

21 Ms. Weidner expects that I abide by 361.340, as she interprets it, yet allows the assessor to
22 ignore other statutes that require assessments for 'all improvements' as required by NAC
23 361.61049 each year and to apply 'diligent inquiry' as required in NRS 361.260 (1)(8),
24 amongst others, in order to effect those assessments.

25 It is unreasonable to presume that petitioner, or any taxpayer for that matter, could have
26 known that the county assessor did not perform her legally obligated duties and issue
27 supplemental assessments to so many properties within a stone's throw of my house that
28 underwent remodels equal to or greater than mine, by the deadline Ms. Weidner says the
29 state requires.

30 That said, below are the reasons to allow my appeal to move forward and be decided on the
31 merits.

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39 NRS 361.340, the statute Ms. Weidner leaned on, is a very general statute that covers 12
40 items such as:

41 1. The make up of the board of equalization
42 2. Ability to create an additional panel
43 3. Restrictions of appointments to the BOE
44 4. Nominations of member to BOE by chair of board of county commissioners
45 5. The term of each member
46 6. Designation of the clerk
47 7. Removal from BOE due to malfeasance
48 8. Per diem allowances for board members
49 9. Quorum rules
50 10. Compliance rules adopted by the Nevada Tax Commission
51 11. **Every appeal MUST be submitted no later than Jan 15.**
52 12. County assessor or deputy will attend hearing

53 I, on the other hand, rely on NRS 361.356 and NRS 31.310. NRS 361.356 is quite specific in
54 its purpose. Its title is 'Appeal to county board of equalization where inequity exists'. This
55 statute has but 4 paragraphs:

56 1. An owner of real property on the **unsecured tax roll** who believes that his or her
57 property was assessed at a higher value than another property whose use is
58 identical and whose location is comparable **MAY** appeal the assessment, on or
59 before Jan 15.
60 2. Before a person may file an appeal that person must complete a form.
61 3. If board finds an inequity, they can add/deduct from subject property, etc.
62 4. **In the case of residential property, the appellant shall cite other property within**
63 **the same subdivision if possible.**

64 The above 4 paragraphs specifically suited for the situation at hand.

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68 Ms. Weidner's argument fails for the following reasons:

69 1. On p.14/111 (SBE p274, 2nd to last paragraph) (*in tab p.126-end*) in the transcript
70 Ms. Weidner stated the following: 'the gentleman that did file this appeal could have
71 at any time during the 2023/2024 year or the 2024/2025 year, appealed his...value
72 and we would've addressed all of his issues at that moment in time.'

73

- 74 o This statement and the dates stated are based on the fact that my
75 supplemental went into effect for the 2022/2023 fiscal tax year.
- 76 o Had I appealed, the earliest my case would have been scheduled was
77 February 2023.
- 78 o Ms. Weidner correctly states, I could have filed my appeal even a year
79 later. My hearing would have then been scheduled for February 2024.
- 80 o The final inspection of my remodel, however, did not occur until
81 7/27/2022, almost 4 weeks into the next fiscal year (p.32 in case 25-
82 116 brief). This was highlighted in my appeal to the state on p.3 of the
83 narrative (p. SBE 5, paragraph #2). Mr. Bonesteel erred, thinking my
84 final occurred prior to 7/1/22 (p.20,21). My supplemental should not
85 have gone into effect until the following fiscal year, 2023/2024. (Also
86 p.20,21 JB email) and (p.SBE 5, item #2 in 25-114 p.1-125 tab)
- 87 o Had this been the case my appeal could be heard either February
88 2024 or 1 year later in February 2025, which it was. (See timeline
below for NRS 361.310) -(p.5)

89 2. Even though **NRS 361.340** uses the word 'must', it only means that '**every appeal**'
90 must be filed by that deadline. I submit that is so it can be placed on the BOE'S
91 agenda for that year. Nowhere does this statute preclude an appellant from filing in
92 a future year. NRS 361.310 specifically allows 2 years.

93 3. Ms. Weidner, again referencing **NRS 361.340**, submitted 2 more documents that
94 were uploaded by the State under SBE case files (#25-114) in support of her
95 position. These 2 documents can be found on page # SBE 264 & SBE 266 **(bottom**
right corner.

