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STATE OF NEVADA
DEPARTMENT OF TAXATION

State of Nevada Board of Equalization

Case #: 26-107

Petitioner’s Reply to Assessor’s Brief

The most effective way I know to reply to Ms. Moerschell's Brief is to address, head on, all the misinformation she submitted.

<u>Ms. Moerschell:</u> '*The subject property is a custom home located in the Pinto Palomino neighborhood north of Charleston Boulevard and west of Rancho Drive. The original residence, built in 1970, was torn down except for the foundation and portions of the exterior walls. The home was then rebuilt and completed in 2021, resulting in an effective age of 2011. The property is a one-story residence with 4,985 square feet of living area in the main house and an additional 1,096-square-foot guest house. It also includes both an attached and detached garage totaling 1,834 square feet, along with a pool and spa situated on a half-acre lot. This matter is an equity appeal. The Assessor's recommended taxable value is $1,687,686, and the County Board of Equalization upheld the Assessor's recommendation.*'

<u>Petitioner's Response:</u>

1. The property sits on .85 acres of land, not .5 acres.
2. The remodel was completed in 2022, not 2021.
3. This is generally an equity appeal, however, Petitioner requested and was denied by Ms. Jayme Jacobs and Ms. Mary Ann Weidner the opportunity to file a 2nd appeal related to the timing of the supplemental issued in the 2022/23 fiscal year. This appeal was intended to present the issue as a 'factual error' within the 3 year look back that did not expire until after the county hearing. The expiration date was 6/30/26 per NRS 361.768.
4. Last year the appeal related to this issue was presented as an equity issue. Since NRS 361.768 has a 3 year look back, the denial by the county to acknowledge the error raised a new issue. Petitioner will present to the Board 2 emails from Mr. Jeffrey Bonesteel. One commits to a 2022/23 issuance 'assuming the project is ***<u>100% complete by July1, 2022'.</u>*** It was not complete until 7/27/22. The 2nd email states that 'the city passed my final inspection on 5/23/22' justifying the date of the supplemental. ***<u>Mr. Bonesteel is wrong on the facts, e.g. a factual error.</u>*** In either case, Petitioner should have been able to rely on the electronic communications per Hohl Motorsports v. NV Department of taxation (2025).
5. The appeal form to the state has 5 boxes to check. The instruction is to 'check ***<u>box</u>*** which best describes the authority of the State Board to take jurisdiction to hear the appeal.' I chose the box that 'best describes' my appeal. Had I been allowed to submit a *2nd* appeal,

I would have checked the last box with an explanation. The instruction was singular in nature, not plural.

6. The County Board upheld the assessor because the panel was (1) biased, (2) had a lack of knowledge as described in my appeal to the State, (3) the county was presented a case strewn with material misrepresentations included in the 71 pages of 'evidence' never provided to me (a legally reversible error), and (4) the Chair, Mr. Farr, on the record stated ' that even had I been given the 71 pages' it wouldn't change his vote. *Sound impartial?*
7. I should not be estopped from being heard regarding a 'factual error' correction.
8. Ms. Moerschell can't even get the most basic facts straight which is consistent with the quality of work of the entire assessor's office.

Ms. Moerschell: '***This appeal centers on equity within the neighborhood.*** *The neighborhood equity sheet, sorted by total taxable value, shows that the subject is one of 48 homes assessed using the Marshall & Swift cost manual. Within this group, nine homes exhibit depreciation between 10 and 35 percent. The subject's valuation equates to $339 per square foot, which is the third lowest among those nine homes.'*

Petitioner's Response:

Ms. Moerschell, obviously, did not read pages *19-20* in my brief. On those 2 pages I analyzed this statement made by Mr. Turner at the 2/19/26 hearing. She does say 2 things that are true. There ***are*** 9 homes with depreciation rates between 10% & 35% ***and I am the 3rd lowest value.*** She thinks that proves that I have been equitably treated, maybe even favorably. But as I wrote on those 2 pages the 6 properties with a greater value/Sf all had significantly higher M&S rated buildouts. My M&S rating was 'good/40'. The 6 above ranged from 'good-very good/45' to 'exceptional/74. Their #1 had a total taxable value of $953/sf vs my $339sf. That property had a M&S quality rating of '74' vs. my '40'. Their #6 on the list is 2609 Pinto, which they rated 'VG/Excellent-55' was only $304/sf, 10% less than my $339/sf, for a house rated a '55' vs. my '40'. Their 9th place property (line 25 – 2694 Palomino) is the only property also rated 'good/40' of the 9 but at $250/sf. ***This is the only fair comparison of the nine but its taxable value is also 26% less than mine***. This is how they manipulate information and misrepresent the truth. This is why it takes so much time to respond to their misrepresentations. The truth is in the evidence not the statement.

