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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.21 ACRES
ORIGINAL CONST. YEAR	1980
LAST SALE PRICE	200000
MONTH/YEAR	12/2022
SALE TYPE	R - RECORDED VALUE
LAND USE	12.000 - VACANT - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.		CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE		SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	0	TYPE OF CONSTRUCTION	
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	0	ROOF TYPE	
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	162052
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

Note: This record is for assessment use only. No liability is assumed as to the accuracy of the data delineated hereon.

27

Home
1608 Eaton Drive

Drive

6 min 27 min 6 min

Leave now Avoid tolls Avoid highways Pref

6 min Arrive 11:00 PM Best route
1.2 mi - Saves 3% gas

Save 3% gas by driving 1 more min
Fuel-efficient routes usually have fewer hills, less traffic & constant speeds.
Change vehicle settings

Home
Las Vegas, NV 89°07'

Head toward Campbell Dr

0.3 miles

Turn left onto Campbell Dr

0.8 miles

Turn right onto Colanthe Ave

250 feet

Start Add stops Share Save



OTHER VACANT LOTS

(SOURCE: MLS, ASSESSOR WEBSITE)

	<u>APN</u>	<u>SIZE</u>	<u>SALE DATE</u>	<u>\$</u>	<u>SALE</u>	<u>\$/ACRE</u>	<u>ADDRESS</u>
1.	139-32-703-011	.51 ACRES	5/27/2016	\$200K	\$392K		680 SHETLAND
2.	139-32-401-006	.59 ACRES	12/29/2020	\$195K	\$331K		824 LACY LANE
3.	139-32-310-011	.47 ACRES	3/31/2016	\$109K	\$232K		711 LACY LANE
4.	139-32-310-009	.47 ACRES	11/30/2005	\$190K	\$404K		LAS VEGAS
5.	139-32-601-028	1.09 ACRES	9/30/2019	\$625K	\$573K		850 RANCHO CIR
6.	139-32-601-034	1.35 ACRES	11/23/2016	\$850K	\$630K		800 RANCHO CIR
7.	163-04-103-001	.66 ACRES	1/3/2024	\$380K	\$576K		1625 ELLIS
8.	139-32-210-002	.51 ACRES	1/2/2026	\$318K	\$622K		412 LACY LANE

- ❖ THESE ARE NORMAL TRANSACTIONS...NOT A ONE OFF
- LIKE 747 & 748 RANCHO CIRCLE THAT SOLD FOR \$1,158K/LOT
- ❖ NO ASSEMBLAGE OR OPTION TO ASSEMBLE
- ❖ ARM'S LENGTH TRANSACTIONS
- ❖ NOT THE LAST LOT IN THE NEIGHBORHOOD
- ❖ \$/ACRE IS IN A REASONABLE NORMAL RANGE
- ❖ NOTHING IN MY NEIGHBORHOOD SELLS FOR \$1.3M/ACRE

29
1

APN: 139-32-210-002

[Back to search](#)



Closed



\$317,700

412 Lacy Ln, Las Vegas, NV 89107

beds

Est. refi payment: **\$1,749/mo** Refinance your loan

Unimproved Land

Built in ----

0.51 Acre

\$-- Zestimate®

\$--/sqft

\$1,326 E

Home value

Zestimate®

Not available

Estimated sales range

Not available

Rent Zes

\$1,326

\$315,000

30

Buy

< Back to search



Q

Home value

Cost calculator

Home details

Las Vegas
399 results

Price history

Date	Event	Price
1/2/2026	Sold	\$317,700 -2.2%
Source: LVR LVR #2737313 Report		
12/10/2025	Contingent	\$324,800
Source: LVR LVR #2737313 Report		
11/24/2025	Listed for sale	\$324,800
Source: LVR LVR #2737313 Report		

Public tax history

Year	Property taxes	Tax assessor
2025	\$1,390 +7.9%	\$88,200 +1.6%
2024	\$1,288 +8%	\$86,800 +37.8%
2023	\$1,193 +8%	\$63,000 +4.7%

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\$315,000

31

000

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.51 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	317700
MONTH/YEAR	1/2026
SALE TYPE	R - RECORDED VALUE
LAND USE	12.000 - VACANT - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	0

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.		CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE		SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	0	TYPE OF CONSTRUCTION	
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	0	ROOF TYPE	
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139322
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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33

Home
412 Lacy Lane

Drive

2 min 15 min 4 min

Leave now Avoid tolls Avoid highways Pref

2 min
min
Arrive 10:58 PM - Fastest route
0.7 mi

eps

Home
Las Vegas, NV 89107

Head toward Campbell Dr

0.3 miles

Turn right onto Campbell Dr

0.1 miles

Turn left onto Alta Dr

0.2 miles

Turn right onto Lacy Ln

200 feet

Start Add stops Share Save



Home
747 Rancho Circle

Drive

6 min
23 min
7 min

Leave now Avoid tolls Avoid highways Pref

6 min
Arrive 11:01PM: Fastest route
1.1 mi
This route has restricted usage or private roads.

This route has restricted usage or private roads.
Saves 15% more gas than alternate routes
Fuel-efficient routes usually have fewer hills, less traffic & constant speeds.
Change vehicle settings.

eps

Home
Las Vegas, NV 89107

Head toward Shetland Rd

500 feet

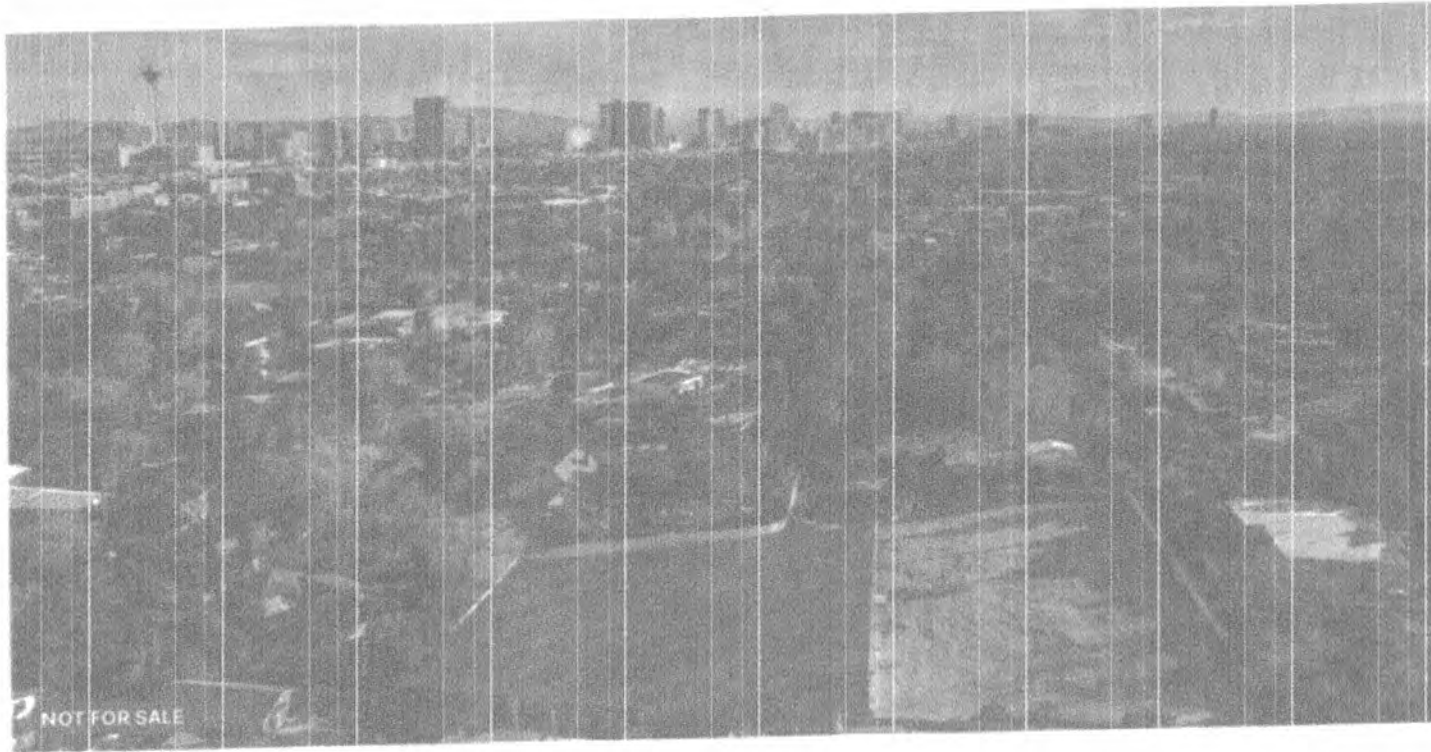
Turn left onto Shetland Rd

0.1 miles

Turn right onto Alta Dr

Start Add stops Share Save





\$913,683

Redfin Estimate

-
Beds

0
Baths

-
Sq Ft

● NOT FOR SALE

748 Rancho Cir
Las Vegas, NV 89107



Not For Sale

This home last sold for \$950,000 on August 7, 2023.



Request consultation
It's free, with no obligation

I own 748 Rancho Cir

Track this home's value and nearby sales

37



\$800,192

[Redfin Estimate](#)

-
Beds

0
Baths

-
Sq Ft

● NOT FOR SALE

747 Rancho Cir
Las Vegas, NV 89107



Not For Sale

This home last sold for \$950,000.



Request consultation
It's free, with no obligation

Own 747 Rancho Cir

Take this home's value and equity

SBE 26-107 Pg 911

	APN	ADDRESS	ACRE	UNIT PRICE (\$000)	CCA METHOD				PETITIONER'S METHOD			HYPOTHETICAL	
					A	LOT	ADJ	B	C	LOT	EQUAL	DIMINISHING RTN	
					CCA ADJ	VALUE (\$000)	\$/ACRE (\$000)	PREM/ (DISCOUNT)	Petitioner ADJ	VALUE (\$000)	\$/ACRE (\$000)	IMPACT	
1	139-32-703-009	2694 PALOMINO	0.23	\$600	-0.5	\$300	\$1,304	85%	-0.73	162.4	\$706	10.00%	\$776
2	139-32-703-010	2684 PALOMINO (V)	0.27	\$600	-0.5	\$300	\$1,111	57%	-0.68	190.6	\$706	10.00%	\$776
3	139-32-703-011	680 SHETLAND (V)	0.51	\$600	-0.3	\$420	\$824	17%	-0.40	360.0	\$706	7.50%	\$759
4	139-32-306-011	3030 PALOMINO	0.52	\$600	-0.5	\$300	\$577	-18%	-0.39	367.1	\$706	7.50%	\$759
5	139-32-306-012	3030 PALOMINO (V)	0.52	\$600	-0.5	\$300	\$577	-18%	-0.39	367.1	\$706	7.50%	\$759
6	139-32-703-008	2700 PALOMINO	0.57	\$600	-0.3	\$420	\$737	4%	-0.33	402.4	\$706	7.50%	\$759
7	139-32-701-005	2720 PINTO	0.65	\$600	-0.15	\$510	\$785	11%	-0.24	458.8	\$706	5.00%	\$741
8	139-32-701-006	2720 PINTO (V)	0.66	\$600	-0.15	\$510	\$773	9%	-0.22	465.9	\$706	5.00%	\$741
9	139-32-702-010	2310 PINTO	0.69	\$600	-0.15	\$510	\$739	5%	-0.19	487.1	\$706	5.00%	\$741
10	139-32-702-018	2550 PALOMINO	0.69	\$600	-0.15	\$510	\$739	5%	-0.19	487.1	\$706	5.00%	\$741
11	139-32-702-019	2520 PALOMINO	0.69	\$600	-0.15	\$510	\$739	5%	-0.19	487.1	\$706	5.00%	\$741
12	139-32-702-020	2500 PALOMINO	0.69	\$600	-0.15	\$510	\$739	5%	-0.19	487.1	\$706	5.00%	\$741
13	139-32-702-024	2400 PALOMINO	0.7	\$600	-0.1	\$540	\$771	9%	-0.18	494.1	\$706	5.00%	\$741
14	139-32-702-014	2331 PINTO	0.75	\$600	0	\$600	\$800	13%	-0.12	529.4	\$706	2.50%	\$724
15	139-32-702-015	2327 PINTO	0.75	\$600	0	\$600	\$800	13%	-0.12	529.4	\$706	2.50%	\$724
16	139-32-702-016	2323 PINTO	0.75	\$600	0	\$600	\$800	13%	-0.12	529.4	\$706	2.50%	\$724
17	139-32-306-023	2800 PALOMINO	0.78	\$600	0	\$600	\$769	9%	-0.08	550.6	\$706	2.50%	\$724
18	139-32-304-003	3011 ALTA (V)	0.85	\$600	0	\$600	\$706	0%	0.00	600.0	\$706	0.00%	\$706
19	139-32-703-001	2717 PINTO	0.85	\$600	0	\$600	\$706	0%	0.00	600.0	\$706	0.00%	\$706
20	139-32-703-002	2709 PINTO	0.85	\$600	0	\$600	\$706	0%	0.00	600.0	\$706	0.00%	\$706
21	139-32-703-003	2701 PINTO	0.85	\$600	0	\$600	\$706	0%	0.00	600.0	\$706	0.00%	\$706
22	139-32-304-013	3006 PINTO (V)(W)	0.86	\$600	0	\$600	\$698	0%	0.01	607.1	\$706	0.00%	\$706
23	139-32-304-000	3013 PINTO	0.86	\$600	0	\$600	\$698	0%	0.01	607.1	\$706	0.00%	\$706
24	139-32-304-001	3081 ALTA (V)(W)	0.87	\$600	0	\$600	\$690	0%	0.02	614.1	\$706	0.00%	\$706
25	139-32-304-002	3021 ALTA (V)(W)	0.87	\$600	0	\$600	\$690	0%	0.02	614.1	\$706	0.00%	\$706
26	139-32-304-011	3000 PINTO (V)(W)	0.87	\$600	0	\$600	\$690	0%	0.02	614.1	\$706	0.00%	\$706
27	139-32-304-012	3000 PINTO (V)(W)	0.87	\$600	0	\$600	\$690	0%	0.02	614.1	\$706	0.00%	\$706
28	139-32-306-010	3071 ARABIAN	0.87	\$600	0	\$600	\$690	0%	0.02	614.1	\$706	0.00%	\$706
29	139-32-306-024	2905 PINTO	0.87	\$600	0	\$600	\$682	0%	0.04	621.2	\$706	0.00%	\$706
30	139-32-304-009	2727 ALTA	0.88	\$600	0	\$600	\$682	0%	0.04	621.2	\$706	0.00%	\$706
31	139-32-701-001	2715 ALTA (V)	0.88	\$600	0	\$600	\$682	0%	0.04	621.2	\$706	0.00%	\$706
32	139-32-703-004	2609 PINTO	0.88	\$600	0	\$600	\$682	0%	0.04	621.2	\$706	0.00%	\$706
33	139-32-703-005	2601 PINTO	0.88	\$600	0	\$600	\$682	0%	0.04	621.2	\$706	0.00%	\$706
34	139-32-304-018	3012 PINTO (V)	0.89	\$600	0	\$600	\$674	0%	0.05	628.2	\$706	0.00%	\$706
35	139-32-304-010	525 CAMPBELL (V)(W)	0.9	\$600	0	\$600	\$667	0%	0.06	635.3	\$706	-2.50%	\$688
36	139-32-306-022	2850 PALOMINO	0.9	\$600	0	\$600	\$667	0%	0.06	635.3	\$706	-2.50%	\$688
37	139-32-304-015	2950 PINTO (V)(W)	0.91	\$600	0	\$600	\$659	0%	0.07	642.4	\$706	-2.50%	\$688
38	139-32-304-016	2900 PINTO	0.91	\$600	0	\$600	\$659	0%	0.07	642.4	\$706	-2.50%	\$688

39	139-32-304-017	2800 PINTO	0.91	\$600	0	\$600	\$659	0%	0.07	642.4	\$706	-2.50%	\$688
40	139-32-306-001	2981 PINTO	0.91	\$600	0	\$600	\$659	0%	0.07	642.4	\$706	-2.50%	\$688
41	139-32-306-004	2825 PINTO	0.91	\$600	0	\$600	\$659	0%	0.07	642.4	\$706	-2.50%	\$688
42	139-32-701-002	2701 ALTA	0.91	\$600	0	\$600	\$659	0%	0.07	642.4	\$706	-2.50%	\$688
43	139-32-304-007	2901 ALTA	0.92	\$600	0	\$600	\$652	0%	0.08	649.4	\$706	-2.50%	\$688
44	139-32-304-008	2801 ALTA	0.92	\$600	0	\$600	\$652	0%	0.08	649.4	\$706	-2.50%	\$688
45	139-32-306-026	2951 PINTO	0.95	\$600	0	\$600	\$632	0%	0.12	670.6	\$706	-5.00%	\$671
46	139-32-702-013	2333 PINTO	0.97	\$600	0	\$600	\$619	0%	0.14	684.7	\$706	-5.00%	\$671
47	139-32-304-005	2939 ALTA (V)(W)	0.98	\$600	-0.25	\$450	\$459	-35%	0.15	691.8	\$706	-5.00%	\$671
48	139-32-702-006	2520 PINTO	0.98	\$600	0	\$600	\$612	-13%	0.15	691.8	\$706	-5.00%	\$671
49	139-32-702-007	2508 PINTO	0.98	\$600	0	\$600	\$612	-13%	0.15	691.8	\$706	-5.00%	\$671
50	139-32-702-012	2337 PINTO	0.98	\$600	0	\$600	\$612	-13%	0.15	691.8	\$706	-5.00%	\$671
51	139-32-305-001	3011 PINTO	0.99	\$600	0	\$600	\$606	-14%	0.16	698.8	\$706	-5.00%	\$671
52	139-32-702-008	2500 PINTO	0.99	\$600	0	\$600	\$606	-14%	0.16	698.8	\$706	-5.00%	\$671
53	139-32-701-007	2700 PINTO	1.00	\$600	0	\$600	\$600	-15%	0.18	705.9	\$706	-7.50%	\$653
54	139-32-702-011	2525 PINTO	1.00	\$600	0	\$600	\$600	-15%	0.18	705.9	\$706	-7.50%	\$653
55	139-32-702-021	2426 PALOMINO	1.00	\$600	0	\$600	\$594	-16%	0.19	712.9	\$706	-7.50%	\$653
56	139-32-702-028	2325 ALTA	1.01	\$600	0	\$600	\$583	-17%	0.21	727.1	\$706	-7.50%	\$653
57	139-32-306-019	3051 ARABIAN	1.03	\$600	0	\$600	\$583	-17%	0.21	727.1	\$706	-7.50%	\$653
58	139-32-701-008	2608 PINTO	1.03	\$600	0	\$600	\$583	-17%	0.21	727.1	\$706	-7.50%	\$653
59	139-32-701-009	2600 PINTO	1.03	\$600	0	\$600	\$583	-17%	0.21	727.1	\$706	-7.50%	\$653
60	139-32-703-006	642 SHETLAND	1.05	\$600	0	\$600	\$571	-19%	0.24	741.2	\$706	-7.50%	\$653
61	139-32-305-002	619 CAMPBELL	1.10	\$600	0	\$600	\$545	-23%	0.29	776.5	\$706	-10.00%	\$635
62	139-32-306-009	711 CAMPBELL	1.11	\$600	0	\$600	\$541	-23%	0.31	783.5	\$706	-10.00%	\$635
63	139-32-306-020	2801 PINTO	1.14	\$600	0	\$600	\$526	-25%	0.34	804.7	\$706	-10.00%	\$635
64	139-32-305-005	3000 ARABIAN	1.21	\$600	0	\$600	\$496	-30%	0.42	854.1	\$706	-10.00%	\$635
65	139-32-304-006	2929 ALTA (V)(W)	1.22	\$600	-0.25	\$450	\$389	-48%	0.44	861.2	\$706	-10.00%	\$635
66	139-32-702-030	2315 ALTA	1.23	\$600	0	\$600	\$488	-31%	0.45	868.2	\$706	-10.00%	\$635
67	139-32-702-001	2329 ALTA	1.25	\$600	0	\$600	\$480	-32%	0.47	882.4	\$706	-10.00%	\$635
68	139-32-702-027	2408 PALOMINO	1.38	\$600	0.05	\$630	\$457	-35%	0.62	974.1	\$706	-10.00%	\$635
69	139-32-702-009	2400 PINTO	1.57	\$600	0.15	\$690	\$439	-38%	0.85	1108.2	\$706	-12.50%	\$618
70	139-32-702-002	2327 ALTA	1.59	\$600	0.15	\$690	\$434	-39%	0.87	1122.4	\$706	-12.50%	\$618
71	139-32-703-013	2710 PALOMINO	1.70	\$600	0.25	\$750	\$441	-38%	1.00	1200.0	\$706	-12.50%	\$618
72	139-32-304-004	3001 ALTA (V)(W)	1.75	\$600	0.25	\$750	\$429	-39%	1.06	1235.3	\$706	-12.50%	\$618
73	139-32-304-014	3000 PINTO (V)(W)	1.88	\$600	0.25	\$750	\$399	-43%	1.21	1327.1	\$706	-12.50%	\$618
74	139-32-701-011	500 SHETLAND	2.02	\$600	0.25	\$750	\$371	-47%	1.38	1425.9	\$706	-15.00%	\$600
ASSEMBLAGE: LAND USE 26.110 -SFR AUXILLIARY AREA SECONDARY PARCEL FROM A SPLIT LOT							(V) represents vacant land (17/74)						
							(W) part of 13 acres owned by Steve Wynn						
							Acre	Premium	Acre	Discount			
							.85-.89	0%	.90-.94	-2.50%			
							.75-.84	2.50%	.95-.99	-5.00%			
							.74-.65	5.00%	1.00-1.09	-7.50%			
							.64-.5	7.50%	1.10-1.49	-10.00%			
							<.49	10.00%	1.5-1.99	-12.50%			
									>1.99	-15.00%			

ANALYSIS

A	CCA METHOD OF CALCULATION - RANDOM								
B	\$/ACRE DIVIDED BY \$/ACRE OF SUBJECT PROPERTY								
C	CCA ADJ \$/ACRE DIVIDED BY ADJ \$/ACRE OF SUBJECT PROPERTY :							\$1,304/\$704 = 1.85 - 1 = .85, OR 85%	

RANGE OF ADJ VALUES : CCA $\frac{\$1304}{\$371} = 351\%$
RET $\frac{\$776}{\$600} = 30\%$

$$\text{FET } \$776 / \$600 = 30\%$$

Precessu/Lo ADJ : CCA $52/74 = 70\%$

PET $25/74 = 34\%$

SIZE OF LOT RANGE w/o Adj. CCA .75 ACRES TO 1.25 ACRES = .5 ACRES (66%)

PET .86 ACRES TO .97 ACRES = .11 ACRES (13%)

✓

PAGE 414 OBSERVATIONS

The CCA included this page in their addendum for the purpose of proving that the value of my land is assessed equitably. This is the exact same chart as last year updated with this year's new valuations.

1. There are 74 properties listed, 73 excluding mine.
2. 17 smaller lots are above mine.
3. 4 are vacant land leaving 13 improved properties above me.
4. 2 of 13 are actually valued less than mine on a \$/Acre basis. (#4)
 - a. 11 of 74 above me puts me pretty high on the list- not very equitable – equitable would place me +/- @ 37ish
5. The 1st property (2694 Palomino) is shown with a \$/acre of an astounding \$1,304K
 - a. Property is .23 acres,
 - b. CCA adjustment is -50% even though it is 73% smaller than mine.
 - c. Resulting in an 85% premium vs mine (\$1,304K/\$706K)
6. The last property (500 Shetland) is shown @ \$325K/acre
 - a. Property is 2.02 acres
 - b. CCA adjustment is +25%. Parcel is 138% larger than mine
 - c. This results in a 47% discount vs mine (\$325/\$617)
 - d. Basically is BOLGOL.
7. CCA does not make a mathematical effort to equalize
8. CCA uses arbitrary and capricious adjustments unsupported by any explanation.
 - a. No analytical model to support this nonsense is presented or referenced .
9. CCA applies adjustments in a range, not on an algebraic scale – too hard for the most technologically advanced assessor's office in the country?
 - a. Properties between .75 acres and 1.25 acres receive no adjustment
 - i. This means a property 67% larger than another is assessed and taxed the exact same, implying their FMV exactly the same. ($1.25/.75=1.667$) – this also is nonsense.
 - ii. The owner of a lot 1.25 acres (55K sf) pays no tax on the extra 22K sf of land-a full ½ acre and no more tax?
 - iii. This is their model to prove equity?
 - iv. Is it equitable for the owners of 2323 Pinto, 2327 Pinto, and 2331 Pinto (#14-#16), all of whom have lots of .75 acres to be assessed and pay the same taxes as the owner of 2329 Alta with 1.25 acres (#67)?

41

10. 17 of the 74 properties are vacant land.
11. At least 2 of those 17 are still taxed for improvements
12. 2 properties with a greater size were actually assigned a 25% discount rather than a premium (APN 139-32-304-005 and APN 139-32-304-006) (#4 & #5)
- These are notated as 'assemblage.'
 - Every article about assemblage states, and I quote: 'that the end result is that it almost always increases the value of the property.'
 - These properties don't fit the definition of assemblage. 500 Shetland does.
 - In 2020 each of 2 lots were assessed at \$105K, (\$210K total). Then they were combined (assemblage). 6 years later, had they been kept in tact each would be assessed at \$210K, or \$420K in total. Due to assemblage their market value was, supposedly, enhanced so one might think it would be assessed above \$420K. Its assessed value was only \$263K, a 63% discount.
13. Last year on p.40 in the assessor's addendum Mr. Tripp wrote:
- In the general description section at the top, the CCA writes, 'In every case, a diminished return is evidenced by \$/acre of the larger parcel within the neighborhood.'
 - Now back to p.38-39 of the same document. (P.414 is this year's equivalent.
14. Mr. Tripp tried to prove a point, using paired sales related to diminishing returns.
- But on this chart here's what I see:
 - APN 139-32-702-014, .75 acres, is valued at \$800K/acre. (#14)
 - Using Mr. Tripp's logic, smaller lots should be at a \$/acre premium
 - APN 139-32-702-020 @ .69 acres is valued at \$739K, 7.5% less (#12)
 - APN 139-32-703-008 @ .57 acres is valued at \$737K, even less (#6)
 - APN 139-32-306-011 @ .52 acres is valued at \$577K, 28% less (#4)
 - APN 139-32-703-008 (#6) @ .57 acres is:
 - 6% less than APN 139-32-701-005 @.65 acres (#7)
 - 5% less than APN 139-32-701-006 @ .66 acres (#8)
 - 4% less than APN 139-32-702-024 @ .7 acres, (#13)
 - 4% less than APN 139-32-306-023 @ .78 acres, (#17)
 - 8% less than APN 139-32-702-014, 139-32-702-015, and 139-32-702-016, all at .75 acres. (#14-#16)

APN 139-32-306-011 @ .52 acres (#4) compared to the above 5 examples has an even greater discount! Where's the premium for smaller lots?

HOW CAN THIS BE?

THIS SEEMS TO PROVE THE SMALLER THE LOT
THE CHEAPER THE LOT ON A \$/ACRE BASIS.

The answer is simple: their analysis and this worksheet on p. 414 is built on bogus math and terrible analysis. This theory is flawed as is this work.

This is the equivalent of me telling you that $2 \times 2 = 7$ and then basing my entire case on that premise!

NOT TO SCALE

A SOLD FOR \$500K
ON 4/21/21
27 MONTHS AFTER 'B'
\$500K WAS A 13% *
Premium

B SOLD FOR \$444K
ON 9/20/20

* GREATER VALUE
BECAUSE THEY
CAN NOW EXPAND
THEIR EXISTING
RESIDENTIAL PROPERTY

ASSEMBLY COMBINED IN APRIL 2021		PONTONI	
500 SHETLAND 1.01 ACRES IMPROVED LAND 139-32-701-004 139-32-701-011	500 SHETLAND ADD-ON 1.01 ACRES VACANT \$500K 139-32-701-003 139-32-701-011	2701 ALTA 1.91 ACRES IMPROVED LAND	2715 ALTA 1.88 ACRES VACANT \$444K 139-32-701-001

B

A

ALTA DRIVE

SHETLAND ROAD

100 Shetland (ADD-ON)

**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Numbers:

a) 139-32-701-003

b) _____

c) _____

d) _____

2. Type of Property:

a) ☒ Vacant Land

b) ☐ Single Fam. Res.

c) ☐ Condo/Townhse

d) ☐ 2-4 Plex

e) ☐ Apt. Bldg

f) ☐ Comm'l/Ind'l

g) ☐ Agricultural

h) ☐ Mobile Home

i) ☐ Other: _____

FOR RECORDER'S OPTIONAL USE ONLY

Book: _____ Page: _____

Date of Recording: _____

Notes: _____

3. a) Total Value/Sales Price of Property:

\$500,000.00

b) Deed in Lieu of Foreclosure Only (value of property):

\$(0.00)

c) Transfer Tax Value:

\$500,000.00

d) Real Property Transfer Tax Due:

\$2,550.00

4. If Exemption Claimed:

a. Transfer Tax Exemption, per NRS 375.090, Section: _____

b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: 100%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature: _____

Capacity: Grantor

Signature: _____

Capacity: Grantee

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

Print Name: Mary Bartsas 13, LLC, a Nevada
limited liability company

Address: 601 S. Rancho Drive #C23

City, St., Zip: Las Vegas, NV 89108

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: Temujen, LP

Address: 3750 Las Vegas Blvd. S 3201

City, St., Zip: Las Vegas, NV 89158

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Chicago Title of Nevada, Inc.

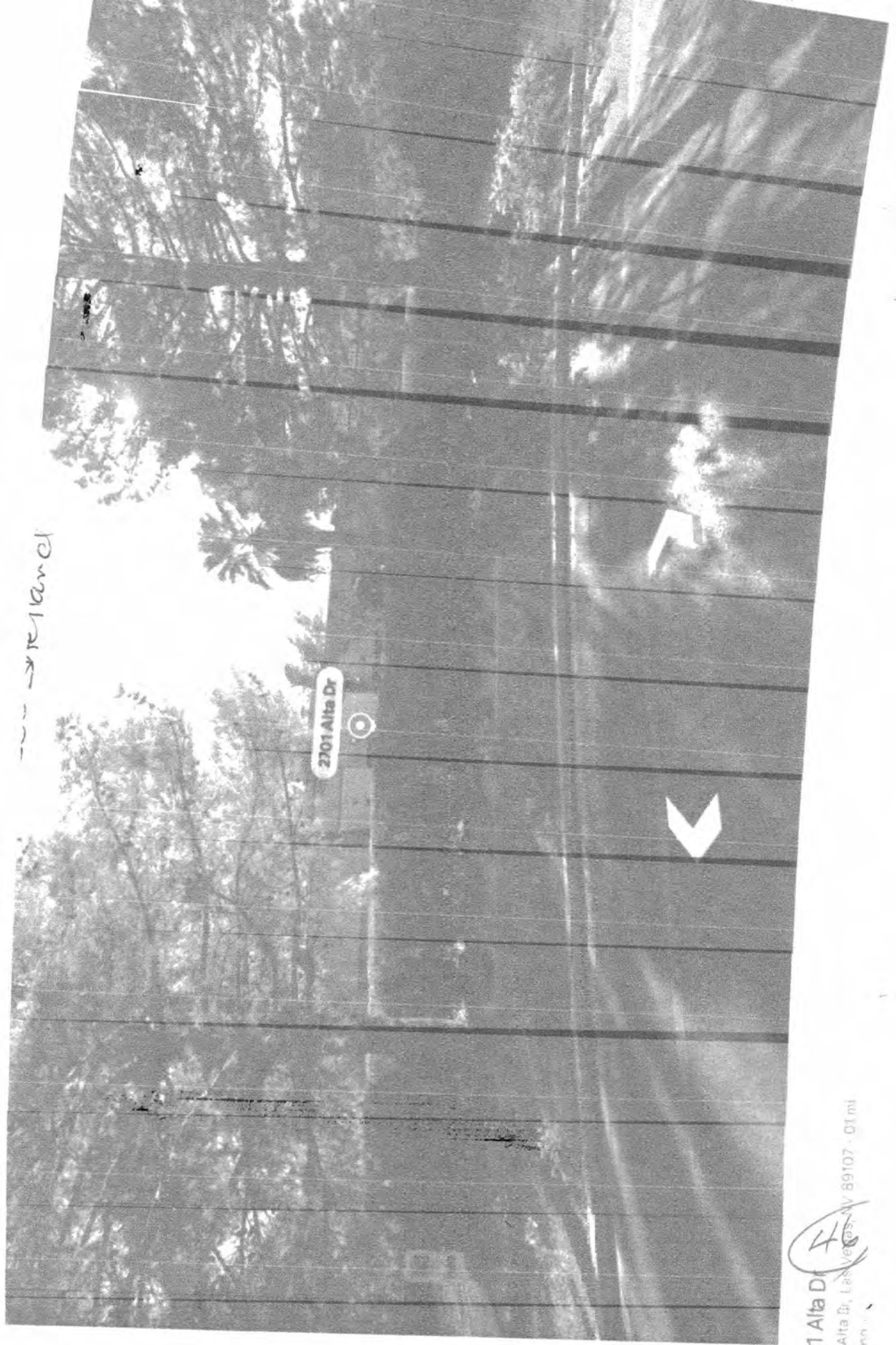
Escrow #: 21030560-146-KLK

Address: 9075 W. Diablo Drive, #100

City/State/Zip: Las Vegas, NV 89148

as a public record this form may be recorded/microfilmed

45



Applicable statutes and administrative codes for land valuation

Statutes:

NRS 361.227 (1a,2b)	subtract improvements from improved land (P)
NRS 361.228 (3)	attributes, location, view, etc (P)

Administrative Codes:

NAC §361.119 (2)(a)	subtract improvements for improved land (P)
NAC §361.1192	reliability, accuracy, validity of comps, characteristics (P)
NAC §361.11795	mass appraisals of vacant land (A)
NAC §361.1188(1)	vacant land (A)
NV Land Use Codes	defines/differentiates (P) • vacant Single Family Residence ¶12 • Single Family Residential (SFR)¶20
Case -Schiller home index	SFR only (A)

[Go to Previous Versions of this Statute](#) ▼

2024 Nevada Revised Statutes

Chapter 361 - Property Tax

NRS 361.227 - Determination of taxable value.

Universal Citation:

NV Rev Stat § 361.227 (2024) (?)

[◀ Previous](#)

[Next ▶](#)

1. Any person determining the taxable value of real property shall appraise:

(a) The full cash value of:

(1) Vacant land 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 uses of other land in the vicinity.

(2) Improved land consistently with the use to which the improvements are being put.

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(b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence. Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years.

2. The unit of appraisal must be a single parcel unless:

(a) The location of the improvements causes two or more parcels to function as a single parcel;

(b) The parcel is one of a group of contiguous parcels which qualifies for valuation as a subdivision pursuant to the regulations of the Nevada Tax Commission; or

(c) In the professional judgment of the person determining the taxable value, the parcel is one of a group of parcels which should be valued as a collective unit.

3. The taxable value of a leasehold interest, possessory interest, beneficial interest or beneficial use for the purpose of NRS 361.157 or 361.159 must be determined in the same manner as the taxable value of the property would otherwise be determined if the lessee or user of the property was the owner of the property and it was not exempt from taxation, except that the taxable value so determined must be reduced by a percentage of the taxable value that is equal to the:

(a) Percentage of the property that is not actually leased by the lessee or used by the user during the fiscal year; and

(b) Percentage of time that the property is not actually leased by the lessee or used by the user during the fiscal year, which must be

49

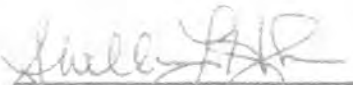
CASE# 24-154
TIM & VICTORIA PAULEY v. White Pine
County Assessor
CONCLUSIONS OF LAW

- LAND →
4. In assessing property for tax purposes, county assessors must determine the property's taxable value by separately appraising the full cash value of improved land consistently with the use of the improvements, and the replacement cost of any improvements, less depreciation and obsolescence. See NRS 361.261(1) and NRS 361.227(1).
 - 5. The Nevada Supreme Court in *State ex rel. State Bd. of Equalization v. Barta*, 124 Nev. 612 (2008) held that property taxed at full cash value while other properties are being taxed at less than full cash value is injured because such properties are not receiving the right to uniform and equal treatment mandated under the Nevada Constitution.
 - 6. The Nevada Supreme Court in *City of Elko v. Zillich*, 100 Nev. 366, 371 (1984) held that an owner is presumed to have special knowledge of the property and may testify as to its value and that the landowner's competence to form an opinion of the land's value may be exposed on cross examination. In this case, the Petitioners provided their opinion as to value, and in particular, the Board found that Mr. Pauley's opinion regarding valuation was credible given his business experience.
 7. Based on the evidence presented, the State Board determined that the total taxable value of the property, including personal property, land and improvements, should be set at \$541,294 based on the testimony of value provided by the Taxpayers, the comparables provided by the County Assessor, as well as the totality of evidence submitted in these proceedings.
 8. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board granted the Assessor's Petition for Reconsideration and adjusted the taxable value of the Taxpayers land, personal property and improvements to \$541,294.

BY THE STATE BOARD OF EQUALIZATION THIS 31 DAY OF January, 2025.


Shellie Hughes, Secretary

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CASE-Schiller

Introduction

Index Objective

The S&P CoreLogic Case-Shiller Home Price Indices measure the price level of existing single-family homes in the U.S.

The S&P CoreLogic Case-Shiller U.S. National Home Price Index ("the U.S. national index") measures the value of single-family housing within the United States. The index is a composite of single-family home price indices for the nine U.S. Census divisions and is calculated monthly.

The S&P CoreLogic Case-Shiller city indices reflect the average change in home prices in a particular geographic market. The indices are calculated monthly and cover 20 major metropolitan areas (Metropolitan Statistical Areas or MSAs), which are also aggregated to form two composites – one comprising 10 of the metro areas, the other comprising all 20.

Percentage changes in the indices measure percentage changes in housing market prices given a constant level of quality. Changes in the types and sizes of houses or changes in the physical characteristics of houses are specifically excluded from the calculations to avoid incorrectly affecting the index value.

This methodology was created by S&P Dow Jones Indices to achieve the aforementioned objective of measuring the underlying interest of each index governed by this methodology document. Any changes to or deviations from this methodology are made in the sole judgment and discretion of S&P Dow Jones Indices so that the index continues to achieve its objective.

Partnership

These indices are generated and published under agreements between S&P Dow Jones Indices and CoreLogic®. CASE-SHILLER is a registered trademark of CoreLogic Case-Shiller, LLC and has been licensed for use by S&P Dow Jones Indices.

