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STATE OF NEVADA
DEPARTMENT OF TAXATION

NEVADA STATE BOARD OF EQUALIZATION

CASE 26-107

2709 PINTO LANE, LAS VEGAS, NV 89107

HEARING DATE: 7/29/2026

PETITIONER'S BRIEF

For all those who read my brief for case 26-107

There are numerous page numbers associated with this document. My numbers can be found at the bottom center of each page.

The county submission is numbered at the top right corner of each page. *(FYI, the copy the county gave me had hundreds of pages that were missing page numbers, but are all in the correct order)*

The county also has a section numbered 718-789. These page numbers are also at the top right of each page. *These 71 pages were withheld from me until after my hearing.*

Additionally, the county submitted a 'Case Summary' for County appeal # 424, now State case 26-107. Those are numbered from 344-422 and are located at the bottom right corner of each page.

Most of my page references will include 'CCA', referring to the page number at the top right corner.

If it does not say 'CCA' it will most likely be in the bottom center and will usually be notated as '*p. 11, petitioner'*.

To help add to the confusion, the State will eventually add their number SBE… as well.

Example:

In my brief, there is a reference to p. 185 (that is my number at the bottom in the center)

There is a footnote [1] that says it is *p. 205 CCA* (should be on top right of same page)

2026/2027 APPEAL BRIEF

Case #: 26-107

Introduction

Case **26-107 is an appeal based on the inequitable valuation of Petitioner's property relative to other *similarly situated properties*.**

Petitioner asserts that his property, an improved lot, has been assessed differently and unfairly, when compared to numerous properties in his immediate neighborhood and to the comps submitted by the Clark County Assessor (CCA).

Land, by statute, must be valued at fair market value (FMV). Improvements must be valued at Replacement Cost–New (RCN) less statutory depreciation of 1.5%/year (RCNLD).

Not all methodologies achieve the intended goal. Last year the State Board of Equalization, in a challenge to the RCN on improvements, overrode an M&S value used by the White Pine County Assessor because it could not reach an accurate and equitable valuation. The case was 24-154 Tim & Victoria Pauley v. White Pine County Board of Equalization. The State Board cited City of Elko v. Zillich which held that an owner is presumed to have special knowledge of the property…and in particular the Board found that Mr. Pauley's opinion regarding valuation was credible given his business experience.

This is very applicable to this case. My specific knowledge of this area far surpasses that of the CCA. I live here and see all that is happening. Last year I submitted documentation that the county was unaware of and then they adjusted some, but not all, of the properties. My finance background, including an MBA, an MS in Accounting, a CPA of 40+ years, a former Sr. VP Finance of a NYSE large cap corporation and CFO of 2 privately held companies gives me insight and knowledge others may not have. I was relocated 5 times in my career and have owned and lived in 12 homes and worked with appraisers each relocation and have a good understanding of their processes .

At prior hearings, Ms. Weidner stated that I live in a custom home community which makes it harder to develop assessed values. It is true that I live in a custom home development and it might also be true that that makes things a bit more difficult. That is her burden, not mine, and does not excuse the issues I will address shortly. This brief will highlight numerous examples where properties have been extensively renovated with no supplemental assessments; whereas, Petitioner's property assessment for improvements was increased dramatically. Petitioner will point to *evidence* that even though the CCA was given notification of these other renovations they failed to act; thereby, creating an inequity. Moreover, Petitioner will also provide evidence that the 7 comps submitted by the CCA to '*prove*' and '*support*' the valuation of Petitioner's improvements are materially flawed. This is similar to last year's appeal when Petitioner identified numerous examples where the CCA

denied any inequity but within just months after the County hearing increased the value of 4 properties by $182,000 to $771,000. Two of these properties were *<u>their</u>* comps, one of which was increased 94% over the initial supplemental. None of these were applied retroactively even though the law permits a 3 year look back. This is just another example of differing treatment and unequal taxation.

In order to determine the final taxable value of improvements the CCA utilizes the Marshall & Swift (M&S) system. The M&S system is also used to determine the effective year built (EYB) in order to arrive at the proper depreciation when a renovation takes place. Petitioner will prove that the methods applied to these calculations are inconsistent and punitive to petitioner while beneficial to his neighbors. All the evidence comes from documents obtained by Petitioner from the CCA.

The land portion of this appeal will focus on the statutes selected to determine the value, the methods employed by the CCA, and the misleading information presented by the CCA to the County board of equalization. While I do not question the assessed value of my property in the absolute, I do, however, assert that the assessed value of my property is inequitably over-valued by *<u>$713,000-$834,000</u>* when compared to similar situated properties. *(See p. 47, below)*

Article 10, Section 1 of the Nevada Constitution guarantees a taxpayer's right to a uniform and equal rate of assessment and taxation.

<u>In 2008 in Barta v. Nevada, the state Supreme Court opined, ' 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.'</u>

When weighing the facts and evidence of this case the Board should be skeptical of what is presented. I implore the board to ask penetrating questions of both parties. Spreadsheets are not evidence, they are simply spreadsheets. I pride myself on being honest and accurate. Unfortunately honest errors can occur by either party. Occasionally people misspeak. Neither of these situations should raise questions of one's integrity. However, I will present to the board statements made by the CCA, these past 2 years, to both the County and State that are either material misrepresentations or lacking in 'diligent' inquiry as required by NRS 361.260, or statements the CCA knew or should have known were false. Using their exact language I will compare those claims against evidence submitted by Petitioner, and in some cases the CCA themselves, raising questions of their collective lack of integrity.

IMPROVEMENTS – DEPRECIATION

ESTIMATED INEQUITY IMPACT: ***$80,000-$197,000***

Last year the county corrected my 2022/23 supplemental assessment. It finally landed at $681,000 after a prolonged back and forth. This represented a reduction of ~ $200,000 the county ultimately acknowledged was in error. Part of the impact of this value was how the CCA adjusted the EYB for my main house and guest house based on their M&S spreadsheet.

Page 185 [1] **is a copy of the M&S worksheet for my property. This worksheet, created by the CCA, was used to determine the new EYB of my main house – *2011*. The calculations by the CCA are correct using their methodology. To the very right is a column that says 18% of my improved value is from the existing structure and the converse (82%) is new – the result of my remodel. The CCA rounds those values to 20/80, a process I don't understand but won't object to since this is consistent with other properties. I have highlighted 4 line items. What is notable is that all 4 are given 0% original. The maximum value of all 4 is 12%. (See 2nd column from the left). With an additional 12%, my old/new adjusts to 30/70 and would change my EYB from 2011 to 2006** [2]**. This 5 year difference would increase the depreciation of my property by 7.5% (1.5%/year statutory). When multiplied by the RCN** [3] **of $1,065,786 the taxable assessed value of my property would decrease by $79,934. At a tax rate of .032782, my tax bill would have also been reduced by $917/year ($79,934 x .35 x .0327812).**

Since this appeal is based on equity and fair treatment, let's look at how this same process was handled for several of the other remodels in my neighborhood.

1. ***2400 Palomino*: This was a comp last year submitted by both the assessor and Petitioner. Prior to the hearing this property had no supplemental assessment for a major renovation and a 'permitted' new pool. After the hearing, based on my documentation in addition to pointing out to them that their own submission highlighted the huge renovation, the CCA applied a supplemental assessment of $392,000, *2 years late with no retroactive taxation.***

1. Page 205 CCA
2. ((1970 x .3 =591) + (2021 x .7=1415))=2006
3. Page 757 CCA

1.

However, in doing their update, the CCA developed an M&S worksheet (p. 186.1) [4] that grants 12% as old when my renovation got 0%. This 12% translates into a new EYB of 1998 versus the 1993 used for their calculation. This 5 years converts into 7.5% depreciation. With an RCN of $827,309 (p.186.2) [5] the depreciation should decrease by $62,048. This further translates to an annual tax savings of $712/year versus my property ($62,048 x .35 x. 0327682 = $ 711.92). (See p.176 for calculations). [6]

In this case the CCA gave them 2% 'old' for work without permits/plans. This is an interesting application of the law since what they did was *illegal*. Why would the county now reward them? (After p. 186.4 [7] is a 24 page section A1-A24 with before and after photos). Rather than forcing them to apply for a permit, after the fact, and pay double fees, which is standard for the Las Vegas permit department, the county gave them a break on assessments and taxes. This is their definition of 'diligent inquiry' and equitable treatment.

2. ***2500 Pinto Lane***: This is a major remodel 5 houses east. On 10/7/25 the CCA wrote to me that '2500 Pinto was a similar teardown and rebuild like yours and went from a 1963 original to a 2014 EYB'. (P.182) [8] . Pages 180, 181, 181.1,181.2, 181.3 [9] represent the main house, GH#1, GH#2, and the garage. The main house was rebuilt after demolishing everything except a fireplace. All the other structures were completely gutted and rebuilt. Since Ms. Jacobs referred to this as a similar teardown, one would think that the M&S worksheet would be relatively the same. ***Nope***. In each case the M&S worksheet gave this property the same 12% old for a rebuild 'similar' to mine. The main house (p.180)[10] has 27.2% original when it should be 15.2%, assuming everything else is correct. The calculation in the table at the bottom uses the rounded result of 25/75 old/new, resulting in an EYB of 2011. The next page creates a blended EYB by incorporating the 'addition' to the main house. The main home's new EYB for the blended build is now 2014. If you remove the 12%, *SIMILAR* to mine, the blended EYB would be 2018 (see p. 183,184). [11] This 4 year variance equates to 6% depreciation. With an RCN of $1,916,722 [12] the underassessment is $115,003 with annual tax savings of $1,320/yr [13]. The total underassessment including the detached garage and the 2 guest houses increases the total to $139,136 for an annual tax savings of $1,596/yr [14]. Moreover, the likelihood that the 2 guest houses were finished out with an 'average/30' M&S quality rating is *0*!

4. Page 207 CCA
5. Page 208 CCA
6. Page 193 CCA
7. Page 210 CCA
8. Page 202 bottom CCA
9. Page 197-201 CCA
10. Page 197 CCA
11 Page 203-204 CCA
12. Page 612 CCA/Page 558 -Petitioner
13 ($1,916,722 x .06) =$115,003 x .35 =$40,251 x .032782=$1,320/year
14. SCHEDULE 'A', PAGE 45, BELOW

3. ***2327 Alta:*** This property sold on 1/9/2015 for $1.5M. It was re-listed for just under $6M on 10/18/2021. Sometime between 1/9/2015 and 10/18/2021 it underwent a major renovation (without permits except for an HVAC replacement in 2017). This property, including its guest house was gutted. The change in sale value provides the 1st clue. The next clue is the MLS listing which starts, 'this newly renovated mid-century modern estate'. This can be found on p.209 [15]. Page 222 [16] includes some of the before and after photos. The date of the 'before' is 7/30/2013 from the You Tube video uploaded by the selling agent. A point to note on p.222 is the extensive recessed ceiling lighting. The 2 photos on this page are the before and after of the same location in the house. Page 223 [17] is the kitchen.

   On p.214, [18] the 1st point is that the appraiser again gifted them 2% by assigning the plans and permits as 'original/old'. This remodel was done without permits. *But without plans?* Why not report the illegal construction to the proper authorities? The next gift was the 21% for rough framing, which is 100% of this category. I don't know how much was done but according to the notes by the appraiser on the M&S sheet dated 11/28/23 the kitchen and baths were all renovated. The photos reveal a raised ceiling in the kitchen, apparently without any rough framing. I don't know the right number but I know its not *ZERO*. Their diligent inquiry just gave them 100% original!

   The biggest gift, however, was the 16% 'original/old' for rough in plumbing (4% out of 4), Insulation (1% out of 1), and rough-in electrical and mechanical (11% of 11.) The line item 'interior drywall and ceiling finish' was rated 100% new which it clearly was and can be seen in the photos. So, for the 1% insulation, the 4% rough plumbing and 11% rough-in electrical and mechanical the appraiser believes that the contractor removed all the old sheet rock, then reused the old insulation, renovated all the bathrooms and installed all those ceiling cans without any rough-in electrical or rough-in plumbing, amazing! We know that the mechanical equipment was replaced because it was permitted in 2017!

   I reworked their M&S worksheet based on what I see. Keep in mind, per Ms. Weidner, I am clueless when it comes to these matters. If I was doing this, instead of 60% old, 40% new, I arrive at the (minimum) exact inverse and with an EYB of 2001, not 1995 [19]. This 6 year difference and 9% change in depreciation applied to their RCN of $2,189,438 [20] would increase their taxable value by $197,049.

15. Page 263 CCA
16. Page 276 CCA
17. Page 277 CCA
18 Page 268 CCA
19. Page 270 CCA/216 Petitioner
20. Page 267 CCA/213 Petitioner

Their annual tax savings resulting from these errors is $2,260 [21]. Don't forget, I don't know what I'm talking about, but then again what did I know last year when they took the input from an idiot (me) and upped several assessed values on comps, one by $771K.

Note the appraiser's comments: 'renovation was completed prior to 2/2022 per MLS.' [18] Their supplemental of $227K (assessed) was issued for the fiscal 2024/25 year (p. 215) [22]. At a minimum, this should have been issued for the 2022/23 fiscal year per the notes, ***so it is at least 2 years late***. Any retroactive treatment? ***Nope***, even though they have a 3 year look back! The supplemental on this house which is 33% larger than mine was $227K. Mine was $238K, assessed ($11K more). The difference in property and improvements is staggering between the two. But, again, what do I know? As Ms. Weidner reiterated at this year's county hearing,

'He's not licensed in the State of Nevada, and he has not been trained on how to use Marshall and Swift. And so, he has his own interpretation of how Marshall and Swift should be applied.' My question is, have they been trained? Do they remember that snarky little NRS 361.260 (1) where 'they shall ascertain by diligent inquiry and examination ***ALL*** real property on July 1'? (Maybe 'ALL' means just 'ALL MINE'!)