<u>Ms. Moerschell:</u> ‘*Each home in this neighborhood is custom built, resulting in considerable variation in age, size, construction quality, ceiling height, additional structures, and other property characteristics. Despite these differences, the Assessor applied Marshall & Swift* cost factors *consistently throughout the neighborhood.’*

<u>Petitioner’ s Response:</u>

1. I agree with the first sentence.
2. ‘*Despite these differences*’-what a guy! Sorry he had to work so hard. *Isn’t this his job?*
3. How can they claim they applied the M&S cost factors consistently, unless they mean consistently incorrectly. She should have read my brief more carefully. You can’t apply cost factors consistently if you exclude all the improvements that went into the house and miss all the permitted projects. Consistently applying factors to half a house doesn’t cut it.
4. You can’t calculate the correct EYB if you don’t properly add in all the improvements.
5. You can’t determine the correct depreciation if you can’t/don’t properly calculate the EYB.
6. You can’t arrive at the correct RCNLD without the above done correctly.
7. Pages 9-12 of my brief goes property by property describing the omissions by the assessor. These pages cover properties such as 2608 Pinto with a $1M (*self advertised*) remodel and no supplemental and 2800 Pinto with a gut job to the studs and a brand new paver driveway with no supplemental assessment. It also benefits by a 75% depreciation rate because the county has been derelict in issuing appropriate supplementals. I have provided evidence the past 2 years regarding these properties and nothing has been done.
8. Pages 13-19 reviews the work on the 7 comps submitted by the assessor. They are on average ~ $450K undervalued.
9. I provide evidence to support my assertions. My brief has footnotes referencing the proof and my calculations. They provide no evidence and no calculations; they just talk, or in this case, write.

Ms. Moerschell:

'During revaluation, permits for all comparable homes were reviewed and property records were updated to ensure accuracy and uniformity.'

Petitioner's Response:

This is laughable. Ms. Weidner and Ms. Jacobs made similar claims under oath. I am beginning to think Ms. Moerschell either didn't read any of my brief or thinks (1) my statements are false, even though she doesn't dispute a single one, or (2) that the State Board is so gullible as to accept anything she says is the truth and assumes what I say is false. I believe she is wrong on both counts. Beginning in the middle of p. 40 of my brief and ending on p. 43 I detail all the permitted ***major*** improvements that I could find, in the time I had, and only in my immediate neighborhood. This is defined as the rectangle of Pinto Lane, Palomino Lane, Alta Drive and Arabian Road. I researched 12 properties in spitting distance of my home. I found over 30 permitted improvements where the county has either not issued a supplemental or issued one in a later year than it should have been. And this excludes all the unpermitted work not picked up. The worst of the worst is the very last one on p.43, 3000 Arabian Road. Permit R24-05087 was for a 3,726 sf guest house + a 582 sf garage + a 632 sf patio. A Certificate of Occupancy was issued on 12/3/25 easily in time to be issued a supplemental for the 2026/27 fiscal year (the year of this appeal) but there is none. ***On July 1, 2026, could they not 'ascertain by diligent inquiry and examination' required by NRS 361.260(1)(3) for all real property subject to taxation?***They can take mine that finaled on 7/27/22 and drag it back into a prior year but this they can't even do this massive project on time! And it looks super expensive.

Pages 40-43 include the property addresses, the permit numbers, the date of the final passing inspection and if, and when, a supplemental assessment was issued. I don't see any push back regarding these facts from Ms. Moerschell. If what is included in these 4 pages is true (which of course it is) then her statement is categorically false and misleading, which of course it also is.

The county has chosen not to submit a list of all the 'comparable homes that they have updated'. Why not? They missed these 30+. Where is their list by address and permit # and date? I put it all out there. Let them check my permits, dates, and my calculations. If they find any, did they go back 3 years for assessment and tax purposes?