Highlights

The monthly S&P CoreLogic Case-Shiller Home Price Indices use the "repeat sales method" of index calculation – an approach that is widely recognized as the premier methodology for indexing housing prices – which uses data on properties that have sold at least twice, in order to capture the true appreciated value of each specific sales unit.

Please refer to the Repeat Sales Methodology section for details.

The S&P CoreLogic Case-Shiller U.S. National Home Price Index aggregates nine U.S. Census division repeat sales indices using reference periods and estimates of the aggregate value of single-family housing stock for those periods.

Please refer to the U.S. National Index Methodology section for details.

The S&P CoreLogic Case-Shiller Home Price Indices were developed in the 1980s by Professors Karl E. Case and Robert J. Shiller. At the time, Case and Shiller developed the repeat sales pricing technique. This methodology is recognized as the most reliable means to measure housing price movements, and variants of the methodology are used by other home price index publishers, including the Federal Housing Finance Agency (FHFA).

Eligibility Criteria

Inclusions and Exclusions

The S&P CoreLogic Case-Shiller Indices are designed to measure, as accurately as possible, changes in the total value of all existing single-family housing stock. The methodology samples all available and relevant transaction data to create matched sale pairs for pre-existing homes.

The S&P CoreLogic Case-Shiller indices do not sample sale prices associated with new construction, condominiums, co-ops/apartments, multi-family dwellings, or other properties that cannot be identified as single-family.

The factors that determine the demand, supply, and value of housing are not the same across different property types. Consequently, the price dynamics of different property types within the same market often vary, especially during periods of increased market volatility. In addition, the relative sales volumes of different property types fluctuate, so indices that are segmented by property type will more accurately track housing values.



NEVADA DEPARTMENT OF TAXATION
Excise & Local Government Services Division

2025-2026
Land Use Codes

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Definitions

Category 1 Series: Vacant

Parcels classified as "Vacant" are parcels of land upon which no improvements exist. This code will exist on a parcel until another land use has been ascertained (*See also the definition of "Vacant" in Appendix I*).

10 – Vacant – Unknown/Other

The "Vacant – Other" category is used for vacant parcels that are not otherwise classified in the "vacant" series. Properties in this category are generally not zoned or are zoned with very low density. The most common use of this category is for parcels managed by federal, state or local agencies such as the Bureau of Land Management, Forest Service, or the State of Nevada. However, this category should not be limited to those common situations. The surface of Patented Mining Claims that are not used for mining, agricultural or other identifiable uses should be in this category. Vacant Indian Reservation or Trust Land should be included in this category.

11 – Vacant – Splinter and Other Unbuildable (formerly Vacant – Under Development)

This LUC was previously assigned to "Vacant – Under Development." Vacant properties under development should be included in one of the other categories in the Category 1 Vacant section. Counties desiring to account for "Under Development" parcels should add a third alpha or numeric digit to identify those parcels.

Category 11 has been reassigned and former LUC 16, "Splinter" and LUC 17, "Other Unbuildable" have been merged into Category 11. The "Vacant – Splinter" category is used for parcels that cannot be used for a building or other practical use, usually because of physical restrictions such as extreme terrain, size or shape. The "Vacant – Other Unbuildable" category is used for parcels that cannot be used for a building or other practical use, usually because of legal restrictions. A separate land use category is used because these unbuildable parcels generally have minimal value.

Note that cemeteries formerly classified in LUC 17 should be moved to LUC 91, Special Purpose, Cemeteries.

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12 – Vacant – Single Family Residential

The “Vacant – Single Family Residential” category is generally used for parcels that are subdivided and zoned for single family residential use, with the necessary approvals and basic infrastructure completed. There are generally improvements such as roads and utilities in the area or in the subdivision. Parcels in this category are sometimes called “turnkey” lots because a home can be constructed without further approvals or infrastructure requirements. Although it is very likely that these lots will be used for construction of a single-family home, there are not yet improvements sufficient to establish actual use. This category is very common but should not be used for parcels unless there is sufficient evidence that the land will be used for a single-family residence. For example, parcels owned by the BLM or Forest service should not be classified as “Vacant – Single Family Residential” unless evidence exists to support intended use for a single-family residence. This category may also be used for large parcels of land that have not gone through any parcel map or subdivision map process, but evidence exists that the land will be primarily used for a single-family residence.

Parcels reported in this category include:

Vacant – Single Family Residential

Vacant – Single Family Residential – Under Development

Vacant – No structures but Subject to Allocation of Common Area Costs

13 - Vacant – Multi-Residential

The “Vacant – Multi-Residential” category is generally used for parcels that are subdivided, parceled, or zoned as multi-residential, with the necessary approvals and basic infrastructure completed. Multi-residential is any single parcel of land that may be used for more than one residential unit. Examples include duplexes, triplexes, apartments, mobile home parks, and parking areas for multi-residential use. For example, a parcel is approved and zoned for apartments, but no improvements have been constructed. It would be appropriate to classify the land as “Vacant – Multi-Residential” because improvements to demonstrate actual use do not exist. As another example, there may be several phases of a development approved for duplexes, but a particular phase has not been developed. It would be appropriate to classify the parcels in the undeveloped phases as “Vacant – Multi-Residential”.

Parcels reported in this category include:

Vacant – Multi Residential

Vacant – Multi Residential – Under Development

Category 2 Series: Single Family Residential

Parcels classified as "Single Family Residential" are parcels of land upon which improvements are used as a dwelling for one family.

20 – Single Family Residence

The "Single Family Residence" category is used for land upon which a dwelling exists for occupancy by one family. Properties in this category are usually zoned as residential. This category is used for a residence that is constructed on site (often referred to as a "stick built" home).

Parcels reported in this category include:

Single Family Residence

Single Family Residence Under Construction

21 – Individual Residential Unit in a Multiple Unit Building – Condominium (formerly Individual Residential Unit in a Multiple Unit Building or Multiple Units; and formerly Condominium or Townhouse)

The "Individual Unit in a Multiple Unit Building - Condominium" category is used to identify land upon which a structure exists that is designed to contain multiple units for single family occupancy. The individual units are usually constructed in combination with other units such that a unit could not be removed without impacting other units. Although the term "condominium" refers to a type of ownership and not a land use, the term condominium is often used to describe a structure that contains multiple units for single family occupancy. See LUC 39 for instances when these types of properties are converted to apartments.

Parcels reported in this category include:

A Unit in a Condominium

A Unit in a Low-Rise Multiple

A Unit in a Mid-Rise Multiple

A Unit in a High-Rise Multiple

22 – Manufactured Home Converted to Real Property

The "Manufactured Home Converted to Real Property" category is used to identify land upon which a manufactured home has been converted to real property by placing the manufactured home on a foundation according to standards (see the Manufactured Housing website at <http://mhd.state.nv.us/> for the process and standards). Properties in this category are usually zoned as residential.



CLARK COUNTY BOARD OF EQUALIZATION

Case # 424

Assessor Information

Case Summary

00424

Owner: 2709 PINTO LANE TRUST ETAL Parcel Number: 139-32-703-002

Mailing Address: 2709 PINTO LN Appeal #: 00424

Fiscal Year #: 2026-2027 Secured

LAS VEGAS NV 89107

BOE Date #: 02/19/2026 08:00 am Commission Chambers

Appraiser: Jerrell Turner

Land Use Code: 20.110

Neighborhood Code: 1311.09

Situs: 2709 PINTO LN LAS VEGAS Total Acres: 0.8500

Legal Description:
PT NW4 SE4 SEC 32 20 61



Totals for all Parcels						
	2024-2025		2025-2026		2026-2027	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Land Value	183,750	525,000	183,750	525,000	210,000	600,000
Improvement Value	396,343	1,132,408	387,906	1,108,304	380,690	1,087,686
Supplemental Value	0	0	0	0	0	0
Total	580,093	1,657,408	571,656	1,633,304	590,690	1,687,686



**OFFICE OF THE
COUNTY ASSESSOR**

togetherforbetter

BRIANA JOHNSON

Clark County Assessor

(702) 455-4997 • Fax: (702) 455-0191

www.clarkcountynv.gov/assessor

Melissa Martinet, Deputy Director of Assessment Services
Mary Ann Weidner, Deputy Director of Assessment Services

Withdrawal of Appeal from the Board of Equalization

02/09/2026
2709 PINTO LANE TRUST ETAL
2709 PINTO LN
LAS VEGAS, NV 89107

RE: Appeal No. 424
 Parcel No(s). 139-32-703-002
 Parcel Count. 1

Dear Taxpayer:

The Appraisal Division of the Clark County Assessor's Office has completed the review of the taxable value of the above property(ies) under appeal. After careful consideration of the facts involved, our conclusion is that the current assessment does not exceed full cash value and is fair and equitable. For these reasons, it is our opinion that no changes are justifiable at this time. Therefore, the taxable value will remain as follows:

Fiscal Year:	2026-2027
Land	\$600,000
Improvements	\$1,087,686
Supplemental	\$0
Total Taxable Value	\$1,687,686

By signing below, Petitioner agrees to the above determination. Please return this letter to our office before your scheduled hearing. You may mail to the address below, email to jlt@clarkcountynv.gov or FAX to 702-380-9531.

Sincerely,

Jerrell Turner

Appraisal Division

I HEREBY WITHDRAW MY APPEAL TO THE BOARD OF EQUALIZATION:

X _____
Signature of owner or authorized agent

DATE _____



CLARK COUNTY BOARD OF EQUALIZATION

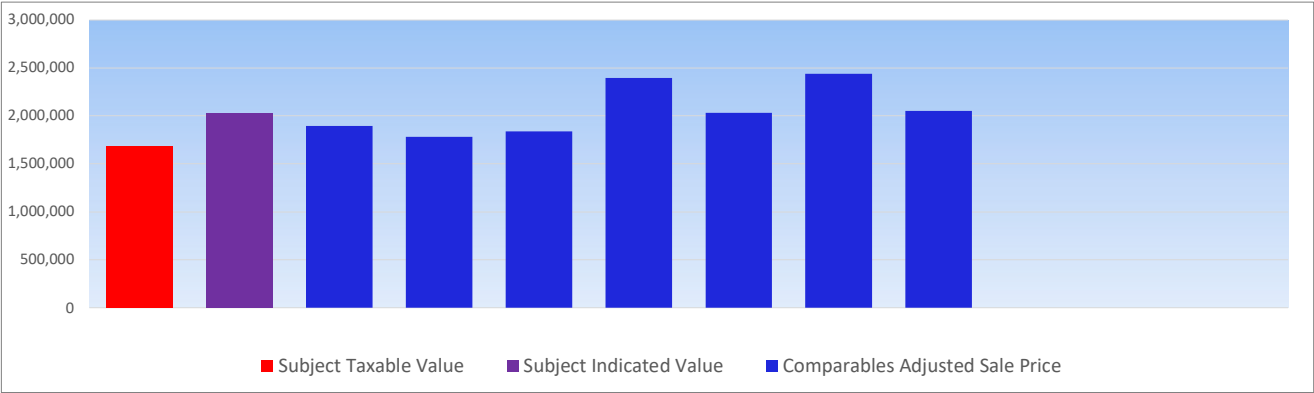
Case # 424

Comparable Sales Analysis FY 2026-2027

2/9/2026

Subject:

PARCEL	LOCATION ADDRESS
139-32-703-002	2709 PINTO LN
OWNER	
2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS FISHNER ROBIN S TRS	
25-26 TAXABLE VALUES	
LAND	600,000
IMPS	
1,087,686	
TOTAL	
1,687,686	
PER SQFT	
339	
SALE DATE	
2018/03	
SALE PRICE	
\$965,000	
SP / SQ FT	
N/A	
LAND USE	
Single Family Residential	
NUMBER OF BUILDINGS	
2	



Review of taxable value based on adjusted sales prices of comparable sales.

SUMMARY	LOW	HIGH	MEDIAN	IND. VALUE
ADJ VALUES	1,780,420	2,440,040	2,031,080	2,031,000
IND. VALUE OF SUBJECT PER SQFT	357	489	407	407
RECOMMEND				
1,687,686				
339				

Comments and Reconciliation:

The Subject's house was torn down to the foundation, leaving the slab and a couple of exterior walls, in 2021. The home was then rebuilt to its current state. The pool/spa was also replaced. All comps are located within approximately 1 mile from the subjec. Comps #3, #4, #6, & #7 have been extensively remodeled. Comps #2 & #5 were updated less extensively. Adjustments were made for differences in GLA, lot size and amenities. Comp #1 was most similar to the subject. The adjusted sales prices value in range from \$1,780420 to \$2,440,040, with a median of \$2,031,000. Taxable value falls below the range of values. Recommend no change.

SUBJECT PROPERTY INFORMATION

BLDG SQFT	EFF YEAR	BLDG TYPE	ACRES	GOLF/V IEW	BED ROOMS	FULL BATHS	HALF BATH	POOL	GAR SQFT	MULT GAR	FINISH BSMT SQFT	CASITA/ GUEST HOUSE	AMENITIES	OTHER
4,985	2011	One Story	0.85	N	4	4	2	Y	1834	Y	0	1096		

ADJUSTMENTS

SQ FT	AGE	BLDG TYPE	ACRES	GOLF/VIEW	FULL BATH	HALF BATH	POOL	GARAGE	FINISH BSMT	CASITA/ GUEST HOUSE	AMENITIES	OTHER
160	-4,500		170,000		5,000	3,000		40	80	80	As Indicated	

Comparable Sales:

	LOCATION	PARCEL	SALE PRICE	SALE PRICE Per SQFT	SALE DATE	SALE TYPE	ADJ SALE PRICE	BLDG SQFT	EFF YEAR	BLDG TYPE	ACRES	GOLF/V IEW	BED ROOMS	FULL BATHS	HALF BATH	POOL	GAR SQFT	MULT GAR	FINISH BSMT SQFT	CASITA/ GUEST HOUSE	AMENITIES	OTHER	PROX. (Miles To Subject)
1	2727 ALTA DR	139-32-304-009	\$ 1,508,000	\$ 314	2025/01	R	\$ 1,895,620	4,807	1966	One Story	0.88	N	4	4	1	Y	1400	N	1100	1120	Inferior	15%	0.12
2	2822 ASHBY AVE	162-05-510-011	\$ 1,750,000	\$ 313	2025/09	R	\$ 1,780,420	5,600	2008	One Story	0.63	N	4	4	2	Y	828	N	0	625	Similar	0%	0.50
3	3108 SONIA DR	139-32-211-043	\$ 1,359,000	\$ 297	2026/01	R	\$ 1,838,760	4,583	1969	One Story	0.53	N	6	3	0	Y	0	N	0	0	Similar	0%	0.40
4	217 CAMPBELL DR	139-32-110-049	\$ 1,835,000	\$ 524	2025/12	R	\$ 2,396,020	3,502	1989	One Story	0.54	N	5	3	0	Y	0	N	0	0	Similar	0%	0.54
5	3105 CONNERS DR	139-32-211-025	\$ 1,500,000	\$ 332	2025/03	R	\$ 2,031,080	4,522	1981	One Story	0.53	N	3	4	1	Y	1161	N	0	0	Inferior	10%	0.50
6	2009 BANNIE AVE	162-04-210-045	\$ 2,075,000	\$ 471	2025/12	R	\$ 2,440,040	4,410	1998	One Story	0.46	N	5	3	1	Y	520	N	0	0	Similar	0%	0.92
7	1800 SILVER AVE	162-04-210-058	\$ 1,900,000	\$ 377	2025/04	R	\$ 2,050,980	5,034	1994	One Story	0.86	N	6	5	1	Y	742	N	0	588	Similar	0%	1.10

Comparable sales characteristics highlighted in RED match the subject property.

\$ 313	MEDIAN 1 THRU 3	\$ 1,838,760
\$ 314	MEDIAN 1 THRU 5	\$ 1,895,620

For assessment purposes only.
Data is from public records.

Assessor's Building Sketch

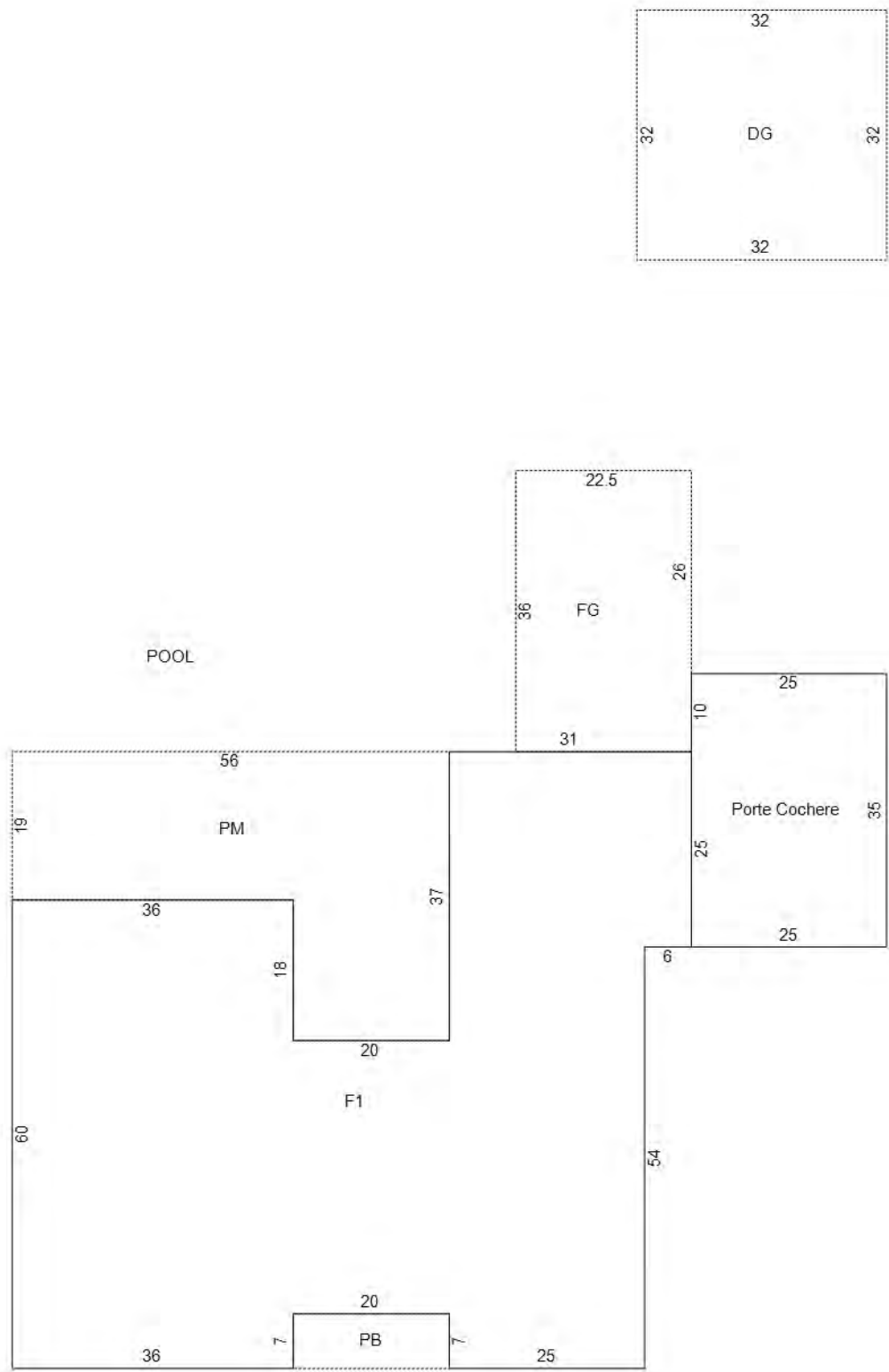
SUBJECT INFO

Parcel No: 139-32-703-002

Site Address: 2709 PINTO LN

City: LAS VEGAS

SKETCH



Comments: This is for Tax Assessment Purposes only. For specific information, please go to our website at <http://www.accessclarkcounty.com/assessor>

SUBJECT INFO

Parcel No: 139-32-703-002

Site Address: 2709 PINTO LN

City: LAS VEGAS

SKETCH DETAILS

AREA CALCULATIONS SUMMARY

Comment Table 1

Description	Factor	Net Size	Perimeter	Net Totals
AGCompSh	1	810	117	810
CompShAvg	1	140	54	140
DGCompSh	1	1024	128	1024
GLA1 - Gross Living Area	1	4985	382	4985
MinAvg	1	1424	186	1424
OTHER	1	875	120	875
Net LIVABLE Area (rounded w/ factors)				4985.00
Net BUILDING Area (rounded w/ factors)				.00

Comment Table 2

Comment Table 3

Assessor's Building Sketch

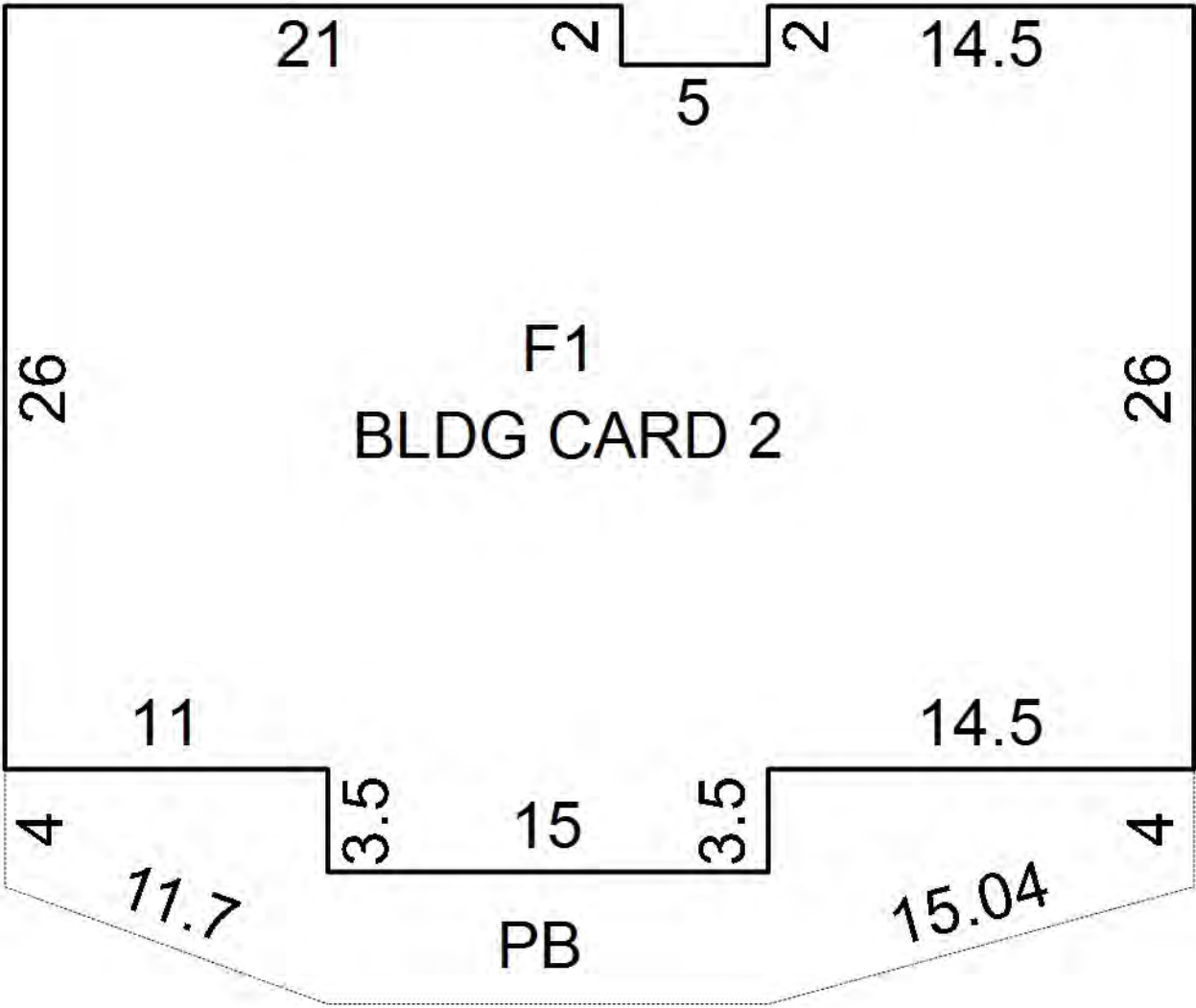
SUBJECT INFO

Parcel No: 139-32-703-002

Site Address: 2709 PINTO LN

City: LAS VEGAS

SKETCH



SUBJECT INFO

Parcel No: 139-32-703-002

Site Address: 2709 PINTO LN

City: LAS VEGAS

SKETCH DETAILS

AREA CALCULATIONS SUMMARY				
Description	Factor	Net Size	Perimeter	Net Totals
CompShAvg	1	220.5	97.25	220.5
GLA1 - Gross Living Area	1	1095.5	144	1095.5
Net LIVABLE Area (rounded w/ factors)				1095.50
Net BUILDING Area (rounded w/ factors)				.00

Comment Table 1

Comment Table 2

Comment Table 3

LVR				Single Family Residential				Ownership				02/09/2026 11:57 AM							
ML#	2633017			Offc	AGNZ	PubID	209040			Status	H			L/Price	\$1,599,000				
Address	2727 /Alta /Drive					Unit				StatusUpdate				LP/SqFt	\$270				
Building #				Bldr/Manf		Model					CondoCnv			Zip	89107				
County	CLARK			Parcel#	139-32-304-009			Zoning	SINGLE				Studio			YrBuilt	1966/RE		
				T / R / S	20 / 61 / 32							Const Est Start				Const Est End			
Cmnty	NONE			Subdiv	N/A							City/Town	Las Vegas			State	NV		
Assoc/Comm Feat Desc				None												Gated	Yes		
																AgeRestrict	N		
Elem K-2	WASD			Elem 3-5	WASD			YrRound				Junior	HYDE			Highsch	CLAR		
												Subdiv#				CensTr	001005		
																MetroMap			
PROPERTY INFORMATION										#Baths	FB	3/4	HB	Tot					
Bldg Desc	1 Story, Basement			Prop Desc	CUSTOM							4	0	1	5				
Type	ATTACHD			Conv															
Roof	COMPOS							Unit Desc				#Bedrms	5			#Den/Oth	0		
Garage	12/ATTACHD, AUTODR, BRZWAY, CABINET, ENTRYHS, STORAGE											Converted Garage	N			Prkng Des	GARPRIV, GUESTPK, OPENPRK		
RV Parking	Gated, Paved, Hookups/Electric, Hookups/Waste, Covered											RV Parking Dim.							
AppxLivArea	5,927			#Acres +/-	0.880			Lot SqFt	38,333			Lot Desc	1/4 to 1 Acre			Carports	1		
ApprxAddLivArea				AddLivAreaDesc								ApprxTotalLivArea	5,927						
Manuf				Length				Width				ConvertRealProp				MH-YrBl			
PvSpa	No							PvPool	Yes/INGRND							Pool Size +/-			
								Heated Pool	No										
Dir	From Rancho, Head West on Alta, Property is on the left.																		
Public Remarks	Welcome to 2727 Alta Dr, located on a huge lot in the heart of the Historic District! Charming 1970's Ranch-Style, with mob vibe, privately gated home, walk-in bank vault, nearly 1 acre & 5,912 square ft. at the main house, featuring 4 bedrooms & 4.5 bathrooms, w/double primary suites,& jetted tubs for relaxation. Spacious finished basement boasts a wet bar, a man cave & wood burning fireplace. Enjoy the oversized pool for the hot Las Vegas days. Attached garage at the main house, Separate oversized (3) garages building, Additional workshop/garage Customized for a 40 ft.RV/boat, offering ample storage. Experience luxury and convenience living in this unique, desirable location with No HOA. Additional the compound includes a 4th building, a 1,200 foot guesthouse w/ 1 bed, 1 bath, full kitchen, & laundry. Home offers quick access to interstate 95 & 15, just minutes the best dinning, entertainment, shopping, casinos, medical school and hospital, Downtown Las Vegas & the Arts District!																		
Primary Bedroom	23x15			WICLOS							Primary Bath	23x14			SEPSHW				
2nd Bedroom	16x13			CLOSET							3rd Bedroom	16x13			CLOSET				
4th Bedroom	11x10			CLOSET							Dining Room	15x13			FORDIN				
Family Room	28x15			2OMFR							Family Room	17x17			DNSTRS				
Kitchen	18x13			ISLAND							Living Room	37x18			FORMAL				
PBR Down?	Y			Bed Dn	Y			Ba Dn	Y			Ba Dn Desc.							
Constrctn																			
Refrg	Y			Dispos	Y			Dishw	Washer Inc			Y			Dryer Inc	Y			
OthApplnces	NONE											DryerUtil	E			Location	1STFLR		
MultiGen																			
Interior	BLINDS, CEILFN, DRYWALL, SHUTTRS, SKYLIGHT, WNDWPRT																		
Firepl	3/WDBURN																		
Firepl Loc	FAMILY, GREATRM																		
House Face	North																		
Exterior	BYARDAC, BITOBBQ, CIRCDRV, CVPATIO, OUTBL, PORTICO, SHED																		
Landscap	DESERT, MATURE, SHRUBS																		
Heat Sys	2PLUSUNITS, CENTRAL, ZONHVAC																		
Cool Sys	2UNITSPLUS, ATICVEN, CENTRAL																		
Utility Info	220GAR, ALLELEC, CABAVL, Energy SOLRPAN, TINWINDW																		
	SOLPANS																		
Water Htr:	Battery																		
ASSOCIATION / CIC INFORMATION																			
Assoc/CIC	N			Assoc Inc															
Special AssesstYN	N			Special Assess \$	Special Assess Frec														
Assc CIC				Assc Phn															
Assc CIC 3				Assc Phn 3															
				Other Fee															
				Other Fee 3	TotCICMon \$0														
VOW/FINANCIAL/LISTING OFFICE INFORMATION																			
Internet	Y			Public Address	Y			AVM	Y			Commentary	Y						
SID/LID?	Y			SID/LID	\$0							SID/LID Ann	\$0						
Earn Dep	\$25,000			Ann Tax	\$5,227			Court App	N			Short Sale	N						
Finance Consid	CASH, CONV											Foreclo	N						
Lockbox	N			LockboxLocation								FIRPTA?	N						
												NOD							
												Rent							
												T Status Date							
SBE 26-107 Pg 939																			

Ag/Ag *PLEASE DO NOT USE SHOWING TIME* East to Show, Call /Text Zar at 702-400-0645 / Alicia at 702-561-5607 or Email LVteam@theagencyre.com. Proof of funds or Approval Letter required. Buyer/Buyers Agent to verify all info provided. Thanks for showing another The Agency Exclusive Listing!

AGENT/ OFFICE INFORMATION

L/Agent	Zar A. Zanganeh	L/Aph	(702) 400-0645	Email	Zar@TheAgencyRe.com
	BS.1000811	Agt Fax #		AgtOwnshpInt	N
Office	The Agency Las Vegas	OffcPh	702-684-6100	LeaseEnd	
Off Add	630 S. 4th Street, Las Vegas 89101	BrokerName	Adrea T. Nairne		
Off Mgr	Adrea T. Nairne	License #	B.0005672	PhotExcl	V
				VTour	Y
				OwnLic	N
Resident	Zar Zanganeh	ResPh	702-400-0645	Occup	OWN
Showing	APPTMT/AGNT	GateCode	Call	Power	ON
ContDesc	ComboLB	GateCode2		AuctTyp	
				Act DOM	39
				AuctDt	
				OrigListPrice	\$1,599,000
				ListDt	11/22/2024
				ExpDt	
				WD	

Energy-Efficient/GREEN Information:

Green Building Certification **No**

CONTINGENT/PENDING/SOLD INFORMATION:

Accept/Date	01/10/2025	EstClo/Date	01/24/2025	DaysListingtoClose	63 days	Orig L.Price	\$1,599,000
Sold Terms	CASH	ActClo/Date	01/24/2025	BuyersAgtPublicID	229796	Sale Price	\$1,508,000
Prop Condition	GOOD			Buyer Broker	FORE	SP/SqFt	\$254
OwnrCarry		Days On Market	39	Broker Office	Vegas 99 Realty, 500 N Rainbow Blvd #300, Las Vegas 89107		
				Buyer Agt Type		Buyer Agt Lic#:	B.1002445
Addit Auction Sold Terms				Sale Type	TRADSALE		
BuyerAgentName	Myong S. Lee/(702) 683-9779			Seller Contribution YN:	No		
	B.1002445						

Presented by: **Clark County Assessor**

Agent: Admin Asst

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

MLS#: [2633017](#)

Price: **\$1,508,000**

Address: **2727 Alta Drive**







Guest Quarters

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

LVR	Single Family Residential			Ownership	SFR	02/09/2026 12:00 PM				
ML#	2681911	Offc	VIPK	PubID	227696	Status	S	L/Price	\$2,000,000	
Address	2822 /Ashby /Avenue			Unit	StatusUpdate			LP/SqFt		
Building #	Bldr/Manf			Model	CondoCnv			Zip	89102	
County	CLARK	Parcel#	162-05-510-011	Zoning	SINGLE	Studio	YrBuilt	2008/RE		
	T / R / S			21 / 61 / 5	Const Est Start			Const Est End		
Cmnty	MCNEILL	Subdiv	McNeil Tr	City/Town			Las Vegas	State	NV	
Assoc/Comm Feat Desc	None						Gated	No		
							AgeRestrict	N		
Elem K-2	WASD	Elem 3-5	WASD	YrRound	Junior	HYDE	Highsch	CLAR	Subdiv#	
				CensTr	001006	MetroMap				
PROPERTY INFORMATION				#Baths	FB	3/4	HB	Tot		
Bldg Desc	1 Story	Prop Desc	CASITA, CUSTOM, GUESTHS, GUESTQT			7	0	1	8	
Type	DETACHD	Conv								
Roof	TILE	Unit Desc	#Bedrms	7	#Den/Oth	0	#Loft	0		
Garage	3/828sqft/ATTACHD, ENTRYHS, FINISHD, STORAGE			Converted Garage	N	Prkng Des	GARPRIV			
AppxLivArea	5,600	#Acres +/-	0.630	Lot SqFt	27,443	Lot Desc	1/4 to 1 Acre		Carports	0
ApprxAddLivArea	625	AddLivAreaDesc	Casitas	ApprxTotalLivArea	6,225					
Manuf	Length			Width	ConvertRealProp	MH-YrBl				
PvSpa	Yes/ABOVEGR			PvPool	Yes/HEATED, INGRND			Pool Size +/-		
				Heated Pool	Yes					
Dir	From W Charleston and Rancho, West on Charleston, Left On Strong, Right On Ashby									
Public Remarks	Spectacular Entertainer's Dream Home in McNeil Estates, the Friendliest Community in Vegas! Over \$300,000 in Recent Upgrades*Enjoy a Custom, U-Shaped 6,125sf, 5 Bed, 5 bath, 3 Car, Circular Drive PLUS Two Self Contained Detached Casitas on a 2/3 Acre Lot*Backyard is Your Own Private Sports Park*True Indoor/Outdoor Living*Most Rooms Open to B/yard*Huge Games Room with Accordion Glass Doors & 2nd Kitchen Open to Outdoor Kitchen & Yard*Enjoy Summer Fun with Sparkling Pool, Jacuzzi, Sauna, Basketball Court, Kids Swings, Trampoline & Covered Patios*Modern Open Home with High Ceils Custom Built 2008*Professional Kitchen, Large Island, Built in Fridge + Drinks Fridge, Walk-in Pantry, B/fast Bar & Ice Maker*Formal Dining with 2,000 Bottle Wine Room*Soundproof Theatre*Luxury Vinyl Plank Floors*Casita Boasts Two Individual Suites With Own Entries, Kitchenettes & Full Baths*Huge Master with New Steam Shower*5 New A/C Units & \$67,000 in Paid for Solar*This Home is Truly One-of-a-Kind*Welcome Home!									
Primary Bedroom	20X18	CEILFN, CEILIT, DRESRM, SEPRAT, SITROO, WICLOS			Primary Bath	DBLSNK, SEPSHW, SEPTUB				
3rd Bedroom	16X15	CEILFN, CEILIT, WICLOS, WBATH			3rd Bedroom	14X14	CEILFN, CEILIT, WICLOS, WBATH			
4th Bedroom	14X16	CEILFN, CEILIT			5th Bedroom	15X20	CEILFN, CEILIT, WICLOS			
Dining Room	16X17	FORDIN			Family Room	23X22	ENTCTR, SEPFAM, WETBAR			
Kitchen		NOOK, CUSCAB, GRDNWD, GRNCTP, HRDWOD, ISLAND, RECESS, STAINSTEELAPPLI, WALKPAN			Great Room	22X25	MEDIACTR			
Media Room	19X16	ENTCTRBI, SURSOUND								
PBR Down?	Y	Bed Dn	Y	Ba Dn	Y	Ba Dn Desc.	F			
Constrctn	FRMSTUC									
Refrg	Y	Dispos	Y	Dishw	Y	Washer Inc	Y	Dryer Inc	Y	
OthApplnces	MICROWV			Dryer Util	G	Location	ROOM, SNKCAB			
MultiGen										
Interior	CEILFN, SHUTTRS			Oven Desc	STOVEG					
Firepl	1/TWOWAY			Flooring	CARPET, HRDWOOD, TILE					
Firepl Loc	GREATRM			Fence	BF/BLOCK					
House Face	South			House Views	Equest			NONE		
Exterior	BYARDAC, BITOBBQ, CIRCDRV, COURTYD, DOGRUN, OUTBL, PATIO, PRVBBALL									
Landscape	BUDDRIP, FRNSPR, MATURE, SHRUBS, SYNGRS			Miscel	NONE					
Heat Sys	CENTRAL, PRGOTHER, SOLAR, ZONHVAC			HtFuel	GAS, SOL			Water	PUBLIC	
Cool Sys	2UNITSPLUS, CENTRAL, HIEFHVA, PRGOTHER			CLFuel	ELEC	Grd Mounted	Y	Sewer	PUBLIC	
Utility Info	SOLPANS, UNDGRND			Energy	DUALPNE, INSULWD, LOWEWIN, SOLRPAN			Water Conservation		
							Solar/PV	PPA - 09/26/18		
Water Htr:				Battery				Ann Esc \$	\$0.00	
							KW Size	41.00		
ASSOCIATION / CIC INFORMATION										
Assoc/CIC	N	Assoc Inc								
Special AssesstYN	N	Special Assess \$	Special Assess Frec							
Assc CIC				Assc Phn	Other Fee					
Assc CIC 3				Assc Phn 3	Other Fee 3			TotCICMon	\$0	
VOW/FINANCIAL/LISTING OFFICE INFORMATION										
Internet	Y	Public Address	Y	AVM	Y	Commentary	Y	SBE 26-107 Pg 944		