And let's not overlook the claim they make on the assessor's website that they are '***the most technologically advanced, user friendly assessor's office in the country.', Really?*** (See p. 198) [23] Heaven help those who live in the 2nd best!

'You don't need a weatherman to know which way the wind blows'. *(Bob Dylan)*

4. ***Other anomalies/inconsistencies*** related to the application of the M&S process can be found on p. 166 and p.167 [24]. Page 168, (2315 Alta) [24] is a remarkably abbreviated calculation. (I guess they didn't trespass onto this property to see all the new enhancements and a brand new air conditioned 5 car garage. P.292 & 297 CCA) They do need to keep an eye on this property though. It was just gutted to the max and spent $million+ for the remodel, if they spent a dime. Pages 183-184 (CCA) summarize the nearby properties that either have no M&S worksheets to support their assessments or are error ridden or are abbreviated (SWAG) [25] ones without any 'diligent inquiry' as required by NRS 361.260. Page 167, an email from Ms. Jacobs describes the worksheets of 9 properties (1 of the 10 was a duplicate). So much for that uniformity thing from the Supreme Court.

21. ***($2,189,438 x .09 =$197,049 x .35 =$68,967 x .032782 =$2,260)***
22. ***Page 269 CCA***
23. ***Page 252 CCA, Page 198 - petitioner***
24. ***Page 183-185 CCA, Page 166-168 petitioner***
25. ***SWAG – Scientific Wild Ass Guess***

The CCA has testified that when I have brought forth issues related to them regarding concerns about these matters they always take appropriate action. This issue was brought to their attention. ***Their action was to do nothing*.**

IMPROVEMENTS – RCN

ESTIMATED INEQUITY IMPACT ~ ***$447,000-$451,000***

Article 10, Section 1 of the Nevada Constitution guarantees a taxpayer's right to a uniform and equal rate of assessment and taxation.

Last year several properties I submitted as comps were subsequently increased in value. Some previously had no supplemental added (2400 Palomino and 3011 Pinto) while others had their supplemental increased in value due to my documentation (2333 Pinto and 2337 Pinto). The timing of those assessments should also be applied in a consistent manner to be equitable.

Not much has changed. The following properties (from last year) made major improvements and have still not been updated to reflect those improvements. Those properties are 2608 Pinto, 2800 Pinto, and 2701 Pinto. As you might have guessed, these properties are pretty close to me – spitting distance some might say.

2608 Pinto: This property is diagonally across the street from me to the east. This property sold on 6/30/2010 for $545K. On 9/15/2021 it was listed for $2.5M and sold for $2.35M on 12/1/21. Page 11 [26] is the description of the property from the MLS. It says, 'timeless, fully-remodeled … featured on Property Brothers 'forever home' series. It then states, '***Over $1M invested in gorgeous interior and exterior upgrades, with plenty of room to add another garage or guest house.'*** The impact of this last statement will soon become clearer.

They marketed their home in 2021 asking $2.5M. They advertised that they added ***$1M*** in improvements. Prior to the renovations the property sold 11 years earlier for $545K so all this seems to be a reasonably consistent story. One might think that a supplemental assessment between 2010 and 2021 would reflect this $1M improvement, right?

Not quite. The VHR for this property has no supplementals from 2004-2026 except for $120,092 in 2024-2025 [27]. This relates to the earlier comment. The new owners, after closing, took out permits and built an attached patio cover, a detached garage and a detached cabana. The Permit #'s are R22-12065, R22-12066 and PRR22-00018-001. These were issued between 7/27/22 and 11/14/22. The $120,092 is attributable to the aforementioned permits, yet the $1M improvement could not be found by the 'most technologically advanced assessor's office in the country' (TMTAAOITC). More importantly, I alerted them of this almost 2 year's ago - ***still nothing*.**

26. Page 24 CCA, page 11 petitioner
27. Page H-2, Additional Evidence

2800 Pinto: This property is diagonally across from me to the west. This property was gutted by the owner and rebuilt. Since I don't work for the city or county I wasn't paying close enough attention to think about photographing all the material coming and going- *how stupid*. I actually thought they might be doing that. However, certain things are/were visibly obvious and I provided photos last year, and again this year, to the county supporting this argument.

Let's address the easiest part first-the driveway. The owner jack-hammered his concrete circular driveway and entry to the rear yard. It was replaced with pavers.[28] I submitted this last year and this year. I was able to obtain these from the TMTAAOITC's website using their aerial options. You can track, year to year, the changes-*a very helpful tool*. I didn't measure the sq.ft; a little too intrusive for me. I am being assessed for 7,500 sf of pavers for $90,825, or $12.11/sf. [29] My tax bill for this improvement is $1,042/year for my pavers ($90,825 x .35 x. 032782). I know he has less than I do but its not my job to measure. Let Mr. Bonesteel from the assessor's office do that. He did my Casita from the aerials. The supplemental for their improvement is $0. When I calculate his added tax burden, ***hmm***, OMG its also $0. (you don't need to know how to apply Marshall & Swift-here's a math hint for the assessor: anything times 0 is 0).

The aerial from Spring 2019 shows the concrete driveway and the vacant landscape in the front. When you open the July 1, 2023 photo you will see three critical things: (1) a brand new circular driveway of pavers, (2) a beautifully upgraded landscaped front yard, and (3) four 16' pods each capable of holding 850 cu ft of storage. [29] What could these possibly be used for? Maybe storing personal items while the house is being renovated? Maybe not, maybe its just yard art.

No supplemental here. This has further implications related to equitable treatment. This property on the assessor's record has an EYB of 1959 [30] This makes it 67 years old. They have 75% depreciation since there are no recorded improvements. I know this board doesn't deal with taxes, however, I pay $14,269/year, they pay $3,417/year. Must one be a licensed appraiser or an expert in the M&S process to see how wrong this is?

The neighbors to my immediate east and west also underwent improvements reported to the assessor. The one to the west is still a work in progress, 7 years since they pulled their permit to construct an addition to the house. The CCA in an email in 2024 acknowledged the work, had the permit, and wrote they would issue a supplemental in 2025/26. ***That didn't happen.*** [31]

The other one bought their house and had contractors working for about a year before moving in. In late 2024 they built an addition in the front incorporating an outside patio into indoor space. This too was reported to the assessor. I can't say what type of work was done in that year and the added space is probably not all that much, maybe 168 sf at 156.14/sf (the rate on their PRC), or about $26K taxable. While not a lot, this still equates to a ~$300/year tax savings to the owner. [32]

28. Page 27 CCA, page 14 petitioner

29. Page 574-575 CCA + page 731 CCA, page 520-521 petitioner

30. Page 65 + 732 CCA, page 52 petitioner row 35, Col G

31. Page 550 CCA, page 496 petitioner

32. Page 576-577 CCA, page 522-523 petitioner

The point is that the county knew about these activities and did nothing. You don't need to be TMTAAOITC, just listen and do your job. Photos of these 2 neighbors' work was also submitted as evidence in both years. The EYB and depreciation on these are also wrong because there has been no update to reflect the impact of the remodels, overstating their depreciation and understating the RCNLD and resultant taxes.

Six days prior to the County hearing, Mr. Jerrell Turner handed me the County's evidence, ***excluding the 71 pages given to me after my hearing***. Nonetheless, what they did give me included 7 comps they used to '*prove'* that the assessed value of my improvements were fair and equitable.

On page 349 of the CCA's 'Case Summary' there are seven comps used to justify the taxable value of my improvements of $1,087.686. The CCA shows my taxable value at $1,687,686, of which exactly $600,000 is attributable to land. The remaining $1,087,686 represents the value of my improvements and ties exactly to the figures on the Property Record Card (PRC) the CCA developed for my property using RCNLD [33]. Since the latter part of their submission relates solely to land, the only conclusion one should draw is that this chart is intended to prove the value of my improvements have been assessed equitably.

If that is not the case, the county has provided no evidence to refute my case for a reduction of ***$447,000-$451,000*** related solely to improvements.

This year, like last, they created what they call a Parcel Equity Analysis – (PEA) on p. 403. Last year they selected all comps from that list and highlighted them on the Comparable Sales Analysis chart (p.349). This year none of the 7 on p. 349 can be found on the PEA chart. I cannot fathom why one would develop a chart of ***equitable parcels*** and then choose 100% from somewhere else.

That's a question you might want to quiz them on.

The bottom line is: ***GARBAGE IN – GARBAGE OUT.***

Here's a list of other questions you might want to know the answer to:

1. Why did the CCA use 7 'comps' from places other than from the PEA they submitted?
2. Why are 2 comps 1.7 to 1.8 miles from subject property?
3. Why does the CCA compute the taxable value of my property at $339/sf by commingling land and improvements?
4. Why does the CCA do the same for the 7 comps in the bottom box?

33. Page 756 CCA

5. The land portion of my value of $1,687,686 is $600K. The calculation for the other properties also include their land value, however, the land values differ from mine except for 2727 Alta. How can commingling these values create an apples and apples comparison?
    a. The taxable land values of the 7 comps are $600K, $325K, $483K, $483K, $483K, $351K, and $449K, respectively. [34]
6. The $/sf used to justify the taxable value of subject property was taken from 7 entries in the column labeled 'sales price' from the bottom chart labeled 'Comparable Sales'.
    a. The CCA then makes adjustments to all 7 sales prices to arrive at the 'adjusted sales price' but offers no reason for the modifications, no NRS, no calculations, just new numbers…and they are not small alterations. I provide calculations so my math can be checked by interested parties. People do make errors, even me, ***just ask my wife.***
    b. The $ changes are $387K, $30K, $480K, $561K, $531K, $365K and $150K, respectively.
    c. The % changes are 26%, 2%, 35%, 31%, 35%, 18%, and 8%, respectively.

Now that they have manufactured numbers that somehow satisfy their needs, they proceed to '*prove'* their numbers are ok. ***Let them explain it. It's beyond any logic I possess.***

Even if one was to assume that there is nothing awry with any of the above and the above could prove that the CCA's case is rock solid, it would still need to be based on correct data to draw an accurate conclusion, ***no***? The following information was developed in the 6 days I had prior to hearing after Mr. Turner gave me the CCA's evidence. It was handed out at the County hearing and labeled 'Exhibit D'.

GARBAGE IN – GARBAGE OUT

Comp 1: 2727 Alta. (BTW- this was used as a comp last year as well)

On p. 349, the CCA uses a bldg sf of 4,807 to compute a $/sf of $314. MLS shows this house to be 7,112 sf for all livable sf - which the CCA also attached on p.354 of their Case Summary. Even the CCA's chart reflects 7,027 sf when you add in the 1,100 sf basement and the 1,120 sf casita. Using these 'correct' values, the $/sf would decline to $212/sf and $215/sf, respectively, representing a staggering downward adjustment of ~32%.

When the house sold on 1/24/25 for $1.508M, did the basement and casita not convey? Why would the CCA include the entire sales value but not the total sf and then use that adulterated computation as the basis for comparison?

34. Exhibit 'D' (3rd, 7th, 10th, 13th, 16th 19th, 23rd, & 27th pages)

On p. 349, there is a column labeled 'mult gar'. This is to identify garages that are in addition to a main garage on the property. For my property it has a 'Y' in the box because I have a (2^{nd}) detached garage. The RCN for my 1,024 sf detached 3 car garage is $76K, or $73.89/sf or $25.2K/bay. This can be found on p.758, part of the 71 missing pages. The box on this property has an 'N', signifying that no additional garages exist. But on p.354 of the CCA's own 'Case Summary' you find this, ***'attached garage at the main house, separate oversized (3) garages building, additional workshop/garage customized for a 40' RV/boat. At the top under the property description it advertises 12 car parking garage space'.*** Photos are available on Redfin and p. 356-358 in their Case Summary.

The PRC for this property that I requested is dated 2/12/26, just 1 week prior to the hearing, includes zero garages. It has 2 carports @ $31.06/sf, one of which is a Porte Cochere, with a total RCN of $53K. If you use $50K for an attached 2 car garage (the value on my PRC) and add 10 garage bays at $25.2K/bay (my rate) for $252K and subtract $18K already assessed for the 2^{nd} carport, the under statement is $284K. My Porte Cochere is rated at $40.92/sf, theirs is $31.06. The rate differential is $11K. Also theirs is 1,120 sf vs 875 sf for mine. The size differential would add another $10K (1,120-875= 245x $40.96 = $10,035) making the total understatement $305K.

Also, they have quite a nice outdoor kitchen with a *$0* assessment. Other properties in the area are charged around $20,000 for these per their PRC (2905 Pinto, 2800 Pinto), so why not them? This raises the total to an understatement of $325K.

The last major item here is depreciation. Currently, the CCA shows this property with an AYB and an EYB of 1966. This means two things, (1) no meaningful improvements have occurred over the past 60 years and (2) they received 75% depreciation. Their VHR reflects no supplemental assessments. [35] In looking at the photos on Redfin, it is clear that this house has had numerous remodels over the past 60 years. Obviously, I cannot determine when or what but there is nothing there from 1966. Making an educated guess that the work was done ~ 20 years ago (2006) and if the M&S would reflect 60% old and 40% new, the new EYB would be 1988, resulting in a depreciation rate of 57%, or 18% lower. The 18% x the RCN of $1,003,594 would increase the taxable value by $181K.

This $181K plus the $325K indicates that the taxable value is understated by ***$506K***, 53% more than the current $954K. The VHR report has no supplementals dating back to 2004-2005. This exclusion saves the owners $5,807/year. ($506K x .35 x .032782). That's $116,114 savings over the estimated 20 year period.

