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STATE OF NEVADA  
DEPARTMENT OF TAXATION

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**PETITION FOR RECONSIDERATION**  
**STATE BOARD OF EQUALIZATION CASE #: 25-116**  
**2709 PINTO LANE, LAS VEGAS, NV 89107**  
**APN: 139-32-703-002**  
**HEARING DATE: 9/30/25**

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**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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Petitioner, Mark B. Wolfson, respectfully requests the State Board of Equalization, per NAC 361.7475, reconsider the final decision based upon the following factors:

***1. The decision rendered by the board was unlawful:***

In a case based solely on equity, per NRS 361.355 and 361.356 (1)(b),3,4, the decision that the 'assessed value does not exceed fair market value' violates Article 10, Section 1 of the Nevada constitution.

The Nevada Supreme Court in SBE v Barta issued a clear and decisive ruling, including citations from Wells Fargo, Central Pacific, and Bakst which states: '*The State and County appellants do not specifically request that we reconsider Bakst. Rather, they argue that, under State v. Wells, Fargo & Co. and two cases entitled State of Nevada v. Central Pacific Railroad Co., one from 1871 and one from 1875, an assessment based on erroneous methods should not be voided unless it is also excessive, the theory being that no injury results to a taxpayer unless by excessive assessment. But clearly, when the owner of one of two nearly identical neighboring properties pays more in taxes than her neighbor because nonuniform methods have been used to assign differing taxable values to the two properties, the owner with the greater tax burden has suffered an injury, regardless of whether her property's taxable value exceeded its full cash value....Suffice it to say, neither Wells, Fargo nor either of the Central Pacific cases addressed the constitutional issues surrounding the nonuniformity of methodologies used to value property for taxation like the issues that we considered in Bakst. Insofar as Wells, Fargo, Central Pacific (1875), and Central Pacific (1871) suggest that a taxpayer suffers no injury by, and thus cannot contest, taxable valuation inequities arising from the use of nonuniform assessment methods, we now expressly overrule them.*

*Nevada's Constitution guarantees "a uniform and equal rate of assessment and taxation." That guarantee of equality should be the boards of equalization's*

**predominant concern, and that concern is not satisfied by merely ensuring that a property's taxable value does not exceed its full cash value. Under Bakst, a valuation developed in violation of taxpayers' constitutional right to a uniform and equal rate of assessment and taxation is an unjust valuation, and in upholding an assessor's unconstitutional methodologies, the State Board applies a fundamentally wrong principle.**

Petitioner stipulated that the assessed value of subject property was correct, but that numerous properties in the immediate vicinity of subject property were either not issued supplemental assessments for major renovations or for the few that were, those assessments were woefully inadequate due to the use of erroneous or missing data.'

**NRS 361.227(1)(b)** states: '1. Any person determining the taxable value of real property shall appraise:

**(b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence.**

This did not happen anywhere in the petitioner's immediate vicinity and is evidenced by the fact that subsequent to petitioner's appeal, the assessor issued supplemental assessments for three of the parcels identified by petitioner by \$187K (2337 Pinto), \$392K (2400 Palomino), and \$511K (2333 Pinto), respectively.<sup>1</sup>

These increases were issued subsequent to the date of petitioner's hearing in February, 2025, years after the petitioner's supplemental, and years after the work on those properties was completed, providing no relief to petitioner.

Petitioner's brief cited numerous examples of the nonuniform methods, in addition to the above, of assessments between the subject property and the neighboring comps. Those examples can be found in a spreadsheet on page 257 of petitioner's submission to SBE<sup>2</sup>

**Here are but a few:**

- Appraiser trespassed onto petitioner's property, not others, obtaining direct and specific details of petitioner's home unavailable to him at other properties.
- NRS 361.260(1) – ' 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'.

This did not happen with petitioner's neighbors. Petitioner listed 8 nearby properties with major renovations, 5 with no supplemental, some with permits (e.g. 2400 Palomino, 2337 Pinto) and even some used as comps by the assessor (2400 Palomino, 2333 Pinto and 2327 Alta), in clear violation of the Clark County Assessor's mission statement, and Nevada law, highlighted on her website:

The Assessor's Office performs **accurate and equitable assessment functions to serve the public.**<sup>3</sup>

- **NRS 361.260(8)** – ‘**Each county assessor shall submit a written request** to the board of county commissioners and the governing body of each of the local governments located in the county which maintain a unit of government that issues building permits **for a copy of each building permit that is issued.**’
- This did not happen with petitioner's neighbors, or in the alternative, if the assessor did request the required information they took no action.
- Doing nothing, as with the 8 comps provided, in a timely fashion to the neighboring properties is a ‘nonuniform method.’ It would be ludicrous to believe that the assessor, without petitioner's appeal, would have ever issued these assessments.

Actions taken years later do not constitute relief. In the case of 2337 Pinto, 8 years late.<sup>4</sup> Petitioner's taxes rose ~ \$10,000/year due to the supplemental. The assessor is on record at the hearing in February acknowledging these omissions<sup>5</sup>.

- The timing of the issuance of the supplemental was also **nonuniform**<sup>6</sup>. When the assessor did issue supplementals in the area all were issued later than the proper statutory year, the fiscal year following the completion of the improvement. The supplemental assessment for the petitioner was issued 1 yr prior to the completion.<sup>7</sup>
- 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 based on findings of fact that are erroneous:**

The board's decision was based on the material presented by the assessor that either misrepresented facts, incorrectly interpreted facts, or facts predicated on improper statutes and/or codes for challenges to both the improvements and land valuation relative to others in the immediate vicinity of petitioner's home. The following highlights those defects exhibited from their own charts.

**IMPROVEMENTS:**

Evidence submitted on p. 7 of the assessor's addendum <sup>8</sup>, presents a case fraught with numerous material errors and erroneous data from which the board relied upon.