SID/LID? **N** SID/LID Ann
Earn Dep **\$25,00** Ann Tax **\$8,861** Court App **N** Short Sale **N** Foreclo **N** Repo/REO **N** Litig/Typ **N** Probate YN: **No**
Finance Consid **AITD, CASH, CNOFSLE,** FIRPTA? **N** NOD Rent Poss **COE**
CONV, LSEOPT, OWC, VA

Lockbox **E** LockboxLocation **hosebib on right** TempOffMktStatus T Status Date

Ag/Ag **INTERACTIVE VIDEO WALKTHROUGH AT: 2822-ashby.com Text Steve with questions at 702-443-1303 or**
Remarks **Kelly at 321-277-4495. Buyer and buyer's agent to verify information. Seller prefers escrow with Nikki Bott, Landmark Title.**

AGENT/ OFFICE INFORMATION

L/Agent **Stephen G. Bland** L/Aph **(702) 443-1303** Email **steve@propertymadeeasy.com**
BS.0144803 Agt Fax # **702-444-4396** AgtOwnshpInt **N** LeaseEnd
Office **Keller Williams VIP** OffcPh **702-905-1110**
Off Add **7501 Tule Springs RD. # 170, Las Vegas 89131** BrokerName **Joseph A. Scott**
Off Mgr **Rod V. Blake** License # **B.0046707** PhotExcl VTour **Y** OwnLic **N**
TeamContact **Kelly** TeamContPh **321-277-4495** TeamEmail **kelly.gavin.dean@gmail.com**

Resident **vacant** ResPh **702-443-1303** Occup **VAC** Power **ON** AuctTyp ListDt **05/22/2025**
Showing **NOSHOW/VCNT** GateCode Act DOM **82** AuctDt ExpDt
ContDesc ComboLB GateCode2 OrigListPrice **\$2,000,000** WD

Energy-Efficient/GREEN Information:

Green Building Certification **No**

Green Features **Solar Electricity**

Smart Water Program

CONTINGENT/PENDING/SOLD INFORMATION:

Accept/Date **09/05/2025** EstClo/Date **09/15/2025** DaysListingtoClose **113 days** Orig L.Price **\$2,000,000**
Sold Terms **CASH** ActClo/Date **09/12/2025** BuyersAgtPublicID **250198** Sale Price **\$1,750,000**
Prop Condition **VRGD** Buyer Broker **VIPK** SP/SqFt
OwnrCarry Days On Market **82** Broker Office **Keller Williams VIP, 7501 Tule Springs RD. # 170, Las Vegas 89131**
Buyer Agt Type **Licensee** Buyer Agt Lic#: **185812**
Addit Auction Sold Terms Sale Type **TRADSALE**
BuyerAgentName **Kelly L. Dean/(321) 277-4495** Seller Contribution YN: **Yes**
S.0185812

Presented by: **Clark County Assessor**

Agent: Admin Asst

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

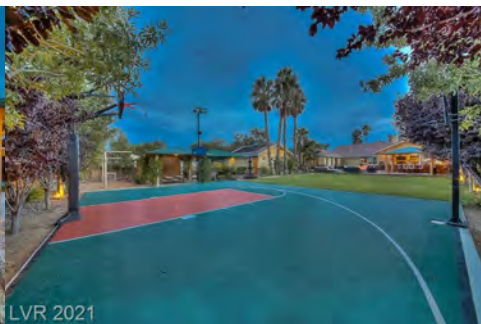
MLS#: [2353044](#)

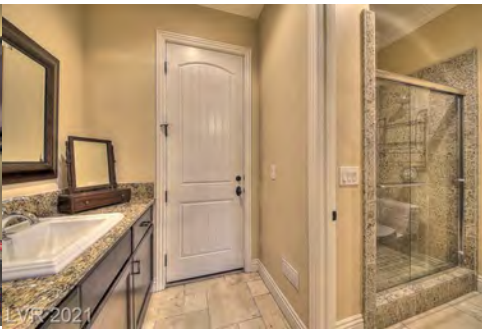
Price: **\$1,375,000**

Address: **2822 Ashby Avenue**









LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

Recent: 01/27/2026 : SOLD : UCS->S

LVR	Single Family Residential			Ownership	SFR	02/09/2026	12:00 PM
ML#	2713062	Offc	RLBR04	PubID	206719	Status	S
Address	3108 /Sonia /Drive			Unit		StatusUpdate	
Building #		Bldr/Manf		Model		CondoCnv	
County	CLARK	Parcel#	139-32-211-043	Zoning	SINGLE	Studio	
		T / R / S	20 / 61 / 32			Const Est Start	
Cmnty	NONE	Subdiv	Rancho Nevada Estate Amd			City/Town	Las Vegas
Assoc/Comm Feat Desc		CC&RS, Guard Gated				State	NV
						Gated	Yes
						AgeRestrict	N
Elem K-2	WASD	Elem 3-5	WASD	YrRound	Junior	HYDE	Highsch
						CLAR	Subdiv#
						CensTr	001005
						MetroMap	

PROPERTY INFORMATION				#Baths	FB	3/4	HB	Tot	
Bldg Desc	1 Story	Prop Desc			2	3	0	5	
Type	DETACHD	Conv							
Roof	TILE		Unit Desc	#Bedrms	5	#Den/Oth	1	#Loft	0
Garage	0			Converted Garage	Y	Prkng Des	OPENPRK		
AppxLivArea	4,583	#Acres +/-	0.530	Lot SqFt	23,087	Lot Desc	1/4 to 1 Acre	Carports	0
ApprxAddLivArea		AddLivAreaDesc				ApprxTotalLivArea	4,583		
Manuf		Length		Width		ConvertRealProp		MH-YrBl	
PvSpa	No/INGRD			PvPool	Yes/HEATED, INGRND, SEPF	Pool Size +/-			
				Heated Pool	Yes				

Dir North on Campbell from Charleston past Alta Dr to the guard gate, then 1st left entering gate is Sonia Dr.

Public Remarks Welcome to Rancho Nevada Estates, a prestigious & historic guard-gated neighborhood. The original go-to neighborhood is a step back in time, where kids play in the street and neighbors all know each other. This community hosts neighborly socials & seasonal festivities multiple times a year. Only 15 minutes from both Summerlin & the Iconic Las Vegas Strip. On a generous half-acre site, an expansive 5-bed retreat has been meticulously redesigned with bespoke finishes & contemporary sophistication. Inside, you'll see sun-drenched living spaces accented with designer details, from new floors & smooth walls to a showpiece primary suite. The spa-inspired primary bath showcases one-of-a-kind design elements, showcasing luxury. Outdoor personal resort awaits, Sparkling resort-style pool anchors private backyard oasis, surrounded by professionally curated landscaping that balances beauty with effortless livability.

Primary Bedroom	18x19	CEILFN, CEILIT, WICLOS	Primary Bath		DBLSNK, SEPSHW, SEPTUB
2nd Bedroom	9x12	CEILFN, CEILIT, WICLOS, WBATH	3rd Bedroom	9x12	CEILFN, CEILIT, WICLOS, WBATH
4th Bedroom	15x13	CEILFN, CEILIT, MIRRDR	5th Bedroom	13x12	WBATH
Kitchen		BRKBAR, CUSCAB, GRDNWD, RECESS, STAINSTEELAPPLI, WALKPAN	Living Room	16x32	ENTFOY

PBR Down?	Y	Bed Dn	Y	Ba Dn	Y	Ba Dn Desc.	
Constrctn							
Refrg	Y	Dispos	Y	Dishw	Y	Washer Inc	N
OthApplnces	MICROWV			Dryer Inc	N	DryerUtil	B
MultiGen				Furniture Included?	No	Location	1STFLR, ROOM
Interior	ACCESS, ALARMO, CEILFN, SHUTTRS			Oven Desc	STOVEG		
Firepl	1/WDBURN			Flooring	CARPET, CERAMIC, HRDWOOD, MARBLE		
Firepl Loc	LIVING			Fence	BF/BLOCK		
House Face	South	House Views				Equest	NONE
Exterior	BYARDAC, CIRCDRV, CVPATIO, PRIVYRD, SHED					Miscel	NONE
Landscap	DESERT, BUBDRIP, ROCK, SHRUBS, TREES					Water	PUBLIC
Heat Sys	2PLUSUNITS, CENTRAL	HtFuel	ELEC, GAS			Sewer	PUBLIC
Cool Sys	2UNITSPLUS, CENTRAL	CLFuel	ELEC	Grd Mounted		Water Conservation	
Utility Info	ABOVEGR, CABAVL, CABWIRE	Energy	DUALPNE			Solar/PV	None
Water Htr:		Battery				KW Size	

ASSOCIATION / CIC INFORMATION

Assoc/CIC	Y	Assoc Inc	GATED, SECGRD		
Special AssesstYN	N	Special Assess \$		Special Assess Frec	
Assoc Name	Rancho NV	CIC Dues	\$264	How Billed	Month
Assoc CIC	Sub	Assc Phn	702-259-9977	Transfer Fee	Setup Fee
Assoc CIC 3		Assc Phn 3		Other Fee	
				Other Fee 3	TotCICMon
					\$264

VOW/FINANCIAL/LISTING OFFICE INFORMATION

Internet	Y	Public Address	Y	AVM	Y	Commentary	Y
SID/LID?	N	SID/LID				SID/LID Ann	
Earn Dep	\$75,00	Ann Tax	\$4,310	Court App	N	Short Sale	N
Finance Consid	CASH, CONV, VA			Foreclo	N	Repo/REO	N
Lockbox	N	LockboxLocation		FIRPTA?	N	NOD	Rent
				TempOffMktStatus			T Status Date

Ag/Ag **TEXT Jillian at 702-595-8036 for showing requests, allow 1-2 hour notice. Email offers to**
Remarks **batchelorescrow@gmail.com. All information is reliable but not guaranteed. Buyer agent and buyer to**
verify ALL information. *Achosa Home Warranty is currently enrolled with seller/listing coverage. Please
consider Achosa Home Warranty when submitting an offer for a buyer warranty for uninterrupted coverage
for 1 full year after COE* Title work started at MAGNUS/CTA with Marlene Zazueta at 775-591-2735. Seller
to offer \$40,000 towards the buyer's closing costs/ buy-down rate.

AGENT/ OFFICE INFORMATION

L/Agent **Jillian M. Batchelor** L/Aph **(702) 595-8036** Email **JillianRealtorLV@gmail.com**
S.0059838 Agt Fax # AgtOwnshpInt **N** LeaseEnd
Office **Real Broker LLC** OffcPh **725-206-5697**
Off Add **7448 W Sahara Ave #106, Las Vegas 89117** BrokerName **Jennifer L. Hill**
Off Mgr **Lisa Bergmann** License # **B.0144146** PhotExcl VTour **Y** OwnLic **N**
Resident **TEXT Jillian** ResPh **702-595-8036** Occup **OWN** Power **ON** AuctTyp ListDt **08/25/2025**
Showing **APPTMT/AGNT, WARPET** GateCode **Guard** Act DOM **115** AuctDt ExpDt
ContDesc ComboLB GateCode2 OrigListPrice **\$1,625,000** WD

Energy-Efficient/GREEN Information:
Green Building Certification **No**

CONTINGENT/PENDING/SOLD INFORMATION:

Accept/Date **12/16/2025** EstClo/Date **01/28/2026** DaysListingtoClose **155 days** Orig L.Price **\$1,625,000**
Sold Terms **CONV** ActClo/Date **01/27/2026** BuyersAgtPublicID **207579** Sale Price **\$1,359,000**
Prop Condition **GOOD** Buyer Broker **RLBR06** SP/SqFt **\$297**
OwnrCarry Days On Market **115** Broker Office **Real Broker LLC, 9580 W. Sahara Ave. Ste.**
200, Las Vegas 89117
Buyer Agt Type Buyer Agt Lic#:
Addit Auction Sold Terms Sale Type **TRADSALE**
BuyerAgentName **William J. Alt/(702) 250-1090** Seller Contribution YN: **No**
BS.1001764

Presented by: **Clark County Assessor**

Agent: Admin Asst

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

MLS#: [2713062](#)

Price: **\$1,359,000**

Address: **3108 Sonia Drive**



Front of Structure



Back of Structure



Pool



Living Room



Living Room



Living Room



Dining Area



Living Room



Living Room



Living Room



Living Room



Living Room



Dining Area



Kitchen





Kitchen



Kitchen



Dining Area



Pantry



Bathroom



Bedroom



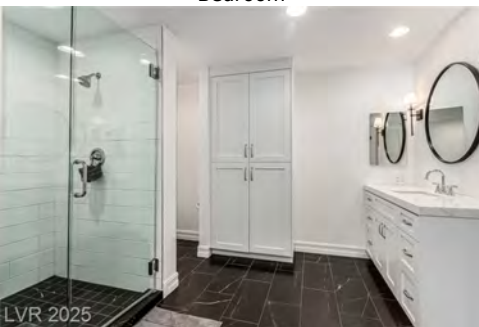
Bedroom



Bedroom



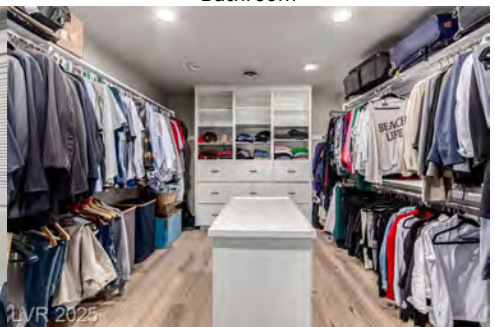
Bathroom



Bathroom



Exercise Room



Closet



Bedroom



Office



Office



Bedroom



Bedroom



Bathroom



Closet



Bedroom



Bathroom



Closet



Bedroom



Bedroom



Bedroom



Other



Bathroom



Laundry



Back of Structure



Yard



Back of Structure



Pool



Pool



Yard



Out Buildings



Yard



Pool



Pool



LVR 2025

Floor Plan



Front of Structure



Patio



Front of Structure



Front of Structure



Front of Structure



Front of Structure



Front of Structure



Front of Structure



Front of Structure



Front of Structure



Front of Structure

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

LVR										02/09/2026		12:01 PM				
ML#	2730669		Offc	LSPM	PubID	214772		Status	S	L/Price \$1,849,900						
Address	217 / Campbell / Drive				Unit					StatusUpdate	LP/SqFt \$528					
Building #		Bldr/Manf					Model					CondoCnv	Zip	89107		
County	CLARK	Parcel#	139-32-110-049		Zoning	SINGLE						Studio	YrBuilt	1967/RE		
		T / R / S	20 / 61 / 32						Const Est Start					Const Est End		
Cmnty	NONE				Subdiv	Rancho Nevada Estate				City/Town	Las Vegas		State	NV		
Assoc/Comm	Feat Desc						CC&RS					Gated	Yes			
												AgeRestrict	N			
Elem K-2	WASD		Elem 3-5	WASD		YrRound		Junior	HYDE	Highsch	CLAR	Subdiv#	CensTr	001005	MetroMap	
PROPERTY INFORMATION										#Baths	FB	3/4	HB	Tot		
Bldg Desc	1 Story			Prop Desc						3	0	0	3			
Type	DETACHD			Conv												
Roof	COMPOS						Unit Desc				#Bedrms	5	#Den/Oth	1	#Loft	0
Garage	0									Converted Garage	N			Prkng Des	OPENPRK	
RV Parking	Possible									RV Parking Dim.						
AppxLivArea	3,502			#Acres +/-	0.540		Lot SqFt	23,522		Lot Desc	1/4 to 1 Acre			Carports 1		
ApprxAddLivArea				AddLivAreaDesc						ApprxTotalLivArea	3,502					
Manuf				Length			Width			ConvertRealProp			MH-YrBl			
PvSpa	No						PvPool	Yes/INGRND						Pool Size +/-		
							Heated Pool	Yes								
Dir	From Rancho Drive/UMC and Charleston Blvd, head west on Charleston. Turn right onto Campbell Drive into Rancho Nevada Estates. Follow Campbell Drive past the guard gate and continue straight — the property will be on your right.															
Public Remarks	Nearly \$500k in recent renovations! This stunning single-story ranch in guard-gated Rancho Nevada Estates blends modern luxury with Palm Springs-inspired outdoor living. The resort-style backyard features brand-new pool decking, an outdoor kitchen with grill, refrigerator, and TV, plus lush landscaping, slide, and diving board. Inside, the open-concept layout offers 5 bedrooms, 3 baths, and an oversized recreation room with outdoor access. The gourmet kitchen boasts quartz countertops, Moroccan tile backsplash, custom bar, and walk-in pantry. The primary suite includes a private patio with calming fountain, and a spa-inspired bath with freestanding tub and walk-in shower smart shower with surround sound. Plus professionally designed dual closets. Accordion sliders create a seamless indoor-outdoor flow from the living room to the pool area. Upgrades include new windows and fully sleeved main plumbing and sewer lines. A true Las Vegas oasis just minutes from the Strip and Arts District!															
Primary Bedroom	18x14	BBDOWN, CEILFN, CEILIT, DNSTRS, WICLOS				Primary Bath	DBLSNK, TUBSHW									
2nd Bedroom	10x12	CEILIT, CLOSET, DNSTRS				3rd Bedroom	12x8	CEILFN, CEILIT, CLOSET, DNSTRS								
4th Bedroom	11x14	CEILFN, CEILIT, CLOSET, DNSTRS				5th Bedroom	15x11	CEILIT, CLOSET, DNSTRS								
Dining Room	16x12	AREA, FAMDIN, KITDIN, LIVDIN				Family Room	16x17	DNSTRS								
Kitchen	16x12	BRKBAR, BUTLRPANTRY, CUSCAB, GRDNWD, ISLAND, RECESS, TRACK, QUARTZ, TILE, WALKPAN				Living Room	16x17	ENTFOY								
Media Room	23x15															
PBR Down?	Y	Bed Dn	Y	Ba Dn	Y	Ba Dn Desc.	F									
Constrctn																
Refrg	Y	Dispos	Y	Dishw	Y	Washer Inc	Y	Dryer Inc	Y	DryerUtil	G	Location	1STFLR, ROOM			
OthApplns	MICROWV								Furniture	Included?	No					
MultiGen																
Interior	CEILFN, WNDWPRT								Oven Desc	BLTING, COKTOPG						
Firepl	1/GAS								Flooring	CARPET, TILE						
Firepl Loc	FAMILY								Fence	BF/BLOCK						
House Face	West				House Views								Equest	NONE		
Exterior	BYARDAC, BITOBBQ, CIRCDRV, CVPATIO, PATIO															
Landscap	LAWNFR, MATURE, LAWNRR, ROCK, SHRUBS												Miscel	NONE		
Heat Sys	CENTRAL				HtFuel				GAS				Water	PUBLIC		
Cool Sys	CENTRAL				CLFuel				ELEC		Grd Mounted		Sewer	PUBLIC		
Utility Info	UNDGRND				Energy				NONE				Water Conservation			
Water Htr:					Battery								Solar/PV	None		
													KW Size			
ASSOCIATION / CIC INFORMATION																
Assoc/CIC	Y	Assoc Inc	GATED													
Special Assesst	YN	Special Assess \$					Special Assess Frec									
Assoc Name	Rancho Nevada		CIC Dues	\$264		How Billed	Month		Transfer Fee	Setup Fee						
Assc CIC	Master		Assc Phn	702-933-7764						Other Fee						
Assc CIC 3			Assc Phn 3							Other Fee 3						

VOW/FINANCIAL/LISTING OFFICE INFORMATION

Internet **Y** Public Address **Y** AVM **Y** Commentary **Y**
 SID/LID? **N** SID/LID
 Earn Dep **\$100,0** Ann Tax **\$5,148** Court App **N** Short Sale **N** Foreclo **N** Repo/REO **N** Litig/Typ **U** Probate YN: **No**
 Finance Consid **CASH, CONV, FHA, VA** FIRPTA? **N** NOD Rent Poss **COE**
 Lockbox **N** LockboxLocation TempOffMktStatus T Status Date

Ag/Ag **SELLER WILL REVIEW COUNTER-OFFERS. BUYERS & BUYERS AGENTS MUST VERIFY THAT ALL**
 Remarks **INFORMATION IS DEEMED ACCURATE. PLEASE CALL/TEXT KARINA WITH ANY QUESTIONS. SEND ALL**
OFFERS + POF/PAL TO KARINASELLSLV@GMAIL.COM. BUYER & SELLER WILL RECEIVE AN ADDITIONAL
10% DISCOUNT ON TITLE AND ESCROW FEES IF WFG NATIONAL TITLE INSURANCE COMPANY HANDLES
AND INSURES THE TRANSACTION. THANK YOU FOR YOUR INTEREST.

AGENT/ OFFICE INFORMATION

L/Agent **Karina Giraldo Mirkovich** L/APh **702-480-9131** Email **Karinasellslv@gmail.com**
S.0068904 Agt Fax # **702-522-1888** AgtOwnshpInt **N** LeaseEnd
 Office **Alchemy Investments RE** OffcPh **702-683-4746**
 Off Add **8978 Spanish Ridge Ste 102, Las Vegas 89148** BrokerName **Samantha K. Bonneville**
 Off Mgr **Samantha K. Bonneville** License # **B.0051534** PhotExcl VTour **Y** OwnLic **N**
 Resident **CONTACT** ResPh **702-480-9131** Occup **OWN** Power **ON** AuctTyp ListDt **10/28/2025**
KARINA
 Showing **APPTMT/SHOWINGTIME** GateCode **GUARD** Act DOM **9** AuctDt ExpDt
 ContDesc ComboLB GateCode2 OrigListPrice **\$1,849,900** WD

Energy-Efficient/GREEN Information:
 Green Building Certification **No**

CONTINGENT/PENDING/SOLD INFORMATION:

Accept/Date **11/05/2025** EstClo/Date **12/17/2025** DaysListingtoClose **50 days** Orig L.Price **\$1,849,900**
 Sold Terms **CONV** ActClo/Date **12/17/2025** BuyersAgtPublicID **225084** Sale Price **\$1,835,000**
 Prop Condition **EXCL** Buyer Broker **REOG02** SP/SqFt **\$524**
 OwnrCarry Days On Market **9** Broker Office **Realty ONE Group, Inc, 2831 St Rose Pkwy**
#100, Henderson 89052
 Buyer Agt Type Buyer Agt Lic#:
 Addit Auction Sold Terms Sale Type **TRADSALE**
 BuyerAgentName **Kristen A. Vuckovic/(702) 480-1** Seller Contribution YN: **Yes**
BS.0143057

Presented by: **Clark County Assessor**

Agent: Admin Asst

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

MLS#: [2730669](#)

Price: **\$1,835,000**

Address: **217 Campbell Drive**



Pool



Front of Structure



Front of Structure



Front of Structure



Front of Structure



Front of Structure



Front of Structure



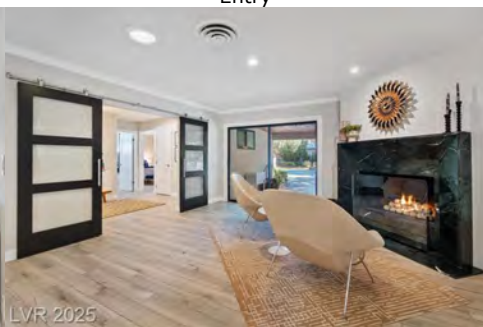
Entry



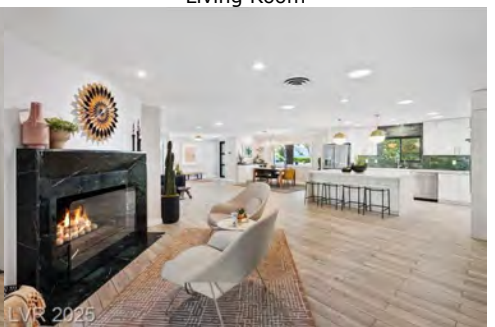
Living Room



Lobby



Sitting Room



Living Room



Kitchen



Kitchen





Kitchen

Kitchen

Kitchen



Kitchen

Pantry

Dining Area



Dining Area

Dining Area

Dining Area



Dining Area

Bedroom

Bedroom



Bathroom

Bathroom

Closet



Other



Office



Bedroom



Bedroom



Bedroom



Bedroom



Bathroom



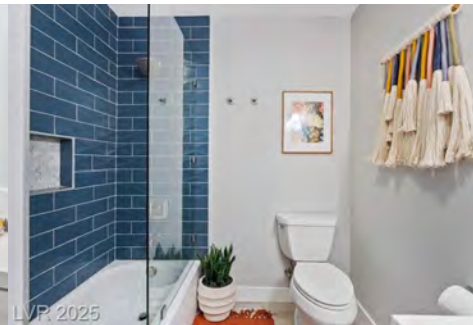
Game Room



Game Room



Bathroom



Bathroom



Laundry



Patio



Pool



Pool



Aerial View



Back of Structure



Back of Structure



Other



Pool



Pool



Patio



Patio



Patio



Pool



Patio



Pool



Patio



Pool



Pool



Pool



Patio



Yard



Other



Other



Back of Structure



Back of Structure



Patio



Pool



Patio



Yard



Living Room



Aerial View



Aerial View



Aerial View



Aerial View



Pool



Aerial View



Aerial View

Aerial View

Aerial View



Aerial View

Aerial View

Aerial View



Aerial View

Floor Plan

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

LVR				Single Family Residential				Ownership				02/09/2026 12:05 PM						
ML#	2648539		Offc	ISLX	PubID	096090		Status	S		L/Price \$1,675,000							
Address	3105 /Conners /Drive				Unit			StatusUpdate			LP/SqFt\$370							
Building #			Bldr/Manf		Model						CondoCnv	Zip 89107						
County	CLARK	Parcel#	139-32-211-025		Zoning	SINGLE					Studio	YrBuilt 1966/RE						
			T / R / S	20 / 61 / 32							Const Est Start	Const Est End						
Cmnty	NONE			Subdiv	Rancho Nevada Estate Amd					City/Town	Las Vegas		State NV					
Assoc/Comm Feat Desc				Guard Gated								Gated	Yes					
												AgeRestrict	N					
Elem K-2	WASD		Elem 3-5	WASD		YrRound		Junior	HYDE		Highsch	CLAR	Subdiv#	CensTr001005				
													MetroMap					
PROPERTY INFORMATION										#Baths	FB	3/4	HB	Tot				
Bldg Desc	1 Story			Prop Desc						4	0	1	5					
Type	DETACHD			Conv														
Roof	TILE						Unit Desc				#Bedrms 4	#Den/Oth1	#Loft 0					
Garage	3/1161sqft/ATTACHD							Converted Garage				N Prkng Des	GARPRIV					
AppxLivArea	4,522		#Acres +/-	0.530		Lot SqFt	23,087		Lot Desc	1/4 to 1 Acre		Carports 0						
ApprxAddLivArea				AddLivAreaDesc				ApprxTotalLivArea	4,522									
Manuf				Length				Width				ConvertRealProp	MH-YrBl					
PvSpa	Yes/INGRD, OUTDOOR, SWMSPA			PvPool	Yes/INGRND, POOLSPA, WAT			Pool Size +/-										
				Heated Pool	Yes													
Dir	From Alta and Rancho, North on Campbell to the guard gate, continue on Campbell to Connors, then turn left houses on the left.																	
Public Remarks	Discover a rare gem in the heart of Rancho Nevada Estates! This traditional ranch home offers 4 beds, 5 baths, & a 3-car garage across 4522 sqft. Crown molding accentuates the open floor plan, showcasing the upgraded kitchen w/ stainless steel appliances. Indulge in the spacious primary suite w/ a fireplace, garden tub, & two walk-in showers. Generous guest suites, each w/ its charm, complement the layout. The 4th bedroom is currently used as an office, offering versatility. The family room boasts a wet bar & built-ins throughout for added convenience. Sitting on over 1/2 acre, the extended driveway with pavers leads to this charming abode. Revel in the meticulously landscaped yard with a covered veranda overlooking the pool and spa. Entertain effortlessly at the built-in brick chimney, BBQ area, & gazebo. Rancho Nevada Estates offers a perfect blend of tranquility and accessibility. This unique opportunity for a home of this caliber is rare. Your forever home awaits!																	
Primary Bedroom	17x19	CEILFN, SEPRAT, WICLOS				Primary Bath	MAKEUP, SEPSHW, SHOWER											
2nd Bedroom	13x17	CEILFN, WICLOS, WBATH				3rd Bedroom	12x16	CEILFN, CUSTMCLOST										
Den	9x14	OTHER				Dining Room	13x20	LIVDIN										
Family Room	34x23	BIBOOK, SEPFAM, WETBAR				Kitchen	NOOK, CUSCAB, GRNCTP, HRDWOD, WALKPAN											
Living Room	15x22	ENTFOY, FORMAL, REAR																
PBR Down?	Y	Bed Dn	Y	Ba Dn	Y	Ba Dn Desc.												
Constrctn																		
Refrg	Y	Dispos	Y	Dishw	Washer Inc	N	Dryer Inc	N	DryerUtil	B	Location	ROOM						
OthApplnces	MICROWV, WTRFILT				Furniture Included?	No												
MultiGen																		
Interior	ALARMO, CEILFN, DRAPES, DRYWALL, WNDWPRT					Oven Desc	COKTOPG, DBLOVNE											
Firepl	2/GAS					Flooring	CARPET, CERAMIC, HRDWOOD, MARBLE											
Firepl Loc	FAMILY, LIVING					Fence	BF/BLOCK											
House Face	North			House Views						Equest	NONE							
Exterior	BITOBBQ, CVPATIO										Miscel	NONE						
Landscap	BUBDRIP, LAWNFR, FRUIT, MATURE, ROCK, SYNGRS										Water	PUBLIC						
Heat Sys	2PLUSUNITS, CENTRAL					HtFuel	GAS					Sewer	PUBLIC					
Cool Sys	2UNITSPLUS, ATICVEN					CLFuel	ELEC		Grd Mounted						Water Conservation			
Utility Info	UNDGRND			Energy	DUALPNE, LOWEWIN					Solar/PV	None							
Water Htr:				Battery						KW Size								
ASSOCIATION / CIC INFORMATION																		
Assoc/CIC	Y	Assoc Inc	GATED															
Special AssesstYN	N	Special Assess \$						Special Assess Frec										
Assoc Name	Rancho NV Estates		CIC Dues	\$230		How Billed	Month		Transfer Fee	Setup Fee								
Assoc CIC	Master		Assoc Phn	702-933-7764					Other Fee									
Assoc CIC 3			Assoc Phn 3						Other Fee 3	TotCICMon		\$230						
VOW/FINANCIAL/LISTING OFFICE INFORMATION																		
Internet	Y	Public Address	Y	AVM	Y	Commentary	Y											
SID/LID?	N	SID/LID						SID/LID Ann										
Earn Dep	\$75,00	Ann Tax	\$5,147	Court App	N	Short Sale	N	Foreclo	N	Repo/REO	N	Litig/Typ	U	Probate YN:				
Finance Consid	CASH, CONV					FIRPTA?	N		NOD	Rent	Poss		COE					
Lockbox	N	LockboxLocation						TempOffMktStatus										
SBE 26-107 Pg 965																		

Ag/Ag Remarks **All showings are by appointment with 24-hour notice and POF OR PREQUAL prior to scheduling showing is required. Email all showings requests along with POF or Pre-Approval to Showings@ISLuxury.com. You can also call/text 702-482-8805. Please DO NOT send requests to Ivan directly as this will delay a response to your request. - Submit Offers to Offers@ISLuxury.com - Buyers/Agents to verify all information.**

AGENT/ OFFICE INFORMATION

L/Agent **Ivan G. Sher** L/Aph **(702) 508-9263** Email **info@isluxury.com**
BS.0046822 Agt Fax # **702-922-3856** AgtOwnshpInt **N** LeaseEnd
Office **IS Luxury** OffcPh **702-315-0223**
Off Add **2130 Park Centre Drive #120, Las Vegas 89135** BrokerName **Oana Miller**
Off Mgr **Oana Miller** License # **B.0014872** PhotExcl VTour **Y** OwnLic **N**

Resident **Owner on Record** ResPh **702-315-0223** Occup **OWN** Power **ON** AuctTyp ListDt **01/30/2025**
Showing **NOSHOW/AGNT, ALARM, RESTRCT** GateCode **Guard** Act DOM **27** AuctDt ExpDt
ContDesc CombolB GateCode2 OrigListPrice **\$1,675,000** WD

Energy-Efficient/GREEN Information:
Green Building Certification **No**

CONTINGENT/PENDING/SOLD INFORMATION:

Accept/Date **02/21/2025** EstClo/Date **03/18/2025** DaysListingtoClose **46 days** Orig L.Price **\$1,675,000**
Sold Terms **CASH** ActClo/Date **03/17/2025** BuyersAgtPublicID **206341** Sale Price **\$1,500,000**
Prop Condition **GOOD** Buyer Broker **AMEG05** SP/SqFt **\$332**
OwnrCarry Days On Market **27** Broker Office **BHHS Nevada Properties, 3185 St. Rose Parkway #100, Henderson 89052**
Buyer Agt Type **Licensee** Buyer Agt Lic#: **S.59031**
Addit Auction Sold Terms Sale Type **TRADSALE**
BuyerAgentName **Danielle M. Hess/(702) 498-562** Seller Contribution YN: **Yes**
S.0059031

Presented by: **Clark County Assessor**

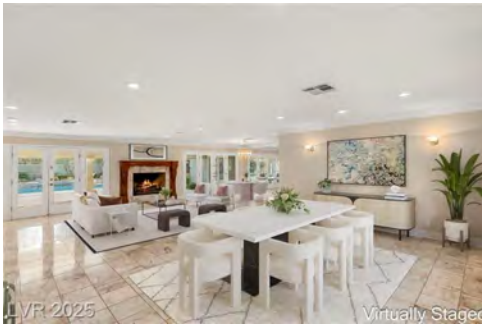
Agent: Admin Asst

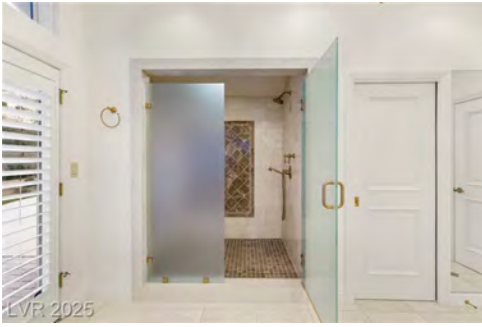
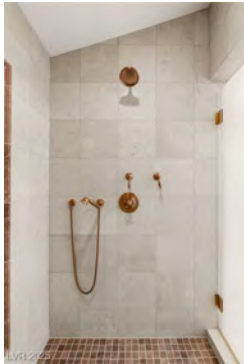
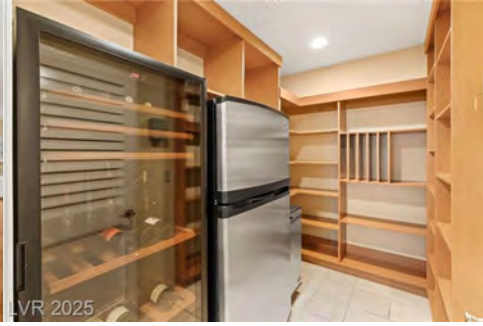
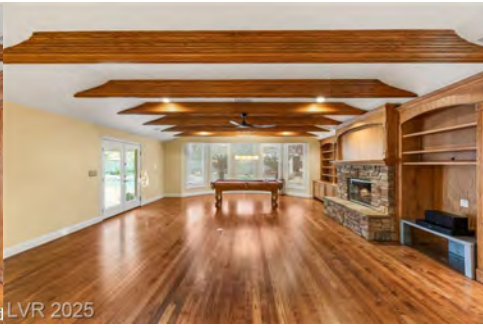
LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

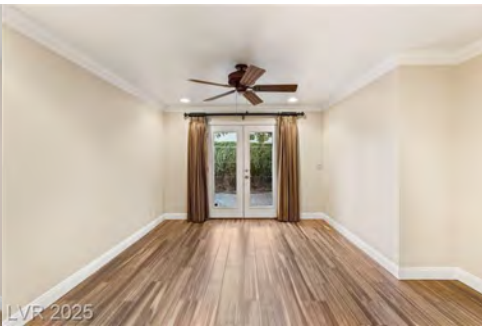
MLS#: [2648539](#)

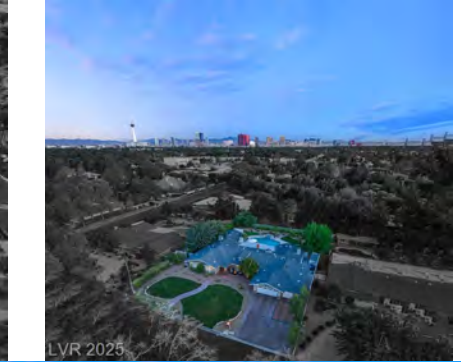
Price: **\$1,500,000**

Address: **3105 Connors Drive**









LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

LVR		Single Family Residential		Ownership		SFR		02/09/2026 12:06 PM	
ML#	2733301	Offc	SHNT	PubID	255291	Status	S	L/Price \$2,049,000	
Address	2009 /Bannie /Avenue			Unit		StatusUpdate		LP/SqFt\$465	
Building #		Bldr/Manf		Model			CondoCnv	Zip	89102
County	CLARK	Parcel#	162-04-210-045	Zoning	SINGLE		Studio	YrBuilt	1972/RE
		T / R / S	21 / 61 / 4				Const Est Start	Const Est End	
Cmnty	SCOTCHATES		Subdiv	Scotch Eighty Add			City/Town	Las Vegas	State NV
Assoc/Comm	Feat Desc		None					Gated	No
								AgeRestrict	N
Elem K-2	WASD	Elem 3-5	WASD	YrRound		Junior	HYDE	Highsch	CLAR
						Subdiv#		CensTr	000204
								MetroMap	
PROPERTY INFORMATION				#Baths	FB	3/4	HB	Tot	
Bldg Desc	1 Story		Prop Desc			2	1	1	4
Type	DETACHD		Conv						
Roof	PITCHED, TILE		Unit Desc	#Bedrms	4	#Den/Oth	1	#Loft	0
Garage	2/520sqft/ATTACHD, AUTODR, ENTRYHS, FINISHD			Converted Garage	N	Prkng Des	GARPRIV, OPENPRK		
RV Parking	Gated		RV Parking Dim.						
AppxLivArea	4,410	#Acres +/-	0.460	Lot SqFt	20,038	Lot Desc	1/4 to 1 Acre	Carports	1
ApprxAddLivArea		AddLivAreaDesc				ApprxTotalLivArea	4,410		
Manuf		Length		Width		ConvertRealProp		MH-YrBl	
PvSpa	No			PvPool	Yes/INGRND			Pool Size +/-	
				Heated Pool	No				
Dir	From 15 & Sahara head West on Sahara. Right on Rancho. Right on Oakey. Left on Birch. Left on Bannie.								
Public Remarks	Discover the best of Historic Scotch 80s living in this privately gated, fully remodeled single-story estate known as the Residential Crown Jewel. Blending architectural charm with modern luxury, it features designer finishes, Jenn-Air appliances, and a 1,500 sq. ft. resort-style pool perfect for entertaining. Recent enhancements include automated remote-controlled blinds, a custom-finished primary closet, and a whole-house water softener. This home beautifully balances convenience with character, elevating both comfort and functionality. Nestled within one of Las Vegas's most iconic enclaves, rich in personality and prestige, this rare residence embodies the timeless allure of Scotch 80s living and is ready to welcome its next owner.								
Primary Bedroom	17x15	BBDOWN, SEPRAT, WICLOS			Primary Bath	13x13	DBLSNK, SEPSHW, SEPTUB		
2nd Bedroom	10x19	CLOSET, MIRRDR			3rd Bedroom	11x13	CLOSET, MIRRDR		
4th Bedroom	12x15	CLOSET, MIRRDR			Den	14x12	DNSTRS		
Dining Room	20x21	NOOK, FAMDIN, CATVLT			Family Room	27x15	CATVLT		
Kitchen	14x23	BRKBAR, CUSCAB, ISLAND, QUARTZ, STAINSTEELAPPLI, CATVLT, WALKPAN			Living Room	23x21	ENTFOY, FORMAL, REAR, SUNKEN		
PBR Down?	Y	Bed Dn	Y	Ba Dn	Y	Ba Dn Desc.			
Constrctn									
Refrg	Y	Dispos	Y	Dishw	Y	Washer Inc	N	Dryer Inc	N
OthApplnces	MICROWV					DryerUtil	G	Location	AREA, SNKCAB
MultiGen						Furniture Included?	Optional		
Interior	BLINDS, SKYLIGHT			Oven Desc	STOVEG				
Firepl	1/GAS			Flooring	MMWL				
Firepl Loc	FAMILY			Fence	BF/BLOCK				
House Face	North			House Views				Equest	NONE
Exterior	BYARDAC, CIRCDRV, COURTYD, CVPATIO, PRIVYRD, SECUREN								
Landscap	DESERT, GARDEN, MATURE, ROCK, SHRUBS						Miscel	NONE	
Heat Sys	2PLUSUNITS, CENTRAL, ZONHVAC			HtFuel	GAS			Water	PUBLIC
Cool Sys	2UNITSPLUS, CENTRAL, REFRIG			CLFuel	ELEC			Sewer	PUBLIC
						Grd Mounted	Water Conservation		
Utility Info	UNDGRND		Energy	RLSHTRS			Solar/PV	None	
Water Htr	Tankless			Battery				KW Size	
ASSOCIATION / CIC INFORMATION									
Assoc/CIC	N		Assoc Inc						
Special AssesstYN	N		Special Assess \$				Special Assess Frec		
Assc CIC			Assc Phn				Other Fee		
Assc CIC 3			Assc Phn 3				Other Fee 3	TotCICMon \$0	
VOW/FINANCIAL/LISTING OFFICE INFORMATION									
Internet	Y	Public Address	Y	AVM	Y	Commentary	Y		
SID/LID?	N	SID/LID				SID/LID Ann			
Earn Dep	\$100,0	Ann Tax	\$8,964	Court App	N	Short Sale	N	Foreclo	N
Finance Consid	CASH, CONV, OWC			FIRPTA?	N	NOD	Rent	Probate YN	No
Lockbox	E	LockboxLocation	Front gate			TempOffMktStatus	T Status Date		
Ag/Ag	BY APPOINTMENT ONLY must send POF to Kandy Katz 214-514-0472. Please allow 2-hour notice for all								
Remarks	showings to access the private gate. Lockbox is located at the front door gate entrance. When locking the door, push the lock knob. Be aware that if Lock button is pushed in, and you close the door, you will need the key to Access. Washer & dryer are excluded from the sale but may be purchased along with other								

select furniture. Title has been opened with April Dewey at Clear Title. Thank you for showing! Sellers are happy to entertain all offers.