Last point on this property. On p. 349 in the box labeled 'comments and reconciliation' the CCA states, 'Comp #1 was most similar to the subject.' ***Basically, we have nowhere to go but down.***

35. VHR – 2727 Alta Exhibit 'D' (6th page)

<u>Comp 2: 2822 Ashby – this house is in a different neighborhood and .8 miles away not the .5 miles per the CCA. (I used Google Maps by car to calculate distance)</u>

On p. 349, the CCA uses a bldg sf of 5,600 to compute a $/sf of $313. MLS has this house at 6,225 sf for livable sf - which the CCA also attached on p.359 of their Case Summary. The CCA's chart reflects 6,225 sf when you add in the 625 sf casita. Using these 'correct' values, the $/sf would decline to $281/sf, respectively, a downward adjustment of 10%.When the house sold on 9/12/25 for $1.75M, did the casita not convey?

Page 24/129 of my 'Exh. E' handout is a complete description of the discrepancies with this comp. The VHR has zero supplementals dating back to 2009-2010. In the same exhibit on p. 25, I calculated the understatement based on the publicly available records and the data submitted by the CCA. My calculations and assumptions add up to an understated value of $460K.

The easiest place to start is on p. 359 of the CCA's Case Summary where it says 'over $300K in recent upgrades'. It also adds, 'property has a private sports park, an outdoor kitchen, jacuzzi, sauna, a basketball court, a 2,000 bottle wine room, a soundproof theater, a gazebo, a fire pit, pavers, 5 new A/C units, and a casita with 2 individual suites with 2 kitchens and full baths. Lastly, it is rated a '35' average/good which is pathetically ridiculous. [36] Read the MLS description on their p. 359.

I'm sure once I check the PRC [36] all this will be accounted for, right? ***<u>OMG</u> none of it is there!*** How could the TMTAAOITC miss all this? It gets worse. The CCA shows the AYB and the EYB in 2008, really? [36] Well, the house *was* built in 2008 but it was recently remodeled. My assumption- 2022. They pulled a permit (R21-17035) for HVAC changeout for 5 units, so its pretty reasonable to assume 2022 was the year of the remodel. If one assumes 40% old/ 60% new, the new EYB is 2016, not 2008. This changes the depreciation by 12%. Multiplying 12% by the RCN ($1,080,019) results in an increase to the taxable value of $130K. (.12 x $1,080,019 = $129,602)

Overall, the understatement I calculated (Exh 'E' p. 25) is ***<u>$460K</u>***. This saves the owners $5,277/year in taxes (~ $21K since 2022 and still counting) But what do I know? I'm not an licensed appraiser nor knowledgeable in the M&S processes. My number may not be spot on but its a lot closer than the ***<u>$0</u>*** the CCA has assessed this property for their remodel! *And it could even be more.*

One last point. In the comments/reconciliation section of p. 349 the CCA writes, 'Comps #3,4,6,&7 have been extensively remodeled. Comps #2 & 5 were updated less extensively.' This was comp #2, one of the 'less extensive'. *Buckle up!*

36. 2822 Ashby – Exhibit 'D' (pages 7-9)

Comp 3: 3108 Sonia – this house is in a different/guard gated neighborhood and .6 miles away not the .4 miles per the CCA.

Lets start off where I just finished, the comment section that says, 'comp 3' has been extensively remodeled. I don't often say this, but they are ***RIGHT!*** Now lets see if this extensive remodel has been issued a supplemental assessment. When I check the VHR provided to me by Ms. Jacobs (my Exh. 'D'handout) , yikes, not a single supplemental assessment between 2004-2025. [37] Wait, I need to check the current year. *OMG* there is nothing there either![38] How can TMTAAOITC (1) miss all this when it occurs and (2) include it in their packet of evidence? They can't claim they didn't know about it. They just wrote that it went through an 'extensive remodel'. Is this not crazy?

The PRC reflects an AYB of 1966 and an EYB of 1969 generating 75% depreciation. ***What about that extensive remodel?*** On pages 43-51 are color photos I handed out in Exh. 'E'. And more photos on p. 54-57. This is what they call an EYB of 1969, which BTW is, the year I graduated high school – *about when dirt was discovered.*

Moreover, this property is rated '35' avg/good at a rate of $151/sf.[38] Compared to other properties rated 'good/40' like 2337 Pinto this $/sf should be ~ $180/sf. This would also add $133K to the property's assessed value. *($180-$151x4,583 sf = $132,900)*

My math says they are under assessed by at least ***$408K***, $133K in quality upgrade and $275K depreciation. (see my calcs on p.42 Exh. 'E' handout for depreciation)

Comp 4: 217 Campbell – this house is in a different/guard gated neighborhood and .7 miles away not the .54 miles per the CCA.

The CCA is ***RIGHT again!*** This house under went a major renovation. On p. 372 of their Case Summary it states right off the get go, 'Nearly $500K in recent renovations'. The CCA included an entire array of photos of the work on p. 374-378. They are much clearer on the internet, though.

The PRC for this property has an EYB of 1989 and a quality rating of '30/average' at a $137.20/sf. At a minimum this is a 'good/40' quality property and should be rated at ~$183.88/sf, my rate. Additionally, the current depreciation rate is 55.5%. Since this was 'extensively remodeled' the property should have been issued a supplemental assessment. ***Nope!*** The VHR has $0 back to 2004, *see p. 15 Exh'D'*. In 2019/20 there is $39K for new improvements, perhaps a bathroom remodel (Permit # R-329940). I already checked the PRC for 2026/2027 – nothing there either, *see p. 13 Exh 'D'*.

37. Sonia VHR Exhibit 'D', page 12
38. Sonia PRC Exhibit 'D', pages 10-11

My math says they are under assessed by ***$447K*** (see p. 59 Exh. 'E') which includes adjustments for depreciation of $158K once the EYB is recalculated, $164K to upgrade to $183.88/sf, and other items such as new pool decking, an outdoor kitchen, all new windows, 3 new sliding glass doors, Cat6 cabling, and a rate change to the carport in parity with mine. All these improvements are detailed on p. 372 of the CCA's Case Summary they gave to me 6 days before the hearing.

Comp 5: 3105 Conners – this house is in a different/guard gated neighborhood and .7 miles away not the .5 miles per the CCA.

The CCA adjusted the sale price of $1.5M to $2.031M. No explanation and no calculations to support the 35.4% increase. The quality rating of 'avg/30' belies the sale price of $1.5M and the improvements that were made, not to mention the inexplicable $531K adjustment.

This house has an AYB of 1966 and an EYB of 1981. It had a major renovation in 2009. Permit R-105275, [38.1] which is 6 pages long includes inspections for things like: rough and final plumbing, under slab plumbing, rough and final mechanical, rough and final electrical, drywall nailing, insulation, framing, shear walls, roof sheathing, pre-slab, and footing. The permit was issued on 4/17/2008 and finaled on 1/15/2009. The abbreviated description on the permit reads, 'garage and 2 bedrooms have add'l sq ft, remodel the Master bdrm and all bathrooms, trusses and soil testing'.

For 9 months of labor and materials plus far more work was done than can be mentioned in this short description – view the photos on Redfin, including trusses to expand the garage (see the aerials) they received a supplemental of $83K taxable.[39] Additionally, I was able to calculate (approx) how the new EYB was derived. If the AYB was 1966 and the remodel took place in 2009 and the county assigned 65% old and 35% new you arrive at 1981 for the EYB. There's a lot more new here than 35%. If the old/new was split just 50/50 then the new EYB would be *((1966 x .5)+(2009 x .5)) =* ***1988***. The 7 year difference would be 10.5% less depreciation on an RCN of $700,000, or $73.5K.

The quality rating of 30/average ($128.74/sf) is also absurd. The entire house has been updated, new bathrooms, new closets and more. It has a gazebo and outdoor kitchen not reflected on the PRC. Nor is there anything for the 'extended driveway with pavers' as described on p.380 of the CCA's Case Summary. If the quality rating was nudged up just to 'avg/good/35' and rated at $160.06 like 2822 Ashby, that would further increase their valuation by $142K. ($160.06-$128.74) x 4522 sf). If the rating was '40/good' and $183.88, like mine, the valuation would go up another $108K. At a bare minimum this property is under assessed by ***$320K***, *IMHO*.

38.1 see add'l evidence p. R2-R7

39. Conners VHR Exhibit 'D', 16th-18th pages

<u>Comp 6: 2009 Bannie – this house is in a different neighborhood and 1.8 miles away by car not the .92 miles per the CCA, maybe as the crow flies!</u>

For this comp, the CCA makes an adjustment of $365K (17.6%) to somehow make this property comparable to mine. They provide no explanation, quote no NRS, provide no calculations to verify the correctness….just take their word for it, just like all the prior ones. They do reference GLA (gross living area?) in the comment box but trying to relate that to this change is mind boggling. And they make it sound like its nearby. Last year they referred to this neighborhood as 'adjacent' to mine. Is Las Vegas adjacent to Reno? They claim its .92 miles away. Well good luck driving there in .92 miles, its 1.8 miles per Google Maps. See map on p. 87 in my Exh. 'E' handout.

The M&S worksheet (Exh. 'D' p. 21) calculates the EYB using a remodel year of 2020. However, the certificate of occupancy was issued on 1/13/2023 (p. 95 Exh. 'E'). Using their old/new %, the correct EYB should be 2000, not 1998. Additionally, the 1st line of the M&S assigns 1% old even though it is notated as 'permit.' You will recall that my M&S was 0. If they had a permit, they had to have plans-why the 1% inconsistency? The combination of these 2 issues would make the correct EYB 2001, not 1998. The 3 year difference changes the depreciation by 4.5%. The RCN for this property is $1,031,119 [40] so the taxable value is understated by $46.4K ($1,031,119 x .045) saving owner $532/year in taxes. ($46,400 x .35 x .032782).

The line with the largest factor is ***Rough Framing*** and it represents 21% of the total. The comments by the appraiser at the bottom says '2022 per MLS (guess he didn't trespass here) home completely remodeled.' Below is a cut and paste from permit #: R22-01160 (p.91-95 Exh. 'E')

'Remodel West House (Kitchen,Utility Room,Family Room, Dining Room, Entry). Work includes ***<u>Framing new walls,</u>*** *Drywall, Wall Insulation, HVAC, Plumbing, Electrical, ceiling Lights and Removing and Replacing Windows and Doors'.*

Looking at the photos on Redfin one will find an extraordinary high-end remodel. The CCA includes all these photos on p.388-391 in their Case Summary, but they are small and in B&W. The M&S gives 1% old for windows and doors. The appraiser notes 'some original.' There is not a single original door or window here. Had he visited the home, like he did mine, he would know that. The permit refers to framing new walls. Under electrical and plumbing the appraiser notes a floor plan change which is also consistent with the permit. Was this done with no framing? So why 100% of the 21% for framing? If the 21% was changed modestly to 16% old and 5% new and the 1% for windows and doors was 0% old, the EYB would now change from 2001 to 2004. This would trigger an additional 4.5% change in depreciation and another $46.4K in taxable value. The M&S rating of '50' is more similar to 2333 Pinto '60' at $293.40/sf, not the $223.34, representing a shortfall of $309K [40.1]. All tolled the understatement is ***<u>$402K</u>*** saving the homeowner $4,612/year in taxes. And this does not even address all the stone decking around the pool.

40. Bannie PRC – Exhibit 'D', 20th page

40.1. ($293.4-$223.34) x 4,410 sf = $308,965

<u>Comp 7: 1800 Silver– this house is in a different neighborhood and 1.7 miles away by car, not the 1.1 miles per the CCA.</u>

The CCA makes a $151K (7.9%) adjustment with no explanation, calculations, or NRS/NAC references. The AYB is 1977, the EYB is 1994 and the RCN is $1,311,020. Depreciation on this property is $629,290 or 48% of the RCN.

The CCA saved the best for last. This represents their laziest and most unprofessional work. This house was a piece of garbage when it was renovated. They included tiny b&w photos (p.394-397) but one must see the results of the renovation on line at Redfin. I also found on the internet the 'before' pictures. Instead of visiting the property and doing a full M&S work up the appraiser did an abbreviated report and assigned a 60/40 old/new ranking. I attached their permit information on p.105-112 in Exh. 'E'. The notes on the assessor's report (p.103) give the overall picture. Additionally, read the MLS description submitted by the appraiser on p. 392 in the Case Summary for more explicit details. The supplemental assessment of $125K is a mere 53% of mine and their work exceeds the quality of mine by miles. It is rated '50' but compared to other properties it is more like 'excellent/60'. The M&S worksheet should reflect a 30/70 old/new split. I developed a proforma on p. 104. I will submit the color online photos of what they included so you can see the real result of this. I did include the before and after on p.115-124. *(See my EXH 'E' handout)*

The above adjustment changes the EYB from 1994 to 2007 and increases the RCNLD by $256K. Without this the homeowner saves $2,937 in taxes every year. This doesn't even address the impact of what a quality increase would do. *(2007-1994=13 x 1.5% = .195 x $1,311,120 = $255,648)*

This is reminiscent of what happened last year at 2333 Pinto, when I balked at the quality rating there and then the CCA upped it from 'good/40 to exc/60' and from ~ $180/sf to over $293/sf (a 63% increase) and $771K over the original $819K supplemental. It would be somewhat less here as this is already rated a '50', but an increase in the RCN from $224/sf to $293/sf, a $71/sf increment would add an additional $357K in value. Add this to $256K and now the property is under assessed by ***<u>$613K</u>***. Without this the homeowner saves $7,033/year in taxes. ***<u>($35K so far)</u>***

<u>If one assumes that my assessed value is equitable based on the CCA's 7 comps and at the values they presented (their argument) then with the adjustments presented above that range from a low of $320K to a high of $613K with a mean average of $451K and a median average of $447K for all 7, then by definition my assessment must be inequitable and over assessed by that same $447K - $451K . This also costs Clark County ~ $36,000/year in uncollected real estate taxes. (See page 46, below). And this for only 7 homes. Imagine the extrapolation!</u>

The following are direct quotes *(in italics)* by Mr. Turner at the County hearing on 2/19/26. These statements need a good dissecting. I have inserted superscript labeling to help navigate through the comments below.