Last year the assessor made adjustments to 4 properties that I raised as an issue. Yet not a single one was assessed and taxed retroactively even though the law permits the assessor to go back 3 years. Ms. Weidner has said this numerous times but never does it. For those of you who are unfamiliar with what occurred, after denying that any inequity existed, shortly thereafter, the assessor increased 2400 Palomino by $392K, 2333 Pinto Lane by $771K, 3011 Pinto Lane by $648K, and 2337 Pinto Lane by $186K. The lack of retroactivity just exacerbates the inequity.

Ms. Moerschell: *'Although this is an equity appeal, the comparable sales worksheet is provided. All comparable sales are located within approximately one mile of the subject.'*

Petitioner's Response: **(I used Google Maps as a source for my distances)**

1. Comp #6 – 2009 Bannie is 1.8 miles from my house.
2. Comp #7 – 1800 Silver is 1.7 miles from my house.
3. These 2 properties are in a distant neighborhood crossing 2 major arterial roads creating a distinct physical boundary - Rancho Drive and Charleston Blvd. Last year they described this as adjacent to my home. Just like Reno is adjacent to Las Vegas.
4. It is unfortunate that for even the most minuscule issue they can't be completely honest.
5. Ms. Moerschell seems to imply that the 'comparable sales worksheet' is irrelevant for an equity appeal when she writes 'although this is an equity appeal' but they just tossed it in for good measure? This is malarky as they zeroed in on this at the hearing. If its not applicable to support their improvement valuations, then they provided not a single stitch of evidence to refute my assertions. Additionally the testimony by the assessor all revolves around the M&S rules and applications – the exact method used to determine RCNLD for improvements.

Ms. Moerschell: *'Several of the comparable homes—specifically Comps #3, #4, #6, and #7—were extensively remodeled, while Comps #2 and #5 were updated less extensively.'****Adjustments were made for differences in gross living area, lot size, and amenities.*** *Comp #1 was the most similar to the subject.'*

Petitioner's Response:

Now I know for sure Ms. Moerschell did not read my brief. All this is explained on pages 12-18. Here is the ***Cliff Notes*** version:

1. *Comp 1 – 2727 Alta,* described as most similar (see p. 13 of my brief)
    a. They missed 3 garages with 12 car indoor parking – but its in their case summary evidence on p.354
    b. They show this house on the PRC with an AYB and EYB of 1966; not having any improvements for 60 years and 75% depreciation. This is nonsense.
    c. Prior to its sale this house had the reputation as a 'party house' on places like AirBNB. Do you think people rented out properties unimproved for 60 years, in Las Vegas of all places? *Maybe its because there are so few options here.*
    d. This house's RCNLD is at least $506K understated.
2. *Comp 2 – 2822 Ashby*, - described as 'updated less extensively' (see p. 14, brief)
    a. The description on p. 359 of their case summary reads '$300K in recent upgrades'. *That is less extensive than the $500K at 217 Campbell, I guess.*
    b. AYB = 2008, EYB = 2008, but it had $300K in recent upgrades in ~ 2022
    c. This omission results in incorrect depreciation, RCNLD, and real estate taxes
    d. The last assessment for this property was in 2009/2010, 17 years ago.
3. Comp 3 – 3108 Sonia, defined above as 'extensively remodeled' (see p. 15 in my brief)
    a. The AYB is 1966, the EYB is 1969 and the depreciation is maxed out at 75%
    b. It's 57 years old but has been 'extensively remodeled'!
    c. The VHR has zero supplementals dating back 21 years to 2005.
    d. See photo addendum for this property submitted to the state. *1969 it ain't.*
4. Comp 4 – 217 Campbell – also 'extensively remodeled' (see p. 15-16 in my brief)
    a. On p. 372 in the Case Summary it states 'nearly $500K in recent renovations'
        i. The last and only addition to their improvements on the VHR is for $111K taxable in 2019/20.
        ii. What ever happened to that $500K remodel? Nothing!
        iii. The b&w photos are also in the case summary on p. 374-378
        iv. I submitted a photo addendum of larger color photos for clarity
        v. I also included some '*before'* photos I found on line to reveal the extent of the remodel.