AGENT/ OFFICE INFORMATION

L/Agent	Kandace Katz	L/Aph	214-514-0472	Email	hello@kandykatz.com	
	S.0195787	Agt Fax #		AgtOwnshpInt	N	LeaseEnd
Office	Serhant	OffcPh	702-232-7678			
Off Add	6671 Las Vegas Blvd S, Las Vegas 89119	BrokerName	William J. Oskilanec			
Off Mgr	William J. Oskilanec	License #	B.0146327	PhotExcl	VTour Y	OwnLic N
Resident	Owner	ResPh	214-514-0472	Occup	OWN	
Showing	NOSHOW/SHOWINGTIME, RESTRCT	GateCode		Power	ON	AuctTyp
				Act DOM	22	AuctDt
ContDesc		ComboLB		OrigListPrice	\$2,049,000	WD
		GateCode2				

Energy-Efficient/GREEN Information:
Green Building Certification **No**

CONTINGENT/PENDING/SOLD INFORMATION:

Accept/Date	11/27/2025	EstClo/Date	12/09/2025	DaysListingtoClose	33 days	Orig L.Price	\$2,049,000
Sold Terms	CASH	ActClo/Date	12/09/2025	BuyersAgtPublicID	256567	Sale Price	\$2,075,000
Prop Condition	EXCL			Buyer Broker	COLD06	SP/SqFt	\$471
OwnrCarry		Days On Market	22	Broker Office	Coldwell Banker Premier, 8290 W Sahara Ave Ste 100, Las Vegas 89117		
				Buyer Agt Type		Buyer Agt Lic#:	
Addit Auction Sold Terms				Sale Type	TRADSALE		
BuyerAgentName	Jacob P. Clemens/(702) 462-48			Seller Contribution YN:	No		
	S.0202781						

Presented by: **Clark County Assessor**

Agent: Admin Asst

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

MLS#: [2733301](#)

Price: **\$2,075,000**

Address: **2009 Bannie Avenue**



Kitchen with open floor plan, a fireplace, wooden ceiling, dark brown cabinetry, and light wood-style floors



Aerial overview of property's location with nearby urban area



View of front of house featuring brick siding, concrete driveway, and a gate



Outdoor pool featuring a patio area



Patio terrace at dusk with a patio and an outdoor living space



View of swimming pool featuring a fenced backyard and a patio



View of patio with an outdoor pool, an outdoor living space with a fire pit, and a pergola



Dining area with a wood ceiling with exposed beams, light wood-style flooring, and high vaulted ceiling



Entrance to property



Living area featuring wood finished floors, a wooden ceiling with exposed beams, and coffered ceiling



Common area with a wood ceiling with exposed beams and brick wall



Living room with brick wall, beamed ceiling, floor to ceiling windows, and light wood finished floors



Community lobby featuring beamed ceiling and brick wall



Dining space featuring high vaulted ceiling, a wooden ceiling with exposed beams, light wood finished floors, and a skylight



Living room featuring a chandelier, a wooden ceiling with exposed beams, a skylight, a fireplace, and light wood-style flooring



Other

Kitchen with a breakfast bar area, light stone counters, a wooden ceiling with exposed beams, cabinets, a kitchen bar, light stone counters, and a wooden ceiling with exposed beams



Kitchen with modern cabinets, double oven range, wall chimney range hood, wooden ceiling, and decorative backsplash

Dining area with wood ceiling, healthy amount of natural light, light wood-style flooring, and a chandelier

Kitchen with light wood-style floors, washer and dryer, stainless steel double oven, backsplash, and modern cabinets



Washroom featuring light wood finished floors, a wall mounted AC, cabinet space, and wooden ceiling

View of storage area

Laundry room with washer / dryer, a wall mounted air conditioner, wooden ceiling, light wood-type flooring, and cabinet space



LVR 2025

Bathroom with light wood-type flooring, vanity, and a wooden ceiling with exposed beams



LVR 2025

Bedroom with high vaulted ceiling, a wood ceiling with exposed beams, light wood-type flooring, multiple windows, and access to exterior



LVR 2025

Full bath with tile walls, a stall shower, vanity, and a freestanding tub



LVR 2025

Full bathroom with tile walls, a shower stall, and vanity



LVR 2025

Bathroom featuring two vanities, tile walls, a marble finish shower, a soaking tub, and recessed lighting



LVR 2025

Walk in closet with light wood-style floors



LVR 2025

Office area featuring light wood finished floors, a wooden ceiling with exposed beams, and high vaulted ceiling



LVR 2025

Bedroom featuring high vaulted ceiling, a wood ceiling with exposed beams, light wood finished floors, and a chandelier



LVR 2025

Bedroom with wood finished floors, wooden ceiling, and a chandelier



LVR 2025

Bathroom featuring double vanity, light tile patterned floors, decorative backsplash, a stall shower, and recessed lighting



LVR 2025

Bathroom featuring combined bath / shower with glass door and light wood-style floors



LVR 2025

Workout room with light wood-style floors, wood ceiling, and a chandelier



Full bathroom with tile walls, a shower stall, and tile patterned floors



View of patio featuring an outdoor pool



Rear view of house featuring a patio, brick siding, and an outdoor living space



View of pool featuring a patio and a fenced backyard



Outdoor pool featuring a patio and a gazebo



View of pool with a fenced backyard and a patio



View of patio / terrace with an outdoor pool



View of patio / terrace



View of urban area

LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

LVR	Single Family Residential			Ownership	SFR	02/09/2026 12:06 PM	
ML#	2605535	Offc	ELLI	PubID	236989	Status	S
Address	1800 /Silver /Avenue			Unit		StatusUpdate	
Building #		Bldr/Manf		Model		CondoCnv	
County	CLARK	Parcel#	162-04-210-058	Zoning	MULTI, SINGLE	Studio	
		T / R / S	21 / 61 / 4			Const Est Start	
Cmnty	SCOTCHATES	Subdiv	Scotch Eighty Add			City/Town	Las Vegas
Assoc/Comm	Feat Desc	None				State	NV
						Gated	Yes
						AgeRestric	N
Elem K-2	WASD	Elem 3-5	WASD	YrRound	N	Junior	HYDE
				Highsch	CLAR	Subdiv#	
				CensTr	000204	MetroMap	
PROPERTY INFORMATION				#Baths	FB	3/4	HB
Bldg Desc	1 Story	Prop Desc			5	0	1
Type	DETACHD	Conv					6
Roof	PITCHED, TILE	Unit Desc		#Bedrms	6	#Den/Oth	1
Garage	2/742sqft/ATTACHD, AUTODR, EPXFLR, GARCOOL, GOLFCT			Converted Garage	N	Prkng Des	GARPRIV, GUESTPK
RV Parking	Gated, Paved, Hookups/Electric, Hookups/Waste			RV Parking Dim.			
AppxLivArea	5,034	#Acres +/-	0.860	Lot SqFt	37,462	Lot Desc	1/4 to 1 Acre
ApprxAddLivArea		AddLivAreaDesc				ApprxTotalLivArea	5,034
Manuf		Length		Width		ConvertRealProp	
PvSpa	Yes			PvPool	Yes/HEATED, INGRND, POOL	Pool Size +/-	
				Heated Pool	Yes		
Dir	I-15 to Charleston exit. Charleston west to Shadow Ln. Left on Shadow, right on Waldman, left on Westwood, left on Silver to 1800 on left side of street.						
Public Remarks	Welcome to luxury living in the prestigious Scotch 80s neighborhood! This newly renovated estate offers unparalleled elegance and sophistication. As you step inside, you'll be greeted by impeccable craftsmanship and attention to detail. The interior features the finest materials, including rich hardwood flooring, custom cabinetry, and designer fixtures throughout. The heart of the home is the gourmet kitchen, which is a culinary masterpiece equipped with top-of-the-line appliances, and a spacious island perfect for entertaining guests. The expansive living areas provide plenty of room for relaxation and hosting gatherings, with elegant formal dining and living rooms, as well as cozy spaces adorned with luxurious furnishings and breathtaking views. Escape to your own private oasis in the backyard, where you'll find a heated pool and spa, and expansive patio areas ideal for outdoor entertaining. Additionally, a detached casita offers a private retreat for guests. Welcome Home!						
Primary Bedroom	25x27	CUSTMCLOST, SEPRAT, WICLOS		Primary Bath	21x11	DBLSNK, SEPSHW, SEPTUB, STEAM	
2nd Bedroom	21x15	CEILFN, CEILIT, CUSTMCLOST, WICLOS, WBATH		3rd Bedroom	14x12	CEILFN, CEILIT, WICLOS, WBATH	
4th Bedroom	14x12	CEILFN, CEILIT, CLOSET, WBATH		5th Bedroom	14x12	CEILFN, CEILIT, CLOSET, WBATH	
6th Bedroom	21x11	BLTSHL, CEILFN, CEILIT, CUSTMCLOST, ENTCTR, TELEJK, TVCAB, WBATH		Dining Room	31x22	NOOK, AREA, FAMDIN, CATVLT	
Kitchen	21x14	QUARTZ, STAINSTEELAPPLI		Living Room	15x12	CATVLT, WETBAR	
PBR Down?	Y	Bed Dn	Y	Ba Dn	Y	Ba Dn Desc.	
Refrg	Y	Dispos	Y	Dishw	Y	Washer Inc	Y
OthApplnces	WTCNDO, WTRFILT, WINEREF			Dryer Inc	Y	DryerUtil	L
MultiGen						Furniture Included?	Optional
Interior	ALARMO, ALARMW, WNDWPRT			Oven Desc	BLTING, CONVECTN, COKTOPG		
Firepl	1/GAS, GLASDOR, TWOWAY			Flooring	HRDWOOD		
Firepl Loc	FAMILY, GREATRM, KITCHEN			Fence	F/BLOCK, WRTIRON		
House Face	South	House Views	CITYVW, STRPVW	Equest	NONE		
Exterior	BYARDAC, BITOBBQ, CIRCDRV, COURTYD, CVPATIO, PRVTTEN, PRIVYRD, RVHOKUP			Miscel	NONE		
Landscap	DESERT, BUBDRIP, FRUIT, ROCK, SHRUBS, SYNGRS			Water	PUBLIC		
Heat Sys	2PLUSUNITS, CENTRAL, HIEFFHV, PRGTHR	HtFuel	GAS				
Cool Sys	2UNITSPLUS, CENTRAL, HIEFHVA, PRGTHR	CLFuel	ELEC	Grd Mounted		Sewer	PUBLIC
Utility Info	220GAR, ABOVEGR, FIBOPTC	Energy	DUALPNE, INSULWD, LOWEWIN			Water Conservation	Solar/PV
Water Htr	Instant Hot Water, Multi-Tank, Tankless	Battery	N			KW Size	
ASSOCIATION / CIC INFORMATION							
Assoc/CIC	N	Assoc Inc		Special Assess Frec		Other Fee	
Special AssesstYN	N	Special Assess \$				Other Fee 3	
Assoc CIC		Assoc Phn				TotCICMon	\$0
Assoc CIC 3		Assoc Phn 3					
VOW/FINANCIAL/LISTING OFFICE INFORMATION							

Internet **Y** Public Address **Y** AVM **N** Commentary **N**
SID/LID? **N** SID/LID
Land Lease **No** Land Lease Amount Land Lease Amount Freq
Earn Dep **\$100,0** Ann Tax **\$11,662** Court App **N** Short Sale **N** Foreclo **N** Repo/REO **N** Litig/Typ **N** Probate YN:
Finance Consid **CASH, CONV, VA** FIRPTA? **N** NOD Rent Poss **COE**
Lockbox **N** LockboxLocation TempOffMktStatus T Status Date

Ag/Ag ****Please allow 24 hours notice for showings.** All measurements are approximate and should be verified**
Remarks **by Buyer's agent. House was 100% renovated in 2020 and square footage added. In 2024 - 50k fiber Optics installed, Custom Closets both primaries, Rolling Gates, Full House W. Filtration, New HVAC, New Irrigation throughout, Astroturf, and Pool Decking completed in 2024. Text 702-420-8082 to schedule. Send POF prior to confirm showing. Seller requests Erin Frey at WFG. Thank you for showing!**

AGENT/ OFFICE INFORMATION

L/Agent **Kelly Lemon** L/Aph **(702) 420-8082** Email **kelly.lemon@elliman.com**
S.0179674 Agt Fax # **866-374-9599** AgtOwnshpInt **N** LeaseEnd
Office **Douglas Elliman of Nevada LLC** OffcPh **702-616-1910**
Off Add **1700 S. Pavilion Center Dr., Las Vegas 89135** BrokerName **Don C. Kuhl**
Off Mgr **Don C. Kuhl** License # **B.0059797** PhotExcl VTour **Y** OwnLic **N**
Resident **Owner** ResPh **702-420-8082** Occup **OWN** Power **ON** AuctTyp ListDt **08/02/2024**
Showing **APPTMT/SHOWINGTIME, AGNT, RESTRCT** GateCode **0000** Act DOM **208** AuctDt ExpDt
ContDesc ComboLB GateCode2 OrigListPrice **\$2,199,999** WD

Energy-Efficient/GREEN Information:
Green Building Certification **No**

CONTINGENT/PENDING/SOLD INFORMATION:

Accept/Date **02/24/2025** EstClo/Date **04/10/2025** DaysListingtoClose **251 days** Orig L.Price **\$2,199,999**
Sold Terms **CASH** ActClo/Date **04/10/2025** BuyersAgtPublicID **236989** Sale Price **\$1,900,000**
Prop Condition **EXCL** Buyer Broker **ELLI** SP/SqFt **\$377**
OwnrCarry Days On Market **208** Broker Office **Douglas Elliman of Nevada LLC, 1700 S. Pavilion Center Dr., Las Vegas 89135**
Buyer Agt Type **Licensee** Buyer Agt Lic#: **S.0179674**
Addit Auction Sold Terms Sale Type **TRADESALE**
BuyerAgentName **Kelly Lemon/(702) 420-8082** Seller Contribution YN: **No**
S.0179674

Presented by: **Clark County Assessor**

Agent: Admin Asst

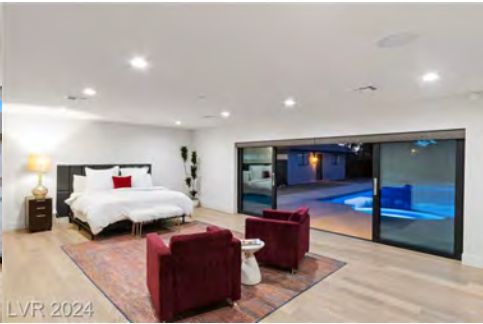
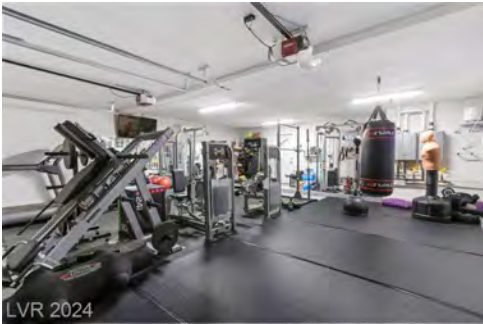
LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

MLS#: [2605535](#)

Price: **\$1,900,000**

Address: **1800 Silver Avenue**







Casita with Full Kitchen, seperate from main house





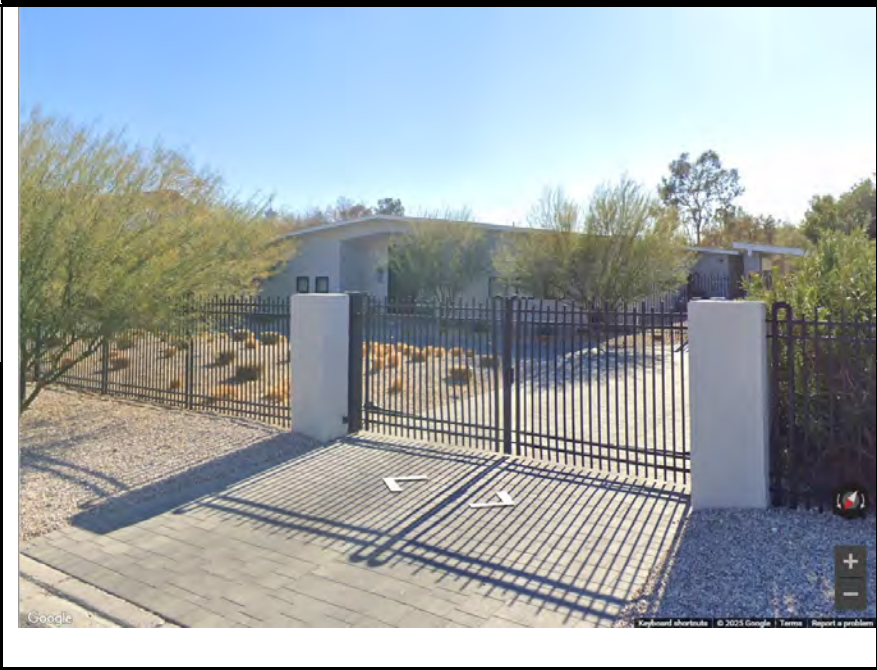
LVR DEEMS INFORMATION RELIABLE BUT NOT GUARANTEED. IT IS A VIOLATION TO PROVIDE DETAIL PRINTOUTS TO A CUSTOMER/CLIENT.

PHOTOGRAPH ADDENDUM
CASE #: 424

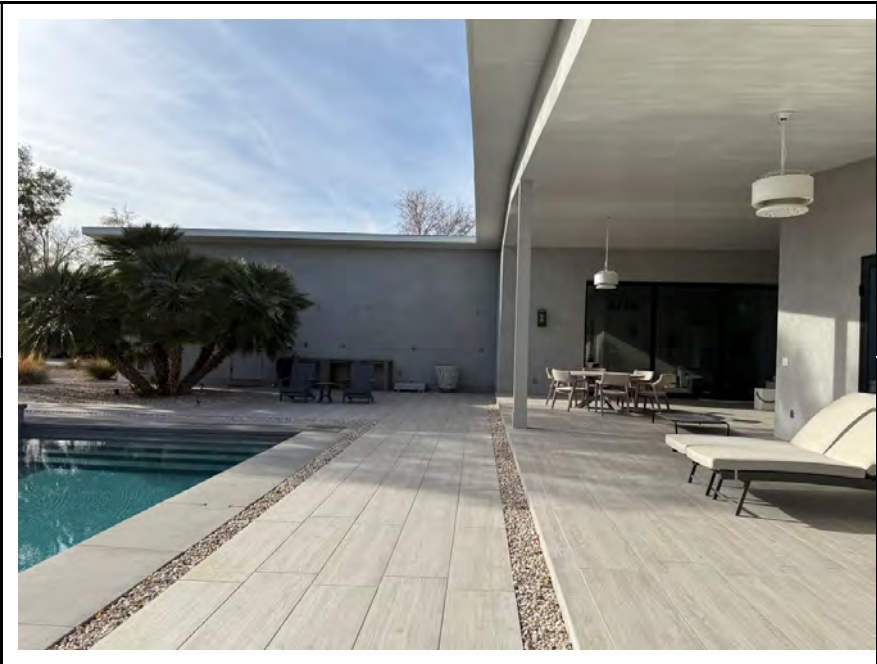


PHOTOGRAPH ADDENDUM

OWNER : 2709 PINTO LANE TRUST
Address: 2709 PINTO LN
Parcel Number: 139-32-703-002



SUBJECT FRONT



SUBJECT REAR PATIO
COVER



SUBJECT CARPORT

PHOTOGRAPH ADDENDUM

OWNER : 2709 PINTO LANE TRUST

Address: 2709 PINTO LN

Parcel Number: 139-32-703-002



SUBJECT



SALE #1
2727 ALTA DR



SALE #2
2822 ASHBY AVE

PHOTOGRAPH ADDENDUM

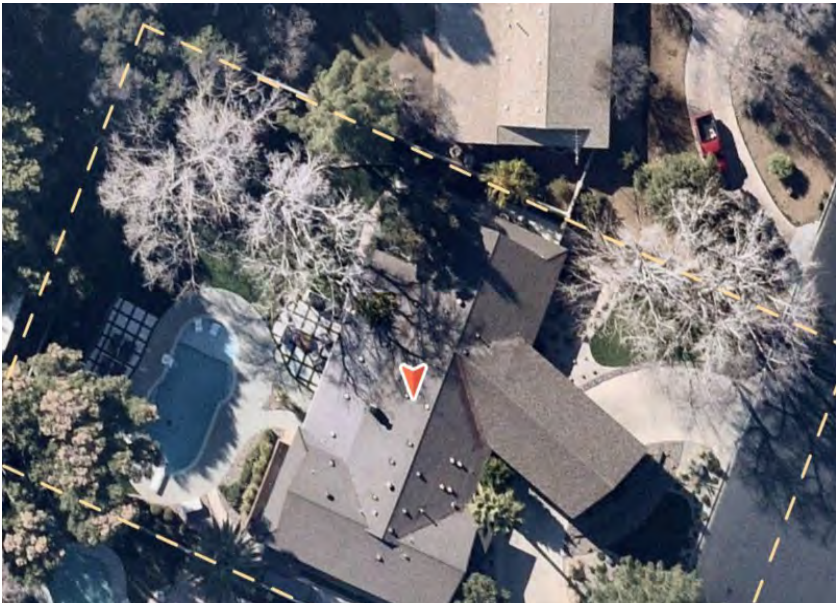
OWNER : 2709 PINTO LANE TRUST

Address: 2709 PINTO LN

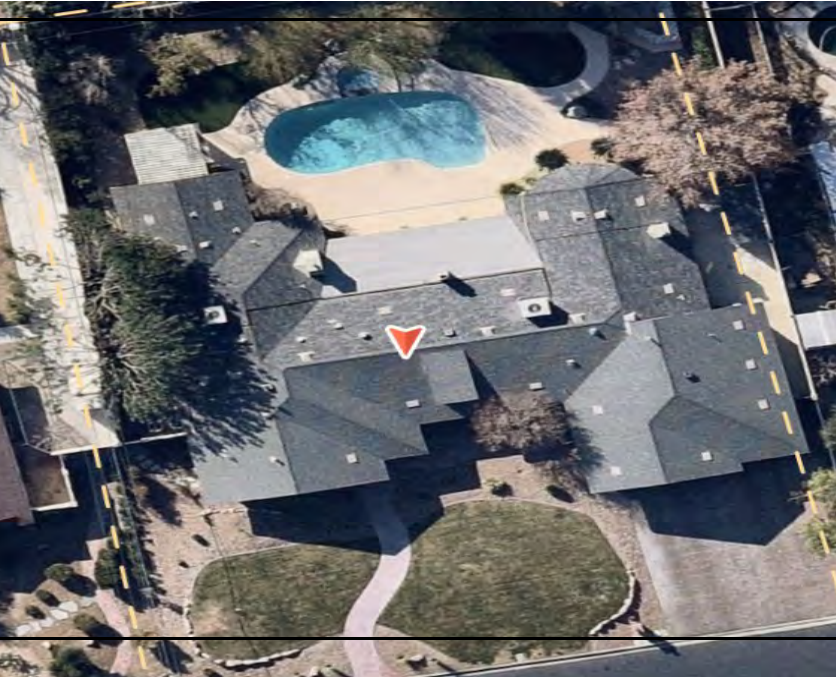
Parcel Number: 139-32-703-002



SALE #3
3108 SONIA DR



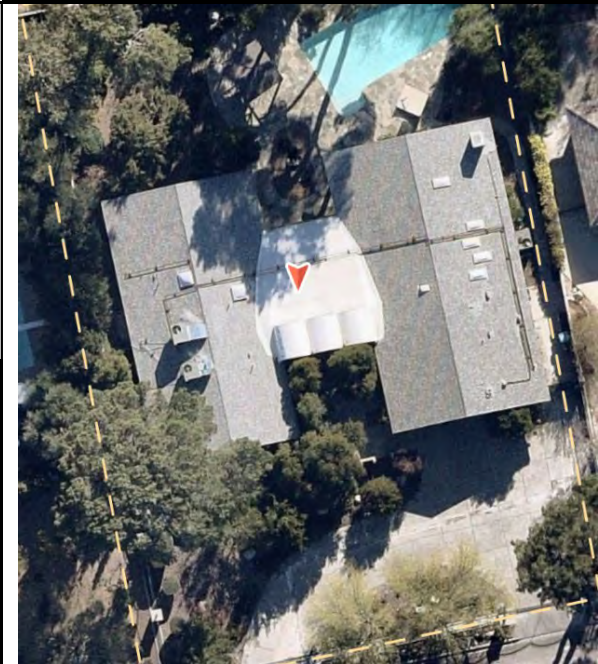
SALE #4
217 CAMPBELL DR



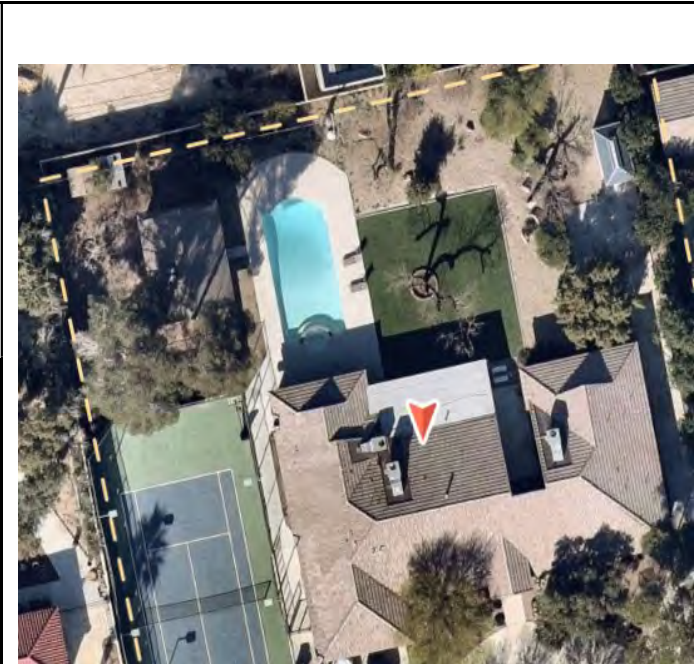
SALE #5
3105 CONNERS DR

PHOTOGRAPH ADDENDUM

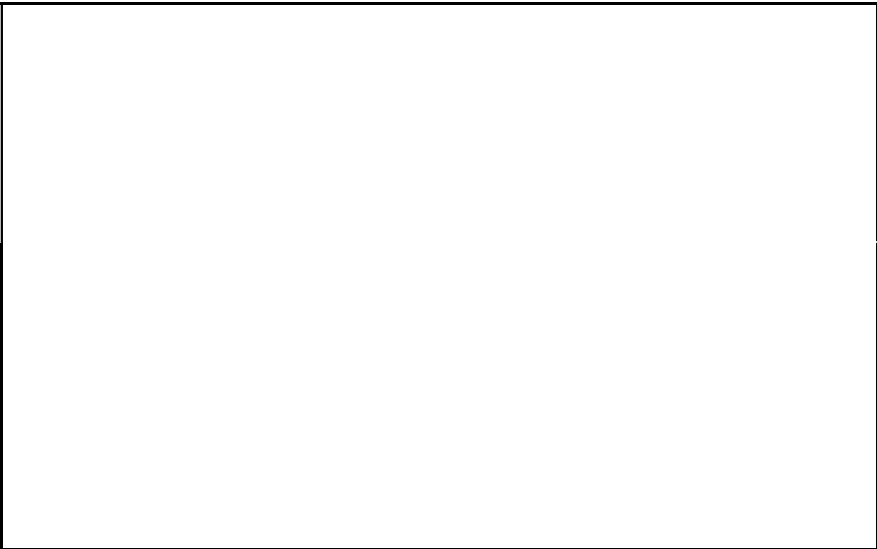
OWNER : 2709 PINTO LANE TRUST
Address: 2709 PINTO LN
Parcel Number: 139-32-703-002



SALE #6
2009 BANNIE AVE



SALE #7
1800 SILVER AVE



CASE 424 2026-2027

Parcel Equity Analysis

Subject:

No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN cost/sf	*Eff. Year	*Age	*Norm. Depr.	*Econ. Obs.	# Bldgs	*Building Descr.	*Quality Descr.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmnt	Unfin Bsmnt	Garage Ct	Garage Total SqFt	Patio Ct	Patio Total SqFt	Pool	Casita/Guest House	Land Acres	Taxable Values					Comments
5	139-32-703-002	2709 PINTO LN	4,985	183.88	2011	15	22.5%	0.0%	3	One Story	Good	Frame-Stucco	10	4	2	0	0	2	1834	3	1,785	Y	1096	0.85	\$600,000	\$917,700	\$169,986	\$1,687,686	\$339	

Equity Comparison Properties:

			Bldg	Bldg	*Eff.		*Norm.	*Econ.		*Building	*Quality	*Construction	*Wall	Full	Half	Finish	Unfin	Garage		Patio		Pool	Casita/Gu	Land	Taxable Values					Comments	
No.	Parcel Number	Property Address	SqFt	RCN cost/sf	Year	*Age	Depr.	Obs.	#Bldgs	Descr.	Descr.	Type	Ht.	Baths	Baths	Bsmnt	Bsmnt	Ct	Total SqFt	Ct	Total SqFt		Guest House	Acres	Land	Building	Extra Features	Total	Total Per SF		
1	139-32-701-005	2720 PINTO LN	4,942	545.93	2019	7	10.5%	0.0%	2	One Story	Exceptional/Good	Frame-Brick Veneer	12	2	1	0	0	2	2757	5	4,288	Y	455	0.65	\$510,000	\$3,917,971	\$282,340	\$4,710,311	\$953		
2	139-32-702-001	2329 ALTA DR	9,712	308.54	2002	24	36.0%	0.0%	1	Two Story	Excellent Plus	Frame-Stucco	12	10	1	4,675	0	1	1103	9	2,921	Y	788	1.25	\$600,000	\$2,801,081	\$291,830	\$3,692,911	\$380		
3	139-32-703-013	2710 PALOMINO LN	12,138	244.30	1996	30	45.0%	0.0%	3	Two Story	Very Good - Excellent	Frame-Stucco	10	4	1	0	7,394	3	2590	5	2,708	N	3984	1.70	\$750,000	\$2,287,026	\$154,919	\$3,191,945	\$263		
4	139-32-306-024	2905 PINTO LN	7,407	353.79	2004	22	33.0%	0.0%	2	One Story	Excellent Plus	Frame-Stucco	14	4	2	0	0	2	1672	3	739	Y	916	0.87	\$600,000	\$2,279,327	\$308,992	\$3,188,319	\$430		
5	139-32-702-016	2323 PINTO LN	7,261	244.30	2016	10	15.0%	0.0%	1	Two Story	Very Good - Excellent	Frame-Stucco	10	5	1	0	0	1	932	6	3,250	Y	1279	0.75	\$600,000	\$1,773,281	\$364,981	\$2,738,262	\$377		
6	139-32-702-008	2500 PINTO LN	6,099	279.11	2014	12	18.0%	0.0%	4	One Story	Excellent	Frame-Stucco	8	4	1	0	0	2	1423	4	1,274	Y	1602	0.99	\$600,000	\$1,810,614	\$209,545	\$2,620,159	\$430		
7	139-32-306-010	3071 ARABIAN RD	7,207	311.45	1998	28	42.0%	0.0%	2	Two Story	Excellent Plus	Frame-Stucco	12	6	1	1,029	0	1	1424	3	1,613	Y	2144	0.87	\$600,000	\$1,835,801	\$174,246	\$2,610,047	\$362		
8	139-32-305-005	No Record No Record No Record	8,534	276.60	2002	24	36.0%	0.0%	2	Two Story	Excellent	Frame-Siding/Stucco	12	5	1	0	0	1	718	7	1,938	Y	0	1.21	\$600,000	\$1,791,088	\$77,833	\$2,468,921	\$289		
9	139-32-702-013	2333 PINTO LN	6,575	293.40	2007	19	28.5%	0.0%	1	One Story	Excellent	Frame-Stucco	10	6	0	0	0	1	589	4	1,986	Y	714	0.97	\$600,000	\$1,543,866	\$315,058	\$2,458,924	\$374		
10	139-32-306-019	3051 ARABIAN RD	5,828	380.28	1998	28	42.0%	0.0%	1	Two Story	Exceptional/Good	Frame-Stucco	14	5	0	0	0	1	840	2	969	Y	0	1.03	\$600,000	\$1,515,507	\$279,315	\$2,394,822	\$411		
11	139-32-306-020	2801 PINTO LN	11,281	266.01	1976	50	75.0%	0.0%	4	One Story	Very Good - Excellent	Frame-Siding/Stucco	10	6	2	4,360	0	1	480	4	1,101	Y	11098	1.14	\$600,000	\$1,605,336	\$43,429	\$2,248,765	\$199		
12	139-32-703-004	2609 PINTO LN	6,294	230.47	2004	22	33.0%	0.0%	1	Two Story	Very Good - Excellent	Frame-Stucco	0	3	1	0	0	1	840	4	1,525	Y	0	0.88	\$600,000	\$1,132,766	\$180,910	\$1,913,676	\$304		
13	139-32-702-030	2315 ALTA DR	7,256	222.42	1993	33	49.5%	0.0%	2	One Story	Very Good	Frame-Brick Veneer	10	4	1	0	0	1	1150	3	668	Y	1950	1.23	\$600,000	\$1,099,241	\$213,735	\$1,912,976	\$264		
14	139-32-702-021	2426 PALOMINO LN	6,711	244.30	1996	30	45.0%	0.0%	1	Two Story	Very Good - Excellent	Frame-Stucco	10	5	1	0	0	1	705	3	1,016	Y	0	1.00	\$600,000	\$1,091,235	\$163,512	\$1,854,747	\$276		
15	139-32-703-002	2709 PINTO LN	4,985	183.88	2011	15	22.5%	0.0%	3	One Story	Good	Frame-Stucco	10	4	2	0	0	2	1834	3	1,785	Y	1096	0.85	\$600,000	\$917,700	\$169,986	\$1,687,686	\$339	SUBJECT	
16	139-32-701-008	2608 PINTO LN	4,476	181.04	2003	23	34.5%	0.0%	2	Two Story	Good-Very Good	Frame-Siding/Stucco	0	4	0	0	0	2	1164	3	2,001	Y	0	1.03	\$600,000	\$683,552	\$282,245	\$1,565,797	\$350		
17	139-32-702-007	2508 PINTO LN	6,482	244.30	1990	36	54.0%	0.0%	1	Two Story	Very Good - Excellent	Frame-Stucco	10	5	1	0	0	1	852	6	564	Y	0	0.98	\$600,000	\$820,532	\$74,387	\$1,494,919	\$231		
18	139-32-702-012	2337 PINTO LN	5,178	165.94	1996	30	45.0%	0.0%	2	Split Level	Good	Frame-Stucco	8	6	0	0	1,652	0	1	936	5	1,032	Y	0	0.98	\$600,000	\$737,607	\$126,292	\$1,463,899	\$283	
19	139-32-701-011	500 SHETLAND RD	7,249	312.18	1973	53	75.0%	0.0%	1	One Story	Excellent	Masonry-Slump	12	4	0	0	0	1	720	3	2,079	Y	192	2.02	\$750,000	\$614,015	\$74,167	\$1,438,182	\$198		
20	139-32-305-003	3013 PINTO LN	8,087	244.30	1981	45	67.5%	0.0%	1	Two Story	Very Good - Excellent	Frame-Stucco	10	5	0	0	0	1	660	6	1,331	Y	0	0.86	\$600,000	\$710,393	\$89,030	\$1,399,423	\$173		
21	139-32-703-003	2701 PINTO LN	5,430	157.14	1998	28	42.0%	0.0%	1	Two Story	Good	Frame-Siding/Stucco	0	4	1	0	0	1	1300	1	144	Y	0	0.85	\$600,000	\$653,369	\$138,877	\$1,392,246	\$256		
22	139-32-702-027	2408 PALOMINO LN	7,350	171.26	1989	37	55.5%	0.0%	1	One Story	Good	Frame-Stucco	0	4	2	0	264	2	1916	5	1,753	Y	0	1.38	\$630,000	\$664,123	\$93,192	\$1,387,315	\$189		
23	139-32-306-001	2981 PINTO LN	6,533	244.30	1982	44	66.0%	0.0%	3	Two Story	Very Good - Excellent	Frame-Stucco	10	6	0	0	0	1	840	5	1,946	Y	1074	0.91	\$600,000	\$700,518	\$32,278	\$1,332,796	\$204		
24	139-32-701-004	500 SHETLAND RD	7,249	312.18	1973	53	75.0%	0.0%	1	One Story	Excellent	Masonry-Slump	12	4	0	0	0	1	720	3	2,079	Y	192	1.00	\$600,000	\$614,015	\$83,107	\$1,297,122	\$179		
25	139-32-703-009	2694 PALOMINO LN	4,475	174.06	2009	17	25.5%	0.0%	1	Two Story	Good	Frame-Stucco	10	5	0	0	0	1	672	4	696	Y	0	0.23	\$300,000	\$711,462	\$105,676	\$1,117,138	\$250		
26	139-32-702-014	2331 PINTO LN	4,758	174.78	1987	39	58.5%	0.0%	1	One Story	Good	Frame-Stucco	0	3	0	0	0	0	0	0	3	807	Y	0	0.75	\$600,000	\$403,989	\$104,097	\$1,108,086	\$233	
27	139-32-703-008	2700 PALOMINO LN	3,548	201.93	2000	26	39.0%	0.0%	1	One Story	Good-Very Good	Frame-Stucco	0	3	1	750	0	1	748	3	872	N	0	0.57	\$420,000	\$585,988	\$55,888	\$1,061,876	\$299		
28	139-32-304-008	2801 ALTA DR	4,726	234.32	1965	61	75.0%	4.0%	2	One Story	Very Good	Frame-Brick Veneer	10	3	1	0	0	0	0	3	2,091	Y	1196	0.92	\$600,000	\$370,769	\$51,834	\$1,022,603	\$216		
29	139-32-304-007	2901 ALTA DR	4,727	220.68	1980	46	69.0%	0.0%	1	One Story	Very Good	Frame-Stucco	10	3	0	0	0	1	868	2	701	Y	0	0.92	\$600,000	\$352,343	\$54,759	\$1,007,102	\$213		
30	139-32-702-015	2327 PINTO LN	2,983	165.17	1985	41	61.5%	0.0%	2	One Story	Avg.-Good	Frame-Stucco	0	2	0	0	0	1	600	4	916	Y	816	0.75	\$600,000	\$226,815	\$139,360	\$966,175	\$324		
31	139-32-306-023	2800 PALOMINO LN	3,580	136.64	1985	41	61.5%	0.0%	2	One Story	Average	Frame-Stucco	0	4	0	0	0	1	900	3	2,124	Y	0	0.78	\$600,000	\$248,880	\$107,087	\$955,967	\$267		
32	139-32-304-017	2800 PINTO LN	2,993	189.35	1959	67	75.0%	0.0%	3	One Story	Good	Frame-Stucco	0	3	1	0	0	2	4200	2	793	Y	0	0.91	\$600,000	\$225,898	\$73,251	\$899,149	\$300		
33	139-32-702-006	2520 PINTO LN	5,676	151.00	1974	52	75.0%	0.0%	2	One Story	Avg.-Good	Frame-Stucco	0	2	0	0	0	1	2280	2	226	Y	0	0.98	\$600,000	\$253,237	\$38,466	\$891,703	\$157		
34	139-32-306-026	2951 PINTO LN	5,064	178.71	1959	67	75.0%	0.0%	1	One Story	Good	Masonry-CB/CB	0	3	0	0	0	1	528	3	679	Y	0	0.95	\$600,000	\$244,719	\$32,116	\$876,835	\$173		
35	139-32-703-005	2601 PINTO LN	4,068	178.09	1964	62	75.0%	0.0%	2	One Story	Good	Frame-Siding/Stucco	0	2	1	0	0	1	756	3	1,667	Y	0	0.88	\$600,000	\$231,374	\$45,078	\$876,452	\$215		
36	139-32-702-011	2525 PINTO LN	3,949	186.31	1970	56	75.0%	0.0%	1	One Story	Good	Masonry-CB/CB	0	3	0	0	0	0	0	4	1,132	Y	990	1.00	\$600,000	\$197,556	\$77,162	\$874,718	\$222		
37	139-32-701-009	2600 PINTO LN	4,740	180.64	1968	58	75.0%	0.0%	2	One Story	Good	Masonry-CB/CB	0	2	1</																