Mr. Turner:

***'Thank you, Mr. Chair. First, I want to keep in mind that this is an equity appeal.**[a]*

a. We are in agreement here, but again, why do an equity grid and then use 7 (100%) comps that are nowhere on the equity grid?

Mr. Turner:

'On page 403 of the master book, is a neighborhood equity sheet sorted by total taxable value. The subject is among the 48 homes in the neighborhood as well as homes that have been assessed equally**[b]* ***with our Marshall and Swift cost manual.'

b*:** There is no evidence of equal assessments just because he says so. ***This is their standard operating procedure- state something, prove nothing. How can they be equally assessed when the CCA does not assess work they didn't find, permits they don't apply and documented evidence provided by the petitioner that they choose to disregard.

Mr. Turner:

***'Looking at the homes within the neighborhood, there are nine homes with depreciation between10 and 35%.'**[C]*

c: We are in agreement here, too

Mr. Turner:
***'The subject is at $339 per sf, which is the third lowest of the nine homes.'**[d]*

d: We agree on the 1st part - $339/sf. This is related to improvements but the $339/sf includes the value of the land and is further complicated by including varying depreciation values per property – this is a flawed mathematical and analytical computation. Nonetheless, it bears further scrutiny for honesty and integrity:

a. The 12th column is labeled Quality Description. Mr. Turner makes reference to the fact that I am the 3rd lowest of the 9 in taxable value, which I am, as if I'm getting a bargain. This is intentionally misleading. He is comparing apples and oranges. My property is rated as 'good'. This chart doesn't include the number – it did last year, ***my 'good' is a '40' rating per M&S*** (see p. 757 CCA). Let's review the other 8 he compares me to.

b. Here are the other 8:
   1. Line 1 – is rated '***exceptional'***. On last year's PEA it had a '74' rating
      i. The $/sf (last Col. P 403) is $953
   2. Line 4 – is rated '***excellent plus***'. Last year's PEA report rated it a '65' and $430/sf
   3. Line 5 – is rated '***very good/excellent'***. Last year's PEA report rated it '55' and $377/sf. This is an abomination. The MTAAOITC should go look up the permits on this property and check out Redfin. It is now on the market for $10.25M and makes the 1st 2 look like a slum. Their last permit was for a stable for their collection of miniature horses.
   4. Line 6 – is rated '***excellent/60'*** and has a $/sf of $430. This is the same house that was discussed earlier – that was torn down to the pad but received a 12% break on the M&S worksheet (2500 Pinto Lane). My guess is that it is worth $6-$8M, maybe more.
   5. Line 9 – (2333 Pinto) this is the property last year that the CCA increased their assessment by $771K. The CCA also upped their rating after the hearing and looking at the photos I sent from Good/40 to ***Excellent/60.*** Their $/sf is $374. It sold for $5M.
   6. Line 12 (2609 Pinto). This house is '***very good/excellent'*** and '55' but their $/sf is ***$304/sf, 10% less than mine***.This house is built out far beyond mine as the '55' rating reflects. My guess is if one was to scrutinize their M&S worksheet it would be critically flawed. I haven't done so since this is the first time this property rose to the top.
   7. Line 16 – (2608 Pinto) This is the house the CCA ignored the self advertised $1M improvement. The house is still rated as '***good/very good'*** and a '45' and $350/sf – ***what good is their value when they miss $1M in improvements?***
   8. Line 25 – OK, this house is rated ***'good/40'.*** Finally one that is similar to mine. ***Their $/sf however, is $250, 26.3% lower than mine.***

To sum this up, their comments are intentionally misleading. If they didn't know better then they are just incompetent and should all be fired.

Mr. Turner:

'As you know, because custom homes all have unique characteristics, and equity applies to the process of assessing these properties, not the result' [e].

e: As you know? Really? *OMG*. No, equity applies to the result according to the Nevada Constitution and the Nevada Supreme Court. That is the law. This sounds to me like they believe they have applied all the 'proper procedures' yet they realize, and now even ***acknowledge,*** that the end result is inequitable. How does anyone know if they input the correct data-they miss an awful lot. I've even read that the M&S handbook discusses the challenge with custom homes and that their model is more suited for 'cookie-cutter' properties. Moreover, the state board over rode the M&S calculations last year in the Pauley v. White Pine County case mentioned earlier.

Mr. Turner:

'Therefore, you can see that we have applied the cost from the Marshall and Swift equitably [f] and with varying total assessed values as the result.'

f: ***<u>No, I cannot see that.</u>*** Just how do we see that the CCA applied things equitably? Because they say so? Because they are so trustworthy? How can any of this be true when they omit, at the very least, a $300K remodel included in their 'evidence', a $500K remodel also in their 'evidence', another house with a 2022 renovation where the AYB and EYB are both 2008? None of these were updated with proper supplementals. None of their spreadsheets or testimony are based on any factual evidence.

Mr. Turner:

'We put permits in the system of the comps and all the homes that he brought into to our notice to discover during re-eval to update and correct as well.' [g]

g: This is hogwash. I gave them 5+ properties that they didn't fix including 2400 Pinto that pulled 4 permits and not a single supplemental was issued.

Mr. Turner:

<u>'All comps are within one mile.' [h]</u>

h: I don't know how they calculate, however, 2 of their comps were almost 2 miles away. I used Google Maps, what was their source? They just make this stuff up.

Mr. Turner:

'The comps that were used this year were all recent sales that were comparable that we could find to the home within the year. Ms. Jacobs will now discuss her land assessment [i], her portion of assessments.'

i: Since Ms. Jacobs is now going to present her 'land' case, we can presume the above was the CCA's Improvement Case, the one they stack ranked properties by commingling land and varying depreciation rates into the mix while disregarding the Quality ratings and omitting substantial and material improvements, etc.

<u>Is it possible to be more disingenuous than this?</u>

Supplemental Timing

There is one last issue related to equitable treatment under the law related to improvements. Just as all improvements are to be ascertained through diligent inquiry (NRS 361.260 (1)), all supplementals, to be equitable, must also be issued in a consistent manner. In the case of the 4 properties (2608 Pinto, 2800 Pinto, 2701 Pinto, and 2400 Pinto) none of these ever had a supplemental even after notification was given to the CCA. No taxes for these improvements. Initially my taxes rose ~ $10K/year.

Last year 2400 Palomino was issued a supplemental 2 years late, 2333 Pinto's updated 2nd supplemental was 1 year late and 2337 Pinto was 8 years late and 3011 Pinto decades late. Conversely, my supplemental was issued for the fiscal year 2022/23 when my final did not occur until July 27, 2022, 4 weeks into the next fiscal year. My supplemental should have been issued for the 2023/24 fiscal year. I was emailed by Mr. Jeffrey Bonesteel on December 23, 2021 who wrote 'assuming my remodel is ***100% complete*** by ***July 1, 2022*** my supplemental would be issued for the 2022/23 fiscal year'. It was not complete until July 27, 2022 but it was applied to the back year contrary to the NRS that draws a line in the sand on July 1 and Mr. Bonesteel's email.

In the landmark case of Hohl Motorsports v. NV Department of Taxation, the court ruled:

'***that email correspondence from the Department effectively constituted a written agreement that satisfied the statutory requirement to pay later'***

While the subject matter might be different, the rule should be applied broadly. I should be able to rely on email correspondence from a government authority – *Mr. Jeffrey Bonesteel.*

Applying a supplemental the year prior is also contrary to the standard approach of the CCA related to residential remodels, which now brings us to the crux of the matter.

To fully comprehend this issue some history is necessary. At last year's county hearing the CCA submitted as evidence the PEA which was 2 pages with 53 parcels.[41] The next to last column is titled '***supplemental year***'. For every property that the CCA could find a supplemental, the year was inserted. Ms. Jacobs testified using this chart to convince the board that there is clear and convincing evidence that as a matter of course they are constantly and thoroughly issuing supplemental assessments. (P.120) [42] Having researched all the 'supplementals' many of which were 20+ years old I challenged the validity of her position. This subject was covered at this year's county hearing under what I called the 4th way an inequity can occur – when supplementals are issued in a non-uniform manner. [43]

41. Page 65-66 CCA ***42. Page 137 CCA***

43. Page 136-140 CCA, page 119-123 petitioner

This year's p.65-66 (CCA) is from last year's CCA's 'additional evidence' submission. That spreadsheet had 53 lines. Line 23 was missing, leaving 52. Of the remaining 52, when you exclude mine and the 7 with no supplementals identified by Ms. Jacobs you are left with 44. Of those 44, twenty one occurred between 1999-2005 (~ 50% are 20-25 years old), two between 2006-2010, eleven between 2011-2016. Only 10 were issued in the past decade.

I was able to trace back and analyze 16. Some were too old to find pertinent data. I developed a chart showing the disposition of those 16 (p.122).

1. 4 were issued in the correct fiscal year (defined as the fiscal year following the passing of the final inspection or the issuance of a certificate of occupancy, if applicable.
2. 4 were issued 1 year late
3. 5 were issued 2 years late
4. 3 were issued 3 years late

Row 17 (p.65 CCA) on the chart is 2400 Pinto Lane. Ms. Jacob's' chart shows that the last supplemental at this property was in 2002/2003. At the bottom of the chart on p.139 (CCA) are 3 additional permits obtained at 2400 Pinto lane in 2013, 2018, and 2020. Further investigation found a 4th permit. (Permit R-241876 finaled on 12/30/2013, R17-03476 finaled on 1/16/2018, Permit R17-01463, and Permit R19-09877 finaled on 2/20/2020.) The VHR has goose eggs from 2004-2026. [44] ***None of these triggered a supplemental.***

<u>The only remodel that was issued in the fiscal year prior to completion was my property.</u>

Keep in mind, this chart on p.65-66 (CCA) was created and submitted as evidence last year by Ms. Jacobs. This is ***<u>her</u>*** data. At last year's hearing (p.120) she is quoted as saying: ' a couple of additional columns to note are the ***<u>supplemental</u>*** and ***<u>supplemental year</u>*** towards the right side of the grid. It shows over the years it shows that the ***<u>supplemental value</u>*** has been added to many of the properties, ***<u>we're not just singling out the petitioner, we are addressing other ones.</u>***'

My chart (p.139 CCA) was developed to prove otherwise. As I mentioned, not a single ***<u>supplemental</u>*** issued by the county from the population of the 53 properties she highlighted was issued in the year prior. Some were done in the correct year but most were late. Ms. Jacobs had a different opinion and after receiving my evidence she spent the days prior to this year's hearing, doing what she called, 'reconstructing' my chart to disprove my assertion. The best way to understand this is to watch her testimony at ***<u>Clark.granicus.com</u>***. Scroll down to the very bottom section and you will find all the Board of Equalization hearings. Click on the video link for the 2/19/26 meeting. Her testimony on this matter starts at the 1:49:50 mark and ends at the ~1:55:30 mark, ***<u>~ 6 minutes of unadulterated misrepresentations, and inaccurate statements, to be diplomatic.</u>*** One other point, the chart she is speaking about, p.761 is part of the 71 pages withheld. Obviously, I did not rebut this at the hearing as I never had the opportunity to review it in advance.

44. 2400 Pinto VHR Page 342-355 CCA, page 288-301 petitioner

Two things to keep in mind. First of all, this whole subject revolved around ***supplemental assessments***. A supplemental assessment is, by definition, an assessment that is ***incremental*** to an existing assessment. Second, many emails between me and the CCA covered this matter. I pointed out that the practice of the CCA's office is not to issue % complete supplementals for residential remodels nor in a prior year to a final inspection or Certificate of Occupancy for same. The CCA's office issues % complete for commercial projects and on some custom homes due to the length of time of construction, but not on a residential remodel supplemental. Ms. Jacobs gave as an example of a % complete project the Fountainbleu Resort on Las Vegas Blvd. I'm not sure, but I doubt the Fountainbleu qualifies as a single family residential property as defined by Nevada statute and the Nevada Land Use Code and is similarly situated with my property. *Hmm*? *I could be wrong!*

Ms. Jacobs' testimony is in *italics below*:

(A) '*So, on row A, the very top, first line, there was a patio cover that we were a couple of years late in picking up.*'

A couple of years late! ***A bit cavalier don't you think?*** **Like this is ok? 2 years cost me *$20,000.* Their property sold for $4.6M. Let's not worry about a patio cover though, there are far bigger fish to fry. I guess they may not be that technically advanced!**

(B) '*But the main house itself was picked up in 2019/20 tax year and it was finaled on October 18*'.

This wasn't even on their original chart, or mine **– but it also was not early so what's her point. They want a gold star for actually doing their job.**

(C) '*And let me pause there. When we say final, we do not wait until something is finaled to pick it up. We do pick up stuff at a percent complete.*'

This is utter hogwash. Are they using similar situated properties? We are discussing the procedures used for a residential remodel not a 67 story casino with 3,644 rooms- *next sentence*….

(D) '*An extreme example would be the Fontainebleau. That did sit in our records. We had it on our records and now, as we all know, it sat vacant for and partly constructed for many, many years, but we still had it on our record at a percent complete.*'

I agree, it is an extreme (*and inappropriate*) example, how about one not so extreme? *How about one from her own chart? Nope*, because there is none.