5. Comp 5 – 3105 Conners
    a. Just read the case summary on p. 386 and p. 16 of my brief for more details.
    b. *Not a single supplemental in the past 15 years*
    c. Quality rating of 'avg/30', really? EYB 1981 – 45 year ago with 67.5% depreciation, *really*?
    d. Had major renovation in 2009, permit #: R-105275 (see add'l evidence p. R2-R7 – will be submitted shortly, at least 7 days prior to hearing)
6. Comp 6 – 2009 Bannie – see p. 17 in my brief and photo addendum
7. Comp 7 – 1800 Silver – see p. 18 in my brief and photo addendum

'***Adjustments were made for differences in gross living area, lot size, amenities'. No they weren't. Where are the calculations and the line item adjustments. They just say stuff and provide nothing to verify it.***

Ms. Moerschell: '*The adjusted sales prices range from $1,780,420 to $2,440,040, with a median of $2,031,000.*'

Petitioner's Response:

1. I agree with the above statement, ***but***
    a. They took the ***actual*** sales data (Col. 4) on p. 349 of their Case Summary
    b. Then made adjustments that have no rhyme or reason. They provide no calculations and no specific explanations (Col. 8)
    c. The adjustments were +$387K, +$30K, +$479K, +$561K, +$531K, +$365K, and +$150K, respectively
    d. On a % basis, the adjustments were 26%, 2%, 35%, 31%, 35%, 18%, and 8%, respectively
    e. No explanation other than 'adjustment for GLA, lot size, and amenities'.
        i. No calculations are provided
        ii. No way to impute the legitimacy of the adjustments from the data submitted
        iii. No way to check their math, but they don't make mistakes, *right*?

Ms. Moerschell: ‘*All comparable sales used were recent and the most appropriately available sales within the year.’*

Petitioner’s response:

They developed a Parcel Equity Analysis (PEA) on p. 403 of their Case Summary with 48 properties in my neighborhood. Not a single comp of the 7 on p. 349 can be found on the PEA. Why would you develop a PEA and then not use any property on it to prove your point? This makes no sense.

Of the 7 comps, only comp 1 is remotely in my neighborhood. Of the other 6, three are in a gated community, 1 is in McNeil Estates about .8 miles away, south of Charleston Boulevard. The final 2 are almost 2 miles away in Scotch 80.

The most important issue here is that improvements in Nevada are based on RCN, not market sales. Since, as I have demonstrated that so many improvements are excluded from the record of their comps (*and my neighbors*), by definition my valuation has to be inequitable by the amount of those omissions.

Ms. Moerschell: *The Assessor maintains that the subject has been valued equitably and is not exceeding full cash value.’*

Petitioner’s Response:

Full cash value is a red herring. I never claimed my assessed value exceeded full cash value. In a claim of equity it is an irrelevant factor. We went down this rabbit hole last year. Based on Barta, this is black letter law in Nevada, which is why there are no other cases to cite. If I was assessed at $1000 and FMV is $20,000, but my neighbors in similar situations are assessed for $500 I am over assessed and over taxed and harmed.

Ms. Moerschell:‘ *During the appeal, the taxpayer raised two primary concerns. First, the taxpayer* argued that *the Assessor improperly added improvements to the supplemental assessment before the final inspection was completed and further claimed that no other properties* *were treated in this manner. This argument was brought up in last year's case and the Assessor's value was upheld by the County and State Boards of Equalization. Even though the taxpayer continued to bring up this issue again.*

<u>Petitioner's Response:</u>

Bringing this issue up this year is unrelated to last year's appeal. I tried to file an appeal based on '***<u>factual error</u>***' and Ms. Jacobs and Ms. Weidner denied my request. There is a 3 year look back provision for 'factual' errors and the window had not closed and the county refused to acknowledge the defect. This is not their decision to make. I wrote to Ms. Weidner and Ms. Jacobs about the 2nd appeal on 10/10/25, January 2, 2026 and again on 1/7/26 (see p.568-569 in my appeal submission to the county). I told them that this is for the Board(s) to decide and she was fully in her right to argue against my point. I dedicated 9 pages of my brief (22-31) to prove beyond any doubt that (1) I am the only property that had a residential remodel where the supplemental was added in the year prior to completion, (2) have emails from Mr. Jeffrey Bonesteel telling me how it would be addressed, and one showing he used the wrong date to issue the assessment, and (3) a Nevada Supreme Court ruling (Hohl Motorsports v. NV Department of Taxation from 2025) that ruled that I should be able to rely on his email communications. And as for:

<u>Ms. Moerschell:</u> *'the Assessor's office, at the County Board of Equalization, demonstrated that other properties in the subject's neighborhood received similar treatment and new construction or supplemental assessments were added over the years' ,*