- ❖ Page 7 is a chart, it is not evidence but was used by the assessor to rebut petitioner's appeal of improvements.
- ❖ No evidence was ever presented by the assessor to support the data on this chart.
- ❖ No questions were asked by the board to explain anything on this chart.
- ❖ Below is a partial list of erroneous statements, errors, and questionable data, none of which was supported by evidence nor challenged by a single member of the board.
- The analysis commingles land and improvements. It calculates \$/sq ft, excluding sq ft from accessory structures, resulting in a mathematically erroneous result.
- The 7 properties were selected by the assessor as comps to my property, which was rated 'good/40', using the Marshall & Swift rating system.
- The 7 comps were an extract from the 52 from the next 2 pages (p.8-9).<sup>9</sup>
  - See columns labeled Quality Class. Subject property is 15<sup>th</sup>. The 14 above are all rated higher than subject property, except 3011 Pinto. Assessor, after the county hearing, and after this chart was prepared, raised that rating from good to excellent based on petitioner's appeal. That singular change raised subject property to the highest 'good/40' rated property on the list.
  - See columns labeled Quality Class on the chart presented at the SBE hearing on 9/30/25 <sup>10</sup>. Assessor included the changed rating <sup>11</sup> to 'excellent'.

- 5 of the 7 comps were rated above 'good/40', Comp #1, was rated 'excellent +/65'
- After the appeal to the county, the assessor changed the rating on comp 3 to 'exc/60', making 6 of the 7 comps more highly rated than subject property. The sole remaining 'good/40' was 2400 Palomino which they also retroactively increased by \$396K.
- Of the 53 parcels on p.8-9, 17 were rated 'good/40', yet 6 of the 7 (86%) comps used were more highly rated. The assessor should use equally rated parcels from this population for comps. Doing so, however, would raise my property to the very top of 'good/40' rated parcels and irreparably damage their argument.
- Once the Clark County Assessor (CCA) changed the rating at 3011 Pinto to 'excellent/60', based my appeal, my property became the **highest** rated 'good/40' on p.8-9. That was not mentioned by the assessor nor questioned by anyone on the board. **Moreover, the assessor specifically mentioned at the hearing that subject property was ranked 15<sup>th</sup>, implying it was in the middle of the pack.<sup>12</sup> Had the board known that the 14 above were more highly rated they could have reached a different conclusion.**
- The 4<sup>th</sup> column titled 'sale price/sq ft' was calculated using the actual total sale price (Col. 3) divided by the sq ft of only the main house (Col 8). 6 of the 7 comps, however, have a casita ranging in size from 714 sf to 2240 sf (5<sup>th</sup> to last column), yet these sq ft are not used in the equation to develop the \$/sf (4<sup>th</sup> to last column). **Two comps have large finished basements with sq ft also excluded from this calculation.** The **intentional** exclusion of the square footage from these other structures/features renders the \$/sf representation false and misleading and substantially lowers the \$/sf.
- The assessor makes massive arbitrary and capricious adjustments to the actual sale price to arrive at an 'adjusted' sales price (7<sup>th</sup> column). **The adjustments range from \$181K to \$1,138K with no explanation as to the methodology/statute employed nor any calculations to verify accuracy.** The adjustment to comp 7 represents 50% of the total sales value. **(Subtract the adj. value from the actual sale value to calculate the total adjustment)**
- These huge adjustments are not explained by the amenity/other adjustments in the columns to the very right on the chart. I have tested those numbers.

- The assessor's chart show 5 comps as single story and two as 2 story. In fact, only 1 is single story. Six are 2 story and 2 have finished basements.
- Comps 1-3 are described as 1 story, photos on Redfin/Zillow show stairs going up.
- Comp # 6, 2315 Alta, listed as 1 story on the chart, has a spiral staircase going up and another staircase to the finished basement, which is also listed as not having one.
- Comp #7, 2727 Alta has a finished basement which can be seen on the Redfin/Zillow posting. The chart reflects a finished basement for none of these comps (6<sup>th</sup> to last column), but the Redfin description says 'it has a spacious finished basement and boasts a wet bar and man cave' along with photos. This was their comp and they included the above description on p. SBE 346.<sup>13</sup>
- Additionally at 2727 Alta, the chart states that it does not have multiple garages (6<sup>th</sup> to last Col). The Redfin site includes: 'Attached garage at the main house, Separate oversized (3) garages building. Additional workshop/garage Customized for a 40 ft. RV/boat, offering ample storage.' This is also in the description on p. SBE 346 as part of the evidence submitted by the Assessor..
- For comp #3, 2333 Pinto, the assessor missed a 4 car garage and a tennis court, then in spring 2025 assessor increased the M&S rating on comp 3, after the fact, and added \$511K in value. This was their comp. They included the MLS marketing ad<sup>14</sup> that clearly described the attributes of this property including, but not limited to the 4 car garage and the tennis court. This parcel was issued its CO on 9/27/23. The supplemental should have occurred for the 2024/25 fiscal year, but this new update wasn't processed until the 2025/26 year<sup>15</sup>, saving the homeowner \$5,863 (\$511,000 x .35 x .032782 = \$ 5,863). This was a reaction to claims made by petitioner.
- The assessor missed a complete remodel with a permitted pool on their comp #5, then added \$396K in value after the February county hearing (2400 Palomino). In their addendum, p. SBE 344 in file 'D', they included the description of a complete remodel, new swimming pool, etc., but issued no supplemental until after the February 26, 2025 hearing, and not until the 2025/26 fiscal year - 2 years late. It would have been never had I not appealed this. This was also one of my comps.<sup>16</sup>

- Before and after photos of the permitted new pool can be seen on p. SBE 68 <sup>17</sup>
- Photos of the new pool and subject property's pool can be seen on page P1 in the photo addendum <sup>18</sup>. The new pool received the maximum 75% depreciation (see notation to left of photo) because the assessor did not pick up the permit for the pool in 2022. The house was bought in Jan 2022 for \$1.2M, renovated and flipped in December 2022 for \$ 2.35M and then resold in 2024 for \$2.6M.
- The assessor calculates the median value of comps 1-3, and comps 1-5, for some reason, then utilizes the median of all 7 to 'prove' their point which is that the \$/sf of my property at \$366/sf is below their 'IND' value of \$477/sf <sup>19</sup>. To arrive at this result, they manipulated the numbers, excluded pertinent data in calculating the numbers, utilized properties more highly valued as comps in order to 'prove' the market value is properly situated to fit into their predetermined narrative.
- This is the presentation from which the board based their decision.
- The correct comparisons for improvements is replacement cost, not market value.
- Given the enormity of incorrect and misleading data, this presentation should be dismissed as worthless.