CASE #	424	SUBJECT PARCEL INFORMATION						FISCAL YEAR	2026-2027	
APN	139-32-703-002	Location	2709 PINTO LN			Zoning Designation	RA	Vacant	No	
Size (acres)	0.85	Gross	0.85	Net	Size (sq ft)	37,026	# Buildable Lots	1	Offsites	Finished
General Description	Subject is an improved .85 acre residential lot in the Pinto Palomino estates neighborhood generally located in central Las Vegas adjacent the Las Vegas Medical District.								Other	
COMPARABLE LAND SALES GRID										
Sale No.	1	2	3	4	5	6	7			
Parcel #	139-32-601-001	139-32-601-043	139-32-601-001	139-32-601-005	139-32-701-003	139-32-701-001	139-32-701-001			
Buyer	813 L L C	HUGHES DOUG & STACI	D-ROCK QUEENSRIDGE	D-ROCK QUEENSRIDGE	TEMUJEN L P	PONTONI MICHAEL R	ACTIVE MLS LISTING			
Seller	D-ROCK QUEENSRIDGE	ROSENBERG RANDI LEE	VESPA PASQUALINA K	CERB NEVADA TRUST	BARTSAS MARY 13 L L	FLORIS ALICIA PANTI	PONTONI MICHAEL R			
Date of Sale	2/19/2025	6/23/2023	8/7/2023	8/7/2023	4/26/2021	9/29/2020	2/19/2026			
Sale Price	\$2,315,000	\$750,000	\$950,000	\$950,000	\$500,000	\$443,625	\$1,100,000			
Cross Streets	Rancho / Alta	Rancho / Charleston	Rancho / Alta	RANCHO / ALTA	Rancho / Charleston	Rancho / Alta	Rancho / Alta			
# of Lots	2	1	1	1	1	1	1			
Unadjusted Lot Price	1,157,500	750,000	950,000	950,000	500,000	443,625	1,100,000			
Time/Market/Other Adj.*					30%	45%				
Adjusted Sale Price	1,157,500	750,000	950,000	950,000	650,000	643,256	1,100,000			
Location	Rancho Circle	Rancho Circle	Rancho Circle	Rancho Circle	Central West	Central West	Central West			
Zoning/Probable Use	R-A	R-A	R-A	R-A	R-A	R-A	R-A			
Access	Guard Gated	Not Gated	Guard Gated	Guard Gated	Not Gated	Not Gated	Not Gated			
Lot Size (acres)	~ 1.09 Acres	0.96 Acre	1.12 Acres	1.05 Acres	1.03 Acres	0.88 Acre	0.88 Acre			
Shape/Topography	Regular/Graded	Regular/Level	Irregular/Level	Narrow/Level	Regular/Level	Regular/Level	Regular/Level			
Offsites	Finished	Partial	Finished	Finished	Partial	Finished	Finished			
Other	Good Amenities / Culdesac Lot		Culdesac Lot	Culdesac Lot						
Overall Comparison to Subject	SUPERIOR	SIMILAR	SUPERIOR	SUPERIOR	SIMILAR	SIMILAR	SIMILAR			
* Analysis of Market Conditions Adjustment attached.										
RECONCILIATION										
INDICATED VALUE RANGE OF COMPARABLES	643,256	TO	1,157,500							
CURRENT TAXABLE VALUE OF SUBJECT	600,000	PER LOT			TOTAL TXBL LAND VALUE	600,000				
RECOMMEND	600,000	PER LOT			TOTAL TXBL LAND VALUE	NO CHANGE				
RECONCILIATION COMMENTS	Comps similar in zoning and probable use were selected as evidence of market value and analyzed on a per lot basis. Comps range from .88 - 2.17 acres and indicate a range in value which supports the assessors recommendation. Comp 2 purchased as teardown. Comps 5-7 in subject nbhd. Comps 5,6 are dated as newer sales in the subject nbhd were not available, and when adjusted for market conditions indicate size is factored minimally as an adjustment. Comp 7 is a current listing in the subject nbhd. Market adjustment based on paired sales of comp 3 (\$579,000 10/2018 to \$950,000 8/2023 +65% or 1.12% per month) with support from the Case Shiller Las Vegas home price index. Comp 3 is also 1 of 2 lots included in comp 1 and has doubled in sale price since the 10/2018 sale of \$579,000.									

Clark County Assessor's Office

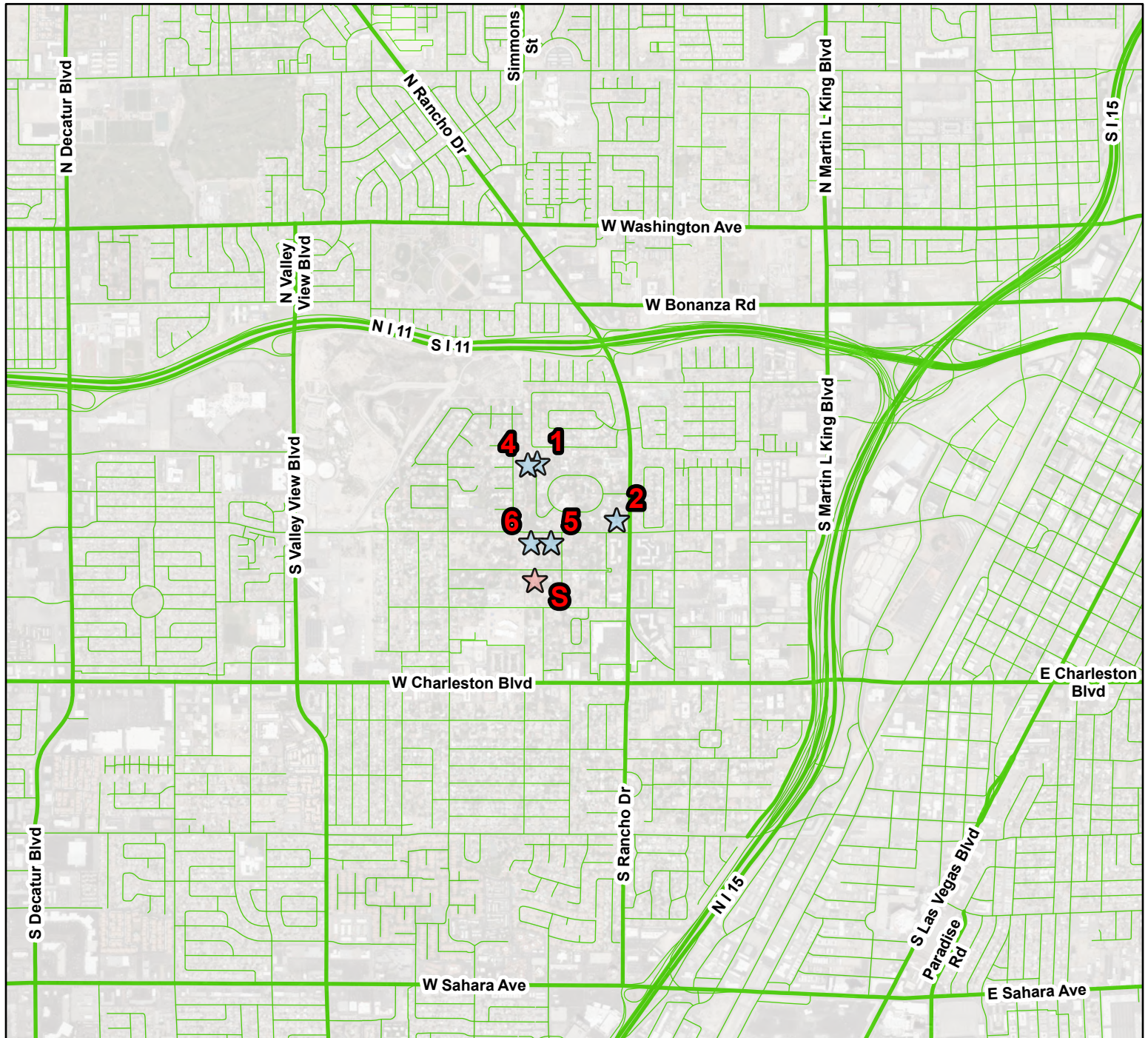


Case #: 00424
2709 PINTO LANE TRUST ETAL
2709 PINTO LN
Subject(s):
S. 139-32-703-002

Comparable(s):
1. 139-32-601-001
2. 139-32-601-043
3. 139-32-601-001
4. 139-32-601-005
5. 139-32-701-011
6. 139-32-701-001
7. 139-32-701-001

1:30,000
Date: 2/3/2026

Legend
★ Subject
★ Comparable



Clark County Assessor's Office



Case #: 00424
2709 PINTO LANE TRUST ETAL
2709 PINTO LN
Subject(s):
S. 139-32-703-002

- Comparable(s):
1. 139-32-601-001
 2. 139-32-601-043
 3. 139-32-601-001
 4. 139-32-601-005
 5. 139-32-701-011
 6. 139-32-701-001
 7. 139-32-701-001

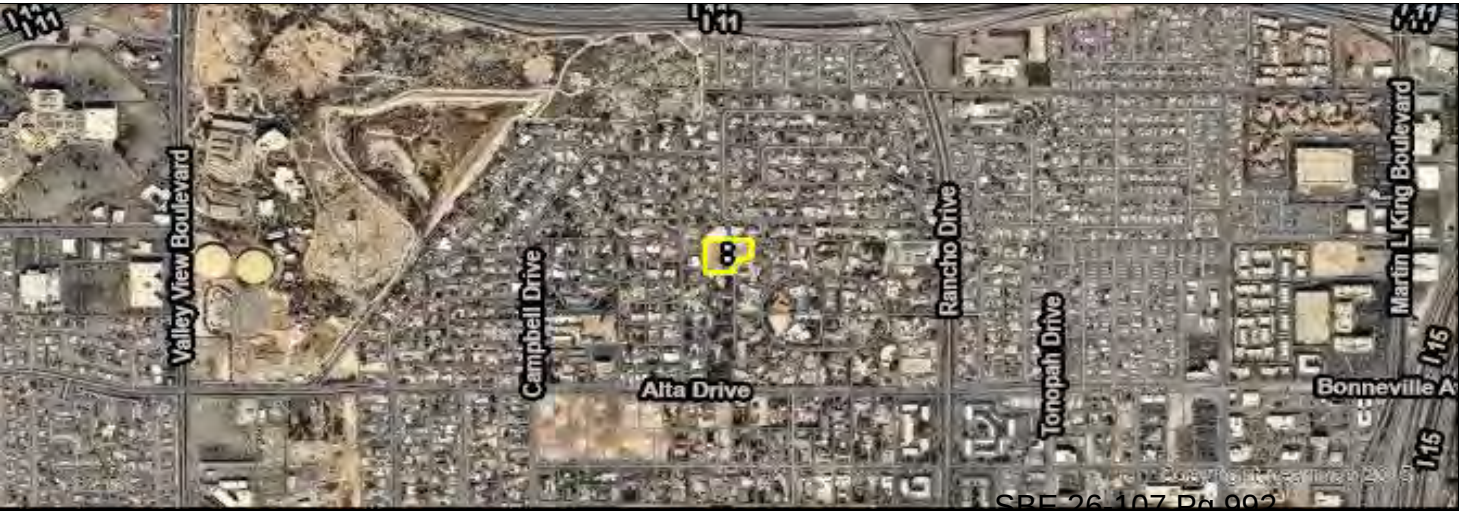
1:4,000
Date: 2/3/2026

Legend
 Subject
 Comparable



Comparable Sale: 1

Property Description:	SALE IS FOR 2 PARCELS LOCATED IN GUARD GATED, RANCHO CIRCLE SUBDIVISION. PREVIOUSLY DEVELOPED LOTS. COMMUNITY WELL.			
Parcel Number:	139-32-601-001			
Parcel Count:	2			
Cross Streets	Rancho / Alta			
Seller:	D-ROCK QUEENSRIDGE L L C			
Buyer:	813 L L C			
Deed Number:	20250219:00002456			
Sale Date:	2/19/2025			
Sale Price:	\$2,315,000			
Gross Size SF/Acre:	48,787	1.12		
Net Size SF/Acre:	94,525	2.17		
Sale Price Per SF/Acre:	\$24.49	\$1,066,820		
	Zoning	ROI	Planned Use	Overlay
Zoning:	R-A			
Offsites:	Finished			
Verification Source:	Public Records			



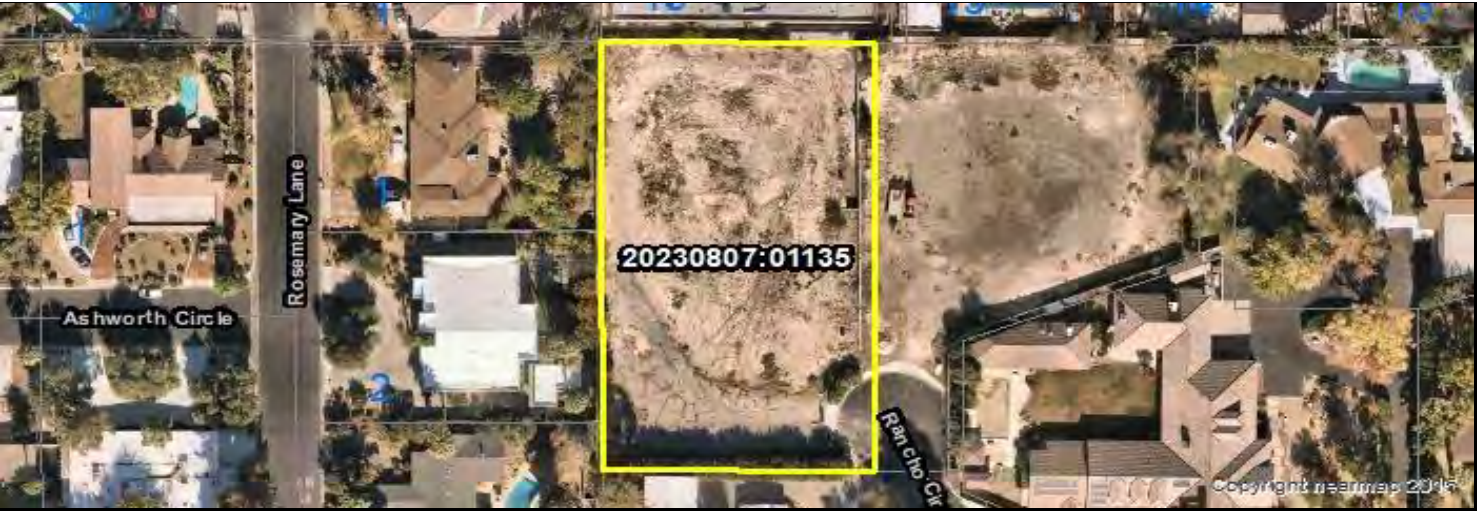
Property Description:	Purchased as a teardown.			
Parcel Number:	139-32-601-043			
Parcel Count:	1			
Cross Streets	Rancho / Charleston			
Seller:	ROSENBERG RANDI LEE			
Buyer:	HUGHES DOUG & STACIE			
Deed Number:	20230623:00000299			
Sale Date:	6/23/2023			
Sale Price:	\$750,000			
Gross Size SF/Acre:	41,818	0.96		
Net Size SF/Acre:	41,818	0.96		
Sale Price Per SF/Acre:	\$17.94	\$781,250		
	Zoning	ROI	Planned Use	Overlay
Zoning:	R-A			
Offsites:	Partial			
Verification Source:	Public Records			



Property Description:	Lot is located in the guard gated Rancho Circle subdivision. All utilities are in place and lot is on a community well.			
Parcel Number:	139-32-601-001			
Parcel Count:	1			
Cross Streets	Rancho / Alta			
Seller:	VESPA PASQUALINA K L L C			
Buyer:	D-ROCK QUEENSRIDGE L L C			
Deed Number:	20230807:00001074			
Sale Date:	8/7/2023			
Sale Price:	\$950,000			
Gross Size SF/Acre:	48,787	1.12		
Net Size SF/Acre:	48,787	1.12		
Sale Price Per SF/Acre:	\$19.47	\$848,214		
	Zoning	ROI	Planned Use	Overlay
Zoning:	R-A			
Offsites:	Finished			
Verification Source:	MLS/COSTar/Property Line			



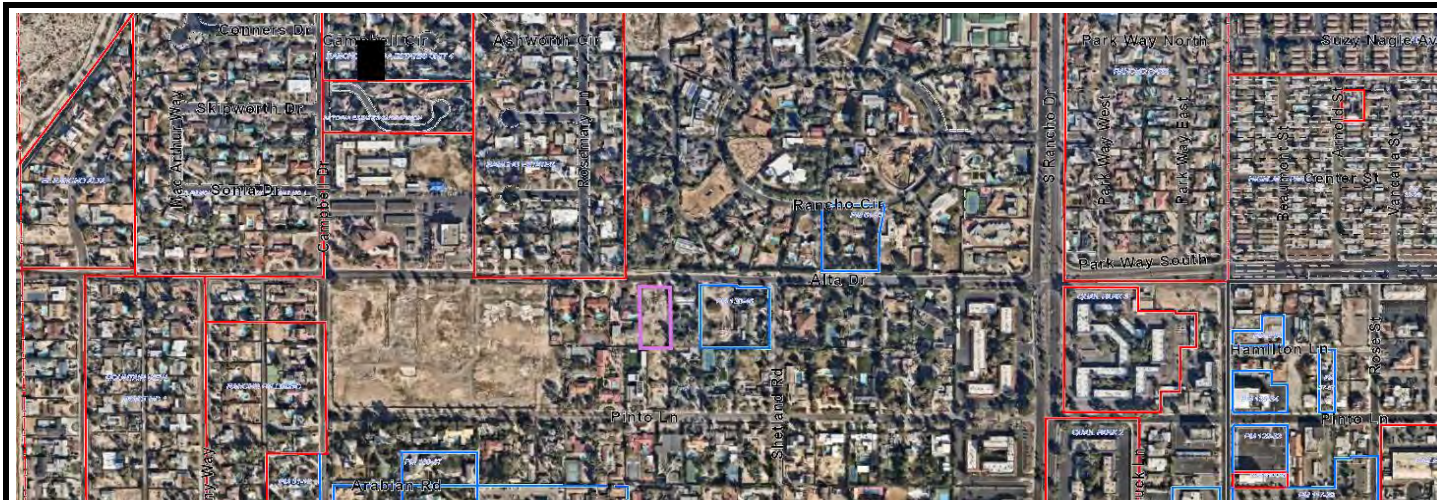
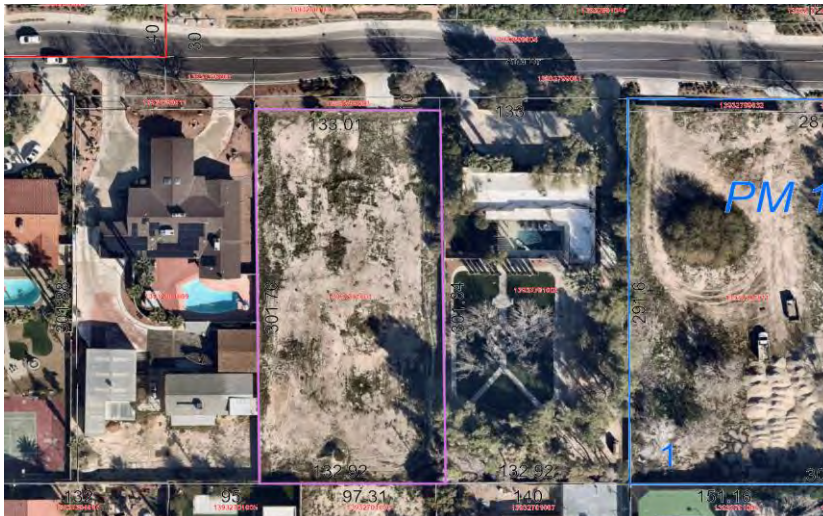
Property Description:	Lot located in the guard gated Rancho Circle Subdivision. All utilities are in place and lot is on community well.			
Parcel Number:	139-32-601-005			
Parcel Count:	1			
Cross Streets	RANCHO / ALTA			
Seller:	CERB NEVADA TRUST			
Buyer:	D-ROCK QUEENSRIDGE L L C			
Deed Number:	20230807:00001135			
Sale Date:	8/7/2023			
Sale Price:	\$950,000			
Gross Size SF/Acre:	45,738	1.05		
Net Size SF/Acre:	45,738	1.05		
Sale Price Per SF/Acre:	\$20.77	\$904,762		
	Zoning	ROI	Planned Use	Overlay
Zoning:	R-A			
Offsites:	Finished			
Verification Source:	Personal Interview			



Property Description:	BUYER OWNS PROPERTY ADJACENT TO THE EAST			
Parcel Number:	139-32-701-003			
Parcel Count:	1			
Cross Streets	Rancho / Charleston			
Seller:	BARTSAS MARY 13 L L C			
Buyer:	TEMUJEN L P			
Deed Number:	20210426:00003754			
Sale Date:	4/26/2021			
Sale Price:	\$500,000			
Gross Size SF/Acre:	44,867	1.03		
Net Size SF/Acre:	44,867	1.03		
Sale Price Per SF/Acre:	\$11.14	\$485,437		
	Zoning	ROI	Planned Use	Overlay
Zoning:	R-A			
Offsites:	Partial			
Verification Source:	Public Records			



Property Description:	CITY WATER AND SEWER. BLOCK WALL FENCING ON TWO SIDES OF PROPERTY.			
Parcel Number:	139-32-701-001			
Parcel Count:	1			
Cross Streets	Rancho / Alta			
Seller:	FLORIS ALICIA PANTICH SEPARATE PROPERTY TR			
Buyer:	PONTONI MICHAEL R			
Deed Number:	20200929:00002638			
Sale Date:	9/29/2020			
Sale Price:	\$443,625			
Gross Size SF/Acre:	38,333		0.88	
Net Size SF/Acre:	38,333		0.88	
Sale Price Per SF/Acre:	\$11.57		\$504,119	
	Zoning	ROI	Planned Use	Overlay
Zoning:	R-A			
Offsites:	Finished			
Verification Source:	MLS/COSar/Property Line			

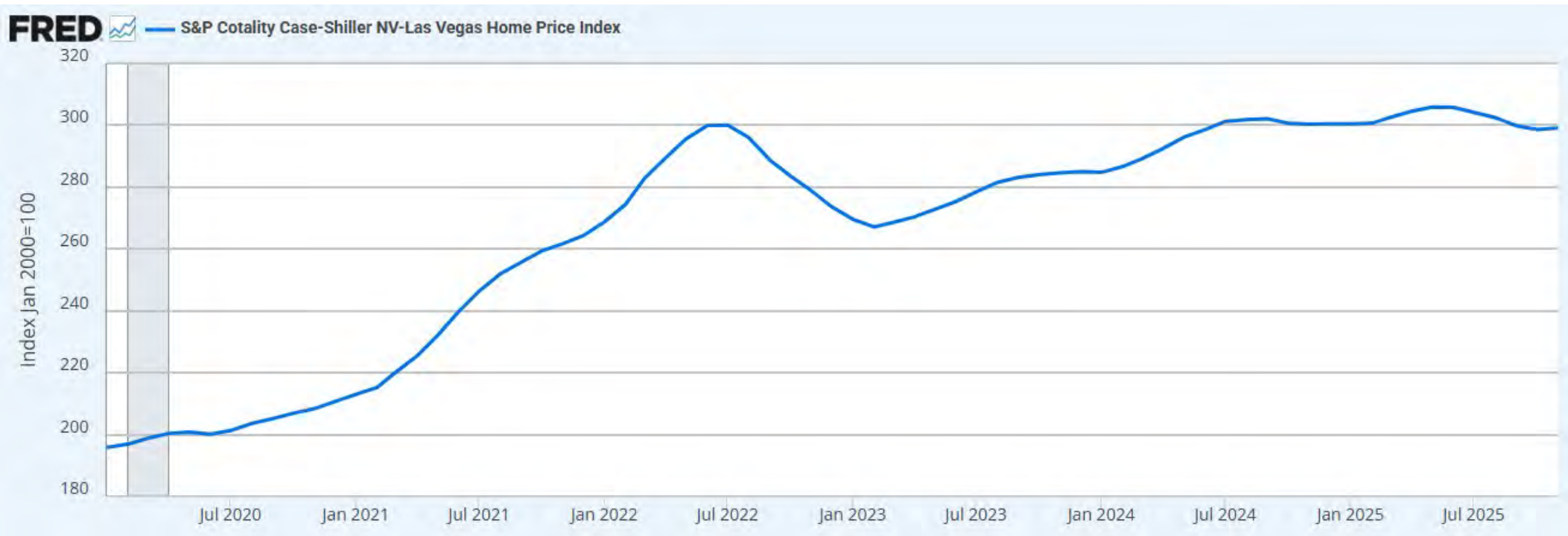


Property Description:	CITY WATER AND SEWER. BLOCK WALL FENCING ON TWO SIDES OF PROPERTY.			
Parcel Number:	139-32-701-001			
Parcel Count:	1			
Cross Streets	Rancho / Alta			
Seller:	PONTONI MICHAEL R			
Buyer:	ACTIVE MLS LISTING			
Deed Number:	20200929:00002638			
Sale Date:	9/29/2020			
Sale Price:	\$1,100,000			
Gross Size SF/Acre:	38,333	0.88		
Net Size SF/Acre:	38,333	0.88		
Sale Price Per SF/Acre:	\$28.70	\$1,250,000		
	Zoning	ROI	Planned Use	Overlay
Zoning:	R-A			
Offsites:	Finished			
Verification Source:	MLS/COSar/Property Line			



APN	acreage	unit_prc	adj_dscr	adj	LAND NOTE	VALUE	VALUE/acre	
139-32-703-009	0.23	600,000.00	% - Size	-0.5		300,000	1,304,348	
139-32-703-010	0.27	600,000.00	% - Size	-0.5		300,000	1,111,111	
139-32-703-011	0.51	600,000.00	% - Size	-0.3		420,000	823,529	
139-32-306-012	0.52	600,000.00	% -Assemblage	-0.5	assemblage w/-011	300,000	576,923	
139-32-306-011	0.52	600,000.00	% -Assemblage	-0.5	assemblage w/-012	300,000	576,923	
139-32-703-008	0.57	600,000.00	% - Size	-0.3		420,000	736,842	
139-32-701-005	0.65	600,000.00	% - Size	-0.15		510,000	784,615	
139-32-701-006	0.66	600,000.00	% - Size	-0.15		510,000	772,727	
139-32-702-020	0.69	600,000.00	% - Size	-0.15		510,000	739,130	
139-32-702-019	0.69	600,000.00	% - Size	-0.15		510,000	739,130	
139-32-702-018	0.69	600,000.00	% - Size	-0.15		510,000	739,130	
139-32-702-010	0.69	600,000.00	% - Size	-0.15		510,000	739,130	
139-32-702-024	0.7	600,000.00	% - Size	-0.1		540,000	771,429	
139-32-702-014	0.75	600,000.00		0		600,000	800,000	
139-32-702-015	0.75	600,000.00		0		600,000	800,000	
139-32-702-016	0.75	600,000.00		0		600,000	800,000	
139-32-306-023	0.78	600,000.00		0		600,000	769,231	
139-32-703-002	0.85	600,000.00		0		600,000	705,882	subject
139-32-304-003	0.85	600,000.00		0		600,000	705,882	
139-32-703-003	0.85	600,000.00		0		600,000	705,882	
139-32-703-001	0.85	600,000.00		0		600,000	705,882	
139-32-304-013	0.86	600,000.00		0		600,000	697,674	
139-32-305-003	0.86	600,000.00		0		600,000	697,674	
139-32-304-011	0.87	600,000.00		0		600,000	689,655	
139-32-306-010	0.87	600,000.00		0		600,000	689,655	
139-32-304-012	0.87	600,000.00		0		600,000	689,655	
139-32-304-002	0.87	600,000.00		0		600,000	689,655	
139-32-304-001	0.87	600,000.00		0		600,000	689,655	
139-32-306-024	0.87	600,000.00		0		600,000	689,655	
139-32-703-004	0.88	600,000.00		0		600,000	681,818	
139-32-701-001	0.88	600,000.00		0		600,000	681,818	
139-32-703-005	0.88	600,000.00		0		600,000	681,818	
139-32-304-009	0.88	600,000.00		0		600,000	681,818	
139-32-304-018	0.89	600,000.00		0		600,000	674,157	
139-32-306-022	0.9	600,000.00		0		600,000	666,667	
139-32-304-010	0.9	600,000.00		0		600,000	666,667	
139-32-701-002	0.91	600,000.00		0		600,000	659,341	
139-32-306-004	0.91	600,000.00		0		600,000	659,341	
139-32-306-001	0.91	600,000.00		0		600,000	659,341	
139-32-304-016	0.91	600,000.00		0		600,000	659,341	
139-32-304-017	0.91	600,000.00		0		600,000	659,341	
139-32-304-015	0.91	600,000.00		0		600,000	659,341	
139-32-304-008	0.92	600,000.00		0		600,000	652,174	
139-32-304-007	0.92	600,000.00		0		600,000	652,174	
139-32-306-026	0.95	600,000.00		0		600,000	631,579	
139-32-702-013	0.97	600,000.00		0		600,000	618,557	

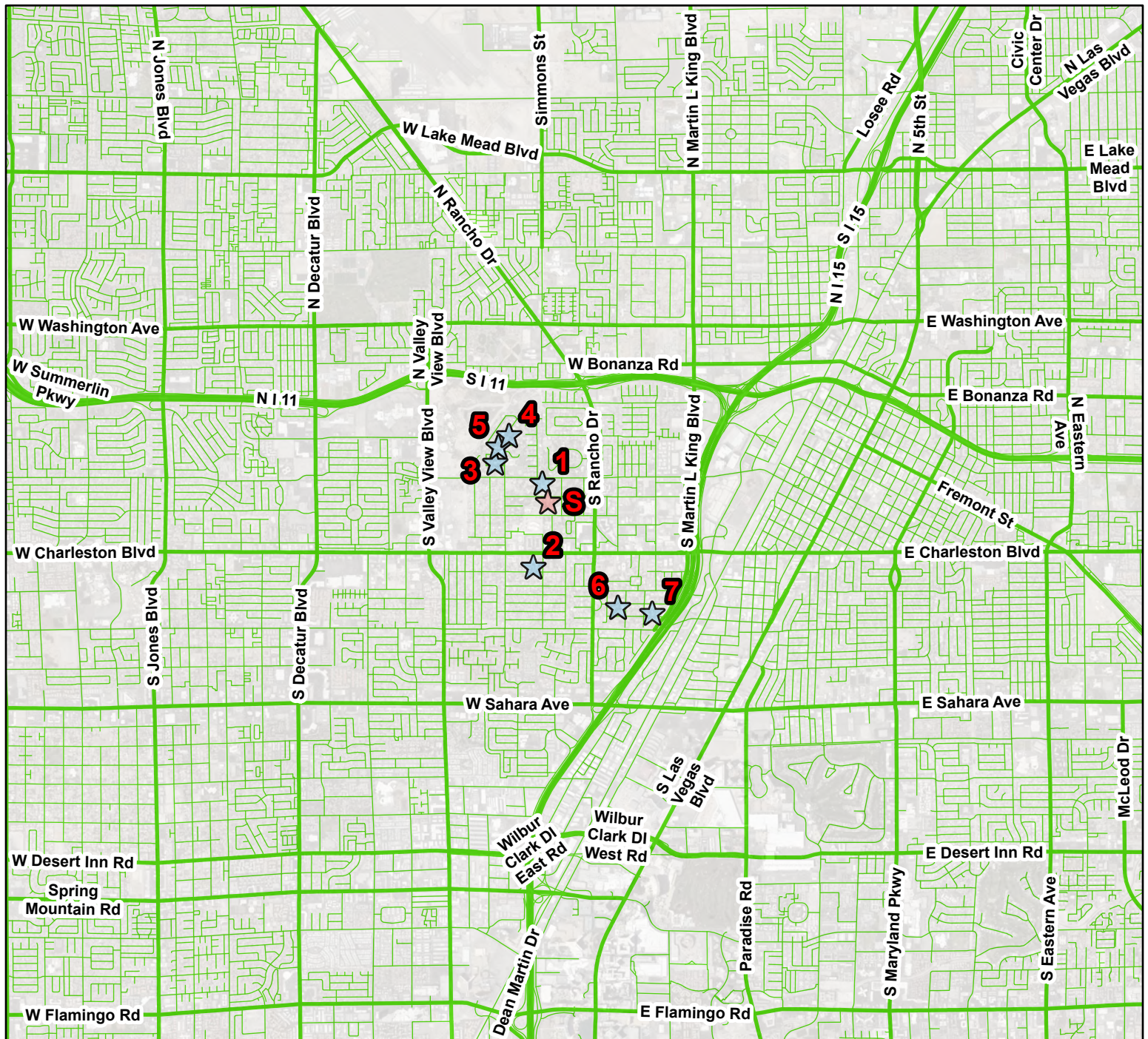
APN	acreage	unit_prc	adj_dscr	adj	LAND NOTE	VALUE	VALUE/acre	
139-32-702-006	0.98	600,000.00		0		600,000	612,245	
139-32-304-005	0.98	600,000.00	% -Assemblage	-0.25	assemblage w/-006	450,000	459,184	
139-32-702-007	0.98	600,000.00		0		600,000	612,245	
139-32-702-012	0.98	600,000.00		0		600,000	612,245	
139-32-702-008	0.99	600,000.00		0		600,000	606,061	
139-32-305-001	0.99	600,000.00		0		600,000	606,061	
139-32-701-007	1	600,000.00		0		600,000	600,000	
139-32-702-011	1	600,000.00		0		600,000	600,000	
139-32-702-021	1	600,000.00		0		600,000	600,000	
139-32-702-028	1.01	600,000.00		0		600,000	594,059	
139-32-306-019	1.03	600,000.00		0		600,000	582,524	
139-32-701-008	1.03	600,000.00		0		600,000	582,524	
139-32-701-009	1.03	600,000.00		0		600,000	582,524	
139-32-703-006	1.05	600,000.00		0		600,000	571,429	
139-32-305-002	1.1	600,000.00		0		600,000	545,455	
139-32-306-009	1.11	600,000.00		0		600,000	540,541	
139-32-306-020	1.14	600,000.00		0		600,000	526,316	
139-32-305-005	1.21	600,000.00		0		600,000	495,868	
139-32-304-006	1.22	600,000.00	% -Assemblage	-0.25	assemblage w/-005	450,000	368,852	
139-32-702-030	1.23	600,000.00		0		600,000	487,805	
139-32-702-001	1.25	600,000.00		0		600,000	480,000	
139-32-702-027	1.38	600,000.00	% - Size	0.05		630,000	456,522	
139-32-702-009	1.57	600,000.00	% - Size	0.15		690,000	439,490	
139-32-702-002	1.59	600,000.00	% - Size	0.15		690,000	433,962	
139-32-703-013	1.7	600,000.00	% - Size	0.25		750,000	441,176	
139-32-304-004	1.75	600,000.00	% - Size	0.25		750,000	428,571	
139-32-304-014	1.88	600,000.00	% - Size	0.25		750,000	398,936	
139-32-701-011	2.02	600,000.00	% - Size	0.25		750,000	371,287	