<u>Petitioner's Response:</u>

<u>No they did not,</u> unless you choose to believe the material misrepresentations Ms. Jacobs presented to the County Board. Pages 22-31 prove beyond any doubt the lack of credibility of her presentation. ***<u>Moreover, the information she presented was part of the 71 pages of evidence the county withheld from me until after the hearing and the rendering of the board's opinion.</u>*** *Nice touch, wouldn't you say?* Obviously, not having access to what she was to present in advance I could not rebut the baseless claims at the time. ***<u>Also, the issue at hand has always been supplemental assessments for residential remodels.</u>*** ***<u>Ms. Moerschell is now trying to widen the discussion to now add 'new construction' which was never the discussion point and is referred to in my brief beginning at the middle of p. 23 through the 1st paragraph on</u>***

p. 24. New construction is a not supplemental assessment. Supplemental assessments are exactly that, supplemental to an existing assessment. Please refer to page Q4 from my ‘new evidence’ to be submitted shortly. She is doing this to cover for Ms. Jacobs’ errors in her presentation and now thinks she can slip this in as a defense. She is doing this because 2 of Ms. Jacobs’ misrepresentations addressed in my brief were not for supplemental residential remodels but for custom new build homes which they clearly handle differently based on the evidence, I submitted. Those 2 properties are 2694 Palomino and 2323 Pinto Lane. Her specious argument was that these 2 properties were issued assessments for improvements either on a % complete basis (2694 Palomino on p. 28 of brief) or in a fiscal year prior to completion (2323 Pinto on p.27 of brief). This is all addressed in my brief.

Ms. Moerschell: ‘*Second, the taxpayer also disputed the Assessor’s land valuation. The Assessor* analyzed comparable *land sales located within one third of a mile of the subject property*,’

Petitioner’s Response:

This is their definition of ‘comparable’ land sales: (see p 31-38 of my brief for detailed analysis)

1. She says 1/3 of a mile to make it sound close but ignores other land sales closer to me, one right around the corner, not in gated communities and not with the same issues listed below. All my comps were down the street from me.
2. Last year they filled all 8 boxes with comps
3. This year they only used 7, *couldn’t find an 8th I guess*
4. Comp 6 and 7 are the same property
5. Comp 7 is a listing not a sale, violating NAC § 361.118 (1). It’s been on the market for more that 7 months and will be there a very long time at that price.
6. Comp 5 is a non-existent lot which has been assembled into an adjacent property ~ 4 years ago. The APN on their chart has been retired.
7. Comps 1,3, and 4 are located in a prestigious premier gated community with 24/7 guards, roving patrols, a walled in perimeter, etc. Where are the adjustments to those land values for location, size, view, gated vs open communities, etc. as required by NAC 361.118 and NAC 361.1182?
8. Comp 1 is the same property as comp 3 and 4

9. Comp 2 is not in my neighborhood.
10. I submitted a list of 7 other possible properties (p.573 in my appeal to county)

So, which part of this is comparable? This fails the test for 'sufficient' sales per NAC § 361.118, etc and supports the case to use NAC § 361.119 to determine equity, the basis of my analysis.

Ms. Moerschell: *'These parcels ranged in size from 0.88 to 1.12 acres and sold for values ranging from $643,625 to $1,157,500. There was an argument made by the appellant that the range of .75 acres to .88 acres should not be the same value of $600,000.*

Petitioner' Response:

1. I sort of agree with the first sentence except the $1,157,500 value is a calculated value of 2 adjacent lots acquired in a single transaction which sold for a total of $2,315K. BTW, the 2 lots are different sizes
2. ***Ms. Moerschell should read the transcripts a bit more closely. That was not my argument, that was the bizarre retort from Mr. Albert.***

(Below is a cut and paste of my comments from p. 35 of the transcript)

'Now if you go to the last one, which is 500 Shetland, it's 2.02 acres, which is 138% larger than mine, and they make an adjustment of 25%. Now here's the interesting thing. If you take a look between the twelfth one and all the way down in that middle column that says adjustment, you'll see a whole boatload of zeros. What that means is that the property at — Let's pick this one. The one that starts at 0.75 acres. You see that one over there on the left-hand side? It's about the fourteenth one down. It has a zero adjustment at 0.75 acres. And you scan down all the way down to almost sixth to the bottom where it still has a zero at 1.25 acres. ***So, this county comes before you and tells you that a house that has 1.25 acres of land should pay the same taxes as a house that has 0.75 acres. A half an acre, which is 22,000 square feet thereabouts, should pay, I don't want to use the word tax, should be assessed at the same value'***

The above refers to 2 pages in the county's Case Summary p. 414-415. ***What about Ms. Jacobs' testimony that they take a base lot and make adjustments for size which results in 'market***

value'? So much for that. My question was, 'is 22,000 sf insufficient to make an adjustment of $1.00?'