**Land:**

Assessor presented vacant land comps, not comps of improved properties, as is specified in NAC 361.119(2)(a) and NRS 361.227 (1)(b). Assessor applied incorrect codes/statutes of NAC 361.11795 and NAC 361.1188(a). These codes are intended for mass appraisals and vacant land, respectively.<sup>20</sup>

- NAC 361.119 (2)(a) and NRS 361.227 are for improved properties.<sup>21</sup>
- NRS 361.227(1)(b) – assessor did not even appraise recent land sales at 35% of the full cash value (e.g. 2715 Alta, 500 Shetland, 2710 Pinto Lane, 422 S. Rancho, 747 Ranch Circle, 748 Rancho Circle, 2020/30 Bannie, etc.). 100% of the comps utilized by the assessor to defend their case were assessed less than 35% of FMV<sup>22</sup>. In some cases as low as 16% in the fiscal year following the sale specified by the assessor.<sup>23</sup>
- Assessor utilized the Case Schiller Home Price Index to support his conclusions related to his land comps.<sup>24</sup> Case-Schiller's model is only for residential SFH, not land.<sup>25</sup>

Assessor's land presentation is on pages 27, 38, 39, and 40 of the assessor's addendum.<sup>26</sup>

**Page 27: (p.SBE 352) *THIS CHART COMPARES \$/LOT, WITH NO ADJ. FOR LOT SIZE.***

- 75% of comps are outside subject property's neighborhood
- 100% of the lots are assessed below 35% of FMV, as required by Nevada law
- Petitioner's spreadsheet,<sup>27</sup> a review of the data on assessor's chart, calculates the proper assessed value of the 8 parcels. Two parcels, (#1 & #4), are assessed at only 16% of the sale price in the fiscal year following the date of sale. That is a 55% discount from the value required by Nevada law.
- **Comp #1: Was sold with a 2,060 sf house on it.**
  - Assessor still assesses (\$49K) and taxes (\$1,590/yr) the improvements on this property in 2025/26 from a 2023 sale, yet uses it as a land comp.<sup>28,29</sup>
  - Is in a different neighborhood<sup>30</sup>
- **Comp #2 & 3: (THESE 2 LOTS REPRESENT THE HIGH VALUE ON THE CHART)**
  - Assessed at discounted rate of \$210K in 2025/26. 35% of 2023 sale was \$323K. (\$950K x .35 = \$332.5K)
  - Lots are on avg. 28% larger and rated superior to subject property

- 2025/26 taxable value: \$600K/lot, or \$468K/acre vs \$525K/lot and \$617/acre for subject property -making my valuation HIGHER NOT LOWER
- Compare this to the misrepresented value of \$997.5K per lot on p.27.
- ~1.1 miles from subject property and in different neighborhood.<sup>30</sup>
- BOTH PROPERTIES ARE IN A GUARD GATED COMMUNITY, NOT MINE.
- Comp #4: Sold on 1/9/24 for \$630K with 2,600 sf home on it.
  - Assessed at only 16% of sale price, not 35% <sup>27</sup>
  - Assessor still assesses (\$42K, p.152) and taxes (\$1,361/yr, p.156) the improvements on this property in 2025/26 for a sale in Jan/2024, yet uses this as a land only comp. <sup>31,32</sup>
  - 1.2 miles from subject property and in different neighborhood <sup>33</sup>
- Comp #5: (THIS WAS THE LOW VALUE LOT ON THE CHART)
  - This is not a single lot. Assessor combined 2 lots and divided total in half
  - Lots were different sizes
  - 1 lot has a small structure on it
- Parcel(s) are 1.7 miles from subject property and in a different neighborhood<sup>33</sup>
- Comp #6: Sold on 4/26/21 for \$500K, assessed at \$131K, 26% FMV, not 35% ( $\$375K \times .35 = \$131.25K$ )
- Comp #7: Sold on 9/29/20 for \$444K, assessed at \$131K, 29% FMV, not 35%
- Comp #8: Not an arm's length valuation <sup>34</sup>
  - Total sale of \$4.6M is arm's length, distribution of sale price was manipulated for tax efficiency, avoidance, or maybe evasion for seller.

**WHEN ADJUSTED FOR LOT SIZE, THE COMPARISONS PRESENTED MAKE NO SENSE**  
**In the bottom box, assessor makes the following dubious claims:**

1. **'Comps 1 & 4 purchased as tear downs'.** They weren't sold as tear downs. The land should be the total value less the value of the structure on the parcel (NRS 361. 227).
  - a. The teardown argument is ludicrous. Assessor on several occasions referred to Petitioner's property as a teardown. Petitioner developed an analysis of the value of petitioner's property had assessor treated it as a teardown <sup>35</sup>
    - Had petitioner done so in the year of purchase (2018), the land value today, applying the assessor's logic, would exceed \$3.5M/acre, or \$3.0M for .85 acres, more than the market value of the total newly improved property with a casita, detached garage, new 2 car attached garage and a carport.