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98

99

100 One is for the taxpayer (p.9, SBE 264), the other for an agent (p.10, SBE 266) of the
101 taxpayer. In both instances Ms. Weidner highlighted in yellow a paragraph that
102 includes the following language:

103 *'All appeals must be filed on or before January 15 [of the fiscal year in which the
104 assessment is made to the County Board of Equalization]'*

105 *The statute, however, does not include 'in the fiscal year in which the assessment
106 is made'. The Clark County Assessor does not possess the authority to create their
107 own laws? A copy of NRS 361.340 is attached. (See p.13 paragraph 11 or SBE
108 255). (Tab 126-end)*

- 109 4. NRS 361.340 is a statute of 'general' purposes. (P. SBE 255)
- 110 5. NRS 361.356 is a statute of very 'specific' purposes
- 111 6. *In Nevada, specific statutes trump general statutes (p.6)*
- 112 7. NRS 361.356, obviously, was written after 361.340, therefore, superseding any
113 conflicts with 361.340. *Later trumps earlier in Nevada. (p.7)*
- 114 8. In the debate of may vs must and whether one statute overrules another, *paragraph
115 15 of the Taxpayer's bill of Rights, Published by the Nevada Department of
116 Taxation states: 'To have statutes imposing taxes and any regulations adopted
117 pursuant thereto construed in favor of the TAXPAYER if those statutes or
118 regulations are of doubtful validity of effect,* unless there is a specific statutory
119 provision that is applicable. *Basically, if there is ambiguity or conflict, the
120 taxpayer gets the benefit.*
- 121 9. I could find no specific statute of limitations for matters of this type, but, the catch
122 all statute *(NRS 11.220, case 25-114 brief p.7 in exhibit section)* establishes a 4
123 year period, of which I am in compliance.
- 124 10. *Lastly, as I was, reasonably, unaware of the harm inflicted by the CCA until late
125 2024, the statute of limitations is tolled until I did become aware. Nevada's
126 discovery rule, allows me an additional 4 years from the date of discovery to
127 appeal.*

128

129

130 ***THE ESSENCE OF MY CASE CAN BE SUMMED UP FROM 3 PAGES IN MY
131 ORIGINAL APPEAL, PAGES 1, 19, AND 21. THESE, HOWEVER, ARE NOT
132 EVIDENCE. THE ADDITIONAL 200+ PAGES INCLUDE THE EVIDENCE AND PROOF
133 TO SUPPORT MY REQUEST FOR RELIEF AND I ASK THAT MY ENTIRE
134 SUPPLEMENTAL ASSESSMENT BE INCLUDED IN THE CAP UNTIL SUCH TIME AS***

135 **THE CCA EQUALIZES ME WITH ALL MY NEIGHBORS, SIMILAR TO THE ORDER BY**
136 **THE SUPREME COURT IN 2008 IN BARTA AND BAKST.**

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139

140 **NRS 361.310 TIMELINES**

141

142 **PARAGRAPH 1:**

143 • **ON OR BEFORE JAN. 1 OF EACH YEAR (IN THIS CASE 1/1/23) ASSESSOR**
144 **MUST COMPLETE ASSESSMENT ROLL. (For 2022/23 fiscal year)**

145 **PARAGRAPH 2:**

146 • **THE ROLL MAY BE REOPENED BEGINNING THE NEXT DAY. 1/2/23 BEING THE**
147 **EARLIEST**

148 **PARAGRAPH 2(a), (2)(a)(2):**

149 • **FOR CHANGES THAT OCCUR BEFORE JULY 1 (2022) IN THIS CASE:**
150 **IMPROVEMENTS AS A RESULT OF NEW CONSTRUCTION, DESTRUCTION OR**
151 **REMOVAL**

152 **PARAGRAPH 3:**

153 • **ANY CHANGES MADE AFTER THE ROLL IS REOPENED PURSUANT TO**
154 **SUBSECTION 2 MAY BE APPEALED TO THE COUNTY BOARD OF**
155 **EQUALIZATION IN THE CURRENT YEAR (HEARING DATE 2/23) OR THE NEXT**
156 **SUCCEEDING YEAR (HEARING DATE 2/24)**

157 **For appeals in the next fiscal year (2023/2024) the last hearing date would be February,**
158 **2025.**

159 **SINCE MY SUPPLEMENTAL SHOULD HAVE BEEN IMPLEMENTED IN THE 2023/2024**
160 **FISCAL YEAR, MY APPEAL WAS TIMELY.**

161

162

Footnote Files

EX 'ID'