This also needs a deeper dive. With all the parcels discussed here, 4 embarked on major renovations *with* permits, all on Pinto Lane. My property plus 2500 Pinto Lane, 2333 Pinto Lane, and 2337 Pinto Lane.

2337 Pinto Lane started and ended their project within the same fiscal year so no interim % complete supplemental would be expected.

Since Ms. Jacobs implies that % complete supplementals is the standard practice for residential remodels by the CCA, one might expect to find that situation all the time. *But*:

- ❖ **My project's permit was issued on 4/2/20 and finaled on 7/27/22. It took 28 months spread over 3 fiscal years. My supplemental was issued at 100% of the value; no % complete.**
- ❖ **At 2333 Pinto Lane the permit was issued on 1/21/22 and finaled on 9/28/23. It took 20 months to complete over 2 fiscal years. There was no % complete supplemental issued, either.**
- ❖ **At 2500 Pinto Lane the permit was issued on 10/24/22 and finaled 12/3/24. It took 26 months to complete over 2 fiscal years. There was no % complete supplemental issued here, either.**

Ms. Jacobs' claims all fall flat once one actually checks her work, something I doubt she expected. She highlighted 6 supplementals on her chart in orange. If you exclude 67 story casinos and the 2 line items on her page 761 (2323 Pinto & 2694 Palomino) that are for custom new builds, of the remaining 18 permits, *ZERO* were issued supplemental assessments early or on a % complete basis – because, as the *<u>evidence</u>* reflects, this is not the manner in which the CCA handles remodel supplementals for residential property. *Unfortunately everyone just assumes that what she says is true, most of which is suspect.*

(E) 'So, the actual house on 2720 Pinto was picked up in a timely manner. The main house and the pool.'

(*BTW, this was another add to the prior list by Ms. Jacobs.)*

So what? It's not early. Of all the ones I mentioned, they did issue some timely assessments (*4 to be exact)*, but none early like mine.

(F) *'And then row B, which is 2905 Pinto, **<u>he has the incorrect year</u>** that we added it on. He says 2013/2014. No, we actually picked that up in 2009/2010 and it finaled. So, 2009/2010 would be July 1, 2009 would be the starting of the lien date. It didn't final until November 2011. **Some of these projects take a while to build, so that was picked up prior to being finaled.'***

<u>This is Ms. Jacobs' most egregious distortion of facts!</u>

I have the incorrect year? *<u>I think not!</u>* Picked up prior to being finaled? *<u>Not a snowball's chance in hell…</u>*read on. Her original chart from last year *(p.138 CCA, line 3)* stated that for this property, the last supplemental was in 2013/2014 in the amount of $1,450K. She repeated the information on CCA's p.761, *a page from the withheld evidence.*

So, as she says above, '*then row B.*' Here you see permit # *R-157139.* The taxable value she attributes to that permit is $1,450K *(5th column)* **and then claims that it finaled on 11/2/2011.**

The VHR for this property (p.764) shows a supplemental in 2013/2014 of $73,243 taxable. *[45]* **This is the supplemental related to permit # *R-157139* (also reflected on her p. 761 under the title 'pertinent permits'- next to last column). This permit is for the remodel of an *ACCESSORY STRUCTURE* - their guest house. It *did* final on 11/2/2011 *just like I said*. It should have been issued a supplemental in 2012/13 but did not happen until 2013/14, one year late, *just like I said, not the 3 years early as she claims! (She was even kind enough to include the accessory structure permit R-157139 on p.762-763, part of the withheld evidence.)***

There is another supplemental on the chart. In 2025/26 the new owner obtained a permit to 'convert an existing patio cover into a new bedroom.' The permit # is R24-14689. The supplemental was for $62,473 taxable, pretty similar to the permit #R-157139 for $73,243.

The $1,450K increase Ms. Jacobs refers to was certainly not due to renovating an accessory structure. It is, however, related to the substantial remodel done prior to 2010 as indicated by the sales history from Zillow and the supplemental issued in 2009-2010. *[45]* **According to Zillow this property sold for $700K on 4/25/02. It was then listed on 10/26/08 for $3.875M supporting the argument that a major renovation occurred prior to the 2009/2010 fiscal year, the exact year the VHR reflects an increase of $1,450K. Ms. Jacobs, however, wants you to believe that $1,450K of replacement cost was added to an accessory structure? If you believe this I have a house with ocean views in Nebraska I'd like to show you. *It was not assessed early as she claims, none of them are.***

The PRC shows an AYB of 2004. Since 2004 this property has obtained the following permits for substantial work:

- **R-98371 for a wall/fence – finaled 11/9/07**
- **R-27667 for a pool and spa – finaled 7/9/08**
- **R-155695 for a detached garage – finaled 11/2/11**
- **R-157139 for a remodel to an accessory bldg – finaled 11/2/11**
- **R-15771 for a retaining wall -finaled 3/31/10**
- **R24-14689 to convert patio to room addition to main house – finaled 12/9/24**

We know that R-157139 is represented by a supplemental in 2013/14 for $73K. We also know that R24-14689 is represented by a supplemental in 2025/26 for $62K. My question is what about the others 4 permits, the largest being the pool and spa? Where are those supplementals? My guess is that any that finaled prior to 2009/10 are rolled up in the $1,450K supplemental. But what about *R-155695* for a detached garage for a '65/excellent +' M&S rated house with a $351/sf rate. This is missing from the VHR and the PRC. *(Add'l evidence, page N2, N4).*

45. 2905 Pinto VHR Page 764 CCA (from the withheld CCA evidence

The large remodel with the supplemental of $1,450K and the room addition that finaled on 12/9/24 triggering the supplemental for $62K are known quantities to the CCA. *Why then, are the AYB and the EYB the same (2004)?* The assessed value of this property is understated because of the unaccounted permitted improvements. *The RCNLD is further reduced due to excessive depreciation because the EYB has not been updated.*

Didn't Ms. Weidner, Ms. Jacobs and Mr. Turner all claim to have scoured the neighborhood to get all the permits to correct the valuations in the neighborhood?

'And so, row C, which is 2323 Pinto, we had picked up at $346,000 worth of improvements. Might've been a pool, I'm not sure, in a timely fashion.'

It might've been a pool, She's not sure?* Ms. Jacobs is using this information to rebut and refute my assertions. Why isn't she sure! She takes the time to find what she thinks is a smoking gun, 'reconstructs' my chart and attaches permit # R-287608 on p.765-770 *(from the 71 missing pages)*. Permit # R-287608 is related to the $1,336K on the line she added to my (and her original) chart, not the last supplemental in 2019/20 found on her original chart. Row 'C', however, refers to permit # *R18-04441* which was for an 11' x 54' accessory building-a stable for a collection of miniature horses (*p.15 in 2323 Pinto photo addendum*). It finaled on 3/25/19 and was assessed in 2019/20, the correct year.** [46] ***<u>But, again, still not early like mine.</u>* She also mistakenly claimed that permit R-287608 was a supplemental assessment of $1,336K that finaled on 9/12/16 and was issued early in the FY 2016/17. *<u>This was a new build custom home by D.R. Horton, not a residential remodel.</u>

The new owners of this property also embarked on a major renovation in 2017. It finaled on 2/13/2019 – Permit #: R17-01845. [46.1] **They paid $1.2M. The house was recently on the market for $10.25M but is now unlisted. MLS photos of the house from the $1.2M sale are on line. My photo addendum has the new photos that I downloaded prior to the removal of the listing. No supplemental for this remodel, addition to casita and an elevator, for starters?**

If I was to review the PRC and the M&S worksheet I would guarantee you that this it is under assessed by hundreds of thousands of dollars. The finish out is incredible. According to the PEA it is rated 'very good/excellent/ 55'. The finish out and workmanship in this property exceeds that of all the other '65' rated ones and the '74' at 2720 Pinto, *IMHO*.

(G) *'Or we picked up the house in 2016/2017 of $1.3 million. Again, 2016/2017, the start of the fiscal year be July 1, 2016. It didn't final until September of 2016.'*

As already mentioned above, this is completely irrelevant. The subject at hand was that my *<u>supplemental</u>* was issued prematurely and it was alone in that respect. The $1.3M was not a supplemental assessment, it was for the *<u>initial construction</u>* by D.R. Horton homes. If you go to the MTAAOITC's own website and click on the aerial view option, scroll down to 2015 you will see .75 acres of dirt! *This is too hard to do?* In fact, if you look at the top left corner of p.761 of Ms. Jacobs' document, withheld from me, are the words '*<u>timing of supplemental assessments</u>*.'

46. see additional evidence – 2323 Pinto Lane p.A-2

46.1 see add'l evidence 'A' 2323 Pinto Lane (p.A25-A29)

Supplemental assessments are the subject at hand. Also, this is another add to the original list she submitted. 1st she compares me to a Las Vegas premium resort on the Strip to show they do % complete supplementals vs. my residential remodel and now she compares a custom home new build to a residential remodel. What next?

(I) *'So, Go further down the list on row one, which is item line 25. A little bit confusing with the—again, I recreated this from his spreadsheet. So again, it was actually picked up in 2009/2010 and it didn't final until October of 2009'.*

There are a number of points related to this statement. Also I'm not sure why she was confused but here's the history related to 2694 Palomino:

1. ***This is also irrelevant*** **– and why is she confused? She was confused because the letter 'I' looks like the number '1'. The letter 'I' follows the letter 'H' in the English alphabet. This was the 9th item on my list. The 8th letter in the alphabet is 'H'.** ***(Confusion issue solved)***
2. **I pulled my data from her 'new evidence' chart from last year**
3. **She inserted the the $242K amount** ***(line 25, p.65 CCA – 4th to last column)***
4. **She inserted the date of the the supplemental associated the $242K as 2013/2014, not me** ***(line 25, p. 65 CCA – 2nd to last column)***
5. **I researched the $242K supplemental which was issued in 2009-2010 per her VHR she submitted this year in the** ***undisclosed document on p.778.***
6. **The only mistake I made was to assume she inserted the correct year of the supplemental and I did not catch** ***her error*** **– my bad, I guess!**
7. **Moreover, this is also not a supplemental, it is for the initial construction(by Signature/Pulte Homes – its on the permit under the section 'applicant'). This is again available on the CCA's website. Same instructions, go the property, click on aerial views, and from the drop down box pick 2008 and you will see dirt and dirt, alone.** ***(See add'l evidence – 2694 Palomino, section 'J')***
8. **This also confirms my assertion that the CCA applies a % complete only to commercial properties (e.g. the Fountainbleu) and Custom New Builds (e.g. 2694 Palomino).**
9. **The last point is the CCA handled this assessment similar to the new build at 2323 Pinto.**

(J) *'And we added it on at 50% complete the first year.'*

Correct**, it's a new build % complete, not a remodel. (Actually 44% year 1)**

(K) *'And then the following year when they finished it, we brought it up to 100%. So, there's an actual example of us picking it up at a % complete'.*

Correct again**…it a new build, not a remodel. Thank you for highlighting the distinction.**

(L) *'And then further down, this is the one I added because it wasn't on his sheet. It's the last row there that's highlighted in a orange-ish color, 2337 Pinto. We put it on the* *tax roll as supplemental for the 2017/2018 year. Again, July 1, 2017, would be the start of that fiscal year. It didn't get finaled till **one day later**.'*

Again, this is an interesting selection. Ms. Jacobs states she added this 'because it wasn't on my sheet.' *It wasn't on my sheet because it wasn't on Ms. Jacobs' original chart, the basis for this entire issue!* Her chart only reflected the 'last' supplemental as 2025/26 in the amount of $186K. For those of you that were here last year, this is the same property I raised as an issue last year because they missed a 1,652 sf finished basement, a 3 car garage, and an outdoor kitchen. This supplemental was 8 years after the remodel. 8 years of tax free savings totaling ~$17,000. ($186,000 x .35 x .03782 x 8 = $17,073). I saw no need to address this, however, in hindsight I should have added this value with an 8 year deferral, and no 3 year look back. As you recall they said there was no inequity, *so then why did they do this?*

Now she wants to make a case that in this *singular* instance, one that they missed almost $200K of permitted improvements, (versus 1st over assessing me by ~ $200K) and applied 8 years in arrears with no 3 year look back, that the CCA issued a supplemental in the year prior. She found something she can dig her teeth into. In this case *1 whole day* into the new fiscal year (actually the 1st business day was Monday July 3, 2017). Ms. Jacobs' curiosity is apparently much less than mine. My career experience with forensic accounting has taught me to never take things at face value. This must be what Ms. Weidner meant at the county hearing when she said, *' I appreciate his experience in his career, and I am sure he was a very valuable member of the organizations he worked for.' (I was by the way, thank you..)* This was said just before she disparaged my knowledge of appraisals and the M&S process.

This is what I discovered:

1. **This was a residential remodel**
2. **This was done as an owner/builder (o/b)**
3. **I pulled out a calendar of 2017 to learn that July 1 was a Saturday and July 2, obviously a Sunday.** [46]
4. **As an o/b there was no need to expedite an inspection. It's not being sold to a 3rd party. Why the rush? Wait until Monday when the inspection is at no extra charge?**
5. **I called the city *and* visited their office at City Hall. They told me that that is 'odd'. Moreover they informed me if there was a weekend inspection scheduled there are fees (something like $300) that would be assessed for a weekend inspection,**
6. **There are no such fees associated with this project.**
7. **The city told me that it is possible the dates are wrong.**
8. **I asked if there was a hard copy of a ticket for the inspection. There was not.**
9. **I sent a FOIA request for the fees paid on this permit. The o/b paid an express fee of $160 on 10/14/16 but no 'call out' inspection fee at $363 in 2017. (Documents are attached)** [46]

The city acknowledged to me that this could be an error.