$(\$965K/.85=1,135K \times 2.09 \text{ (land growth value from 2018-2025 using p. 160 - assessor's land values }^{35})=\$3.5M \times .85 = \$3.0M)$

2. 'Market adjustment based on paired sales of Comp 2 (\$579K on 10/2018 to \$950K on 8/2023 = +65%) and Comp 8 (\$300K on 9/2017 to \$400K on 4/2019 = +30%)'

- This equates to a monthly increase of 1.12% month and 1.58%/month, respectively. Mr. Tripp stated exactly that at the county hearing and can be seen on the video at the 44:00 minute mark, or on p.15/167 of the transcripts.<sup>36</sup>
- This was intentionally misleading
- Assessor's comp #5 from this same page sold for \$790K on 3/29/2019 and again on 6/22/22 for \$895K. This represents a total increase of only 13% over 39 months for a monthly increase of .34%
- Assessor's comp #7, also from this page, sold for \$413K on 6/30/2017 and again on 9/29/20 for \$444K. This represents a monthly increase of .19%/month.
- These are mere fractions of what the assessor presented. Why not use these? (See p. 167-174 in file 'I' for the deeds that reflect these sales) <sup>37</sup>

2. The next comment in the bottom box is, 'with support from the Case-Schiller Las Vegas Home Price Index.'

- Case Schiller specifically includes only valuations of single family homes and **excludes** vacant land (p.125-127) <sup>38</sup>

3. The last missive is 'no current vacant land sales in subject neighborhood.'

- This statement is contradicted by the record.<sup>39</sup>
- Petitioner included 4 other parcels in nhbd plus 2 nearby, and another in Scotch 80, adjacent to 1205 Park Circle.<sup>39</sup>
- The 1<sup>st</sup> lot on that chart is around the corner from petitioner. You drive past that lot, which is 1/8 mile from subject property, to get to assessor's comps that are 1.2-1.7 miles away.
- This lot sold in 2016.
- Other lots, much closer to subject property sold between 2019 and 2024.
- #7 is actually adjacent to comp #4 on the chart and sold only 6 days prior to #4 in January 2024.

Mr. Tripp tries to prove that the 'market value' of my land (\$525K) fits comfortably between his \$447K and \$998K, the number at the bottom of p.27 in assessor' addendum <sup>40</sup>. His numbers, however, were calculated using wrong data, manipulated data, data from distant neighborhoods, etc. Additionally, he persists in comparing vacant land to improved properties. He should select properties from my neighborhood and use legitimate and data to support his position.

**Page 40: General comments:**<sup>52</sup>

- The CCA utilizes the wrong rules (NAC 361.11795 and NAC 361.1188(1)(a).
  - o Again, improperly comparing vacant land to improved SFH lots
- 100% of the comps on p.40 were assessed lower than the 35% statutory rate.<sup>41</sup>
  - o Doing so, under taxes all these properties and exacerbates the inequity in assessments and taxes incurred by the petitioner.
    - Pertinent information supporting this can be found at the bottom of page 40.
  - o One example is comp 2 which sold for \$315K in 2014/2015 fiscal year. The following year it was assessed for \$47,250 only 15% of FMV and only 43% of what it should have been (15%/35% = 0.43) <sup>41</sup>
  - o 38% (3/8) of the comps are from beyond subject property's neighborhood.

At the hearing on 2/26/25, Mr. Tripp stated: 'as you can see in every case, a diminished return is evidenced by the sale price per acre of the larger parcel within the neighborhood'. <sup>42</sup> Fact checking his assertion refutes this bold statement.

- He wants you to believe he 'proves' his diminishing returns principle in the 'general description' box at the top of the page, but he is the one who chose which 2 properties to compare with each other.

**Pair: Comp 1 vs Comp 2:**

Comp 1 is in the neighborhood. This comp is 10 years old and not very comparable to my property. It is currently on the market for \$10M, more than triple the value of my property.

Comp 2 is quite a distance away and actually a property developed by Blue Heron homes (into 4 SFH) and 2.49 acres, 332% the size of comp 1, and 11 years old. This property did sell for \$315K back in 2014. (4 lots to be developed by Blue Heron)

**Here is the truth, the whole truth, and nothing but the truth about this property**<sup>43</sup>

- Acquired by Ned & Ann Busch on 5/14/2010 for \$550K, shortly after the beginning of the last financial crisis.
- The 2009/2010 fiscal year was the 2<sup>nd</sup> highest valuation in Las Vegas at that time. This is from the VHR for 2323 Pinto, the paired sale to this property. The following year the assessed value plummeted 68%. This happened across Las Vegas.
- On August 25, 2014, the Busches sold this property to 805 Land, LLC for \$315K (or \$127K/acre – the benchmark value on page 40 and representing the low end of the comparable range.) as the market continued to decline and is now worth only 27% of what they paid, based on the CCA'S own VHR. In what appears to be a distress sale, The Busches absorbed a loss of \$235K, or 57% of their investment and sold the 2.49 acres to 805 Land, LLC.
- 20 months later, on April 8, 2016, 805 Land, LLC sold this land to Midtown Modern, LLC, a Blue Heron development for \$900K.
  - This transaction was 20 months after the one Mr. Tripp uses. No appraiser would ever use a 2014 sale when a more recent (2016) sale exists and still but 1 year removed from its paired parcel.' On a \$/acre basis this same 2.49 acre land sold for \$361K/acre in 2016, a mere 1.3% lower than comp #1, not the 65.4% Mr. Tripp presents, eviscerating his diminishing return argument.
  - This was also a blatant misrepresentation of material facts with the clear intent to mislead.
  - The deeds for these transactions were submitted as evidence by Petitioner.<sup>43</sup>

Pages 11-17(exh 'OO', File 'I' pdf p. 221-227) include other pertinent information related to this property, such as survey maps, value history reports, parcel chain history, and site maps.

**Pair: Comp 3 vs Comp 4:**

Mr. Tripp implies that a diminishing return of enormous proportions exists. He explains that 1.46 acres of land can be bought for \$613K/acre (excl his 5% market adjustment with no explanation offered). A .4 acre lot, though, will cost a hefty \$1.575M/acre. This is non-sense.