Comparable(s):

1. 139-32-304-009
2. 162-05-510-011
3. 139-32-211-043
4. 139-32-110-049
5. 139-32-211-025
6. 162-04-210-045
7. 162-04-210-058

Legend
 ★ Subject
 ★ Comparable



Clark County Assessor's Office

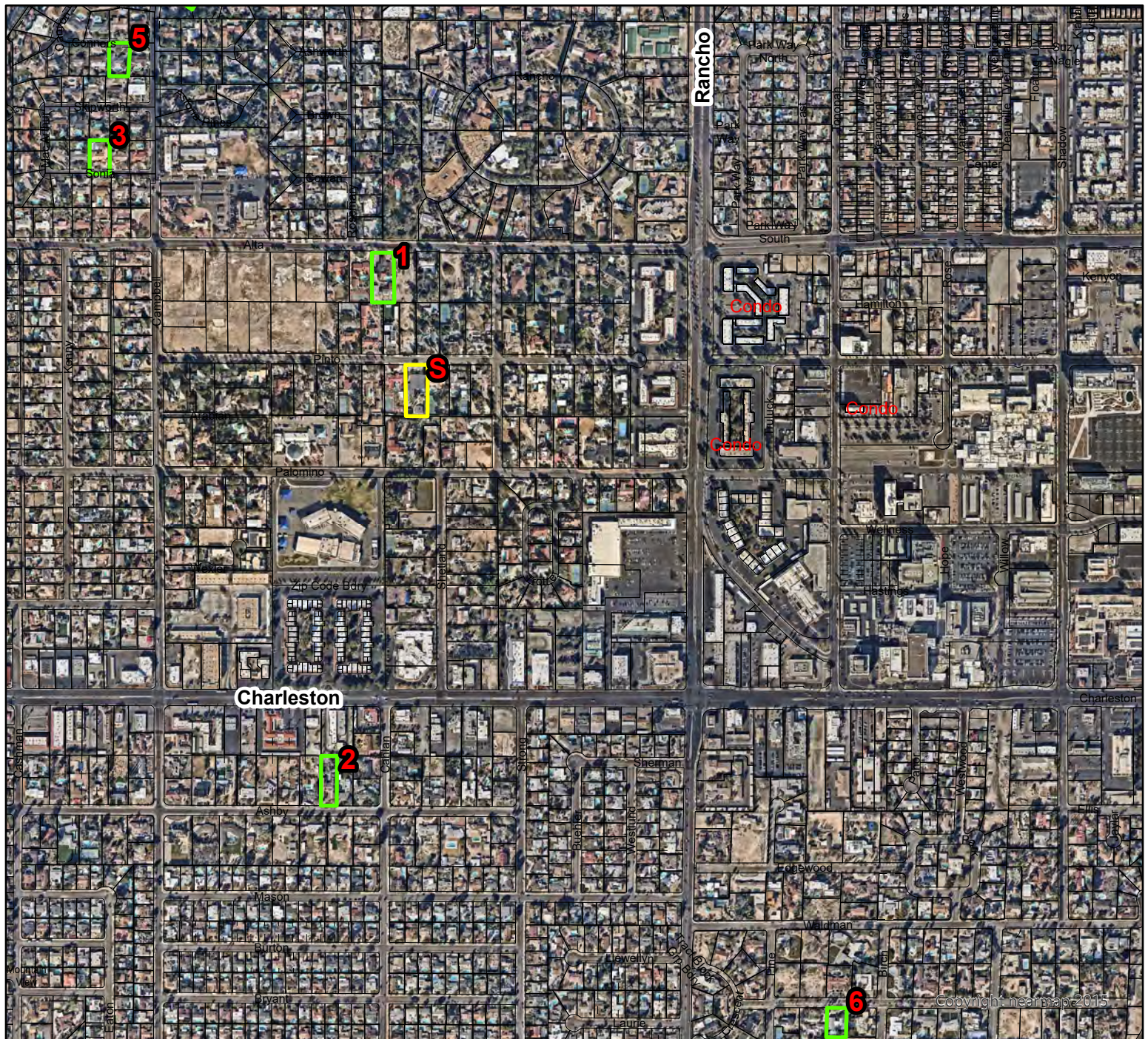


Case #: 00424
2709 PINTO LANE TRUST ETAL
2709 PINTO LN
Subject(s):
S. 139-32-703-002

Comparable(s):
1. 139-32-304-009
2. 162-05-510-011
3. 139-32-211-043
4. 139-32-110-049
5. 139-32-211-025
6. 162-04-210-045
7. 162-04-210-058

1:10,000
Date: 2/9/2026

Legend
 Subject
 Comparable



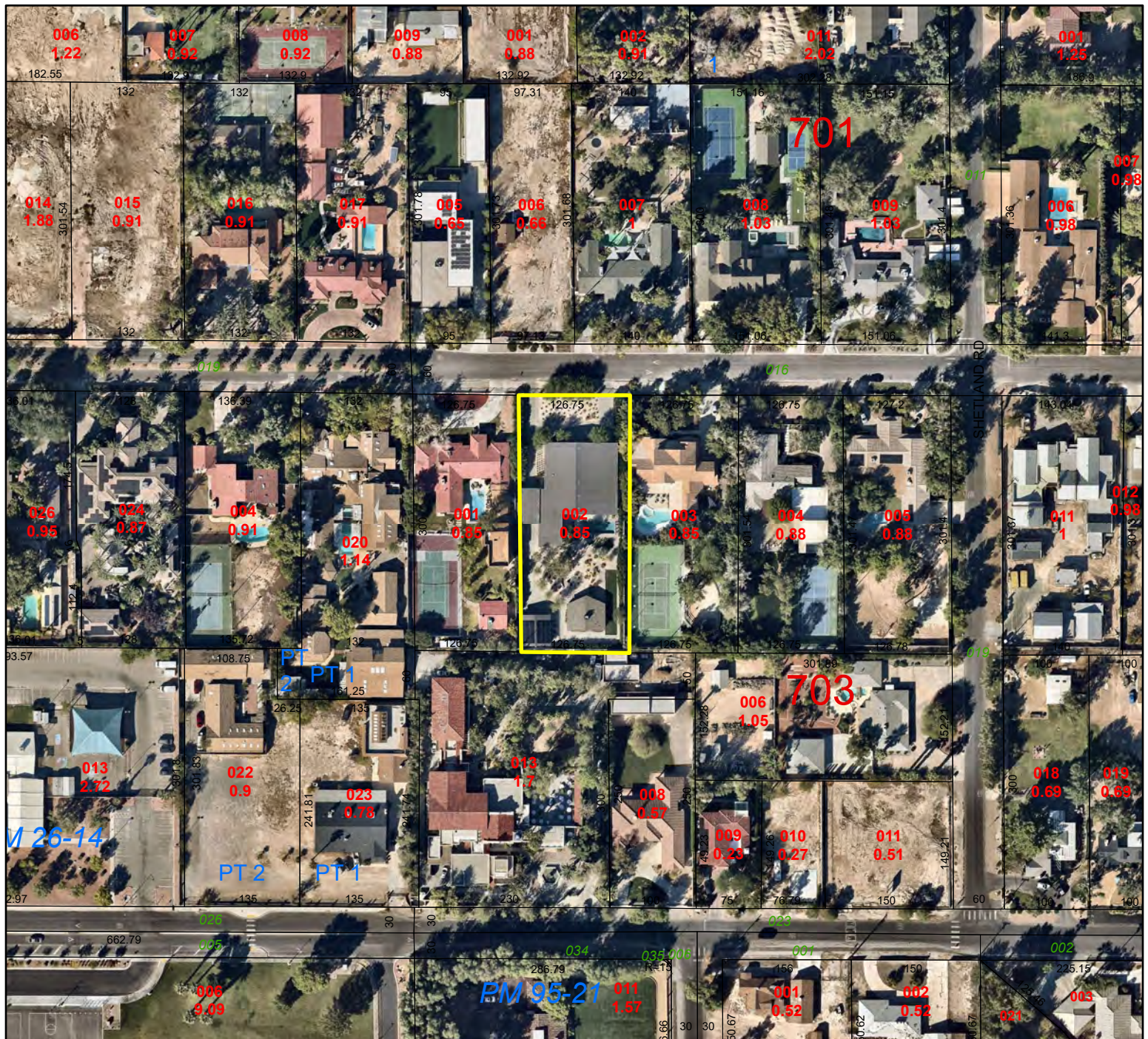
Clark County Assessor's Office



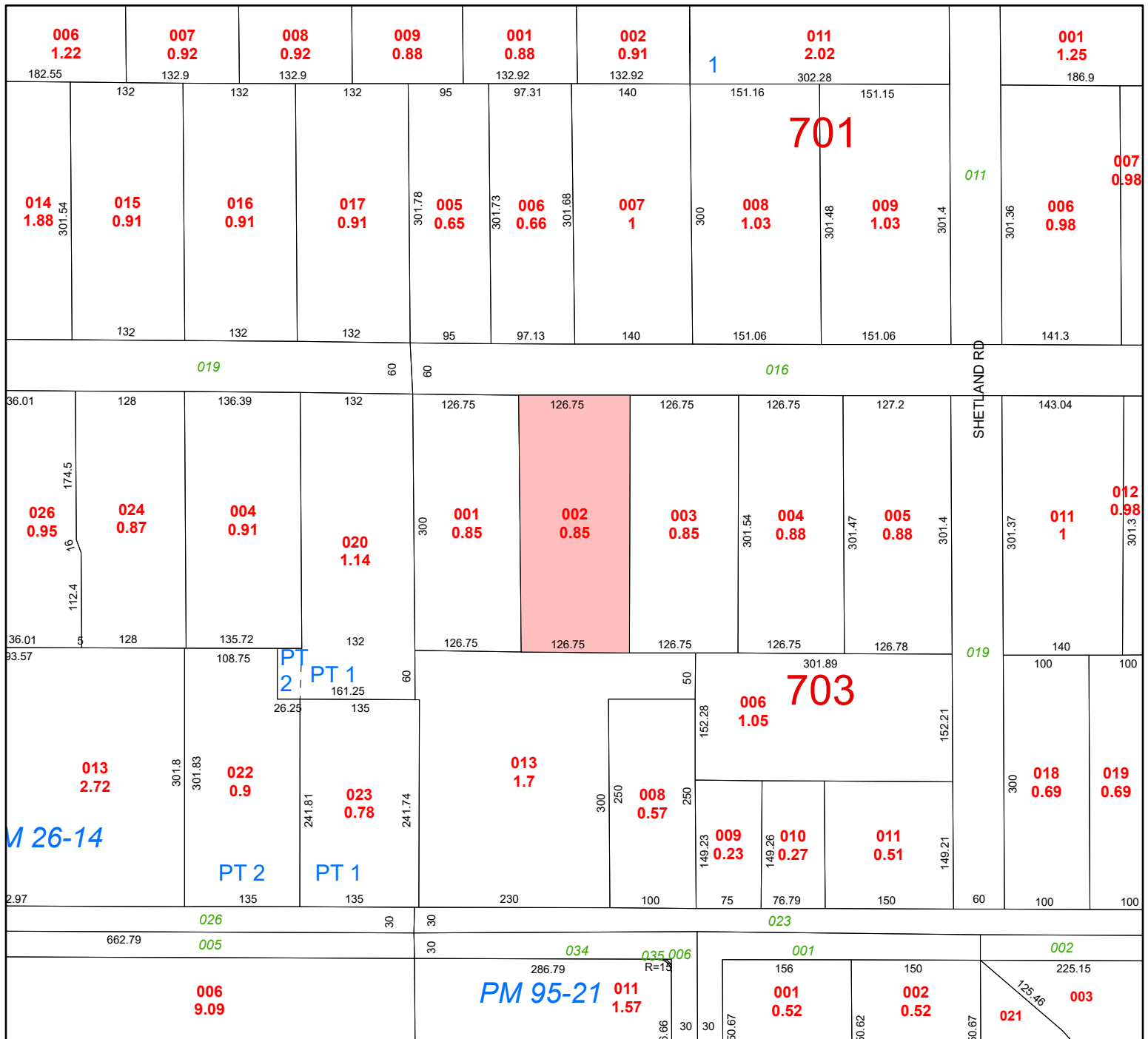
CASE# 00424

139-32-703-002

1:2,000
Date: 1/6/2026



1:2,000
Date: 1/6/2026





CLARK COUNTY BOARD OF EQUALIZATION

Case # 424

Miscellaneous Information



**OFFICE OF THE
COUNTY ASSESSOR**

BRIANA JOHNSON

Clark County Assessor

(702) 455-3882 • Fax: (702) 455-0018

www.clarkcountynv.gov/assessor

Melissa Martinet, Deputy Director of Assessment Services
Mary Ann Weidner, Deputy Director of Assessment Services

01/05/2026

Case Number: 424
Parcel/PPID Number: 139-32-703-002

2709 PINTO LANE TRUST ETAL
2709 PINTO LN
LAS VEGAS NV 89107

Dear Sir or Madam:

We have received your **Petition for Review to the Clark County Board of Equalization**. If you have additional information relevant to your case that you would like to submit for review, please provide it to our office as soon as possible. In order for your information to be included in the printed copy of your case, **it must be submitted at least seven days prior to your scheduled hearing date**. If you have to present **additional** information on the day of your hearing, **you must provide ten copies to the board**.

You will be notified of your hearing date by email.

1) **Email**. All correspondence will be sent to the email provided on the appeal form unless otherwise specified. To change your noticing email:

- Email your request to boe@ClarkCountyNV.gov
- Enter your Case # first and then "BOE Hearing Notification" in the subject line.
- In the body of the email, provide your case number, address, phone number and parcel number.

2) **Certified letter**. If no email is provided, you will receive notification by certified letter.

Your hearing will be scheduled between now and the end of February. You should attend the hearing and be prepared to discuss the taxable value of your property before the Board. For additional information regarding the appeal process and electronic hearing notification, please refer to the appeal instructions provided with your appeal form.

Our appraisal staff will prepare and submit to the Board a case with information which describes our position regarding your property valuation. This case information will be provided to you at the hearing, or you may contact our office to check availability prior to the hearing. Please contact our office if you have any questions in this regard.





CLARK COUNTY BOARD OF EQUALIZATION

Case # 424

Addendum

Case Summary

00424

Owner: 2709 PINTO LANE TRUST ETAL Parcel Number: 139-32-703-002

Mailing Address: 2709 PINTO LN Appeal #: 00424

Fiscal Year #: 2026-2027 Secured

LAS VEGAS NV 89107

BOE Date #: 02/19/2026 08:00 am Commission Chambers

Appraiser: Jerrell Turner

Land Use Code: 20.110

Neighborhood Code: 1311.09

Situs: 2709 PINTO LN LAS VEGAS Total Acres: 0.8500

Legal Description:
PT NW4 SE4 SEC 32 20 61



Totals for all Parcels						
	2024-2025		2025-2026		2026-2027	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Land Value	183,750	525,000	183,750	525,000	210,000	600,000
Improvement Value	396,343	1,132,408	387,906	1,108,304	380,690	1,087,686
Supplemental Value	0	0	0	0	0	0
Total	580,093	1,657,408	571,656	1,633,304	590,690	1,687,686

RECEIVED

JAN 05 2026



APPEAL FORM # 26-00424

Clark County Board of Equalization CLARK COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/PETITIONER INFORMATION (Agents Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL 2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS				TITLE OWNER	
NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER) MARK B. WOLFSON				EMAIL ADDRESS MBW1016@HOTMAIL.COM	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 2709 PINTO LANE				ALTERNATE PHONE FAX NUMBER	
CITY LAS VEGAS	STATE NV	ZIP CODE 89107	DAYTIME PHONE 202-384-8461		

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship ☒ Trust ☐ Corporation
☐ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe:

The organization described above was formed under the laws of the State of NEVADAThe organization described above is a non-profit organization ☐ Yes ☒ No

Part C. RELATIONSHIP OF PETITIONER IN PART C TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☐ Additional information may be necessary. Please see instructions.

- ☐ Self ☒ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, Partner, Management Member ☐ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property.
☐ Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 2709	STREET/ROAD PINTO LN	CITY (IF APPLICABLE) LAS VEGAS	COUNTY CLARK
PURCHASE PRICE \$965,000		PURCHASE DATE MAR. 30, 2018	

2. Enter Applicable Assessor Parcel Number or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 139-32-703-002	ACCOUNT NUMBER
--	----------------

3. Does this appeal involve multiple parcels? Yes ☐ No ☒

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:

Multiple parcel list is attached.

Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

4. Check Property Type: ☒

- | | | |
|---|--|--|
| ☐ Vacant Land | ☐ Mobile Home (Not on foundation) | ☐ Mining Property |
| ☒ Residential Property | ☐ Commercial Property | ☐ Industrial Property |
| ☐ Multi-Family Residential Property | ☐ Agricultural Property | ☐ Personal Property |
| ☐ Possessory Interest in Real or Personal property | | ☐ Exemption |

5. Check Year and Roll Type of Assessment being appealed:

☒ 26-27 Secured Roll
--

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	\$ 600,000	\$413,878
Buildings	\$ 1,087,686	\$403,224
Personal Property		
Possessory interest in real property		
Exempt Value		
Total	1,687,686	\$817,102

RECEIVED

JAN 05 2026

APPEAL FORM # 26-00424

Part F. TYPE OF APPEAL

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- ☐ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☒ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

CLARK COUNTY ASSESSOR

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED)

RELATIVE TO the neighbors in the immediate AREA PETITIONER'S LAND VALUE IS EXCEEDINGLY HIGH. ADDITIONALLY, THE VALUE OF IMPROVEMENTS IS EXCESSIVELY HIGHER THAN ALL THE COMPARABLE PROPERTIES IN THE IMMEDIATE VICINITY.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized the agent named therein to represent the Property Owner as stated and I have the authority to appoint the authorized agent named in Part H.

Owner/Petitioner Signature: MARK S. WOLFSON Title: OWNER / TRUSTEE
 Print Name of Owner/Petitioner: MARK S. WOLFSON Date: 1/5/2026

Part H. AUTHORIZATION OF AGENT

Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board. Read instructions for further information.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.

CERTIFICATION

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted. I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the Clark County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7012) and the limitations contained in the Agent Authorization Form to be separately submitted

Authorized Agent Signature: _____ Title: _____
 Print Name of Signatory: _____ Date: _____
☐ I hereby withdraw appeal to the Board of Equalization
 Signature of Owner or Authorized Agent/Attorney: _____ Date: _____



CLARK COUNTY BOARD OF EQUALIZATION

Case # 424

Assessor Information

Appeal #424 - 139-32-703-002

QC 40 Good

Line	Parcel	Line #	Building Style	BLDG SF	Eff Year	Statutory Depr. %	Extra Features (Taxable \$)	# Buildings	Casita/Guest House (Sq.Ft)	Garage (Sq.Ft)	2026/2027 Assessed Impr. (Assessed \$)	2026/2027 Assessed Impr. (Taxable \$)	Rate/SF Taxable \$	Taxable RCN	Taxable RCN (\$/Sq.Ft.)	Taxable RCNLD	Address
1	139-32-702-012	20	Split Level	5,178	1996	45.00%	\$126,292	2	0	936	\$302,365	\$863,900	\$166.84	\$1,511,239	\$292	\$863,899	2337 PINTO LANE
2	139-32-703-003	22	Two Story	5,430	1998	42.00%	\$138,877	1	0	1,300	\$277,286	\$792,246	\$145.90	\$1,365,943	\$252	\$792,246	2701 PINTO LANE
3	139-32-703-009	25	Two Story	4,475	2009	25.50%	\$105,676	1	0	672	\$285,998	\$817,137	\$182.60	\$1,084,749	\$242	\$817,137	2664 PALOMINO
4	139-32-702-027	26	One Story	7,350	1989	55.50%	\$93,192	1	0	1,916	\$265,060	\$757,314	\$103.04	\$1,720,127	\$234	\$757,314	2408 PALOMINO
5	139-32-702-014	28	One Story	4,758	1993	58.50%	\$104,097	1	0	0	\$177,830	\$508,086	\$106.79	\$1,224,304	\$257	\$508,086	2331 PINTO LANE
6	139-32-304-017	35	One-Story	2,993	1959	75.00%	\$73,251	3	0	0	\$104,702	\$299,149	\$99.95	\$1,196,588	\$400	\$299,149	2800 PINTO LANE
7	139-32-306-026	38	One Story	5,064	1959	75.00%	\$32,116	1	0	528	\$96,822	\$276,635	\$54.63	\$1,107,335	\$219	\$276,635	2951 PINTO LANE
8	139-32-703-005	39	One Story	4,068	1964	75.00%	\$45,078	2	0	756	\$96,758	\$276,451	\$67.96	\$1,105,800	\$272	\$276,451	2601 PINTO LANE
9	139-32-702-011	40	One Story	3,949	1970	75.00%	\$77,162	1	990	0	\$96,151	\$274,717	\$69.57	\$1,098,867	\$278	\$274,717	2525 PINTO LANE
10	139-32-701-009	41	One Story	4,740	1968	75.00%	\$34,937	2	0	984	\$92,712	\$264,891	\$55.88	\$1,059,559	\$224	\$264,891	2600 PINTO LANE
11	139-32-306-009	42	One Story	4,411	1953	75.00%	\$32,536	1	0	0	\$88,600	\$253,143	\$57.39	\$1,012,574	\$230	\$253,143	711 CAMPBELL
12	139-32-306-004	43	Split Level	3,761	1966	75.00%	\$65,367	1	0	523	\$87,933	\$251,237	\$66.80	\$1,004,939	\$267	\$251,237	2825 PINTO LANE
13	139-32-702-024	44	Two Story	4,460	1993	49.50%	\$174,760	2	1,497		\$299,720	\$656,344	\$147.16	\$1,231,901	\$276	\$656,344	2400 PALOMINO
14	139-32-701-002	45	One Story	3,546	1970	75.00%	\$26,429	1	0	526	\$73,756	\$210,731	\$59.43	\$842,925	\$238	\$210,731	2701 ALTA
15	139-32-306-011	52	One Story	6,054	1971	75.00%	\$29,619	1	0	840	\$111,414	\$318,326	\$52.58	\$1,273,301	\$210	\$318,326	3030 PALOMINO
	TOTAL			70,237							\$2,457,107	\$6,820,307	\$96.92				
	AVERAGE			4,691							\$159,145	\$454,700	\$96.92				
16	139-32-703-002	15	One-Story	4,985	2011	22.50%	\$169,986	3	1,096	1,834	\$380,690	\$1,087,686	\$218.19	\$1,566,971	\$314	\$1,087,686	2709 PINTO LANE

Appeal #424 - 139-32-703-002

QC 45 Good - Very Good

Line	Parcel	Line #	Building Style	BLDG SF	Eff Year	Statutory Depr. %	Extra Features (Taxable \$)	# Buildings	Casita/Guest House (Sq.Ft)	Garage (Sq.Ft)	2026/2027 Assessed Impr. (Assessed \$)	2026/2027 Assessed Impr. (Taxable \$)	Rate/SF Taxable \$				Address
1	139-32-701-008	18	Two Story	4,476	2003	34.50%	\$282,245	2	0	1,164	\$338,029	\$965,797	\$215.77				2608 PINTO LANE
2	139-32-703-008	30	One Story	3,548	2000	39.00%	\$55,888	1	0	748	\$224,657	\$561,876	\$158.36				2700 PALOMINO LANE
3	139-32-304-009	34	One Story	4,807	1966	75.00%	\$54,020	2	1,120	1,400	\$124,074	\$354,498	\$73.75				2727 ALTA DRIVE

QC 50 Very Good

1	139-32-702-030	12	One-Story	7,256	1993	49.50%	\$213,735	2	1,950	1,150	\$459,542	\$1,312,976	\$180.95				2315 ALTA DRIVE
2	139-32-704-007	31	One-Story	4,727	1980	69.00%	\$54,759	1	0	868	\$142,486	\$407,102	\$86.12				2901 ALTA DRIVE
3	139-32-304-008	32	One-Story	4,726	1965	75.00%	\$51,834	2	1,196	0	\$147,911	\$422,603	\$89.42				2801 ALTA DRIVE

QC 55 Very Good-Excellent

1	139-32-703-013	4	Two Story	12,138	1996	45.00%	\$154,919	3	3,984	2,590	\$854,681	\$2,441,945	\$201.18				2710 PALOMINO LN
2	139-32-702-016	5	Two Story	7,261	2016	15.00%	\$364,981	1	1,279	932	\$748,392	\$2,138,262	\$294.49				2323 PINTO LN
3	139-32-306-020	9	One Story	11,281	1976	75.00%	\$43,429	4	11,098	480	\$577,068	\$1,648,765	\$146.15				2801 PINTO LN
4	139-32-703-004	13	Two Story	6,294	2004	33.00%	\$180,910	1	0	840	\$459,787	\$1,313,676	\$208.72				2609 PINTO LN
5	139-32-702-021	14	Two Story	6,711	1996	45.00%	\$163,512	1	0	705	\$439,161	\$1,254,747	\$186.97				2426 PALOMINO LN
6	139-32-702-007	19	Two Story	6,482	1990	54.00%	\$74,387	1	0	852	\$313,222	\$894,919	\$138.06				2508 PINTO LN
7	139-32-305-003	21	Two Story	8,087	1981	67.50%	\$89,030	1	0	660	\$279,798	\$799,423	\$98.85				3013 PINTO LN
8	139-32-306-001	27	Two Story	6,533	1982	66.00%	\$32,278	3	1,074	840	\$256,479	\$732,796	\$112.17				2981 PINTO LN

OWNER(S)/MAIL TO					SITUS					139-32-702-012					Printed: 2/18/2026							
ALVAREZ JAMES NADER II LIVING TRUST ALVAREZ JAMES NADER II TRS 2337 PINTO LN LAS VEGAS NV, 89107 NV					2337 PINTO LN LAS VEGAS					*139-32-702-0					Page: 2 of 3							
					PARCEL STATUS		A Active - Locally Assessed Parcel															
					NEIGHBORHOOD		1311.09 Central West															
					PRIMARY USE		20.110 Single Family Residential															
					BUILDING(S)		1 of 1								2026/27							
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 2					BUILDING VALUE SUMMARY										
RES		04 Split Level		40 Good	Subareas										BASIC BUILDING		859,237					
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION		AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN <td colspan="2">SQ. FT. ADJUSTMENTS</td> <td colspan="1">16,993</td>	SQ. FT. ADJUSTMENTS		16,993					
1952	1996	100%	45.0												LUMP SUM ADJUSTMENTS		125,212					
					1-1	FBM	Finished Basement		1952	1996		144	84.83	12,216	BASEMENT		186,291					
					1-1	PBA	Patio Comp Roof		1952	1996		24	50.22	1,205	PORCHES		49,991					
					1-1	PMA	Patio Minumum Roof		1952	1996		432	25.26	10,912	GARAGES/CARPORTS							
					1-1	PBA	Patio Comp Roof		1952	1996		160	41.01	6,562	BUILDING RCN		1,237,724					
					1-1	UFB	Basement		1952	1996		144	80.68	11,618	DEPRECIATION		556,976					
					1-1	GL2	Resid Level 2		1952	1996	1,713	1,713	165.94	284,255	POOL/SPA/DECK		76,366					
					1-1	GL1	Resid Level 1		1952	1996	3,465	3,465	165.94	574,982	OTHER EXTRA FEATURES		49,926					
					1-1	BBW	Balcony Comp WoodFlr		1952	1996		208	90.97	18,922	TOTAL RCNLD		807,040					
					1-1	UFB	Basement		1952	1996		1,508	39.83	60,064	IMPROVEMENT FACTOR							
					1-1	PBA	Patio Comp Roof		1952	1996		208	39.77	8,272	MULTIPLE ADJUSTMENT							
FLOORING																OVERRIDE IMP. VALUE						
CAT		TYPE		AREA												CONDO COST SQ FT						
RIF		% Floor Carpet														NTV PUD/COMMON AREA						
RIF		% Floor Vinyl														BUILDING AREAS						
																HEATED AREA		5,178				
																HEATED AREA W/FIN BSMT		6,830				
																ADJ RATE						
ROOMS/BATHROOMS																BUILDING NOTES						
CAT		TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.						
RM1		Bedrooms		7.00	1.00		PFCA		CeilFinAvg		208	2,059										
RM2		Family/Den/Other		1.00	1.00		PFCA		CeilFinAvg		208	2,059										
RM3		Frml Dining Room		1.00	1.00																	
RM4		Total Rooms		11.00	1.00																	
RM5		Full Baths		6.00	1.00																	
RM6		Half Baths			1.00																	
FIX		Plumb Fxt		31.00	1.00	71,573																
BUILT-INS/FIREPLACES																\$208,903			\$126,292			
CAT		TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES	
AP1		Built Ins		1	2.00	18,272	SPR2		Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1952	1965	3,771	75.0	943	
FPL		Fireplace (L-Rank)		1	1.00	4,657	RPV4		Paving - Concrete			1	5,286.00	\$6.40	1.00	6.40	1952	1965	33,830	75.0	8,458	
AP2		Built-in Refrigerator/Extra/Each		1	2.00	17,442	RSTG		Storage Square Feet			1	651.00	\$22.00	2.25	49.50	1952	1965	32,225	75.0	8,056	
AP5		Bi Microwave		1	2.00	1,970	RSPT		Septic			1	1.00	\$10,643.19	1.00	10,643.19	1952	1965	10,643	75.0	2,661	
AP4		Dishwasher Extra		1	2.00	1,598	RY38		Concrete Block/Slump/Sq Ft			1	978.00	\$15.72	1.00	15.72	1952	1965	15,374	75.0	3,844	
												1	1.00	\$39,258.91	1.00	39,258.91	2017	2018	39,259	12.0	34,548	
												1	500.00	\$14.00	1.00	14.00	2017	2018	7,000	12.0	6,160	
												1	2,000.00	\$12.11	1.00	12.11	2017	2018	24,220	12.0	21,314	
												1	1.00	\$31,510.05	1.00	31,510.05	2024	2024	31,510	3.0	30,565	
												1	375.00	\$14.00	1.00	14.00	2024	2024	5,250	3.0	5,093	
												1	1.00	\$2,111.41	1.00	2,111.41	1952	1996	2,111	45.0	1,161	
												1	96.00	\$12.62	1.00	12.62	2017	2018	1,212	12.0	1,066	
												1	1.00	\$2,498.43	1.00	2,498.43	2024	2024	2,498	3.0	2,423	BIBBQ
ADDITIONAL BUILDING FEATURES																						
CAT		TYPE		UNITS	FAC	UNIT ADJ.																
WH		Wall Height (RES)		8	1.00																	
X10		Basement Outside Entrance		1	1.00	3,115																
X35		Home Auto System HV		1	1.00	6,585																

OWNER(S)/MAIL TO					SITUS					139-32-702-012					Printed: 2/18/2026							
ALVAREZ JAMES NADER II LIVING TRUST ALVAREZ JAMES NADER II TRS 2337 PINTO LN LAS VEGAS NV, 89107 NV					2337 PINTO LN LAS VEGAS					*139-32-702-0					Page: 3 of 3							
					PARCEL STATUS A Active - Locally Assessed Parcel																	
					NEIGHBORHOOD 1311.09 Central West																	
					PRIMARY USE 20.110 Single Family Residential																	
BUILDING(S) 1 of 1					BUILDING 1 OF 1 SECTION 2 OF 2					2026/27												
TYPE		BUILDING STYLE		QUALITY	BUILDING VALUE SUMMARY																	
RES		18 Garage		40 Good	BASIC BUILDING SQ. FT. ADJUSTMENTS LUMP SUM ADJUSTMENTS BASEMENT PORCHES GARAGES/CARPORTS BUILDING RCN DEPRECIATION POOL/SPA/DECK OTHER EXTRA FEATURES TOTAL RCNLD IMPROVEMENT FACTOR MULTIPLE ADJUSTMENT VERRIDE IMP. VALUE CONDO COST SQ FT NTV PUD/COMMON AREA 64,612 64,612 7,753 56,859																	
AYB	EYB	% COMP	% DEPR																			
2018	2018	100%	12.0																			
BUILDING CHARACTERISTICS																						
BASIC BUILDING FEATURES																						
CAT	TYPE		AREA	%	SF ADJ.																	
EW	Frame-Stucco			100.00%																		
FLOORING																						
CAT	TYPE		AREA	%	SF ADJ.																	
ROOMS/BATHROOMS					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS																	
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.							
BUILT-INS/FIREPLACES					EXTRA FEATURES																	
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	\$0	RCN	DEPR%	\$0	RCNLD	NOTES
ADDITIONAL BUILDING FEATURES																						
CAT	TYPE		UNITS	FAC	UNIT ADJ.																	
WH	Wall Height (RES)			1.00																		

OWNER(S)/MAIL TO					SITUS					139-32-703-003					Printed: 2/18/2026										
2701 PINTO LN L L C 2701 PINTO LN LAS VEGAS NV, 89107 NV					2701 PINTO LN LAS VEGAS					*139-32-703-003					Page: 2 of 2										
					PARCEL STATUS		A Active - Locally Assessed Parcel																		
					NEIGHBORHOOD		1311.09 Central West																		
					PRIMARY USE		20.110 Single Family Residential																		
					BUILDING(S)		1 of 1								2026/27										
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY													
RES		02 Two Story		40 Good	Subareas										BASIC BUILDING		853,270								
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		17,416									
1998	1998	100%	42.0		1-1	GBI	Built in Garage	1998	1998		1,300	43.60	56,680	LUMP SUM ADJUSTMENTS		190,381									
BUILDING CHARACTERISTICS					1-1	STG	Storage - Extra Feature	1998	1998		18			BASEMENT											
BASIC BUILDING FEATURES		\$17,416			1-1	PTA	Patio Tile Roof	1998	1998		144	60.78	8,752	PORCHES		8,752									
CAT	TYPE		AREA	%	SF ADJ.	1-1	GL1	Resid Level 1	1998	1998	3,493	3,493	157.14	548,890	GARAGES/CARPORTS		56,680								
SFL	Concrete Slab		3,493	64.33%	-26,024	1-1	GL2	Resid Level 2	1998	1998	1,937	1,937	157.14	304,380	BUILDING RCN		1,126,499								
EW	Frame-Siding/Shingle			100.00%											DEPRECIATION		473,130								
RC	Concrete Tile			100.00%	20,525										POOL/SPA/DECK		48,086								
HT	Forced Air			100.00%											OTHER EXTRA FEATURES		90,791								
AC	Central Cooling			100.00%	22,915										TOTAL RCNLD		792,246								
FLOORING					\$0										IMPROVEMENT FACTOR										
CAT	TYPE		AREA	%	SF ADJ.											MULTIPLE ADJUSTMENT									
RIF	% Floor Carpet			60%												OVERRIDE IMP. VALUE									
RIF	% Floor Ceramic			40%												CONDO COST SQ FT									
															NTV PUD/Common Area										
ROOMS/BATHROOMS					\$26,369					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING AREAS										
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	HEATED AREA		5,430							
RM1	Bedrooms		4.00	1.00												HEATED AREA W/FIN BSMT		5,430							
RM2	Family/Den/Other		3.00	1.00												ADJ RATE									
RM3	Frml Dining Room		1.00	1.00																					
RM4	Total Rooms		10.00	1.00																					
RM5	Full Baths		4.00	1.00																					
RM6	Half Baths		1.00	1.00																					
FIX	Plumb Fxt		19.00	1.00	26,369																				
BUILT-INS/FIREPLACES					\$31,597					EXTRA FEATURES										\$239,444		\$138,877			
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES					
AP1	Built Ins		1	1.00	9,136	RPL3	Pool Size Appx 512 Square Feet		2	1	1.00	\$52,384.99	1.00	52,384.99	1998	1998	52,385	42.0	30,383						
AP2	Built-in Refrigerator/Extra/Each		1	1.00	8,721	RPHT	Pool Heater Each			1	1.00	\$5,811.03	1.00	5,811.03	1998	1998	5,811	42.0	3,370						
AP5	Bi Microwave		1	1.00	985	RPSP	Pool Spa/Attached Each			1	1.00	\$17,712.75	1.00	17,712.75	1998	1998	17,713	42.0	10,273						
AP6	Trash Compactor		1	1.00	1,127	RPLD5	Pool Deck - Kool Deck			1	500.00	\$14.00	1.00	14.00	1998	1998	7,000	42.0	4,060						
FPH	Fireplace (H-Rank)		2	1.00	11,628	RFN3	Fence Large - 1/2 Acre Custom			1	1.00	\$30,046.42	1.00	30,046.42	1998	1998	30,046	42.0	17,427						
						SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1998	1998	3,771	42.0	2,187						
						RPV4	Paving - Concrete			1	3,000.00	\$6.40	1.00	6.40	1998	1998	19,200	42.0	11,136						
						RSTG	Storage Square Feet			1	18.00	\$22.00	1.00	22.00	1998	1998	396	42.0	230						
ADDITIONAL BUILDING FEATURES					\$132,415															58,172		42.0	33,740		
CAT	TYPE		UNITS	FAC	UNIT ADJ.											58,172.40		1.00	58,172.40	1998	1998	58,172	42.0	33,740	
WH	Wall Height (RES)			1.00												18,520.70		1.00	18,520.70	1998	1998	18,521	42.0	10,742	
X30	Hardwire Sec		1	1.00	7,060											15,786.10		1.00	15,786.10	1998	1998	15,786	42.0	9,156	
X40	Home Theatre/Each		1	1.00	123,279											10,643.19		1.00	10,643.19	1998	1998	10,643	42.0	6,173	
X45	Intercom		1	1.00	2,076																				