46. see additional evidence – 2337 Pinto Lane, section 'B'

The burden of proof is mine. My burden is to prove my claim based on the preponderance of the evidence. In general that means I need to be right 51% of the time. I submitted a list of 16 projects from *her* list. She misrepresents all of them as described above. She took issue (incorrectly) with 6, but by default agreed with the other 10. Moreover, she also decided to ignore the 3 items at the bottom of my p.122 (p.139 CCA) that reflected 3 permits at 2400 Pinto that also did not receive a supplemental for substantial work. These occurred 2015, 2019, and 2021. If they went back and did issue a supplemental they would be 11, 7, and 5 years in arrears. She got *0* right and I got *100%* right. NRS 233B.0375 is titled 'Preponderance of the evidence defined'.

It reads: '*Preponderance of the evidence' means evidence that enables a trier of fact (the board) to determine that the existence of the contested fact is more probable than the nonexistence of the contested fact.'*

So, given the above, is it more probable that the County issues supplementals for residential remodels in the fiscal year prior to the final inspection (their argument) or is more probable that they *do not* do this in the normal course of executing their daily responsibilities (my argument) based on all the evidence presented*?*

Also, based on the above, is it more probable that the county issues % complete supplementals for residential remodels in the normal course of business as the CCA contends or is this just another material misrepresentation?

The contested fact here is whether or not I was treated differently/inequitably regarding the timing of my supplemental assessment for a single family residential remodel. The above is not proven by the preponderance of the evidence, it is proven beyond a reasonable doubt or any doubt, for that matter.

> *Ms. Jacobs & Ms. Weidner both testified at the 2/19/26 hearing about how the assessors office has been revaluing this area. 'We did send out letters.* ***That was not the only thing that we did. We went out there; we researched all the permits going back. MLS. So, we used additional resources to find out were there improvements done or changes made to the property?*** *And we did our best, as we have been since our last board, continuing to re-evaluate the area and pick up improvements as necessary.'*

***Really*, except for: 2905 Pinto Lane, 2608 Pinto Lane, 2800 Pinto Lane, 2717 Pinto Lane, two remodels at 2701 Pinto Lane, the 4 permits at 2400 Pinto Lane and whatever else I couldn't find in the limited time I had to prepare*. (More are addressed at the very end of the brief).* BTW the letter they sent out was a pathetic attempt to fix matters. They had a 16% return hit rate and all said no work was done, including the above property owners, *duh*. [47] I included a pro-forma letter I would have sent out that would have resulted in real change. [48]**

47. Pages 319-328 CCA, pages 265-274 petitioner

48. Page 329 CCA, page 275 petitioner

'***They did their best.***' **Well, if this is their best, heaven help us. By not getting things right they are costing Clark County $millions in uncollected tax revenue. But they are getting about $3-$4K more per year out of me that the county does not deserve.**

Any objective viewer of this knows my supplemental was issued early and by error, but which the CCA refuses to acknowledge. The CCA, once again chose to dig in their heels and doubled down. The look back period for this matter is/was 6/30/2026, a date subsequent to this year's appeal and county hearing. I ask that the State Board rule that this was done in error based on the email I received from the CCA in 2021 [48.1] and the above evidence, void the 2022/23 assessment, reinstate it into 2023/24 and issue a refund of all taxes paid in 2022/23 associated with this assessment.

LAND

Over valued by $186,122 (taxable), or $65,143 (assessed) – see p. 381 CCA (327 petitioner)

NRS 361.227 dictates that land must have a taxable value equal to full cash value (fair market value). There is a plethora of other NRS's and NAC's that give guidance as to how to handle different types of land (i.e. vacant or improved). ***(See p. 356 CCA, p. 302 petitioner)***

The county, as stated, believes the most effective way to determine comps is to use NRS 361.118, NRS 361.1188, NRS 361.11795 and the Case Shiller Las Vegas home price index. I believe the most accurate and correct method exists with NAC §361.119(2)(a) since we are dealing with improved property. The statutes they selected, even if one was to find them to be proper in this matter, are deficient because of insufficient sales of comparable properties. The default in this case would be to follow NAC §361.119(2)(a).

The CCA provided additional insight into their processes for land valuation. At last year's county hearing Ms. Jacobs testified: 'regarding the site value or base lot value, he (*me*) said that we said it doesn't equal market value. That would be an inaccurate statement. This is one way to value, especially on these type of lots and most subdivisions, ***we value on a base lot value and then make adjustments for size, which should equate to market value.'*** [49] Remember this!

Additionally, the 2025/2026 Land Use Code (LUC) distinguishes 'vacant – SFR' land from 'SFR' for improved properties. [50] My parcel, an improved property is ***not*** comparable to vacant land.

48.1 see add'l evidence p.Q-2
49. Page 436 CCA, page 382 petitioner
50. Pages 374-375 CCA, pages 320-321 petitioner ¶ 12 & ¶ 20

The comment at the bottom of the CCA chart (p.404) reads, 'with support from the Case Shiller (C-S) Las Vegas Home price index' to support of their land comps. On ***p. 324 (p. 378 CCA)*** you can find the Eligible Criteria used by C-S. It reads in part, 'the C-S indices are designed to measure changes in values of ***existing single family housing stock. The S&P C-S do not sample prices associated with new construction, etc….or other properties that cannot be identified as single family.'*** *Any reliance on this is fatally flawed from the outset.*

All properties I used are improved SFR in my neighborhood. Only properties on Pinto Lane, Shetland Drive, Palomino Lane, Alta Drive and 1 on Arabian Road are referenced.

P. 327 (p.381 CCA): This chart compares 5 properties with the same assessed value as mine ($210K). My property is .85 acres. The other 5, assessed and taxed equally, but are between 15%-47% larger. Four other properties are 85%-138% larger but assessed and taxed only 15%-25% more. The 9 comps in total are 58% larger but assessed and taxed at a mere 9% premium to mine. ***No adjustment for size?***

P. 327.1 (from handout 'G'): This chart is an offshoot of p.327 but expanded to 13 comps. There are 9 comps assessed the same as me but between 15% & 47% larger. Applying the extra sq ft from these comps, my land would extend 45' to 138' deeper than the existing 294'. Also, on average, for only 6% more in value my land would extend another 135'. The most egregious example is 500 Shetland. For a 25% premium in valuation, they have 138% ***MORE*** land. This extra ***88,000 extra sq ft*** would extend my rear yard 404 feet beyond the existing 294 feet. ***What exactly is their methodology to adjust for size?***

P. 331 (p.385 CCA) compares my property to 12 other nearby properties that are a minimum or 40% larger, ranging from 1.21 acres to 2.02 acres. My property is on .85 acres. The average size of the 12 properties is 1.53 acres. They are 80% larger. Their average assessed value is $636K, mine is $600K. For a 6% premium in value, these properties are 80% larger.

P. 332 (p. 386 CCA) is a graph drawn to scale. My property is the bar on the left. Compared to 10 comps and using data from the CCA's VHR, the other properties are 15%-47% larger. Adding the additional sq ft to my property would increase the depth of my yard by 45' to 138'. The applicable property addresses can be found on top of each bar.

P. 334 (p. 388 CCA) is a graph, also drawn to scale. This is another way to show what was on p.331 – properties at least 40% larger. To the right you can see the 6% premium average for lots 80% larger.

P. 335 (p. 389 CCA) is also drawn to scale. At .85 acres I am assessed at $706K/acre. The average of these 12 (>40% larger) is only $420K. I am assessed per acre at a 68% premium but 45% smaller in land mass. The worst comparison is to 700 Shetland (far left bar). For 1.57 acres they are assessed and taxed at $237K/acre, a 66% discount to my rate.

P.338-340 (p.392-394 CCA) details the history of 500 Shetland. P. 338 (p. 392 CCA) shows the size and value of 3 lots from FY 2019/2020. The left is me. The 2 to the right is 500 Shetland and a vacant adjacent lot. In each case all 3 lots are assessed/taxed at $105K even though the other 2 lots are each 19% larger. Subsequent to 2020 the property was purchased by the owners of 500 Shetland and combined. P. 339 (p. 393 CCA) shows what the assessed/taxed value would have been had the 2 lots not been assembled into one. Each would be $210K, or $420K for the combined two. Fast forward to 2026/27, 7 years later. My assessment rose to $210K, representing a 100% increase. Keep in mind, people assemble land for the purposes that increase its value, not the converse. And since we are assessing land at 'market' one might expect the combined value to be greater that $420K. In truth, the assessed value is only $263K, a growth of only 25%. Ms. Jacobs had a very interesting explanation of how she followed all the rules to arrive at this bargain assessment. I say, who cares what method was employed. I ask, is it reasonable to assume a property's value can shrink in value like this just because it has been assembled. I am not claiming it should be double in value because it is now limited to 1 house on the combined land but a 25% increase when mine doubles is absurd. By the way, no work to combine the lots has occurred. The wall between the lots still stands and the land sits as it has for the past 7+ years.

On p. 380-381 (p. 434-435 CCA) is their land equity grid from last year. They submitted the exact same 2 pages this year (p.414-415 in their 'Case Summary'). The first line was adjusted down 50% even though that lot is 73% smaller, and then the CCA divided that by the actual lot size (.23 acres) to arrive at a 'market value' of $1,304K/acre. The highest sale price in the last decade was the $500K ($495K/acre) paid for the adjacent lot to 500 Shetland. The last line ***is*** 500 Shetland. Here they took a lot (2.02 acres) and placed a 25% premium on it. But it is 138% ***larger*** than my lot. 500 Shetland is assessed at $***371K***/acre. I am assessed at $***706K***/acre. Also, they used a comp just 1 lot removed that is .88 acres with what they say has a $1.1M market value, or ***$1,250K***/acre. That is located at 2715 Alta. On their land equity grid on p. 414, 16th from the bottom is APN 139-32-701-001. This is 2715 Alta. On page 414 the 'market value' is $600K, or $682K/acre. On page 404, 2715 Alta's FMV is presented at $1,100K and $643K. Is the FMV for 2715 Alta $600K, $643K, or $1,100K? None of this makes any sense. My educational and business experience is too limited to understand this. I should have continued my studies and earned a PHD in gobblygook.

The next point regarding their land equity grid is that 100% of the parcels between .75 acres and 1.25 acres received no additional adjustment (5th Col). A variance of ½ acre (~ 22,000 sf) and static value. *(P. 414-415)* The 7th column 'value' represents the actual 2026/27 taxable value for land. 100% of the parcels (except 2 notated as assemblage) have taxable values of exactly $600K. How can a lot 67% larger (1.25 acres) than another lot (.75 acres) be assessed and taxed the same? ***Remember what Ms. Jacobs said, 'we value on a base lot value and then make adjustments for size, which should equate to market value.'***

The next test of Ms. Jacobs' testimony relates to a subdivision by Toll Bros called Elkhorn Grove. I presented this last year too. Ms. Jacobs said,' The D.R. Horton subdivision obviously is irrelevant.' She misspoke re: the developer, it was Toll Brothers. (P.436 CCA) I submitted their site plans (p. 437-439 CCA). Of over 100 lots, Toll Brothers applied a premium of $7,500 – $ 40,000 for 14 of their lots. Here is a nationwide builder, with 67 years of experience, with pretty good insight into market values of land. On p. 439 (CCA) is a spreadsheet that shows on Col 7 that all 14 were assessed at $71,750 even though the size of the 14 ranged from 6,770 sf to 9,249 sf, a 37% spread. Moreover, 100% of the lots were assessed at $71,750 regardless of size, location, etc.

However, NAC 361.11795, NAC 361.118 and NAC 361.1182 all require adjustments for market value for location, physical characteristics, size, view, etc.

Ms. Jacobs, dismissively, said this was not relevant. This speaks to their work product, work ethic and their credibility. To presume that a lot 37% larger than a neighboring lot has the same market value is ludicrous. Toll Brothers believes otherwise. Per the aforementioned codes there should be adjustments upward for lots on cul-de-sacs, or with better views, or corner lots, etc. There should be downward adjustments for lots on main streets or near utilities, etc. *Nope*, one size fits all in Clark County. Moreover, why should these homeowners all pay the same taxes? (This is the same issue in my neighborhood.) Instead of just taking the pie and dividing by total units, they could have used the valuation from Toll Brothers or they could have determined the average and algebraically extrapolated from there, same in my area. Too hard for the MTAAOITC I guess. A new invention, the computer, might help.

My question is (and it should also be yours) where is the adjustment for size Ms. Jacobs testified about?

<u>The truth, the whole truth, and nothing but the truth!</u>

<u>Here's what Ms. Weidner said at the county hearing earlier this year (p. 22-23/89 transcript)</u>

According to [NRS 361.227] 227, "A person determining the taxable value of real property shall appraise the full cash value of number one, ***<u>vacant land</u>*** by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the use of the other land in the vicinity."NAC goes into more detail, and it's interesting that he pointed out the Barta and the Bakst case, because the Barta and the Bakst case actually required that the Nevada Tax Commission pass regulations on how we value land because of the issues that were brought up in those cases, because they believed that the way they were valuing land was unconstitutional. So, with that, they established NAC 119, and I will reference that, "It's land alternative methods to the sales comparison approach NAC 361.1179."