**Both of these 'comps' are in the Scotch 80 neighborhood, 1.2 to 1.7 miles from subject property and not in an adjacent neighborhood.**

While I don't agree with using Scotch 80 for comps when there are legitimate comps in my neighborhood, Mr. Tripp intentionally excluded 1825 Ellis, which *is adjacent* to comp #3 (1205 Park Cir), slightly closer to subject property and sold within 6 days of comp #3 for \$380K, or \$576K/acre. If you substitute 1825 Ellis for 1205 Park Circle for comp #3, then the values for comp 3 an 4 are virtually identical on a \$/acre basis.<sup>44</sup>

**Comp 3 also had a 2,600 sf house on it. Per NAC 361.119 (2)(a) the value of the house should be removed in order to determine the value of the land.**

**Comp 4 is not 1.46 acres. It is 2 adjacent lots he joined together for his analysis. One lot is .69 acres, the other .76 acres.**

**Pair: Comp 5 vs Comp 6:**

- They are in my neighborhood and are separated by only 1 lot
- They are on the same street and they are reasonably close in size
- If you ignore the 10% mkt adjustment, then comp 4 is getting a 4% discount for the additional size (law of diminishing returns)
  - 1.03 acres v .88 acres =17% larger
  - $(\$485K/\$504K) = 0.962$  (3.8% discount/diminished return)

**Back to that 10% market adjustment to comp 5:**

- Comp 5 sold on 9/29/2020
- Comp 6 sold on 4/26/2021, only 7 months later (.58 years)
- The 10% adjustment, annualized is 17%
- Both properties sold in the same fiscal year (2020/2021)
- Looking at the Assessor's Value History Report (VHR) for both properties, the land value change for those years is \$0 (**ZERO**).<sup>45</sup>
- There exists no justification for the 10% adjustment, nor is one given.

- Comp 4 sold for \$500K, 12.6% more than comp 3
- Comp 4 has 1.03 acres, 17.0% more than comp 3

This is a pretty close relationship and makes logical sense

**Pair: Comp 7 v Comp 8**

- **Comp 7 was not an arm's length valuation.** It is a lengthy explanation, but I have attached the necessary backup. (Exh. 'QQ'). Page 9-10 in Exh 'QQ' explains the shenanigans that were involved in that transaction.<sup>46</sup>
- Comp 8 is the same property as comp 6 and needs no repeating (see above)
- Comp 7 should be eliminated.
- Mr. Tripp chose to ignore 680 Shetland which is extremely close to subject property.
  - 680 Shetland sold on 5/27/16 for \$200K, \$392K/acre
  - He used comps from 2014/15 on p.40
  - If you substitute 1825 Ellis for 1205 Park Circle (comp 3) and substitute 680 Shetland for 2720/2710 Pinto (comp 7), then the mean average for the 8 is \$447K.<sup>47,48</sup>
  - With a low value of \$132K and a high value now at \$582K/acre (not \$1,575K) the value of my property is the highest at \$617K, \$35K, or 6% (\$617/\$582) above his highest value, \$485K, or 367% (\$617/\$132) above the lowest, and \$170K, or 38% (\$617/\$447) above the mean.<sup>48</sup>
  - I no longer fit so comfortably inside his 'indicated value range of comparable'.

**PAGE 38-39 OBSERVATIONS – diminishing returns**

The Clark County Assessor (CCA) included this page in their addendum for the purpose of 'proving' that the value of my land is assessed equitably. Mr. Tripp, at the February hearing described it as the 'equity grid'.<sup>49</sup> Here are some observations:

1. There are 74 properties listed, 73 excluding mine
2. There are 17 properties above mine that are smaller sized lots
3. Of those 17, 4 are vacant land, only 13 above me are improved properties
4. Of those 13, 2 are actually valued less, not more, than mine, (#4 & #5)
  - a. Only 11 above me out of 74 properties puts me pretty high on the list- not very equitable – equitable would place me +/- ~ 37th
5. The 1<sup>st</sup> property, .23 acres, is shown with a \$/acre of an astonishing \$1,141K
  - a. Assessor adjusts it down only 50% yet it is 73% smaller than mine.
  - b. Subject property is assigned a 0% adjustment.
  - c. This results in an 85% premium vs mine (\$1,141K/\$617K)
6. The last property (500 Shetland) is shown with a \$/acre of \$325K

- a. Property is 2.02 acres
- b. Assessor adjusts it up 25% but it is 138% larger than mine
- c. This results in a 47% discount vs mine (\$325/\$617)
- d. Basically this is BOLGOL free. (Buy one lot, get one lot, free)

7. Assessor makes no mathematical effort to equalize, resulting in a range of \$1,141K/acre for small lots and \$325K/acre for large lots, a 350% swing and completely unsupportable by actual sales. <sup>50</sup>

8. Assessor uses arbitrary adjustments to calc their '\$/acre'.

- a. No analytical model to support this nonsense is presented or referenced

9. Assessor applies adjustments in a range, not on an algebraic scale.

- Properties between .75 acres and 1.25 acres receive no adjustment
  - i. This means a property 67% larger than another is assessed and taxed the exact same, implying their FMV is exactly the same. (1.25/.75=1.667) – this also is nonsense.
  - ii. The owner of a lot 1.25 acres (55K sf) pays no tax on the extra 22K sf of land-a full 1/2 acre and no more tax?
  - iii. This is their model to prove equity?
  - iv. Is it equitable for the owners of 2323 Pinto, 2327 Pinto, and 2331 Pinto, all of whom have lots of .75 acres to be assessed and pay the same taxes as the owner of 2329 Alta with 1.25 acres?