OWNER(S)/MAIL TO					SITUS					139-32-703-009					Printed: 2/18/2026						
PLASTER BRIAN & MARGARET FAM TR PLASTER BRIAN R & MARGARET B TRS 2694 PALOMINO LN LAS VEGAS NV, 89107 NV					2694 PALOMINO LN LAS VEGAS					*139-32-703-0					Page: 2 of 2						
					PARCEL STATUS		A Active - Locally Assessed Parcel														
					NEIGHBORHOOD		1311.09 Central West														
					PRIMARY USE		20.110 Single Family Residential														
					BUILDING(S)		1 of 1								2026/27						
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1					SECTION 1 OF 1					BUILDING VALUE SUMMARY						
RES		02 Two Story		40 Good	Subareas										BASIC BUILDING778,918 SQ. FT. ADJUSTMENTS18,121 LUMP SUM ADJUSTMENTS80,391 BASEMENT PORCHES43,765 GARAGES/CARPORTS33,788 BUILDING RCN954,983 DEPRECIATION243,521 POOL/SPA/DECK72,852 OTHER EXTRA FEATURES32,824 TOTAL RCNLD817,138 IMPROVEMENT FACTOR MULTIPLE ADJUSTMENT OVERRIDE IMP. VALUE CONDO COST SQ FT NTV PUD/COMMON AREA BUILDING AREAS HEATED AREA4,475 HEATED AREA W/FIN BSMT4,475 ADJ RATE						
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN								
2009	2009	100%	25.5		1-1	BTW	Balcony Tile WoodFir	2009	2009		102	112.87	11,513								
BUILDING CHARACTERISTICS					1-1	BWA	Balcony Wood	2009	2009		165	64.52	10,646								
BASIC BUILDING FEATURES					1-1	GBI	Built in Garage	2009	2009		672	50.28	33,788								
CAT	TYPE		AREA	%	SF ADJ.	1-1	PBA	Patio Comp Roof	2009	2009		354	37.59	13,307							
SFL	Concrete Slab		2,373	53.03%	-17,680	1-1	GL1	Resid Level 1	2009	2009	2,373	2,373	174.06	413,044							
EW	Frame-Stucco			100.00%		1-1	GL2	Resid Level 2	2009	2009	2,102	2,102	174.06	365,874							
RC	Concrete Tile			100.00%	16,916	1-1	PTA	Patio Tile Roof	2009	2009		75	63.92	4,794							
HT	Forced Air			100.00%																	
AC	Central Cooling			100.00%	18,885																
FLOORING					\$0																
CAT	TYPE		AREA	%	SF ADJ.																
RIF	% Floor Hardwood			60%																	
RIF	% Floor Carpet			30%																	
RIF	% Floor Ceramic			10%																	
ROOMS/BATHROOMS				\$45,204		GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS								BUILDING NOTES							
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.						
RM1	Bedrooms		5.00	1.00		PFCA	CeilFinAvg		354	3,505											
RM2	Family/Den/Other		2.00	1.00																	
RM3	Frml Dining Room		1.00	1.00																	
RM4	Total Rooms		10.00	1.00																	
RM5	Full Baths		5.00	1.00																	
RM6	Half Baths			1.00																	
FIX	Plumb Fxt		24.00	1.00	45,204																
BUILT-INS/FIREPLACES					\$24,656		EXTRA FEATURES										\$129,766			\$105,676	
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES	
AP1	Built Ins		1	1.00	9,136	RFN3	Fence Large - 1/2 Acre Custom			1	1.00	\$30,046.42	1.00	30,046.42	2009	2009	30,046	25.5	22,385		
AP2	Built-in Refrigerator/Extra/Each		1	1.00	8,721	SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	2009	2009	3,771	25.5	2,810		
AP5	Bi Microwave		1	1.00	985	RPV4	Paving - Concrete			1	400.00	\$6.40	1.00	6.40	2009	2009	2,560	25.5	1,907		
FPH	Fireplace (H-Rank)		1	1.00	5,814	RPV4	Paving - Concrete			1	1,200.00	\$6.40	1.00	6.40	2009	2009	7,680	25.5	5,722		
						RPHT	Pool Heater Each			1	1.00	\$5,811.03	1.00	5,811.03	2015	2016	5,811	15.0	4,939		
						RPL3	Pool Size Appx 512 Square Fe			1	1.00	\$52,384.99	1.00	52,384.99	2015	2016	52,385	15.0	44,527		
						RPSP	Pool Spa/Attached Each			1	1.00	\$17,712.75	1.00	17,712.75	2015	2016	17,713	15.0	15,056		
						RPLD5	Pool Deck - Kool Deck			1	700.00	\$14.00	1.00	14.00	2015	2016	9,800	15.0	8,330		
ADDITIONAL BUILDING FEATURES					\$10,531																
CAT	TYPE		UNITS	FAC	UNIT ADJ.																
WH	Wall Height (RES)		10	1.00																	
X30	Hardwire Sec		1	1.00	7,060																
X65	Vac Cleaner Sys		1	1.00	3,471																

OWNER(S)/MAIL TO					SITUS					139-32-702-027					Printed: 2/18/2026									
KIVA STUDIOS NASHVILLE G P 4431 PETIT AVE ENCINO CA, 91436 CA					2408 PALOMINO LN LAS VEGAS					*139-32-702-0					Page: 2 of 2									
					PARCEL STATUS		A Active - Locally Assessed Parcel																	
					NEIGHBORHOOD		1311.09 Central West																	
					PRIMARY USE		20.110 Single Family Residential																	
					BUILDING(S)		1 of 1								2026/27									
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY												
RES		01 One Story		40 Good	Subareas										BASIC BUILDING		1,258,761							
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION		AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		-44,836							
1972	1989	100%	55.5		1-1	STG	Storage - Extra Feature		1972	1989		259			LUMP SUM ADJUSTMENTS		74,451							
					1-1	PBA	Patio Comp Roof		1972	1989		400	37.59	15,036	BASEMENT		19,597							
					1-1	PBA	Patio Comp Roof		1972	1989		100	42.33	4,233	PORCHES		60,376							
					1-1	STG	Storage - Extra Feature		1972	1989		21			GARAGES/CARPORTS		124,062							
					1-1	100	100% Addition		1972	1989	660	660	171.26	113,032	BUILDING RCN		1,492,411							
					1-1	PAA	Patio Aluma Roof		1972	1989		468	42.31	19,801	DEPRECIATION		828,288							
					1-1	STG	Storage - Extra Feature		1972	1989		40			POOL/SPA/DECK		24,084							
					1-1	GAW	Att Garage - Wood or Wood S		1972	1989		506	72.89	36,882	OTHER EXTRA FEATURES		69,108							
					1-1	100	100% Addition		1972	1989	420	420	171.26	71,929	TOTAL RCNLD		757,315							
					1-1	GL1	Resid Level 1		1972	1989	6,270	6,270	171.26	1,073,800	IMPROVEMENT FACTOR									
					1-1	UFB	Basement		1972	1989		264	74.23	19,597	MULTIPLE ADJUSTMENT									
					1-1	PBA	Patio Comp Roof		1972	1989		82	43.27	3,548	OVERRIDE IMP. VALUE									
					1-1	PMA	Patio Minumum Roof		1972	1989		703	25.26	17,758	CONDO COST SQ FT									
					1-1	GAW	Att Garage - Wood or Wood S		1972	1989		1,410	61.83	87,180	NTV PUD/Common Area									
															BUILDING AREAS									
															HEATED AREA		7,350							
															HEATED AREA W/FIN BSMT		7,350							
															ADJ RATE									
ROOMS/BATHROOMS					\$45,204					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES									
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.									
RM1	Bedrooms		4.00	1.00																				
RM2	Family/Den/Other		1.00	1.00																				
RM3	Frml Dining Room		1.00	1.00																				
RM4	Total Rooms		8.00	1.00																				
RM5	Full Baths		4.00	1.00																				
RM6	Half Baths		2.00	1.00																				
FIX	Plumb Fxt		24.00	1.00	45,204																			
BUILT-INS/FIREPLACES					\$27,171					EXTRA FEATURES					\$227,716							\$93,192		
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE		FAC	ADJ. UNIT		AYB	EYB	RCN	DEPR%	RCNLD	NOTES		
AP1	Built Ins		1	1.00	9,136	RPL5	Pool Size Appx 800 Square Fe		3	1	1.00	\$62,050.56		1.00	67,430.34		1972	1979	67,430	70.5	19,892			
FPL	Fireplace (L-Rank)		2	1.00	9,314	RPHT	Pool Heater Each			1	1.00	\$5,811.03		1.00	5,811.03		1972	1979	5,811	70.5	1,714			
AP2	Built-in Refrigerator/Extra/Each		1	1.00	8,721	RPLD5	Pool Deck - Kool Deck			1	600.00	\$14.00		1.00	14.00		1972	1979	8,400	70.5	2,478			
						SPR3	Sprinkler Large			1	1.00	\$11,296.38		1.00	11,296.38		1972	1979	11,296	70.5	3,332			
						RPV7	Paving - Stone			1	100.00	\$18.10		1.00	18.10		1972	1979	1,810	70.5	534			
						RPV4	Paving - Concrete			1	4,926.00	\$6.40		1.00	6.40		1972	1979	31,526	70.5	9,300			
						RSTG	Storage Square Feet			1	320.00	\$22.00		1.50	33.00		1972	1979	10,560	70.5	3,115			
						RY13	Bar-B-Que/Firepit/Each			1	1.00	\$2,498.43		1.00	2,498.43		1972	1979	2,498	70.5	737			
						RY20	Auto Gate Opener/Each			1	2.00	\$8,281.49		1.00	8,281.49		1972	1979	16,563	70.5	4,886			
						RY40	Wrought Iron/Square Feet			1	900.00	\$12.62		1.00	12.62		1972	1979	11,358	70.5	3,351			
						RY38	Concrete Block/Slump/Sq Ft			1	1,200.00	\$15.72		1.00	15.72		1972	1979	18,864	70.5	5,565			
						RPV4	Paving - Concrete			1	3,500.00	\$6.40		1.00	6.40		2023	2023	22,400	4.5	21,392	PAVING AT RE		
						RPV4	Paving - Concrete			1	3,000.00	\$6.40		1.00	6.40		2018	2018	19,200	12.0	16,896	PAVING AT FF		
ADDITIONAL BUILDING FEATURES					\$2,076																			
CAT	TYPE		UNITS	FAC	UNIT ADJ.																			
WH	Wall Height (RES)			1.00		<th colspan="5"></th>																		
X45	Intercom		1	1.00	2,076	<th colspan="5"></th>																		

OWNER(S)/MAIL TO					SITUS					139-32-702-014					Printed: 2/18/2026										
K F L T FINANCIAL TRUST C/O MR & MRS J SHOOK 2331 PINTO LN LAS VEGAS NV, 89107-4625 NV					2331 PINTO LN LAS VEGAS					*139-32-702-0					Page: 2 of 2										
					PARCEL STATUS		A Active - Locally Assessed Parcel																		
					NEIGHBORHOOD		1311.09 Central West																		
					PRIMARY USE		20.110 Single Family Residential																		
					BUILDING(S)		1 of 1								2026/27										
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY													
RES		01 One Story		40 Good	Subareas												BASIC BUILDING		831,603						
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION		AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		51,672								
1962	1987	100%	58.5		1-1	PTA	Patio Tile Roof		1962	1987		48	67.04	3,218	LUMP SUM ADJUSTMENTS		34,800								
					1-1	100	100% Addition		1962	1987	994	994	174.78	173,731	BASEMENT										
					1-1	PTA	Patio Tile Roof		1962	1987		246	57.79	14,216	PORCHES		30,392								
					1-1	PRT	Porte Cochere		1962	1987		625	40.00	25,000	GARAGES/CARPORTS										
					1-1	GL1	Resid Level 1		1962	1987	2,429	2,429	174.78	424,541	BUILDING RCN		973,467								
					1-1	PMA	Patio Minumum Roof		1962	1987		513	25.26	12,958	DEPRECIATION		569,478								
					1-1	100	100% Addition		1962	1987	1,335	1,335	174.78	233,331	POOL/SPA/DECK		87,415								
																	OTHER EXTRA FEATURES		16,682						
																	TOTAL RCNLD		508,086						
																	IMPROVEMENT FACTOR								
																	MULTIPLE ADJUSTMENT								
																	OVERRIDE IMP. VALUE								
																	CONDO COST SQ FT								
																	NTV PUD/Common AREA								
																	BUILDING AREAS								
																	HEATED AREA		4,758						
																	HEATED AREA W/FIN BSMT		4,758						
																	ADJ RATE								
ROOMS/BATHROOMS					\$11,301					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES										
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.										
RM1	Bedrooms		4.00	1.00																					
RM2	Family/Den/Other		1.00	1.00																					
RM3	Frml Dining Room			1.00																					
RM4	Total Rooms		7.00	1.00																					
RM5	Full Baths		3.00	1.00																					
RM6	Half Baths			1.00																					
FIX	Plumb Fxt		15.00	1.00	11,301																				
BUILT-INS/FIREPLACES					\$23,499					EXTRA FEATURES										\$250,837			\$104,097		
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE		FAC	ADJ. UNIT		AYB	EYB	RCN	DEPR%	RCNLD	NOTES			
AP1	Built Ins		1	1.00	9,136	RPHI	Pool Heater Included			1	1.00			1.00			1962	1987		58.5					
AP2	Built-in Refrigerator/Extra/Each		1	1.00	8,721	RPSP	Pool Spa/Attached Each			1	1.00	\$17,712.75		1.00	17,712.75		1962	1987	17,713	58.5	7,351				
AP5	Bi Microwave		1	1.00	985	RPLD7	Pool Deck - Stone			1	1,200.00	\$18.10		1.00	18.10		1962	1987	21,720	58.5	9,014				
FPL	Fireplace (L-Rank)		1	1.00	4,657	SPR3	Sprinkler Large			1	1.00	\$11,296.38		1.00	11,296.38		1962	1987	11,296	58.5	4,688				
						RPV4	Paving - Concrete			1	1,800.00	\$6.40		1.00	6.40		1962	1987	11,520	58.5	4,781				
						RY43	Chain Link/Square Feet			1	2,760.00	\$4.94		1.00	4.94		1962	1987	13,634	58.5	5,658				
						RY13	Bar-B-Que/Firepit/Each			1	1.00	\$2,498.43		1.50	3,747.65		1962	1987	3,748	58.5	1,555				
						RPLC	Pool Custom Square Feet			1	990.00	\$115.29		1.50	172.94		1962	1987	171,206	58.5	71,050				
ADDITIONAL BUILDING FEATURES					\$0																				
CAT	TYPE		UNITS	FAC	UNIT ADJ.																				
WH	Wall Height (RES)			1.00																					

OWNER(S)/MAIL TO						SITUS						139-32-304-017						Printed: 2/18/2026									
O'HARA JACQUE NEWBERRY LIVING TRUST O'HARA JACQUE NEWBERRY TRS 2800 PINTO LN LAS VEGAS NV, 89107-4636 NV						2800 PINTO LN LAS VEGAS						*139-32-304-0						Page: 2 of 4									
						PARCEL STATUS			A Active - Locally Assessed Parcel																		
						NEIGHBORHOOD			1311.09 Central West																		
						PRIMARY USE			20.110 Single Family Residential																		
						BUILDING(S)			1 of 1									2026/27									
TYPE		BUILDING STYLE		QUALITY		BUILDING 1 OF 1			SECTION 1 OF 3			BUILDING VALUE SUMMARY															
RES		01 One Story		40 Good		Subareas									BASIC BUILDING SQ. FT. ADJUSTMENTS LUMP SUM ADJUSTMENTS BASEMENT PORCHES GARAGES/CARPORTS BUILDING RCN DEPRECIATION POOL/SPA/DECK OTHER EXTRA FEATURES TOTAL RCNLD			566,725 -7,902 27,170 30,250 616,243 462,182 16,102 57,149 227,312									
AYB	EYB	% COMP	% DEPR			BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN													
1957		1959		100% 75.0																							
BUILDING CHARACTERISTICS																											
BASIC BUILDING FEATURES																											
CAT	TYPE		AREA	%	SF ADJ.	1-1		PBA	Patio Comp Roof	1957	1959		725	37.59	27,253												
SFL		Concrete Slab			100.00%	-22,298	1-1		STG	Storage - Extra Feature	1957	1959		140													
EW		Frame-Stucco			100.00%		1-1		GAZ	Gazebo - Extra Feature	1957	1959		1													
RC		Wood Shake			100.00%	1,766	1-1		GL1	Resid Level 1	1957	1959	2,205	2,205	189.35	417,517											
HT		Forced Air			100.00%		1-1		100	100% Addition	1957	1959	788	788	189.35	149,208											
AC		Central Cooling			100.00%	12,630	1-1		PBA	Patio Comp Roof	1957	1959		68	44.07	2,997											
FLOORING																											
CAT	TYPE		AREA	%	SF ADJ.													IMPROVEMENT FACTOR									
RIF		% Floor Carpet			80%													MULTIPLE ADJUSTMENT									
RIF		% Floor Vinyl			20%													OVERRIDE IMP. VALUE									
																		CONDO COST SQ FT									
																		NTV PUD/Common Area									
																		BUILDING AREAS									
																		HEATED AREA									
																		HEATED AREA W/FIN BSMT									
																		ADJ RATE									
ROOMS/BATHROOMS					\$11,301		GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS								BUILDING NOTES												
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.												
RM1	Bedrooms		4.00	1.00																							
RM2	Family/Den/Other		2.00	1.00																							
RM3	Frml Dining Room			1.00																							
RM4	Total Rooms		8.00	1.00																							
RM5	Full Baths		3.00	1.00																							
RM6	Half Baths		1.00	1.00																							
FIX	Plumb Fxt		15.00	1.00	11,301																						
BUILT-INS/FIREPLACES					\$13,793		EXTRA FEATURES										\$292,999				\$73,251						
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES							
AP1	Built Ins		1	1.00	9,136	RPL3	Pool Size Appx 512 Square Feet		2	1	1.00	\$52,384.99	1.00	52,384.99	1957	1959	52,385	75.0	13,096								
FPL	Fireplace (L-Rank)		1	1.00	4,657	RPHT	Pool Heater Each			1	1.00	\$5,811.03	1.00	5,811.03	1957	1959	5,811	75.0	1,453								
						RPLD5	Pool Deck - Kool Deck			1	324.00	\$14.00	1.00	14.00	1957	1959	4,536	75.0	1,134								
						SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1957	1959	3,771	75.0	943								
						RPV4	Paving - Concrete			1	3,381.00	\$6.40	1.00	6.40	1957	1959	21,638	75.0	5,410								
						RSTG	Storage Square Feet			1	140.00	\$22.00	1.00	22.00	1957	1959	3,080	75.0	770								
						RSPT	Septic			1	1.00	\$10,643.19	1.00	10,643.19	1957	1959	10,643	75.0	2,661								
						RY30	Diving Board/Each			1	1.00	\$1,674.94	1.00	1,674.94	1957	1959	1,675	75.0	419								
						RY38	Concrete Block/Slump/Sq Ft			1	1,100.00	\$15.72	1.00	15.72	1957	1959	17,292	75.0	4,323								
						RY44	Rail/Wood/Square Feet			1	3,440.00	\$4.99	1.00	4.99	1957	1959	17,166	75.0	4,291								
						RY57	Gazebo/Each			1	1.00	\$19,375.26	8.00	155,002.08	1957	1959	155,002	75.0	38,751								
ADDITIONAL BUILDING FEATURES					\$2,076																						
CAT	TYPE		UNITS	FAC	UNIT ADJ.																						
WH	Wall Height (RES)			1.00																							
X45	Intercom		1	1.00	2,076																						

OWNER(S)/MAIL TO					SITUS					139-32-304-017					Printed: 2/18/2026					
O'HARA JACQUE NEWBERRY LIVING TRUST O'HARA JACQUE NEWBERRY TRS 2800 PINTO LN LAS VEGAS NV, 89107-4636 NV					2800 PINTO LN LAS VEGAS					*139-32-304-0					Page: 3 of 4					
					PARCEL STATUS		A Active - Locally Assessed Parcel													
					NEIGHBORHOOD		1311.09 Central West													
					PRIMARY USE		20.110 Single Family Residential													
					BUILDING(S)		1 of 1								2026/27					
TYPE		BUILDING STYLE		QUALITY		BUILDING 1 OF 1					SECTION 2 OF 3					BUILDING VALUE SUMMARY				
RES		18 Garage		40 Good		Subareas										BASIC BUILDING SQ. FT. ADJUSTMENTS LUMP SUM ADJUSTMENTS BASEMENT PORCHES GARAGES/CARPORTS BUILDING RCN DEPRECIATION POOL/SPA/DECK OTHER EXTRA FEATURES TOTAL RCNLD IMPROVEMENT FACTOR MULTIPLE ADJUSTMENT OVERRIDE IMP. VALUE CONDO COST SQ FT NTV PUD/Common Area BUILDING AREAS HEATED AREA HEATED AREA W/FIN BSMT ADJ RATE				
AYB	EYB	% COMP	% DEPR			BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN						
1957	1959	100%	75.0			1-2	GDW	Det Garage - Wood or Wood	1957	1959		1,200	71.13	85,356						
BUILDING CHARACTERISTICS																				
BASIC BUILDING FEATURES																				
CAT	TYPE		AREA	%	SF ADJ.															
EW	Frame-Stucco			100.00%																
RC	Wood Shake			100.00%																
FLOORING																				
CAT	TYPE		AREA	%	SF ADJ.															
ROOMS/BATHROOMS					\$0										BUILDING NOTES					
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.					
						GNF	Garage Unfinished		1,200	-8,340										
BUILT-INS/FIREPLACES					EXTRA FEATURES										\$0		\$0			
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES
ADDITIONAL BUILDING FEATURES																				
CAT	TYPE		UNITS	FAC	UNIT ADJ.															
WH	Wall Height (RES)			1.00																

OWNER(S)/MAIL TO					SITUS					139-32-304-017					Printed: 2/18/2026					
O'HARA JACQUE NEWBERRY LIVING TRUST O'HARA JACQUE NEWBERRY TRS 2800 PINTO LN LAS VEGAS NV, 89107-4636 NV					2800 PINTO LN LAS VEGAS					*139-32-304-0					Page: 4 of 4					
					PARCEL STATUS A Active - Locally Assessed Parcel															
					NEIGHBORHOOD 1311.09 Central West															
					PRIMARY USE 20.110 Single Family Residential															
BUILDING(S) 1 of 1					BUILDING 1 OF 1 SECTION 3 OF 3					2026/27										
TYPE		BUILDING STYLE		QUALITY	BUILDING VALUE SUMMARY															
RES		18 Garage		40 Good	BASIC BUILDING															
AYB	EYB	% COMP	% DEPR		SQ. FT. ADJUSTMENTS															
1957	1959	100%	75.0		LUMP SUM ADJUSTMENTS															
BUILDING CHARACTERISTICS					BASEMENT															
BASIC BUILDING FEATURES					PORCHES															
CAT	TYPE		AREA	%	SF ADJ.	GARAGES/CARPORTS 210,330														
EW	Masonry-Stucco			100.00%		BUILDING RCN 210,330														
RC	Wood Shake			100.00%		DEPRECIATION 157,748														
					POOL/SPA/DECK															
					OTHER EXTRA FEATURES															
					TOTAL RCNLD 52,583															
					IMPROVEMENT FACTOR															
					MULTIPLE ADJUSTMENT															
					OVERRIDE IMP. VALUE															
					CONDO COST SQ FT															
					NTV PUD/COMMON AREA															
					BUILDING AREAS															
					HEATED AREA															
					HEATED AREA W/FIN BSMT															
					ADJ RATE															
ROOMS/BATHROOMS \$0					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS															
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	BUILDING NOTES				
						GNF	Garage Unfinished		3,000	-20,850										
BUILT-INS/FIREPLACES					EXTRA FEATURES															
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	\$0 RCN	DEPR%	\$0 RCNLD	NOTES
ADDITIONAL BUILDING FEATURES																				
CAT	TYPE		UNITS	FAC	UNIT ADJ.															
WH	Wall Height (RES)			1.00																

OWNER(S)/MAIL TO					SITUS					139-32-306-026					Printed: 2/18/2026							
SPAGHETTI & MEATBALLS TRUST BARBERINI LAURA & BONNIE B TRS 2951 PINTO LN LAS VEGAS NV, 89107-4618 NV					2951 PINTO LN LAS VEGAS					*139-32-306-0					Page: 2 of 2							
					PARCEL STATUS		A Active - Locally Assessed Parcel															
					NEIGHBORHOOD		1311.09 Central West															
					PRIMARY USE		20.110 Single Family Residential															
					BUILDING(S)		1 of 1								2026/27							
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY										
RES		01 One Story		40 Good	Subareas										BASIC BUILDING		883,006					
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION		AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		-13,369					
1951	1959	100%	75.0		1-1	GAW	Att Garage - Wood or Wood S		1951	1959		528	77.07	40,693	LUMP SUM ADJUSTMENTS		18,450					
BUILDING CHARACTERISTICS					1-1	PBA	Patio Comp Roof		1951	1959		96	42.54	4,084	BASEMENT							
BASIC BUILDING FEATURES				-13,369	1-1	STG	Storage - Extra Feature		1951	1959		1,003			PORCHES		26,277					
CAT	TYPE		AREA	%	SF ADJ.	1-1	CPT	Carport		1951	1959		816	29.19	23,819	GARAGES/CARPORTS		64,512				
SFL	Concrete Slab			100.00%	-37,727	1-1	090	90% Addition		1951	1959	1,226	1,226	160.79	197,117	BUILDING RCN		978,876				
EW	Masonry-CB/CBS, HV Stone			100.00%		1-1	GL1	Resid Level 1		1951	1959	3,838	3,838	178.71	685,889	DEPRECIATION		734,157				
RC	Wood Shake			100.00%	2,988	1-1	PBA	Patio Comp Roof		1951	1959		561	37.59	21,088	POOL/SPA/DECK		14,649				
HT	Forced Air			100.00%		1-1	PBA	Patio Comp Roof		1951	1959		22	50.22	1,105	OTHER EXTRA FEATURES		17,467				
AC	Central Cooling			100.00%	21,370											TOTAL RCNLD		276,835				
FLOORING					\$0											IMPROVEMENT FACTOR						
CAT	TYPE		AREA	%	SF ADJ.											MULTIPLE ADJUSTMENT						
RIF	% Floor Carpet			90%												OVERRIDE IMP. VALUE						
RIF	% Floor Vinyl			10%												CONDO COST SQ FT						
																				NTV PUD/Common Area		
																				BUILDING AREAS		
																				HEATED AREA		5,064
																				HEATED AREA W/FIN BSMT		5,064
																				ADJ RATE		
ROOMS/BATHROOMS					\$0	GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS										BUILDING NOTES						
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.							
RM1	Bedrooms		4.00	1.00																		
RM2	Family/Den/Other		2.00	1.00																		
RM3	Frml Dining Room		1.00	1.00																		
RM4	Total Rooms		9.00	1.00																		
RM5	Full Baths		3.00	1.00																		
RM6	Half Baths			1.00																		
FIX	Plumb Fxt		12.00	1.00																		
BUILT-INS/FIREPLACES					\$18,450	EXTRA FEATURES										\$128,459			\$32,116			
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES		
AP1	Built Ins		1	1.00	9,136	RPL3	Pool Size Appx 512 Square Fe		2	1	1.00	\$52,384.99	1.00	52,384.99	1951	1959	52,385	75.0	13,096			
FPL	Fireplace (L-Rank)		2	1.00	9,314	RPLD5	Pool Deck - Kool Deck			1	324.00	\$14.00	1.00	14.00	1951	1959	4,536	75.0	1,134			
						SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1951	1959	3,771	75.0	943			
						RPV4	Paving - Concrete			1	1,531.00	\$6.40	1.00	6.40	1951	1959	9,798	75.0	2,450			
						RPV2	Paving - Asphalt			1	6,095.00	\$2.86	1.00	2.86	1951	1959	17,432	75.0	4,358			
						RSTG	Storage Square Feet			1	1,003.00	\$22.00	1.00	22.00	1951	1959	22,066	75.0	5,517			
						RY30	Diving Board/Each			1	1.00	\$1,674.94	1.00	1,674.94	1951	1959	1,675	75.0	419			
						RY38	Concrete Block/Slump/Sq Ft			1	773.00	\$15.72	1.00	15.72	1951	1959	12,152	75.0	3,038			
						RY43	Chain Link/Square Feet			1	940.00	\$4.94	1.00	4.94	1951	1959	4,644	75.0	1,161			
ADDITIONAL BUILDING FEATURES					\$0																	
CAT	TYPE		UNITS	FAC	UNIT ADJ.																	
WH	Wall Height (RES)			1.00																		

OWNER(S)/MAIL TO						SITUS						139-32-703-005						Printed: 2/18/2026																			
TARKANIAN PAMELA KING ERIK 2601 PINTO LN LAS VEGAS NV, 89107-4614 NV						2601 PINTO LN LAS VEGAS						*139-32-703-0						Page: 2 of 3																			
						PARCEL STATUS			A Active - Locally Assessed Parcel																												
						NEIGHBORHOOD			1311.09 Central West																												
						PRIMARY USE			20.110 Single Family Residential																												
						BUILDING(S)			1 of 1									2026/27																			
TYPE		BUILDING STYLE		QUALITY		BUILDING 1 OF 1			SECTION 1 OF 2			BUILDING VALUE SUMMARY																									
RES		01 One Story		40 Good		Subareas									BASIC BUILDING			724,470																			
AYB		EYB		% COMP		% DEPR		BL/SE		CODE		DESCRIPTION		AYB		EYB		HTD AREA		SQ. FT.		\$/SQ. FT.		RCN		SQ. FT. ADJUSTMENTS			44,179								
1964		1964		100%		75.0								1964		1964				320		8.53		2,730		LUMP SUM ADJUSTMENTS			15,869								
BUILDING CHARACTERISTICS						1-1		PDW		Patio Deck Wood		1964		1964						720		29.19		21,017		BASEMENT											
BASIC BUILDING FEATURES				\$44,179		1-1		STG		Storage - Extra Feature		1964		1964						260						PORCHES			63,025								
CAT		TYPE		AREA		%		SF ADJ.		1-1		PBA		Patio Comp Roof		1964		1964		832		37.59		31,275		GARAGES/CARPORTS			21,017								
SFL		Wood Subfloor				100.00%				1-1		GL1		Resid Level 1		1964		1964		3,260		178.09		580,573		BUILDING RCN			868,560								
EW		Frame-Siding/Shingle				100.00%				1-1		100		100% Addition		1964		1964		808		178.09		143,897		DEPRECIATION			651,420								
RC		Concrete Tile				100.00%		27,012		1-1		PTA		Patio Tile Roof		1964		1964		515		56.35		29,020		POOL/SPA/DECK			19,304								
HT		Forced Air				100.00%																				OTHER EXTRA FEATURES			25,774								
AC		Central Cooling				100.00%		17,167																		TOTAL RCNLD			262,218								
FLOORING						\$0																IMPROVEMENT FACTOR															
CAT		TYPE		AREA		%		SF ADJ.																MULTIPLE ADJUSTMENT													
RIF		% Floor Carpet				90%																		OVERRIDE IMP. VALUE													
RIF		% Floor Vinyl				10%																		CONDO COST SQ FT													
																				NTV PUD/Common Area																	
																				BUILDING AREAS																	
																				HEATED AREA			4,068														
																				HEATED AREA W/FIN BSMT			4,068														
																				ADJ RATE																	
ROOMS/BATHROOMS				\$0		GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS														BUILDING NOTES																	
CAT		TYPE		UNITS		FAC		UNIT ADJ.		CAT		DESCRIPTION		UNITS		UNIT ADJ.		CAT		DESCRIPTION		UNITS		UNIT ADJ.													
RM1		Bedrooms		5.00		1.00																															
RM2		Family/Den/Other		2.00		1.00																															
RM3		FrmI Dining Room		1.00		1.00																															
RM4		Total Rooms		10.00		1.00																															
RM5		Full Baths		2.00		1.00																															
RM6		Half Baths		1.00		1.00																															
FIX		Plumb Fxt		12.00		1.00																															
BUILT-INS/FIREPLACES						\$13,793		EXTRA FEATURES														\$180,305				\$45,078											
CAT		TYPE		UNITS		FAC		UNIT ADJ.		CODE		DESCRIPTION		GRD		QTY		UNITS		UNIT PRICE		FAC		ADJ. UNIT		AYB		EYB		RCN		DEPR%		RCNLD		NOTES	
AP1		Built Ins		1		1.00		9,136		RPL2		Pool Size Appx 450 Square Fe		2		1		1.00		\$47,731.20		1.00		47,731.20		1964		1964		47,731		75.0		11,933			
FPL		Fireplace (L-Rank)		1		1.00		4,657		RPHT		Pool Heater Each				1		1.00		\$5,811.03		1.00		5,811.03		1964		1964		5,811		75.0		1,453			
										RPSP		Pool Spa/Attached Each				1		1.00		\$17,712.75		1.00		17,712.75		1964		1964		17,713		75.0		4,428			
										RPLD5		Pool Deck - Kool Deck				1		306.00		\$14.00		1.00		14.00		1964		1964		4,284		75.0		1,071			
										SPR2		Sprinkler Average				1		1.00		\$3,771.26		1.00		3,771.26		1964		1964		3,771		75.0		943			
										RSTG		Storage Square Feet				1		260.00		\$22.00		0.50		11.00		1964		1964		2,860		75.0		715			
										RPV4		Paving - Concrete				1		3,507.00		\$6.40		1.00		6.40		1964		1964		22,445		75.0		5,611			
										RSPT		Septic				1		1.00		\$10,643.19		1.00		10,643.19		1964		1964		10,643		75.0		2,661			
										RY21		Control Pad Gate				1		1.00		\$1,653.19		1.00		1,653.19		1964		1964		1,653		75.0		413			
										RY30		Diving Board/Each				1		1.00		\$1,674.94		1.00		1,674.94		1964		1964		1,675		75.0		419			
										RY20		Auto Gate Opener/Each				1		2.00		\$8,281.49		1.00		8,281.49		1964		1964		16,563		75.0		4,141			
										RY40		Wrought Iron/Square Feet				1		900.00		\$12.62		1.00		12.62		1964		1964		11,358		75.0		2,840			
										RY38		Concrete Block/Slump/Sq Ft				1		2,150.00		\$15.72		1.00		15.72		1964		1964		33,798		75.0		8,450			
WH		Wall Height (RES)				1.00																															
X45		Intercom		1		1.00		2,076																													

OWNER(S)/MAIL TO					SITUS					139-32-703-005					Printed: 2/18/2026																																																																																																																																																																				
TARKANIAN PAMELA KING ERIK 2601 PINTO LN LAS VEGAS NV, 89107-4614 NV					2601 PINTO LN LAS VEGAS PARCEL STATUS A Active - Locally Assessed Parcel NEIGHBORHOOD 1311.09 Central West PRIMARY USE 20.110 Single Family Residential BUILDING(S) 1 of 1					*139-32-703-0					Page: 3 of 3																																																																																																																																																																				
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OWNER(S)/MAIL TO					SITUS					139-32-702-011					Printed: 2/18/2026						
SIERRA ONE PROPERTIES L L C PERSISTENT PROPERTIES L L C 2706 ASHBY AVE LAS VEGAS NV, 89102 NV					2525 PINTO LN LAS VEGAS					*139-32-702-0					Page: 2 of 2						
					PARCEL STATUS		A Active - Locally Assessed Parcel														
					NEIGHBORHOOD		1311.09 Central West														
					PRIMARY USE		20.110 Single Family Residential														
					BUILDING(S)		1 of 1								2026/27						
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY									
RES		01 One Story		40 Good	Subareas												BASIC BUILDING		735,738		
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		-12,755					
1960	1970	100%	75.0		1-1	PAA	Patio Aluma Roof	1960	1970		330	42.31	13,962	LUMP SUM ADJUSTMENTS		18,450					
BUILDING CHARACTERISTICS					1-1	PBA	Patio Comp Roof	1960	1970		423	37.59	15,901	BASEMENT							
BASIC BUILDING FEATURES		-\$12,755			1-1	CAS	Casita - Extra Feature	1960	1970		990			PORCHES		48,791					
CAT	TYPE		AREA	%	SF ADJ.	1-1	STG	Storage - Extra Feature	1960	1970		242		GARAGES/CARPORTS							
SFL	Concrete Slab			100.00%	-29,420	1-1	100	100% Addition	1960	1970	1,600	1,600	186.31	298,096	BUILDING RCN		790,224				
EW	Masonry-CB/CBS, HV Stone			100.00%		1-1	GL1	Resid Level 1	1960	1970	2,349	2,349	186.31	437,642	DEPRECIATION		592,668				
RC	Wood Shingle			100.00%		1-1	PBA	Patio Comp Roof	1960	1970		296	37.68	11,153	POOL/SPA/DECK		17,453				
HT	Forced Air			100.00%		1-1	PBA	Patio Comp Roof	1960	1970		83	43.22	3,587	OTHER EXTRA FEATURES		59,709				
AC	Central Cooling			100.00%	16,665										TOTAL RCNLD		274,718				
FLOORING					\$0													IMPROVEMENT FACTOR			
CAT	TYPE		AREA	%	SF ADJ.													MULTIPLE ADJUSTMENT			
RIF	% Floor Carpet			90%														OVERRIDE IMP. VALUE			
RIF	% Floor Vinyl			10%														CONDO COST SQ FT			
																		NTV PUD/Common Area			
ROOMS/BATHROOMS					\$0	GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS								BUILDING AREAS							
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	HEATED AREA		3,949			
RM1	Bedrooms		5.00	1.00		PFCA	CeilFinAvg		423	4,188						HEATED AREA W/FIN BSMT		3,949			
RM2	Family/Den/Other		1.00	1.00												ADJ RATE					
RM3	Frml Dining Room			1.00																	
RM4	Total Rooms		8.00	1.00																	
RM5	Full Baths		3.00	1.00																	
RM6	Half Baths			1.00																	
FIX	Plumb Fxt		12.00	1.00																	
BUILT-INS/FIREPLACES					\$18,450	EXTRA FEATURES										\$308,643			\$77,162		
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES	
AP1	Built Ins		1	1.00	9,136	RPL1	Pool Size Appx 300 Square Feet		3	1	1.00	\$39,258.91	1.00	42,513.47	1960	1970	42,513	75.0	10,628		
FPL	Fireplace (L-Rank)		2	1.00	9,314	RPHT	Pool Heater Each			1	1.00	\$5,811.03	1.00	5,811.03	1960	1970	5,811	75.0	1,453		
						RPSP	Pool Spa/Attached Each			1	1.00	\$17,712.75	1.00	17,712.75	1960	1970	17,713	75.0	4,428		
						RPLD5	Pool Deck - Kool Deck			1	150.00	\$14.00	1.00	14.00	1960	1970	2,100	75.0	525		
						SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1960	1970	3,771	75.0	943		
						RPV4	Paving - Concrete			1	320.00	\$6.40	1.00	6.40	1960	1970	2,048	75.0	512		
						RPV2	Paving - Asphalt			1	9,740.00	\$2.86	1.00	2.86	1960	1970	27,856	75.0	6,964		
						RSTG	Storage Square Feet			1	242.00	\$22.00	1.00	22.00	1960	1970	5,324	75.0	1,331		
						RSPT	Septic			1	1.00	\$10,643.19	1.00	10,643.19	1960	1970	10,643	75.0	2,661		
						RY30	Diving Board/Each			1	1.00	\$1,674.94	1.00	1,674.94	1960	1970	1,675	75.0	419		
						RY17	Casita/Square Feet			1	990.00	\$151.74	1.00	151.74	1960	1970	150,223	75.0	37,556		
						RY38	Concrete Block/Slump/Sq Ft			1	1,800.00	\$15.72	1.00	15.72	1960	1970	28,296	75.0	7,074		
						RY43	Chain Link/Square Feet			1	2,160.00	\$4.94	1.00	4.94	1960	1970	10,670	75.0	2,668		
ADDITIONAL BUILDING FEATURES					\$0																
CAT	TYPE		UNITS	FAC	UNIT ADJ.																
WH	Wall Height (RES)			1.00																	