(1) And we'll start with [NAC 361.1179] 1179. It says, "Land methods for determining full cash value. ***<u>If sufficient sales of comparable properties which were vacant at the time of the sale are available, a county shall determine the full cash value of land by applying the sales comparison approach using a mass appraisal technique in accordance with the provisions of NAC 361.11795 through NAC 361.1188, or a single property technique in accordance with the provisions of NAC 361.118 to [NAC] 361.1188. So, we're going to look at comparable vacant land sales.</u>***

- ❖ I guess the CCA believes there are sufficient sales of 'comparable' properties. *<u>Mine is improved land, these are all vacant land.</u>* The Nevada Land Use Code takes great pains to differentiate the two. Moreover, they used 7 comps, vs. 8 last year. Comp # 7 is not even a sale, *it's a listing.* At the asking price $1.1M it will sit for years at that price . As of the date of this hearing, it will have been on the market for 239 days. Comp #1 is a combination of Comp # 3&4. Comp #5 has been absorbed into another lot and is now non-existent. They rebutted my concern over the valuation of that parcel because of the assemblage and now they value it at $650,000 (*p.404*), but it is only assessed at $375,000 (50% of $750K), which is supposed to represent market value. Comp #6 is actually the prior sale (value) of Comp #7, which is only a listing. So, there is only 1 comp that is not a double count and still in existence and that is Comp #2, which isn't even in my neighborhood. How does this constitute '*sufficient sales'* to justify this method. ***Why not use improved properties in my neighborhood, they are plentiful and a dime a dozen and use their VHR that already supposedly has assessed land at market value?*** By the way, since land is to be assessed at market, not a single one of their comps was assessed at 35% of market the year following the transaction for tax purposes.

Ironically, at this year's county hearing, I was accused of cherry picking. I used in my analysis anywhere between nine and 13 comps at a time and they used seven, of which only one wasn't a duplicate. So who of us was cherry picking?

Here are some facts: (All data is from CCA documents)

Comp #1- This value is 22% higher than comps 3 & 4, but they are the same property.

Comp #2- Sold on 6/23/23 for $750K, so for 2023/24 it should be valued at 35%, or $263K. However for the 2023/24 fiscal year it was assessed at only $121K, a 54% discount. 3 years later it is assessed at $205K, still 22% below what it should have been 3 years earlier.

Comp #3/#4 - Sold on 8/7/23 for $950K each. 35% would be $333 each. This should have been updated for the 2024/25 fiscal year. However, in 2024/25 each was assessed for only $203K, a 39% discount. In 2025/26 they were increased to $210K each. And in 2026/27 upped again to $315K, but even that is still below the statutory rate and years late.
This should all be automated, especially for the MTAAOITC!

Comp #5 - Sold for $500K on 4/26/21. In FY 2021/22 it should have been assessed for $175K. However, it was assessed for only $131K, a 25% discount.

Comp #6- Sold for $443K on 9/29/20. The 2021/22 fiscal year assessment should have been $155K, but it was only $131K, a 20% discount. Additionally, this parcel previously sold on 6/30/2017 for $413K. The increase from the prior sale represents an increase of only 7.2% over 39 months, or .18%/month. Compare this to their 'one-off' absurd assumption that land prices are increasing at 1.12%/month.

Comp #7- $1.1M is the listing price for comp #6 but the current taxable value is only $600K. If $1.1M is the real market, why is the assessed value ($210K) not $385K? ($1,100K x .35 =$385K)

This comp is on a chart titled 'comparable land ***sales*** grid' but the $1.1M value they use is not a sale, it is, in their own words, a '***listing'***. Also, their grid has an 8th box but they couldn't even find another property to insert there. They did last year. ***So much for a sufficient number of sales.***

At the county hearing I provided 10 copies of Exhibit 'B', a 21 page packet of 8 properties I could find over the weekend prior to the hearing that are listed for absurd asking prices, similar to 2715 Alta. As of the date of the hearing the 8 will be on the market for 22, 29, 48, 16, 31, 12, 32, and 21 months, respectively. 2715 Alta may some day sell for $1.1M but not anytime soon.

On p. 627 (CCA) I found 7 sales of vacant land they could use. Some are better than others. Why not use one or more of these. All, except #7, are closer to me than their comp #1, they are not in gated communities, and 2 are more recent than their comp #6. Line #1 is also just around the corner from me.

What's even more bizarre re: comp #7 is that in one breath the county argues that this parcel of vacant land (.88 acres in size) is worth $1.1M , or $1.25M/acre but that the land at 500 Shetland (comp #5), which by the way is only separated by 1 lot, and 2.02 acres, is valued at a mere $750K, or $371K/acre, (70 % less) and they defend that too! None of this makes any sense.

(2) So, it continues to say, ***"If insufficient sales of comparable properties which were vacant at the time of sale are available to carry out subsection 1, a county Assessor shall determine full cash value of land provided in NAC 361.119. "So once again, we use vacant land sales, if we have vacant land sales of lots in rural neighborhood preserves, which is something similar to what this gentleman has, we're going to look to that.*** If we don't have that, there are other methodologies that we can use.

- **Do not be misled to think that I live in a neighborhood preserve. I am a 1.4 mile walk to the county office and 1.7 mile walk to downtown Las Vegas. My property is zoned R-A, not RNP (Rural Neighborhood Preserve). Ms. Weidner wants you to think that I live in the foothills of Mount Charleston where comps are limited in order to justify a small number of comps. I don't live in the middle of nowhere. She knows better but wants you to believe this. I am surrounded by hundreds of homes and not in a sparse part of the county.**

(3) ***But it's not the method that he mentioned which says you take the total sales price less what we come up for improvement value to determine a land value.*** That is not what we do in our office. And is not what NAC or NRS require us to do. If you go to NAC 361.119, it talks about land alternative methods to sales comparison approach. And then it lists all the options.

- I never said that. ***What I did say is to take the total assessed value of the improved parcel and subtract the value the CCA assigned to the improvements.*** They do this for every property. It's called their Value History Report. Why not use data they already created? *Moreover, why present 'evidence' contradictory to their own published data?*

(4) "***If a county Assessor is not able to use the sales comparison approach for the land pursuant to NAC 361.11795 or a [NAC] 361.118 because sufficient sales of comparable properties which were vacant at the time of sale are not available, the county Assessor shall determine the full cash value of land through any of the following methods, either in combination with available land sales or as the sole method of valuation. And those methods are, the abstraction method, the land residual technique, capitalization of ground rents, cost of development method, allocation method, a regression analysis, the use of comparable sales improved pursuant to Subsection 1 is subject to the provisions of NAC 360.11795 or [NAC] 361.118***."

But it references all the NACs. And then it talks about, "Sales comparisons of improved properties must be adjusted to remove the full contributory value of all items attributable to the improvements including without a limitation, direct and indirect costs, soft costs, entrepreneurial profit and personal property and other non realty components of the value. The cost may be reported in a lump sum basis per unit." That is a method that we could use, but it is not the method that we primarily use, but it is one of many methods that are available here in NAC. In this particular type of neighborhood, we're going to do our best to use other comparable sales of other ***vacant lot sales***.

- ❖ Why in the world would you not use the method specifically created for 'improved properties?' This is exactly what I said earlier: remove the full contributory value of the improvements (e.g. the house). ***She even says 'that is a method we could use'. She doesn't use this because had she done so she would arrive at the same conclusion I did – a major inequity.***

Here are a summary of fun facts regarding their 'Comparable Land Sales Grid' on p.404 of their 'Case Summary.' Before I get to it though some assumptions are required. Fair market value (FMV) is a term synonymous with 'full cash value.' I think we can all agree with that. Land, in Nevada is to be assessed at FMV and taxed on 35% of that value at a rate of 3.2782 % in Clark County. I think we can all agree on that, too.

Comp. #1: The adjusted sales price (ASP) is $1,157,500, which is 50% of 2 lots (also comps 3&4) but on the CCA's 2026/27 assessor's report the land value is assessed for only $900K. Also, since it is the total of comps 3&4, why is it not $950K like those comps. One property cannot at the same time have a market value of $1,157K, $950K, and $900K? Or can it? *Hmmm?*

Comp. #2: has a ASP of $750K representing the FMV of the land. The 2026/26 CCA's report values it at $585K. Both supposedly represent FMV. How can this be? I know two things can be true at the same time, ***just not in this case.***

Comp #3&#4: are the 2 parcels that make up Comp #1. On this chart they are valued at (ASP) market for $950K but only $900K on the 2026/27 CCA's report. So is the market value $900K? Or $950K? Or $1.157M? *Hmmm?*

Comp. #5: This is now assembled into 139-32-701-011. It is exactly 50% of the combined property. The combined land is assessed for $750K on the 2026/27 CCA's report, meaning half of it would be worth $375K, yet on this page (#404) the ASP is $650K. This was the point I made on inequity. How can a parcel 2.02 acres be valued at only 25% more than my land when it is 138% larger. Remarkably if it was $1,300K, double the value (on p. 404) then while it is 138% larger in size the valuation would be 117% *($1,300/$600 = 2.17-1=1.17, or 117%)* more in value and tax. I'd buy that, but what do I know?

Comp. #6 & #7. Comp #6 is valued at $643K but is the same property as comp #7, which they value at $1.1M. It is also valued at $600K on the p. 414, 16th from the bottom @.88 acres. Which is it? Can they pick one number and stick with it?

I give up. Ask them.

When someone testifies that they do one thing but the facts contradict that claim, it raises questions about one's integrity. As I mentioned, people do misspeak (Toll Bros.vs. D.R. Horton) but that's not the issue. One issue is Ms. Jacobs' description to the board(s) how they value land, but contradicted by the actual data.

If one is caught making several claims under oath that is contradicted by evidence then anything they say should be received with a heavy dose of skepticism. Last year I accused the CCA of trespass. First they said it was their right and then they denied doing it.

1. On 2/26/25 Ms. Jacobs testified: *'so the house is being still under construction, being framed. The trades were there. So it wasn't occupied like you said, it was an active construction site.'*

   Truth: I never claimed to be occupying the house. That would be lunacy. My family was living on the premises in the guest house during construction. I submitted photos of the house in ~ May, 2021 with all the doors and and walls installed. The front door is a 600 lb iron pivot door. The intrusion occurred on 12/21/21, 7 months later and a time in which the finish out was in full swing. Regardless, it was still trespass. There was also a gate at the street which was left open, but this is not an open invitation to enter someone's home. Mr. Bonesteel left when I informed him that even the police need a warrant to enter.

2. '*There are a couple that he mentioned, 2400 Pinto Lane, which had some supplemental quite a few years ago so it might need to be updated. And then also 2608 was another one he mentioned that we may need to at or we will look at.'*

   Truth: 2400 Pinto Lane had 4 permits subsequent to the date on Ms. Jacobs' chart. Here she was advised of the issue, told the board she would act but did nothing. Just more hot air. With regard to 2608 Pinto, this is the house with the $1M improvements listed on the MLS – well I guess they still need to look at it! ***Exactly how many years are required?***

3. *'So, in conclusion, we'll be starting a reval project for this neighborhood because their might be some that we need to address, whether or not they didn't pull permits for the* *remodel, or it got missed.* ***<u>So, we do want to take a look at the entire neighborhood, look at the permits, and just go through the whole neighborhood to make sure our records are accurate.'</u>***

<u>Truth</u>: I guess they still may want to take a look. They were advised by me about 2608 Pinto, 2800 Pinto, 2701 Pinto, 4 permits at 2400 Pinto. They just say stuff and do nothing. They looked at the MLS and couldn't see the $1M at 2608 Pinto even though it was in last years documentation. They went to the permits and couldn't find 4 at 2400 Pinto and then to the VHR that reflects no supplementals for those remodels?

And now from Ms. Weidner from this year's hearing on 2/19/26:

4. *'If we have vacant land sales of lots in rural neighborhood preserves, which is something similar to what this gentleman has, we're going to look at that.'*

   <u>Truth:</u> I live ~ 1.7 miles (a walk) to the center of Las Vegas, not at the foothills of Mt. Charleston.

5. *'Everything he has brought up, we have gone back to the neighborhood. We've tried to relook at everything we could relook at. He is misleading this Board by telling them that we ignored the neighborhoods.* ***<u>We did not ignore the neighborhoods.</u>*** *We did our best to identify the things that we could identify. But when people do come forward and identify them, we go back out and we do our best to pick those things up and identify them.'*

   <u>Truth:</u> This is a bunch of self serving baloney. (1) I brought up 2608 Pinto, 2800 Pinto, 2400 Pinto, 2701 Pinto. I submitted photos of the work. The only relevant point is her lies of going back and fixing things. They did their best? Well, their best is pretty pitiful.

6. *'I just want to say from the assessor's perspective, I do know that the appraiser has gone out and started to look at this area, and that we will be looking at it during our revaluation period.* ***<u>Unfortunately, it just means that other property's values may be increasing and they may be getting taxes outside of the cap.'</u>***

   <u>Truth:</u> This is rich. Ms. Weidner testified under oath. This comment was made to Mr. Farr, the chair of last year's county hearing just minutes after the CCA fought tooth and nail denying that any inequity existed between the valuations of my property and that of my neighbors. Right after winning her case, and with no prompting, she stands up and states they need to go out and fix what, she just testified, was not broken. Moreover, why is it 'unfortunate' that the county will need to reassess multi-millionaires living in multi-million dollar homes? What a pity. I'm sure the average tax payer will understand.

   Then they increased at least 4 properties I challenged at the hearing by $392K, $182K, $771K and $648K, respectively.

7. Mr. Jerrell Turner said the following at this year's hearing. I apologize for being blunt but the following comment said under oath is just too stupid to believe. But here goes:

   'First, I want to keep in mind that this is an equity appeal.' 'As you know, because custom homes all have unique characteristics, and equity applies to the process of assessing these properties, ***NOT THE RESULT.'***

   From the Nevada Supreme Court:
   'As the Legislature apparently appreciated, uniform assessment methods, ***properly applied,*** will necessarily produce the same measure of taxable value for like properties.'
   I think Mr. Turner forgot 2 aspects of the process, (1) uniform methods and (2) properly applied to arrive at the correct 'result.' Must we revisit the omissions in his comps, the incorrect EYB leading to the wrong depreciation, or the fact that he missed a $300K and a $500K remodel that was included in the MLS sheets he submitted as evidence but for which there was no supplemental. Let us not forget he missed the 12 car garage at 2727 Alta, his 'best comp'. Yes, if maybe he had used methods uniformly and properly applied them the result would be correct. Had he read his own evidence he might have chosen different comps or maybe the county would have even agreed with me. ***Now I'm just being foolish.***

8. ***Ms. Jacobs said the following at this year's county hearing: (p.31/89 in transcripts):***

   'That was not the only thing that we did. We went out there; we researched all the permits going back. MLS. So, we used additional resources to find out were there improvements done or changes made to the property?' Ms. Weidner has made similar statements.