10. Overall 17 (23%) of the 74 properties are vacant land.

11. 2 of those 17 are still being taxed for improvements on their land

12. Two properties with a greater size were actually assigned a 25% discount rather than a premium (APN 139-32-304-005 and APN 139-32-304-006)

- a. Both of these are notated as 'assemblage' so I'm guessing that's the reason he will use to somehow explain this aberration.
- b. This is not assemblage because these properties have never been combined
- c. Every article about assemblage states, and I quote: 'that the end result is that it almost always increases the value of the property, a phenomenon known as plottage.' Why do it if it does not improve the value of the property?
- d. These properties don't fit the definition of assemblage, but 500 Shetland does. At 500 Shetland <sup>51</sup> – 2 separate lots were assessed for \$105K each in 2020, \$210K total, they were combined afterwards (assemblage). 5 years later, had they been left as is each would be assessed at \$184K, or \$368K

*in total (the same as mine per lot). Due to assemblage their market value was, supposedly, enhanced. One might think it would be assessed above \$368K. It's assessed value was only \$230K, a discount of 63%.*

13. Please turn to p.40 in the assessor's addendum for just a moment.<sup>52</sup>
  - a. In the general description section at the top, the CCA writes, *'In every case, a diminished return is evidenced by \$/acre of the larger parcel within the neighborhood'*.
  - b. Now back to p.38-39 of the same document<sup>49</sup>
14. On p. 40, Mr. Tripp tries to prove a point, using paired sales related to diminishing returns. The following can be found on *his* chart (p.38-39):
  - i. *APN 139-32-702-014, .75 acres, is valued at \$700K/acre*
  - ii. Using Mr. Tripp's logic, smaller lots should be at a \$/acre premium, but APN 139-32-702-020 is only .69 acres yet valued at \$647K, 7.5% less APN 139-32-703-008 is only .57 acres yet valued at \$645K, 7.9% less APN 139-32-306-011 is only .52 acres yet valued at \$505K, 28% less APN 139-32-703-008 @ .57 acres is:
    1. 6% less than APN 139-32-701-005 @.65 acres
    2. 5% less than APN 139-32-701-006 @ .66 acres
    3. 4% less than APN 139-32-702-024 @ .7 acres,
    4. 4% less than APN 139-32-306-023 @ .78 acres,
    5. 8% less than APN 139-32-702-024, 139-32-702-014, and 139-32-702-015, all at .75 acres.

APN 139-32-306-011 @ .52 acres compared to the above 5 examples has an even greater discount which clearly contradicts his claim.

### 3% Cap

Lastly, the assessor incorrectly applied the provisions of NRS 361.4723. Assessor, in the normal course of business, grandfathered the existing abatement of taxes upon the transfer/sale to a new owner rather than rescinding the existing abatement and restarting it the following year. NRS 361.4723 is clear in its language:

*'The Legislature hereby finds and declares that an increase in the tax bill of the owner of a home by more than 3 percent over the tax bill of that homeowner for the previous year constitutes a severe economic hardship within the meaning of subsection 10 of Section 1 of Article 10 of the Nevada Constitution.*

*In so doing, the Petitioner is further harmed by being forced to absorb a greater tax burden due to the unwarranted and improper abatements grandfathered to the new owners of the recent resales in the neighborhood.*

*Petitioner provided an example of such a case at 2400 Palomino on p. 238-254 in Petitioner's brief to the SBE (PDF p.274p-291) in file 'I'. Grandfathering this ~ \$5K/year abatement violates NRS 361.4723.*

**3. The decision rendered by the board was unreasonable:**

- The decision made by the board was unreasonable because:
  1. The SBE was presented with a barrage of misleading and inaccurate information from the assessor, even though everyone was sworn under oath to tell 'the truth, the whole truth, and nothing but the truth.' Had all members of the board read the evidence submitted by the Petitioner, perhaps they would have challenged many of the misleading statements made by the Assessor. Not a single question challenging the validity of their statements was made and Petitioner was allowed only 5 minutes of rebuttal.
  2. The board allowed, in earlier cases the day before, additional time for lawyers in much larger cases to present and to rebut. If you have a \$1,000+/hr lawyer and a \$6M-\$26M case, and the Chair, Mr. Morse, knows the lawyer for the petitioner, you get more time. Not so much in my case.
  3. The board disregarded discriminatory practices where Petitioner was treated in a detrimental manner in comparison to those of the other comps. See File 'F' ( 25-116 2709 Pinto Lane PETITIONER BRIEF) submitted by the Petitioner to SBE in reply to Assessor's ADDITIONAL NEW EVIDENCE, (File 'E', 25-116 2709 Pinto Lane ASSESSOR NEW EVIDENCE).

This is evidenced in File 'F' by the Marshall & Swift (M&S) spreadsheets developed by the Assessor for subject property (p.10), 2400 Palomino Lane (p.14), 2333 Pinto Lane (p.12), 2500 Pinto Lane Main House (p.13,15), 2500 Pinto Lane Guest House #1 (p.28), 2500 Pinto Lane Guest House #2 (p.29), 2500 Pinto Lane Garage (p.30). All of these worksheets, except that of subject property, were created after the hearing on 2/26/25 and before the SBE hearing on 9/30/25.

In the case of Petitioner's property (p.10), assessor assigned 0% 'old' for the 4 circled line items in the last column. All of the other 6 M&S were given a total of 12%. This 12% would change the Petitioner's EYB by 6 years and increase the depreciation by 9% (1.5% / yr). There is no legitimate argument to be made for this disparity. This 9% multiplied by the RCN of \$1,062K from Petitioner's property record card (File 'F', p.11) would reduce Petitioner's tax bill by \$1,097/yr and put Petitioner on equal footing with the other parcels. ( $\$1,062K \times .09 \times .35 \times .032782 = \$1,097$ )

This adjustment, to be equitable, must be made retroactive to the 2022/23 fiscal tax year, as it was excluded from the 3% cap in that year, and reduce the supplemental assessment, which is now buried in the secured tax roll. Since this, to be gracious, is either a clerical error or factual error, and since the 3 year look back period does not expire until 6/30/2026, the Assessor could easily make this right. She has refused to do so.

