RECEIVED
JULY 9, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

STATE
BOARD OF EQUALIZATION

Case # 26-107

Assessor Pre-Hearing Brief

SBOE Case Number: 26-107

Taxpayer: 2709 PINTO LANE TRUST ETAL / WOLFSON MARK B TRS
Parcel 139-32-703-002
Assessment Year 2026–2027

Introduction

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.

Clark County Valuation

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.

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

Although this is an equity appeal, the comparable sales worksheet is provided. All comparable sales are located within approximately one mile of the subject. 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. The adjusted sales prices range from $1,780,420 to $2,440,040, with a median of $2,031,000. The subject's taxable value falls below this range. All comparable sales used were recent and the most appropriately available sales within the year.

The Assessor maintains that the subject has been valued equitably and is not exceeding full cash value.

Taxpayer Issues and County Response

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, 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. This appeal is for the 26/27 tax year and the prior year's taxable value has already been decided upon by the Boards of Equalization as equitable and not exceeding full cash value.

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, all within the same market area and sharing similar zoning and probable use. 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. Board member, Timothy Albert stated, "You can only put one house on that lot. 0.1 acre doesn't mean anything in this market." The appellant also declared that a 1.7-acre lot should not be assessed and taxed at 25% more than his. Timothy Albert's rebuttal was, "And to me that seems reasonable as an appraiser with 40 some years' experience." The market evidence supports the Assessor's taxable land value of $600,000; which is below the lowest comparable value.

Conclusion

This appeal is for the 26/27 valuation, and prior years have been heard and decided at the County Board, State Board, and District Court level.

The neighborhood equity sheet demonstrates that the subject is among 48 homes assessed equitably using the Marshall & Swift cost manual. Among the nine comparable custom homes with depreciation between 10 and 35 percent, the subject's cost per square foot is the third lowest. Custom homes vary significantly; however, the Assessor's Office has equitably applied the cost approach using Marshall & Swift cost manual. Improvements across properties in this neighborhood were picked up in a timely and consistent manner, including percent-complete assessments.

On February 19, 2026, in County BOE Case #424, the Board accepted the Clark County Assessor's recommendation of **no change** to the total taxable value of **$1,687,686**. We agree with this decision and are asking the State Board to uphold this decision.