A

- 25-114 2709 Pinto Lane Trust ETAL 22-23 PETITIONER BRIEF - Download

B

- 25-114 2709 Pinto Lane Trust ETAL 22-23-CL1(pg1-125) - Download

C

- 25-114 2709 Pinto Lane Trust ETAL 22-23-CL2(pg126-end) - Download

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		FOOT NOTES (FN)	
FN #	FILE ID	LOCATION	COMMENTS
1	B	P.36 (PDF P.58/126)	
2	B	P.36 (PDF P.58/125)	
3	N/A	Nevada case law citation	Hohl Motorsport v NV Dept of Taxation citation: 563 P.3d 306 (Nev 2025) unpublished
4	H	P. 2 of 3 in PDF	
5	L	P.50-53 (PDF P.75-78)	
6	H	P. 2 of 3 in PDF	Line 28, 2331 Pinto and Line 49, 2500 Palomino
7	H	P. 2 of 3 in PDF	
8	L	P.30-32 (PDF p. 35-37)	
9	N/A	Nevada case law citation	Adkins v. Union Pacific 140 Nev. Adv. Op. 48 (Aug 15, 2024)

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1. Article Addressed to:

STATE OF NEVADA
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3850 Alowhead Dr
2nd Floor
CARSON CITY NV 89706
ATTN: M. SHELLIE HUSHKO



9590 9402 9429 5069 1957 37

2. Article Number (Transfer from service label)

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X *K Skalsky*
Kari Skalsky

 Agent
 Addressee**B. Received by (Printed Name)**C. Date of Delivery
12/9/2025**D. Is delivery address different from item 1?** Yes
If YES, enter delivery address below: No**3. Service Type**

<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™
<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery
<input type="checkbox"/> Certified Mail Restricted Delivery	<input checked="" type="checkbox"/> Signature Confirmation™
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Collect on Delivery Restricted Delivery	
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BEFORE THE NEVADA STATE BOARD OF EQUALIZATION

IN THE MATTER OF)
Case No: 25-114
2709 Pinto Lane Trust Etal, Petitioner)
)
v.)
CLARK COUNTY ASSESSOR, Respondent)
)
)

ANSWER IN OPPOSITION TO PETITION FOR RECONSIDERATION

Pursuant to NAC 361.7475(3) the Clark County Assessor hereby opposes reconsideration of this matter. Just because Petitioner disagrees with the result does not make it unlawful, unreasonable, or erroneous as the regulation requires. NAC 361.7475(1). NRS 361.340 has very strict jurisdictional requirements in order for the County and State Boards of Equalizations to hear appeals regarding challenges to valuations determined by the county assessor. Those challenges can be based on the county assessor's valuation exceeding the full cash value or based on inequity. The Petitioner argues that his appeal was timely because it was challenging an inequity and not the valuation of the property. This is an improper interpretation of the statute. NRS 361.340 requires appeals to be submitted to the County Board of Equalization by January 15th. Here, the Petitioner failed to timely seek an appeal of the 2022/2023 unsecured assessment roll as required by NRS 361.340. The Petitioner should have filed his appeal by January 15, 2023, and instead filed it on January 13, 2025. The Petitioner attempts to reargue his case in his request for reconsideration, but fails to show how the State Board's decision was unlawful, unreasonable or erroneous when the Petitioner could have filed this appeal 2 years ago to the County Board of Equalization in accordance with NRS 361.340.

CONCLUSION

The SBE decision was not unlawful, unreasonable or based on a finding of fact or conclusions of law that were erroneous. The Petitioner did not timely submit its appeal pursuant to NRS 361.340, therefore, the State Board correctly upheld the County Board of Equalization's decision to deny jurisdiction for the Petitioner's appeal in 2025. The Petitioner's request for reconsideration should be denied as there are no grounds for reconsideration.

DATED this 11th of December, 2025.

CLARK COUNTY ASSESSOR

By: Mary Ann Weidner
Mary Ann Weidner
Deputy Director for County Assessor

Kari Skalsky

From: Courtney Moerschell <Courtney.Moerschell@ClarkCountyNV.gov>
Sent: Thursday, December 11, 2025 4:41 PM
To: State Board Equalization; mark wolfson; mbw2127@gmail.com
Cc: Mary Ann Weidner; Jayme Jacobs
Subject: Opposition to Petition for Reconsideration
Attachments: 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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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



togetherforbetter

500 S. Grand Central Pkwy, 2nd Floor | Las Vegas, NV 89155

Email: Courtney.Moerschell@ClarkCountyNV.gov

Direct: 702.455.4951 | Office: 702.455.3891

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