Had the members of the SBE read the documents submitted as evidence for the hearing or had they allowed Petitioner a reasonable time to present this and several other similar issues, this request for reconsideration might have been avoided.

*It is petitioner's firm belief that only 1 board member, Mr. Paul Bancroft, read petitioner's brief and was prepared to, and did, question items from said brief. The most telling example, of many, of the ignorance of the content of the brief from the others arose when the board entered into a debate amongst themselves regarding admitting 'new evidence'. Ms. Corinne Burke, who clearly did not read the brief and came to the meeting completely unprepared, raised the issue of allowing new evidence to be entered when she stated at 1:44:18 into the hearing (paraphrasing) 'that if it can't be proven that the evidence was not available in time for the county hearing then it should not be accepted and might set a precedent'. Had she, and the 2 other members read the brief submitted on 9/2/25 by the petitioner, 28 days prior to the hearing, and a full week prior to the deadline, she might have asked the following question:*

**'I see from the 1<sup>st</sup> two pages of your brief you detail the reasons and provide a timeline as to why this evidence should be admitted, can you walk us through that?'**

She did not even read the 1<sup>st</sup> two pages.

*Without reading the brief and, therefore, being unfamiliar with the evidence submitted in the brief, how can 5 minutes to rebut be adequate? What, exactly, is the purpose of submitting a brief if the board doesn't read it? If they don't want to do the work necessary to render a decision based on all the available evidence, they shouldn't accept the position and the responsibility.*

*When I asked for 10 additional minutes, the members debated for over 5 minutes before they denied my request. The decision to limit my time was inconsistent and inequitable with other petitioners who were represented by attorneys and were not denied additional time to respond.*

**Conclusion:**

*The State Board reached a decision contrary to Nevada law.*

*Petitioner submitted extensive evidence supporting a claim of inequitable assessed valuation including specific properties, omissions by the assessor, photos of major renovations of neighboring properties not assessed or severely under-assessed, and emails between the petitioner and the assessor detailing many of the assessor's deficiencies, amongst other things.*

*Petitioner further highlighted defects in the land and improvement analyses developed by the assessor. Analyses that were so severely flawed and at times contradictory to the the assessor's own premise. Petitioner's claims were, ultimately, affirmed by the simple fact that the assessor retroactively increased the valuations to several of the comps by as much as \$511,000, yet at the same time providing no relief to the Petitioner.*

*The board, however, was influenced by a presentation by the assessor fraught with misleading information, faulty mathematical calculations, and a lack of evidence. Moreover, Petitioner identified numerous examples where the assessor applied the wrong statutes in defense of their position in addition to critical errors in their selections of comps and misinterpretations of their own data.*

*As such, and based upon the above information, petitioner respectfully requests that the decision reached at the 9/30/25 hearing be overturned and a ruling be entered in petitioner's favor in the amount requested in Petitioner's appeal.*

*Notwithstanding the above, the amount of the supplemental assessment for improvements should not exceed \$631K, the amount communicated via email to Petitioner on Dec. 23, 2021. This value is what Petitioner relied upon as the final value as communicated by Mr. Bonesteel via email. (Hohl Motorsports v Nevada Department of Taxation 563 p. 3d 306 Nev. 2025).*