Mr. Albert's position was that since my immediate neighbors have the same size lot and the same valuation proving there is no equity issue flies in the face of the decision in the Bakst and Barta cases. I don't care if he's been an appraiser for 100 years. His lack of knowledge of the law is epic. His position is wrong and myopic. If that was the thinking of the Supreme Court, Barta wouldn't exist. The essence of Barta was that the Supreme Court rejected the idea that equal treatment among immediate neighbors satisfies the law if the entire neighborhood is being assessed non-uniformly. I have said time and again, reasonable people can disagree and debate the $ amount involved but there should be no question of the legal validity of my claim.

As long as we are on the topic of the expert appraisers at the county board I would like to insert a back and forth I had with the other panel member, Mr. Patrick Egger. He too is an appraiser with decades of experience. Here is that conversation:

Mr. Patrick Egger (p. 38 of transcript): *Mr. Wolfson, I run across that situation virtually every week. I'm appraising 15 lots at MacDonald Highlands right now. Different sizes, different views, all sitting on the top. And you would be shocked at what they're selling for, what they have sold for, what they resold for.* ***There is no equity issue in my opinion.'***

Petitioner;

'Mr.. Egger, may I ask you a question? On page 414 and 415, they show that lots that are 0.75 of an acre through 1.25 acres, the difference of a 0.50 an acre, basically side by side, as an example. Valued the same. So, using your example in MacDonald whatever, Highlands, if you're assessing two lots that are side by side with the same, try to eliminate all of the other amenities, side by side with the same view, same street, next door to one another. One is 0.75 of an acre and one is 1.25 acres. Are you going to appraise them at the exact same price?'

Mr. Patrick Egger:

'I'm going to appraise them at what the market purchases them for'

People pay this man for his expertise? He couldn't even agree with this. No one with an ounce of brains would pay the same for the smaller lot and no seller would accept the same amount for the larger lot. I have no statute to quote to support this. Does common sense still exist? I've owned 15 homes, this is not my first rodeo. Based on his answer why would anyone pay him a nickel for his advice, just look it up on Redfin, Zillow, etc. And he's an expert with 40+ years of experience. This is the caliber of the members of the county BOE.

Conclusion:

The county has now added Ms. Moerschell to the long list of employees who struggle with the whole truth. I may make mistakes and I may lose, but I would rather lose and be honest than win through subterfuge . Most people would find it debilitating to constantly have the need to research all the lies, misrepresentations, and distortions made by the assessor's office. I, on the other hand, refuse to give in to their irresponsible behavior. I will not be silent. Someone has to take a stand to make a change so it might as well be me. I have the time, I have the money, and I have the will. Rest assured, this is not a money making proposition. They can make these representations in 2 paragraphs but it takes a ton of documentation (*and 15 pages here)* to disprove what they say. It would be refreshing if they ever would submit evidence and not just words and spreadsheets. To this date, they have not once said my calculations were wrong. On the other hand I have discovered 100's of material errors in their evidence, yet they are never held accountable. Nothing fazes them and at each hearing the Boards of Equalization never push them for evidence, or probe deeper into their claims. They know I have only 5 minutes to rebut under the State's rules. They play the game very well. I learned my lesson last year which is why my brief this year is 47 pages long.

Lastly, I lost my case in court last year not because I was wrong on the merits. I lost because acting as my own attorney I had a fool for a client. Moreover, I learned 2 incredible things which cost me $5,000. First, make sure you sue the right person. My mistake was to name Shellie Hughes, Secretary NV Board of Equalization, when the correct party is simply the NV Board of Equalization. Hard to believe but once you do that and 30 days passes you're toast. NRS 233.130

is a bitch for the uninitiated. The 2nd item is that while I am allowed to represent my case here before the Board, the rules shift once you get to district court. I need to hire an attorney because my house is in a trust. And even though the only 2 trustees are me and my wife I am still prohibited from representing the trust. Last year's mistakes won't be repeated.

The end