   Really? I compiled the list below is just a few hours!

   It's time to fact check that statement. Pay particular attention to the last one at 3000 Arabian! (***The back-up can be found in my 'New Evidence' (NE) submission p. P1-P25.)***

   A. 2400 Pinto Lane – (***4 permits EYB = 1990 w/54% depreciation) (NE section 'E')***
      a. Permit # R19-09877 – Kitchen Remodel
         i. Finaled 2/20/20, should be added in Fiscal Year (FY) 2020/21
         ii. ***No supplementals dating back to 2004/2005***
      b. Permit # R17-03476 – Electrical remodel of Casita
         i. Finaled 1/16/18, should be added in FY 2018/2019
         ii. ***No supplementals dating back to 2004/2005***
      c. Permit # R17-01463 – SFD Remodel – New Windows/Raise Plate
         i. Finaled 3/1/18, should be added in FY 2018/19.
         ii. ***No supplementals dating back to 2004/2005***
      d. Permit #R-241876 – Remodel Family Room
         i. Finaled 12/30/13
         ii. ***No supplementals dating back to 2004/2005***
      e. Per the PRC with a print date of 5/27/26 the AYB and the EYB are both 1990.
         i. How can this be? There are 4 permits for improvements subsequent to 1990 and the EYB didn't budge. This is in addition to the

'supplemental' Ms. Jacobs' chart says occurred in 2002/03 (line 17). The VHR the CCA gave me only goes back to 2004.

ii. ***<u>These omissions guarantees that the depreciation is way over stated, the RCNLD is way understated and so are their taxes.</u>***

B. ***<u>2331 Pinto Lane – 4 permits (EYB = 1987 w/ 58.5% depr.) (NE section 'D')</u>***

- ***a.*** Permit # R25-13179 – Wall/Fence
  - ***i.*** Finaled 3/12/26, should be added in FY 2026/27. ***<u>Nothing there.</u>***
- ***b.*** Permit # R-336093 – Room Addition/Kitchen
  - ***i.*** Finaled 6/18/18, should be added in FY 2018/19
  - ***ii.*** There is a supplemental for $62K (taxable) but in 2019/20. ***<u>1 year late.</u>***
- ***c.*** Permit # R-132701 – Room Addition
  - ***i.*** Finaled 12/1/09, should be added in FY 2010/11.
  - ***ii.*** There is a supplemental for $233K in FY 2013/14. 3 ***<u>years late.</u>***
    1. The PRC reflects an 'addition' of 1,335 sf for $233K.
- ***d.*** Permit # R-209313 – Pool/spa/ 1,232 sf pavers *(p. D17-D18)*
  - ***i.*** Finaled on 7/25/2012, s/b issued in FY 2013/2014
  - ***ii.*** ***<u>No supplemental</u>***
    1. PRC has a pool/spa - EYB of 1987 and depreciation of 58.5%
    2. 1,232 sf of pavers @ $12.11/sf not on PRC and not taxed

C. ***<u>2981 Pinto Lane – 3 permits – (EYB = 1982 w/ 66% depr.) (NE section 'O')</u>***

- ***a.*** Permit # R-179099 – Patio Cover
  - ***i.*** Finaled 1/11/2011. Should be added in FY 2011/12
  - ***ii.*** There is a supplemental for $28K (taxable) in FY 2013/14. ***<u>2 years late.</u>***
  - ***iii.*** This is the only supplemental on the VHR given to me from the CCA.
- ***b.*** Permit # R-171113 – SFD Remodel
  - ***i.*** Finaled 2/22/11. Should be added in FY 2011/12. ***<u>Nothing added.</u>***
- ***c.*** Permit # R-250034 – Remodel
  - ***i.*** Finaled 6/25/14. Should be added FY 2014/15. ***<u>Nothing added.</u>***

D. ***<u>2408 Palomino - 3 permits – (EYB = 1989 w/55.5% depr.) (NE section 'F')</u>***

- ***a.*** Permit # R20-12683 – 635 sf home addition (~ 32' x 20')
  - ***i.*** Permit issued on 10/6/2020
  - ***ii.*** Finaled 5/3/21. Should be added FY 2021/22. ***<u>No supplemental.</u>***
- ***b.*** Permit # R21-11660 – Patio cover
  - ***i.*** Finaled 10/6/21. Should be added FY 2022/23.
  - ***ii.*** $41K (taxable) supplemental added FY 2024/25. ***<u>2 years late.</u>***
- ***c.*** Permit # R339615 – Re-Roofing
  - ***i.*** Charged double fees – caught w/o a permit (case #: 177127)
  - ***ii.*** Est. Completion between 7/1/17 and 12/31/17
  - ***iii.*** Supplemental s/b issued in 2018/19
  - ***iv.*** Actual supplemental issued in 2019/20. ***<u>1 year late</u>***.

E. ***2500 Palomino – 3 permits – (EYB 1985 w/ 61.5% depr.) (NE section 'G')***
   a. Permit # R-343143 – adding new master bedroom/remodel
      i. Finaled 11/28/17. Should be added FY 2018/19. ***No supplemental.***
   b. Permit # R18-04029 – ***Unpermitted detached garage***.
      i. Double fees per case 180188
      ii. Finaled 7/12/18. Should be added FY 2019/20. ***No supplemental.***
      iii. There is a $19K (taxable) add called 'new improvement' in 2019/20.
         1. If this represents this work then the add is in the correct year but not early and way light for a detached garage.
   c. Permit # R22-19349 – addition/remodel (incomplete permit/see Redfin photos)
   d. Note: property has 2 casitas – PRC reflects only 1

F. ***2609 Pinto – 1 permit (NE section 'I')***
   a. Permit # R-191030 – 3,175 sf remodel, 2,815 sf addition
      i. Final 5/1/12. Should be added FY 2012/13.
      ii. Actual supplemental issued 2013/14. ***1 year late.***

G. ***2323 Pinto –*** House was a new-build in 2016 ***(NE section 'A')***
   a. AYB and EYB are both 2016
   b. Since 2016 the following permits were issued:
      i. R18-04441 for a 594 sf stable for horses – ***nothing on the PRC refers to this addition – s/b 2019/20 (see p. 15 photo addendum 2323 Pinto)***
      R18-02452 for a 21,000 gallon pool
         1. Finaled on 3/25/2019 s/b assessed in 2019/20
         2. PRC taxable for 800 sf pool is $62K, 56% larger than mine, 29% more $
         3. See photos in 2323 photo addendum, p. 11,12,13
      ii. R17-01849 for wall/fence – finaled 3/27/2019, ***s/b 2019/20***
      iii. R19-05258 + revisions ***and*** R19-04901 ***s/b 2019/20***
      iv. R-287609 (casita) passed final 9/12/16
         1. ***Supplemental s/b 2017/18 – nothing on VHR***

H. ***2325 Alta –*** (Detached Garage) ***(NE section 'C')***
   a. Permit # R-104505 finaled on 10/27/2011, s/b issued FY 2012/13
   b. Actual supplemental issued ***2013/14 – 1 year late on VHR for $20K***
   c. PRC dated 5/27/26 does not reflect any detached garage – mine is $75K

I. ***2801 Alta – (NE section 'M') new casita (EYB 1965 w/75% depreciation)***
   a. Finaled on 12/17/15 s/b issued in 2016/17 ***(Permit #: R-277074)***
   b. Actual issued in 2017/18. ***1 year late.***
   c. ***No entry for casita on PRC. EYB is 1965 with 75% depreciation***
   d. $215,975 of 'extra features' had 76% depreciation applied, in excess of legal max of 75%.

J. ***2327 Alta –*** this is but a small item but raised at the county hearing this year
   a. This house was given a $147K credit for composite shingles (p. 267 CCA)

i. The house is rated a '60/excellent.' The credit was calculated incorrectly using the full sf of the house at \$21.50/sf. This is provable from a 10/9/25 email *[51]* from Ms. Weidner to me. She wrote: '\$21.50 x 6,849 =147,254.' But this is a 2 story house. The roof over the 2nd floor is not additive. The PRC (p. 267 CCA) has 1,502 sf for the 2nd floor making the credit \$32K too much, saving the owners \$370/year in taxes. (1,502 x \$21.50 x .35 x .032782 = \$ 370)

ii. There is so much more wrong with this valuation as discussed earlier in the depreciation section, but this is one Ms. Weidner clearly was aware of and did nothing, *again*. What's \$370/yr? No big deal to them. And this was done 8 years ago, saving the home owner who paid \$4.225M in 2023 (and again for \$4.575M in 2025), ~ \$3,000 in that time frame.

K. ***2905 Pinto - 1 permit (no supplementals, not on PRC)***

a. R-155695 (Detached garage) Finaled on 11/2/2011 – 14 fiscal years ago!

i. Supplemental s/b issued 2012/13 – *nothing on PRC or VHR*

ii. My RCN is ~ \$75K. At that rate, using an avg depr rate of 11.25%, the owners saved \$10,700 (\$75K x . 35 x .032782 x .8875 x 14 = \$10,700)

iii. The transition can be seen on the assessor's website using the aerials for 2009-2011.

L. ***3000 Arabian-*** **4 permits: (*AYB: 1999, EYB 2002, w/36% depr.) (NE section 'P')***

a. R-70432 (pool with spa & diving board)*(p. P9)*

1. Finaled on 12/11/2006 – ***no supplemental***
   - s/b issued FY 2007/2008
2. PRC shows a pool w/ EYB of 1999 and 40.5% depreciation

b. R-291987 (SFD addition) *(p. P11)*

1. Finaled on 11/19/2015
   - Supplement s/b issued in 2016/2017
   - ***Supplemental issued FY 2017/2018, 1 year late***
   - No change to EYB on house/depreciation impact

c. R21-01072 (Addition + Kitchen Remodel) *(p. P15)*

1. Finaled on 2/17/2022
   - Supplement s/b issued in 2022/2023 FY
   - ***Supplement issued in 2024/2025, 2 years late***
   -

d. ***R24-05087 (3,726 sf Guest House + 582 sf garage + 632 sf patio) (P. P19-25)***

1. Certificate of Occupancy issued on 12/3/25 *(P. P19)*

Supplement s/b issued in 2026/2027 FY (NONE ISSUED) (P. P4)

51. (See add'l evidence p. Q-5)

Just a point of reference. None of the above permits resulted in supplementals in the fiscal year prior to passing the final inspection and none were ever issued on a % complete basis. Both of these facts contradict Ms. Jacobs' testimony. Most never had a supplemental issued, period. So just exactly where was she looking?

It is clear to me that the statements made by Ms. Jacobs and Ms. Weidner fall into 1 of 2 categories. They either intentionally lied to the board(s) or they are incompetent. I'll let them choose. Two things can be true at the same time.

In summary, it is also quite clear that the CCA does not do what they say they will do or claim to have done. Moreover, the evidence is overwhelming that my property assessments are inequitable. The defects in their 'defenses' are extensive. It would be impossible to be equitably assessed relative to their comps given their abundance of errors and omissions .

As such, I respectfully request a downward adjustment of $713K-$834K (p.47, below) and a reset of my supplemental to the correct year of 2023/24 as it was still within the 3 year look back period *(June 30, 2026)* at the date of the appeal and county hearing. Additionally I request a refund of all taxes attributable to the 'error' made by the assessor, plus statutory interest, in applying my supplemental too early and in a completely non-uniform manner.

This concludes my 5 minute rebuttal.

<u>SCHEDULE 'A'</u>

2500 PINTO LANE					
	PETITIONER/CCA				
	PAGE NO.	RCN	YEAR VAR	% VAR	$ IMPACT
MAIN HOUSE	558/612 CCA	$1,916,722	4	6	$115,003
GUEST HOUSE #1	560/613 CCA	$144,659	5	7.5	$10,849
GUEST HOUSE #2	561/614 CCA	$157,257	3	4.5	$7,077
DETACHED GARAGE	559/615 CCA	$68,966	6	9	<u>$6,207</u>
TOTAL TAXABLE VARIANCE					$139,136
TOTAL ASSESSED VARIANCE					$48,698
ANNUAL TAX SAVINGS					$1,596

SCHEDULE 'B'

Improvements Inequity			
Of CCA's Comps			
	RCN		Annual
	UNDERSTATEMENT	@ 35%	Tax Shortfall to
	Taxable	Assessed	Clark County
	$(000)	$(000)	@.032782
2727 Alta	$506	$177	$5,806
2822 Ashby	$460	$161	$5,278
3108 Sonia	$408	$143	$4,681
217 Campbell	$447	$156	$5,129
3105 Conners	$320	$112	$3,672
2009 Bannie	$402	$141	$4,612
1800 Silver	$613	$215	$7,033
TOTAL	$3,156	$1,105	$36,211
MEAN AVERAGE	$451	$158	$5,173
MEDIAN AVERAGE	$447	$156	$5,129

SCHEDULE 'C'

TOTAL INEQUITY $(000)		
	LOW	**HIGH**
DEPRECIATION	**$80**	**$197**
IMPROVEMENTS	**$447**	**$451**
LAND	**$186**	**$186**
TOTAL	**$713**	**$834**