# FOOT NOTE FILES

FN ID

**25-116 2709 Pinto Lane Trust ETAL 25-26 - TP NEW EVIDENCE**

**A** • Addendum - Download

**25-116 2709 Pinto Lane Trust ETAL 25-26-CL1(1-125) -**

**B** Download

**25-116 2709 Pinto Lane Trust ETAL 25-26-CL-2(126-250) -**

**C** Download

**25-116 2709 Pinto Lane Trust ETAL 25-26-CL3(251-end) -**

**D** Download

**25-116 2709 Pinto Lane ASSESSOR NEW EVIDENCE - Download**

**E** 25-116 2709 Pinto Lane PETITIONER BRIEF - Download

**25-116 2709 Pinto Lane Trust ETAL 25-26 - TP JUSTIFICATION**

**G** FOR NEW EVIDENCE - Download

**25-116 2709 Pinto Lane Trust ETAL 25-26 - TP NEW EVIDENCE**

PHOTO ADDENDUM - Download

**25-116 2709 Pinto Lane Trust ETAL 25-26 - TP NEW EVIDENCE**

Combined - Download

▲ B

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FOOT NOTES (FN)			
FN #	FILE ID	LOCATION	COMMENTS
1	E	PDF page 2 of 3	Lines 20, 44, 16, respectively - next to last column
2	A	PDF page 4 of 6	
3	B	Page SBE 39	
4	E/C	PDF page 2 of 3, SBE 215	Line 20, 4th to last Col. - 2025/26 Fiscal Year, Final. Inspection 5/24/2018
5	D	Page SBE 387	Mary Ann Weldner comments
6	I	PDF page 35-36	
7	I	PDF page 35,37	P.37 is final inspection for subject property
8	D	Page SBE 332	
9	D	Page SBE 333-334	
10	E	Page 2 of 3	
11	E	Page 2 of 3	Row 11, 11th column
12	D	Page SBE 376	Mid page - J. Jacobs' (her 1st paragraph) comment re: 15th on chart
13	D	Page SBE 346	Center box - description
14	D	Page SBE 342	Center box - description
15	E	Page 2 of 3	Row 16, 4th to last column
16	E	Page 2 of 3	Row 44, 4th to last column
17	B	Page SBE 68	
18	H	PDF page 4 of 59	
19	D	Page SBE 332	Middle box with green background
20	I	PDF page 161-163	P. 128-130 in document (lower left corner- hand written)
21	I	PDF page 148-154	P. 115-121 in document (lower left corner- hand written)
22	I	PDF page 185 Row 'D'	P. 150 in document (lower left corner- hand written)
23	I	PDF page 185 Row 'D' - comp 1&4	
24	I	PDF page 158-160	P. 125-127 in document (lower left corner- hand written)
25	I	PDF page 160	P. 127 in document (lower left corner- hand written)
26	D	Pages SBE 352,363,364,365	
27	I	PDF page 185 Row 'D' - comp 1&4	
28	I	PDF page 186, 190 (Comp #1)	422. S. Rancho assessment - Improvements 25/26
29	I	PDF page 186, 190 (Comp #1)	422. S. Rancho Real Estate taxes - Improvements 25/26
30	I	PDF page 210	P. 175 in document (lower left corner- hand written)
31	I	PDF page 187, 191 (Comp #4)	1205 Park Circle assessment - Improvements 25/26
32	I	PDF page 187, 191 (Comp #4)	1205 Park Circle Real Estate taxes - Improvements 25/26
33	I	PDF page 210	P. 175 in document (lower left corner- hand written)
34	I	PDF pages 233-265	P. 187-229 in document (lower left corner- hand written)
35	I	PDF page 195-199	P. 160-184 in document (lower left corner- hand written)
36	D	Page SBE 377	D. Tripp's 2nd paragraph
37	I	PDF pages 202-209	P. 167-174 in document (lower left corner- hand written)
38	I	PDF pages 158-160	P. 125-127 in document (lower left corner- hand written)
39	I	PDF page 180	P. 147 in document (lower left corner- hand written)
40	D	Page SBE 352	In reconciliation section
41	I	PDF page 228	P. 193 in document (lower left corner- hand written) - 5th handwritten row at bottom
42	D	Page SBE 377	D. Tripp's last paragraph
43	I	PDF pages 211-227	See PDF page 214 for a spreadsheet of chronological events
44	G	PDF pages 5-6	P. 'C' & 'D' in document (lower left corner- hand written)
45	I	PDF pages 231-232	P. 195-196 in document (lower left corner- hand written)
46	I	PDF pages 241,242	P. 205-206 in document (lower left corner- hand written)
47	G	PDF page 5,6	
48	G	PDF page 6	4th column, last row = \$447 average of 8 comps
49	D	Page SBE 363-364	
50	D	Pages SBE 363-364	Col 5 = adjustments, Col 7 = \$/acre
51	B/I	Pages SBE 59-62/PDF 164-174	P. 45-48 in document- file 'B'/P.131-141 in document file 'I'
52	D	Page SBE 365	See top box highlighted in yellow

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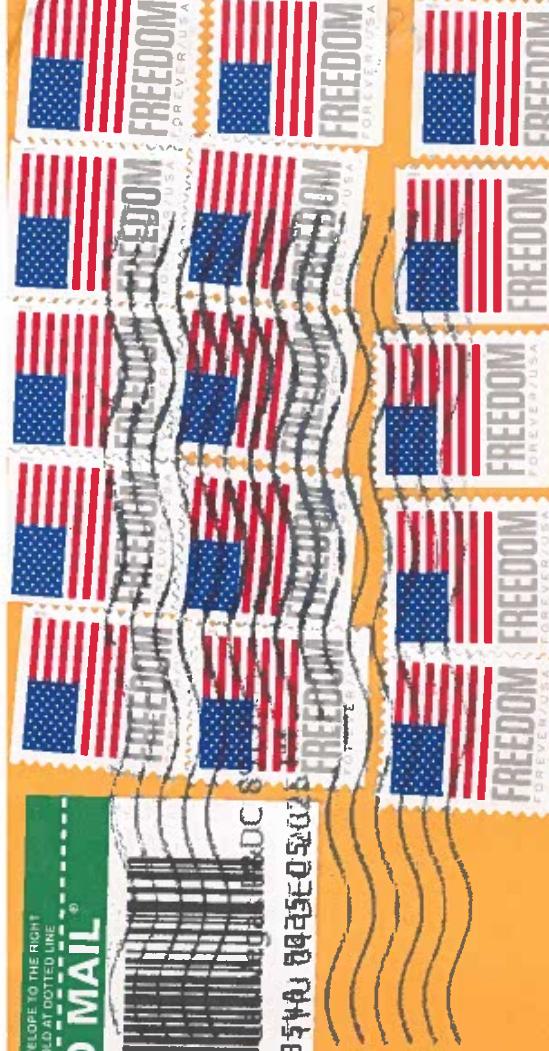
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Wolf  
2709 Pinto Lane  
Las Vegas, NV 89107



STATE OF NEVADA

DEPARTMENT OF TAXATION

3850 Arrowshead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

Attn: Ms. Shellie Hughes  
CASE 25-116

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State of Nevada Department of Taxation



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## BEFORE THE NEVADA STATE BOARD OF EQUALIZATION

IN THE MATTER OF )  
2709 Pinto Lane Trust Etal, Petitioner ) Case No: 25-116  
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). Furthermore, it is clear from the record that the State Board of Equalization (“State Board”) considered the Petitioner’s arguments and found that the Assessor’s valuation did not exceed full cash value, and the State Board also found that inequity did not exist. The Petitioner concedes that the valuation of the property does not exceed full cash value<sup>1</sup>, but continues to argue an inequity because his taxes exceed his neighbors due to the supplemental value that was added outside the statutory tax abatement. The Petitioner’s general misunderstanding of the Baskt and Barta cases and general Nevada tax law does not make the State Board’s decision unlawful, unreasonable or erroneous. The State Board considered the Petitioner’s arguments at the hearing and correctly rejected the arguments. The Petitioner’s request for reconsideration should be denied as there are no grounds for reconsideration.

DATED this 11<sup>th</sup> day of December, 2025.

## CLARK COUNTY ASSESSOR

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

<sup>1</sup> Page 4 of 24 of Petitioner's Motion for Reconsideration

## Kari Skalsky

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**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

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

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

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