OWNER(S)/MAIL TO					SITUS					139-32-701-009					Printed: 2/18/2026																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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AYB					EYB					% COMP					% DEPR					BL/SE					CODE					DESCRIPTION					AYB					EYB					HTD AREA					SQ. FT.					\$/SQ. FT.					RCN																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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OWNER(S)/MAIL TO					SITUS					139-32-701-009					Printed: 2/18/2026	
					2600 PINTO LN LAS VEGAS					*139-32-701-0					Page: 3 of 3	
					PARCEL STATUS A Active - Locally Assessed Parcel											
					NEIGHBORHOOD 1311.09 Central West											
					PRIMARY USE 20.110 Single Family Residential											
BUILDING(S) 1 of 1										2026/27						
BUILDING 1 OF 1					SECTION 2 OF 2					BUILDING VALUE SUMMARY						
TYPE BUILDING STYLE QUALITY					RES 18 Garage 40 Good											
AYB EYB % COMP % DEPR					1954 1968 100% 75.0											
BUILDING CHARACTERISTICS																
BASIC BUILDING FEATURES \$0					Subareas											
CAT TYPE AREA % SF ADJ.					BL/SE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN											
EW Frame-Siding/Shingle 100.00%					1-2 GDB Det Garage - Built-up or Com 1954 1968 984 66.45 65,387											
RC Composition Shingle 100.00%																
FLOORING \$0																
CAT TYPE AREA % SF ADJ.																
ROOMS/BATHROOMS \$0					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS											
CAT TYPE UNITS FAC UNIT ADJ.					CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.											
BUILT-INS/FIREPLACES					EXTRA FEATURES											
CAT TYPE UNITS FAC UNIT ADJ.					CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYB EYB					\$0 RCN DEPR% \$0 RCNLD NOTES						
ADDITIONAL BUILDING FEATURES																
CAT TYPE UNITS FAC UNIT ADJ.																
WH Wall Height (RES) 1.00																

[illegible]

OWNER(S)/MAIL TO					SITUS					139-32-306-009					Printed: 2/18/2026						
MOUSAVI SEYEDHOSEIN REZA ZADEH 711 CAMPBELL DR LAS VEGAS NV, 89107 NV					711 CAMPBELL DR LAS VEGAS					*139-32-306-0					Page: 2 of 2						
					PARCEL STATUS		A Active - Locally Assessed Parcel														
					NEIGHBORHOOD		1311.09 Central West														
					PRIMARY USE		20.110 Single Family Residential														
					BUILDING(S)		1 of 1								2026/27						
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY									
RES		01 One Story		40 Good	Subareas												BASIC BUILDING		780,394		
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION		AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		15,041				
1953	1953	100%	75.0		1-1	CPT	Carport		1953	1953		308	29.19	8,991	LUMP SUM ADJUSTMENTS		53,243				
BUILDING CHARACTERISTICS					1-1	STG	Storage - Extra Feature		1953	1953		120			BASEMENT						
BASIC BUILDING FEATURES			\$15,041		1-1	BRN	Barn - Extra Feature		1953	1953		800			PORCHES		24,759				
CAT	TYPE		AREA	%	SF ADJ.	1-1	PBA	Patio Comp Roof		1953	1953		465	37.59	17,479	GARAGES/CARPORTS		8,991			
SFL	Concrete Slab			100.00%	-32,862	1-1	GL1	Resid Level 1		1953	1953	4,411	4,411	176.92	780,394	BUILDING RCN		882,428			
EW	Frame-Stucco			100.00%		1-1	PTA	Patio Tile Roof		1953	1953		48	67.04	3,218	DEPRECIATION		661,821			
RC	Concrete Tile			100.00%	29,289	1-1	PTA	Patio Tile Roof		1953	1953		70	64.43	4,510	POOL/SPA/DECK		9,904			
HT	Forced Air			100.00%												OTHER EXTRA FEATURES		22,632			
AC	Central Cooling			100.00%	18,614											TOTAL RCNLD		253,143			
FLOORING					\$0													IMPROVEMENT FACTOR			
CAT	TYPE		AREA	%	SF ADJ.													MULTIPLE ADJUSTMENT			
RIF	% Floor Carpet			80%														OVERRIDE IMP. VALUE			
RIF	% Floor Vinyl			20%														CONDO COST SQ FT			
																		NTV PUD/Common Area			
																		BUILDING AREAS			
																		HEATED AREA		4,411	
																		HEATED AREA W/FIN BSMT		4,411	
																		ADJ RATE			
ROOMS/BATHROOMS					\$30,136	GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS										BUILDING NOTES					
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.						
RM1	Bedrooms		4.00	1.00		PD0	PtdDkNone		70	-448											
RM2	Family/Den/Other			1.00																	
RM3	Frml Dining Room		1.00	1.00																	
RM4	Total Rooms		7.00	1.00																	
RM5	Full Baths		4.00	1.00																	
RM6	Half Baths		1.00	1.00																	
FIX	Plumb Fxt		20.00	1.00	30,136																
BUILT-INS/FIREPLACES					\$23,107	EXTRA FEATURES										\$130,146			\$32,536		
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES	
AP1	Built Ins		1	1.00	9,136	RPL1	Pool Size Appx 300 Square Feet		1	1	1.00	\$39,258.91	1.00	36,004.35	1953	1953	36,004	75.0	9,001		
FPL	Fireplace (L-Rank)		3	1.00	13,971	RPLD5	Pool Deck - Kool Deck			1	258.00	\$14.00	1.00	14.00	1953	1953	3,612	75.0	903		
						SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1953	1953	3,771	75.0	943		
						RSTG	Storage Square Feet			1	120.00	\$22.00	0.60	13.20	1953	1953	1,584	75.0	396		
						RPV4	Paving - Concrete			1	804.00	\$6.40	1.00	6.40	1953	1953	5,146	75.0	1,286		
						RWLL	Well			1	1.00	\$15,381.00	1.00	15,381.00	1953	1953	15,381	75.0	3,845		
						RY25	Barn/Wood/Avg/Square Feet			1	800.00	\$41.95	0.80	33.56	1953	1953	26,848	75.0	6,712		
						RY41	Minimum Fencing/Sq Ft			1	307.00	\$2.49	1.00	2.49	1953	1953	764	75.0	191		
						RY38	Concrete Block/Slump/Sq Ft			1	2,356.00	\$15.72	1.00	15.72	1953	1953	37,036	75.0	9,259		
ADDITIONAL BUILDING FEATURES					\$0																
CAT	TYPE		UNITS	FAC	UNIT ADJ.																
WH	Wall Height (RES)			1.00																	

OWNER(S)/MAIL TO					SITUS					139-32-306-004					Printed: 2/18/2026	
CARMENA NEIL TRUST CARMENA NEIL TRS 2825 PINTO LN LAS VEGAS NV, 89107-4618 NV					2825 PINTO LN LAS VEGAS					*139-32-306-0					Page: 2 of 2	
					PARCEL STATUS		A Active - Locally Assessed Parcel									
					NEIGHBORHOOD		1311.09 Central West									
					PRIMARY USE		20.110 Single Family Residential									
BUILDING(S)					1 of 1										2026/27	
BUILDING 1 OF 1					SECTION 1 OF 1										BUILDING VALUE SUMMARY	
TYPE BUILDING STYLE QUALITY					Subareas										BASIC BUILDING 660,544	
RES 04 Split Level 40 Good															SQ. FT. ADJUSTMENTS 12,838	
AYB EYB % COMP % DEPR					BL/SE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN										LUMP SUM ADJUSTMENTS 21,327	
1966 1966 100% 75.0					1-1 BWA Balcony Wood 1966 1966										BASEMENT	
BUILDING CHARACTERISTICS					1-1 GAT Att Garage - Tile Roof 1966 1966										PORCHES 11,291	
BASIC BUILDING FEATURES \$12,838					1-1 STG Storage - Extra Feature 1966 1966										GARAGES/CARPORTS 37,478	
CAT TYPE AREA % SF ADJ.					1-1 GL1 Resid Level 1 1966 1966 2,921 2,921 175.63 513,015										BUILDING RCN 743,478	
SFL Concrete Slab 2,921 77.67% -21,763					1-1 GL2 Resid Level 2 1966 1966 840 840 175.63 147,529										DEPRECIATION 557,609	
EW Frame-Stucco 100.00%					1-1 BWA Balcony Wood 1966 1966 100 100 64.52 6,452										POOL/SPA/DECK 24,165	
RC Concrete Tile 100.00% 18,730															OTHER EXTRA FEATURES 41,202	
HT Forced Air 100.00%															TOTAL RCNLD 251,237	
AC Central Cooling 100.00% 15,871																
FLOORING \$0															IMPROVEMENT FACTOR	
CAT TYPE AREA % SF ADJ.															MULTIPLE ADJUSTMENT	
RIF % Floor Carpet 80%															OVERRIDE IMP. VALUE	
RIF % Floor Vinyl 20%															CONDO COST SQ FT	
															NTV PUD/Common Area	
															BUILDING AREAS	
															HEATED AREA 3,761	
															HEATED AREA W/FIN BSMT 3,761	
															ADJ RATE	
ROOMS/BATHROOMS \$7,534					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS										BUILDING NOTES	
CAT TYPE UNITS FAC UNIT ADJ.					CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.											
RM1 Bedrooms 4.00 1.00					GNF Garage Unfinished 523 -3,635											
RM2 Family/Den/Other 1.00 1.00																
RM3 Frml Dining Room 1.00 1.00																
RM4 Total Rooms 8.00 1.00																
RM5 Full Baths 3.00 1.00																
RM6 Half Baths 1.00 1.00																
FIX Plumb Fxt 14.00 1.00 7,534																
BUILT-INS/FIREPLACES \$13,793					EXTRA FEATURES										\$261,461	
CAT TYPE UNITS FAC UNIT ADJ.					CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYB EYB RCN DEPR% RCNLD NOTES											
AP1 Built Ins 1 1.00 9,136					RPL4 Pool Size Appx 648 Square Feet 1 1 1.00 \$57,396.77 1.00 52,621.36 1966 1966 52,621 75.0 13,155											
FPL Fireplace (L-Rank) 1 1.00 4,657					RPHT Pool Heater Each 1 1 1.00 \$5,811.03 1.00 5,811.03 1966 1966 5,811 75.0 1,453											
					RPLD5 Pool Deck - Kool Deck 1 360.00 \$14.00 1.00 14.00 1966 1966 5,040 75.0 1,260											
					SPR2 Sprinkler Average 1 1.00 \$3,771.26 1.00 3,771.26 1966 1966 3,771 75.0 943											
					RPV3 Paving - Brick 1 912.00 \$12.11 1.00 12.11 1966 1966 11,044 75.0 2,761											
					RPV4 Paving - Concrete 1 3,773.00 \$6.40 1.00 6.40 1966 1966 24,147 75.0 6,037											
					RSTG Storage Square Feet 1 231.00 \$22.00 1.00 22.00 1966 1966 5,082 75.0 1,271											
					RTCN Tennis Court - Concrete 1 1.00 \$58,172.40 1.00 58,172.40 1966 1966 58,172 75.0 14,543											
ADDITIONAL BUILDING FEATURES \$0					RTLT Tennis Court Lighting 1 1.00 \$18,520.70 1.00 18,520.70 1966 1966 18,521 75.0 4,630											
CAT TYPE UNITS FAC UNIT ADJ.					RTFN Tennis Court Fencing 1 1.00 \$15,786.10 1.00 15,786.10 1966 1966 15,786 75.0 3,947											
WH Wall Height (RES)					RSPT Septic 1 1.00 \$10,643.19 1.00 10,643.19 1966 1966 10,643 75.0 2,661											
					RY30 Diving Board/Each 1 1.00 \$1,674.94 1.00 1,674.94 1966 1966 1,675 75.0 419											
					RY31 Separate Jacuzzi/Each 1 1.00 \$31,510.05 1.00 31,510.05 1966 1966 31,510 75.0 7,878											
					RY38 Concrete Block/Slump/Sq Ft 1 1,122.00 \$15.72 1.00 15.72 1966 1966 17,638 75.0 4,409											

OWNER(S)/MAIL TO							SITUS					139-32-702-024					Printed: 2/18/2026														
PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 S 7TH ST STE 300 LAS VEGAS NV, 89101 NV							2400 PALOMINO LN LAS VEGAS					*139-32-702-0					Page: 1 of 3														
							PARCEL STATUS		A Active - Locally Assessed Parcel																						
							NEIGHBORHOOD		1311.09 Central West																						
							PRIMARY USE		31.110 Multi Family Res: Two SFR Units																						
							LAND ACRES		0.70		LAND SQUARE FEET		30,492		SUMMARY OF TAXABLE VALUES					WORKING											
							LEGAL DESCRIPTION N2 SE4 SEC 32 20 61				FISCAL YEAR VALUE TYPE LAND SUBDIVISION DISCOUNT NET LAND IMPROVEMENTS SUPPLEMENTAL COMMON ELEMENT TOTAL IMPROVEMENT SECURED PERSONAL PROP PARCEL TOTAL EXEMPTION TOTAL				2022-23		2023-24		2024-25		2025-26		2026-27								
															BLCM		BLCM		BLCM		BLCM		BLCM								
											\$378,000		\$450,000		\$472,500		\$472,500		\$540,000												
											\$378,000		\$450,000		\$472,500		\$472,500		\$540,000												
											\$236,267		\$261,880		\$288,558		\$279,636		\$656,344												
															\$391,593																
											\$236,267		\$261,880		\$288,558		\$671,229		\$656,344												
											\$614,267		\$711,880		\$761,058		\$752,136		\$1,196,344												
											SALES HISTORY																				
											TYPE		SALE DATE		SALE PRICE		DEED BOOK		PAGE		GRANTOR				GRANTEE						
							R		9/12/2024		\$ 2,600,000.00		20240912		00000490		BIG RED 1 TRUST				PISANELLI JAMES J LIVING TRUST										
							R		12/2/2022		\$ 2,350,000.00		20221202		00000358		SIERRA ONE PROPERTIES L L C				PRATO THOMAS										
R		1/10/2022		\$ 1,200,000.00		20220110		00002388		LACAYO FAMILY TRUST				SIERRA ONE PROPERTIES L L C																	
LAND APPRAISAL																															
#	CODE	LAND CATEGORY		ZONING		UNIT TYPE		FF		DEPTH		UNITS		UNIT PRICE		TOTAL ADJ		ADJ UNIT PRICE		ADJ VALUE		OVERD VALUE		NOTES							
1	AR01	Residential		L:R-A		LT						1.00		\$600,000		[+]		1.0000		\$540,000		\$540,000									
CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE				CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE							
AR01		% - Size				-0.10		-\$60,000.00																							
LAND - GOLF COURSE/AG/OPEN SPACE																															
CLASSIFIED AG/GOLF COURSE										MARKET AG/GOLF COURSE																					
#	CODE	LAND CATEGORY		TYPE		UNITS		UNIT PRICE		ADJ		ADJ UNIT PRICE		ADJ VALUE		#	CODE	LAND CATEGORY		TYPE		UNITS		UNIT PRICE		ADJ		ADJ UNIT PRICE		ADJ VALUE	
CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE				CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE							
IMPROVEMENTS																		PERMITS													
PROJECT NAME:								BUILDING COUNT						2		SECTION COUNT				2											
TYPE	BLDG	BUILDING TYPE			CL/Q	RNK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%CMP	SQFT	\$/SQFT	RCNLD	TYPE	DESCRIPTION			COUNT	STATUS							
RES	1-1	Two Story			40		1969	1993							100%	4,460	132.33	590,202													
RES	2-1	Two Story			30		1992	2000							100%	453	146.01	66,142													

OWNER(S)/MAIL TO					SITUS					139-32-702-024					Printed: 2/18/2026	
PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 S 7TH ST STE 300 LAS VEGAS NV, 89101 NV					2400 PALOMINO LN LAS VEGAS					*139-32-702-0					Page: 2 of 3	
					PARCEL STATUS		A Active - Locally Assessed Parcel									
					NEIGHBORHOOD		1311.09 Central West									
					PRIMARY USE		31.110 Multi Family Res: Two SFR Units									
					BUILDING(S)		1 of 2								2026/27	
TYPE BUILDING STYLE QUALITY					BUILDING 1 OF 2 SECTION 1 OF 1					BUILDING VALUE SUMMARY						
RES 02 Two Story 40 Good					Subareas					BASIC BUILDING 722,386 SQ. FT. ADJUSTMENTS -7,000 LUMP SUM ADJUSTMENTS 76,076 BASEMENT PORCHES 35,847 GARAGES/CARPORTS BUILDING RCN 827,309 DEPRECIATION 409,518 POOL/SPA/DECK 84,694 OTHER EXTRA FEATURES 87,717 TOTAL RCNLD 590,202 IMPROVEMENT FACTOR MULTIPLE ADJUSTMENT OVERRIDE IMP. VALUE CONDO COST SQ FT NTV PUD/COMMON AREA						
AYB EYB % COMP % DEPR					BL/SE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN											
1969 1993 100% 49.5					1-1 PAA Patio Aluma Roof 1969 1993 504 42.31 21,324											
BUILDING CHARACTERISTICS					1-1 PAA Patio Aluma Roof 1969 1993 336 42.31 14,216											
BASIC BUILDING FEATURES - \$7,000					1-1 CAS Casita - Extra Feature 1969 1993 216											
CAT TYPE AREA % SF ADJ.					1-1 GL1 Resid Level 1 1969 1993 2,484 2,484 161.97 402,333											
SFL Concrete Slab 2,484 55.70% -18,507					1-1 GL2 Resid Level 2 1969 1993 1,976 1,976 161.97 320,053											
EW Frame-Siding/Shingle 100.00%					1-1 PD4 Patio Deck Concrete 1969 1993 48 6.40 307											
RC Composition Shingle 100.00% -7,314																
HT Forced Air 100.00%																
AC Central Cooling 100.00% 18,821																
FLOORING \$0																
CAT TYPE AREA % SF ADJ.																
RIF None 90%																
ROOMS/BATHROOMS \$45,204					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES						
CAT TYPE UNITS FAC UNIT ADJ.					CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.											
RM1 Bedrooms 4.00 1.00																
RM2 Family/Den/Other 4.00 1.00																
RM3 Frml Dining Room 1.00 1.00																
RM4 Total Rooms 11.00 1.00																
RM5 Full Baths 4.00 1.00																
RM6 Half Baths 1.00 1.00																
FIX Plumb Fxt 24.00 1.00 45,204																
BUILT-INS/FIREPLACES \$27,586					EXTRA FEATURES					\$297,516						
CAT TYPE UNITS FAC UNIT ADJ.					CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYB EYB RCN DEPR% RCNLD NOTES											
AP1 Built Ins 2 1.00 18,272					RPL3 Pool Size Appx 512 Square Feet 3 1 1.00 \$52,384.99 1.00 56,387.20 2022 2022 56,387 6.0 53,004											
FPL Fireplace (L-Rank) 2 1.00 9,314					RPLD4 Pool Deck - Concrete 1 2,500.00 \$6.40 1.00 6.40 2022 2022 16,000 6.0 15,040											
					SPR3 Sprinkler Large 1 1.00 \$11,296.38 1.00 11,296.38 1969 1969 11,296 75.0 2,824											
					RPV4 Paving - Concrete 1 3,000.00 \$6.40 1.00 6.40 2022 2022 19,200 6.0 18,048											
					RTAS Tennis Court - Asphalt 1 1.00 \$49,743.62 1.00 49,743.62 1969 1969 49,744 75.0 12,436											
					RTLT Tennis Court Lighting 1 1.00 \$18,520.70 1.00 18,520.70 1969 1969 18,521 75.0 4,630											
					RTFN Tennis Court Fencing 1 1.00 \$15,786.10 1.00 15,786.10 1969 1969 15,786 75.0 3,947											
					RFN3 Fence Large - 1/2 Acre Custom 1 2.00 \$30,046.42 1.00 30,046.42 1969 1969 60,093 75.0 15,023											
ADDITIONAL BUILDING FEATURES \$3,286					RPSP Pool Spa/Attached Each 1 1.00 \$17,712.75 1.00 17,712.75 2022 2022 17,713 6.0 16,650											
CAT TYPE UNITS FAC UNIT ADJ.					RY17 Casita/Square Feet 1 216.00 \$151.74 1.00 151.74 2022 2022 32,776 6.0 30,809											
WH Wall Height (RES)																
X05 Bar Cooler 2 1.00 3,286																

OWNER(S)/MAIL TO					SITUS					139-32-702-024					Printed: 2/18/2026																						
PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 S 7TH ST STE 300 LAS VEGAS NV, 89101 NV					2400 PALOMINO LN LAS VEGAS					*139-32-702-0					Page: 3 of 3																						
					PARCEL STATUS		A Active - Locally Assessed Parcel																														
					NEIGHBORHOOD		1311.09 Central West																														
					PRIMARY USE		31.110 Multi Family Res: Two SFR Units																														
					BUILDING(S)		2 of 2								2026/27																						
					BUILDING 2 OF 2 SECTION 1 OF 1										BUILDING VALUE SUMMARY																						
TYPE		BUILDING STYLE		QUALITY		Subareas										BASIC BUILDING 74,695 SQ. FT. ADJUSTMENTS 1,520 LUMP SUM ADJUSTMENTS -4,461 BASEMENT PORCHES 10,779 GARAGES/CARPORTS 22,045 BUILDING RCN 104,578 DEPRECIATION 40,785 POOL/SPA/DECK OTHER EXTRA FEATURES 2,349 TOTAL RCNLD 66,142 IMPROVEMENT FACTOR MULTIPLE ADJUSTMENT OVERRIDE IMP. VALUE CONDO COST SQ FT NTV PUD/Common Area BUILDING AREAS HEATED AREA 453 HEATED AREA W/FIN BSMT 453																					
RES		02 Two Story		30 Average		BL/SE		CODE		DESCRIPTION		AYB		EYB							HTD AREA		SQ. FT.		\$/SQ. FT.		RCN										
AYB		EYB		% COMP % DEPR		2-1		GL1		Resid Level 1		1992		2000							36		36		164.89		5,936										
1992		2000		100% 39.0		2-1		PAA		Patio Aluma Roof		1992		2000									324		33.27		10,779										
						2-1		GBI		Built in Garage		1992		2000									504		43.74		22,045										
						2-1		GL2		Resid Level 2		1992		2000							417		417		164.89		68,759										
BUILDING CHARACTERISTICS																																					
BASIC BUILDING FEATURES					\$1,520																																
CAT		TYPE		AREA		%		SF ADJ.																													
SFL		Concrete Slab		36		7.95%		-188																													
EW		Frame-Stucco				100.00%																															
RC		Composition Shingle				100.00%																															
HT		Forced Air				100.00%																															
AC		Central Cooling				100.00%		1,708																													
FLOORING					\$0																																
CAT		TYPE		AREA		%		SF ADJ.																													
RIF		None				80%																															
ROOMS/BATHROOMS					\$-9,444					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES																						
CAT		TYPE		UNITS		FAC		UNIT ADJ.		CAT		DESCRIPTION		UNITS		UNIT ADJ.		CAT		DESCRIPTION		UNITS		UNIT ADJ.													
RM1		Bedrooms		1.00		1.00																															
RM2		Family/Den/Other				1.00																															
RM3		Frml Dining Room				1.00																															
RM4		Total Rooms		1.00		1.00																															
RM5		Full Baths		1.00		1.00																															
RM6		Half Baths		1.00		1.00																															
FIX		Plumb Fxt		5.00		1.00		-9,444																													
BUILT-INS/FIREPLACES					\$4,983					EXTRA FEATURES					\$2,498							\$2,349															
CAT		TYPE		UNITS		FAC		UNIT ADJ.		CODE		DESCRIPTION		GRD		QTY		UNITS		UNIT PRICE		FAC		ADJ. UNIT		AYB		EYB		RCN		DEPR%		RCNLD		NOTES	
AP1		Built Ins		1		1.00		4,983		RY13		Bar-B-Que/Firepit/Each				1		1.00		\$2,498.43		1.00		2,498.43		2022		2022		2,498		6.0		2,349			
ADDITIONAL BUILDING FEATURES					\$0																																
CAT		TYPE		UNITS		FAC		UNIT ADJ.																													
WH		Wall Height (RES)				1.00																															

OWNER(S)/MAIL TO					SITUS					139-32-701-002					Printed: 2/18/2026							
BARTSAS MARY 13 L L C 10181 PARK RUN DR STE 200 LAS VEGAS NV, 89145 NV					2701 ALTA DR LAS VEGAS					*139-32-701-0					Page: 2 of 2							
					PARCEL STATUS		A Active - Locally Assessed Parcel															
					NEIGHBORHOOD		1311.09 Central West															
					PRIMARY USE		20.110 Single Family Residential															
					BUILDING(S)		1 of 1								2026/27							
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY										
RES		01 One Story		40 Good	Subareas												BASIC BUILDING		652,393			
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION		AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN <td colspan="2">SQ. FT. ADJUSTMENTS</td> <td colspan="1">-21,631</td>	SQ. FT. ADJUSTMENTS		-21,631					
1960	1970	100%	75.0		1-1	PD3	Patio Deck Brick		1960	1970		35	12.11	424	LUMP SUM ADJUSTMENTS		33,518					
					1-1	GAB	Att Garage - Built-up or Comp		1960	1970		526	68.99	36,289	BASEMENT							
					1-1	PBA	Patio Comp Roof		1960	1970		420	37.59	15,788	PORCHES		36,639					
					1-1	PBA	Patio Comp Roof		1960	1970		216	39.58	8,549	GARAGES/CARPORTS		36,289					
SFL		Concrete Slab		100.00%	-26,418	1-1	100	100% Addition		1960	1970	84	84	183.98	15,454	BUILDING RCN		737,208				
EW		Frame-Stucco		100.00%		1-1	GL1	Resid Level 1		1960	1970	2,248	2,248	183.98	413,587	DEPRECIATION		552,906				
RC		Built-Up		100.00%	-10,177	1-1	PBA	Patio Comp Roof		1960	1970		316	37.59	11,878	POOL/SPA/DECK		18,977				
HT		Forced Air		100.00%		1-1	100	100% Addition		1960	1970	1,214	1,214	183.98	223,352	OTHER EXTRA FEATURES		7,452				
AC		Central Cooling		100.00%	14,964													TOTAL RCNLD		210,731		
FLOORING					\$0													IMPROVEMENT FACTOR				
CAT	TYPE		AREA	%	SF ADJ.													MULTIPLE ADJUSTMENT				
RIF	% Floor Carpet			80%														OVERRIDE IMP. VALUE				
RIF	% Floor Vinyl			20%														CONDO COST SQ FT				
ROOMS/BATHROOMS					\$15,068	GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS												BUILDING AREAS				
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	HEATED AREA		3,546				
RM1	Bedrooms		4.00	1.00												HEATED AREA W/FIN BSMT		3,546				
RM2	Family/Den/Other		2.00	1.00												ADJ RATE						
RM3	Frml Dining Room			1.00																		
RM4	Total Rooms		8.00	1.00																		
RM5	Full Baths		3.00	1.00																		
RM6	Half Baths		1.00	1.00																		
FIX	Plumb Fxt		16.00	1.00	15,068																	
BUILT-INS/FIREPLACES					\$18,450	EXTRA FEATURES												\$105,717			\$26,429	
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES		
AP1	Built Ins		1	1.00	9,136	RPL3	Pool Size Appx 512 Square Fe		2	1	1.00	\$52,384.99	1.00	52,384.99	1960	1970	52,385	75.0	13,096			
FPL	Fireplace (L-Rank)		2	1.00	9,314	RPHT	Pool Heater Each			1	1.00	\$5,811.03	1.00	5,811.03	1960	1970	5,811	75.0	1,453			
						RPSP	Pool Spa/Attached Each			1	1.00	\$17,712.75	1.00	17,712.75	1960	1970	17,713	75.0	4,428			
						RFN2	Fence Average - Tract/Block W			1	1.00	\$9,268.80	1.00	9,268.80	1960	1970	9,269	75.0	2,317			
						SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1960	1970	3,771	75.0	943			
						RPV4	Paving - Concrete			1	2,620.00	\$6.40	1.00	6.40	1960	1970	16,768	75.0	4,192			
ADDITIONAL BUILDING FEATURES					\$0																	
CAT	TYPE		UNITS	FAC	UNIT ADJ.																	
WH	Wall Height (RES)			1.00																		

OWNER(S)/MAIL TO					SITUS					139-32-306-011					Printed: 2/18/2026						
MOLASKY ANDREW REVOCABLE FAM TR MOLASKY ANDREW TRS 100 N CITY PKWY # 1700 LAS VEGAS NV, 89106-4614 NV					3030 PALOMINO LN LAS VEGAS					*139-32-306-0					Page: 2 of 2						
					PARCEL STATUS		A Active - Locally Assessed Parcel														
					NEIGHBORHOOD		1311.09 Central West														
					PRIMARY USE		20.110 Single Family Residential														
					BUILDING(S)		1 of 1								2026/27						
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 1		SECTION 1 OF 1					BUILDING VALUE SUMMARY									
RES		01 One Story		40 Good	Subareas										BASIC BUILDING		1,036,808				
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION		AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		20,645				
1959	1971	100%	75.0												LUMP SUM ADJUSTMENTS		37,863				
BUILDING CHARACTERISTICS					1-1	GAT	Att Garage - Tile Roof		1959	1971		840	70.85	59,514	BASEMENT						
BASIC BUILDING FEATURES				\$20,645	1-1	STG	Storage - Extra Feature		1959	1971		428			PORCHES						
CAT	TYPE		AREA	%	SF ADJ.	1-1	GL1	Resid Level 1		1959	1971	2,905	2,905	171.26	497,510	GARAGES/CARPORTS		59,514			
SFL	Concrete Slab			100.00%	-45,102											BUILDING RCN		1,154,830			
EW	Frame-Stucco			100.00%												DEPRECIATION		866,123			
RC	Concrete Tile			100.00%	40,199											POOL/SPA/DECK		16,347			
HT	Forced Air			100.00%												OTHER EXTRA FEATURES		13,272			
AC	Central Cooling			100.00%	25,548		100	100% Addition		1959	1971	3,149	3,149	171.26	539,298	TOTAL RCNLD		318,327			
FLOORING					\$0														IMPROVEMENT FACTOR		
CAT	TYPE		AREA	%	SF ADJ.														MULTIPLE ADJUSTMENT		
RIF	% Floor Carpet			90%															OVERRIDE IMP. VALUE		
RIF	% Floor Vinyl			10%															CONDO COST SQ FT		
																			NTV PUD/Common Area		
ROOMS/BATHROOMS					\$22,602	GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS										BUILDING AREAS					
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	HEATED AREA		6,054			
RM1	Bedrooms		5.00	1.00												HEATED AREA W/FIN BSMT		6,054			
RM2	Family/Den/Other		3.00	1.00												ADJ RATE					
RM3	Frml Dining Room		1.00	1.00																	
RM4	Total Rooms		11.00	1.00																	
RM5	Full Baths		5.00	1.00																	
RM6	Half Baths			1.00																	
FIX	Plumb Fxt		18.00	1.00	22,602																
BUILT-INS/FIREPLACES					\$15,261	EXTRA FEATURES										\$118,471			\$29,619		
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES	
AP1	Built Ins			1.00		RPL3	Pool Size Appx 512 Square Feet		3	1	1.00	\$52,384.99	1.00	56,387.20	1959	1971	56,387	75.0	14,097		
AP7	Range/Each		1	1.00	1,290	RPHT	Pool Heater Each			1	1.00	\$5,811.03	1.00	5,811.03	1959	1971	5,811	75.0	1,453		
FPL	Fireplace (L-Rank)		3	1.00	13,971	RPLD5	Pool Deck - Kool Deck			1	108.00	\$14.00	1.00	14.00	1959	1971	1,512	75.0	378		
						RFN2	Fence Average - Tract/Block West			1	1.00	\$9,268.80	1.00	9,268.80	1959	1971	9,269	75.0	2,317		
						SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1959	1971	3,771	75.0	943		
						RPV4	Paving - Concrete			1	1,026.00	\$6.40	1.00	6.40	1959	1971	6,566	75.0	1,642		
						RPV4	Paving - Concrete			1	2,097.00	\$6.40	1.00	6.40	1959	1971	13,421	75.0	3,355		
						RSTG	Storage Square Feet			1	428.00	\$22.00	1.00	22.00	1959	1971	9,416	75.0	2,354		
ADDITIONAL BUILDING FEATURES					\$0	RSPT	Septic			1	1.00	\$10,643.19	1.00	10,643.19	1959	1971	10,643	75.0	2,661		
CAT	TYPE		UNITS	FAC	UNIT ADJ.	RY30	Diving Board/Each			1	1.00	\$1,674.94	1.00	1,674.94	1959	1971	1,675	75.0	419		
WH	Wall Height (RES)			1.00																	

OWNER(S)/MAIL TO					SITUS					139-32-703-002					Printed: 2/18/2026										
2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS 2709 PINTO LN LAS VEGAS NV, 89107 NV					2709 PINTO LN LAS VEGAS					*139-32-703-0					Page: 2 of 4										
					PARCEL STATUS		A Active - Locally Assessed Parcel																		
					NEIGHBORHOOD		1311.09 Central West																		
					PRIMARY USE		20.110 Single Family Residential																		
					BUILDING(S)		1 of 2								2026/27										
TYPE		BUILDING STYLE		QUALITY	BUILDING 1 OF 2		SECTION 1 OF 2					BUILDING VALUE SUMMARY													
RES		01 One Story		40 Good	Subareas										BASIC BUILDING		916,642								
AYB	EYB	% COMP	% DEPR		BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN	SQ. FT. ADJUSTMENTS		-30,408									
1968	2011	100%	22.5		1-1	PMA	Patio Minumum Roof	1968	2011		1,424	25.26	35,970	LUMP SUM ADJUSTMENTS		81,840									
BUILDING CHARACTERISTICS					1-1	GAB	Att Garage - Built-up or Comp	1968	2011		810	61.84	50,090	BASEMENT											
CAT	TYPE		AREA	%	SF ADJ.	1-1	PBA	Patio Comp Roof	1968	2011		140	41.48	5,807	PORCHES		47,622								
SFL	Concrete Slab			100.00%	-37,138	1-1	GL1	Resid Level 1	1968	2011	4,985	4,985	183.88	916,642	GARAGES/CARPORTS		50,090								
EW	Frame-Stucco			100.00%		1-1	OTH	Other - Extra Feature	1968	2011		875			BUILDING RCN		1,065,786								
RC	Composition Shingle			100.00%	-14,307										DEPRECIATION		239,802								
HT	Forced Air			100.00%											POOL/SPA/DECK		67,613								
AC	Central Cooling			100.00%	21,037										OTHER EXTRA FEATURES		101,430								
															TOTAL RCNLD		995,027								
FLOORING															IMPROVEMENT FACTOR										
CAT	TYPE		AREA	%	SF ADJ.											MULTIPLE ADJUSTMENT									
																OVERRIDE IMP. VALUE									
																CONDO COST SQ FT									
																NTV PUD/Common Area									
															BUILDING AREAS										
															HEATED AREA		4,985								
															HEATED AREA W/FIN BSMT		4,985								
															ADJ RATE										
ROOMS/BATHROOMS					\$41,437					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES										
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.										
RM1	Bedrooms		4.00	1.00		PD7	PtoDkStone		140	1,637															
RM2	Family/Den/Other		3.00	1.00		PD7	PtoDkStone		360	4,208															
RM3	Frml Dining Room		1.00	1.00																					
RM4	Total Rooms		10.00	1.00																					
RM5	Full Baths		4.00	1.00																					
RM6	Half Baths		2.00	1.00																					
FIX	Plumb Fxt		23.00	1.00	41,437																				
BUILT-INS/FIREPLACES					\$33,818					EXTRA FEATURES										\$224,994				\$169,043	
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES					
AP1	Built Ins		1	1.00	9,136	RPL3	Pool Size Appx 512 Square Feet		1	1	1.00	\$52,384.99	1.00	48,382.78	2020	2021	48,383	7.5	44,754						
FPL	Fireplace (L-Rank)		1	1.00	4,657	RPLD5	Pool Deck - Kool Deck			1	500.00	\$14.00	1.00	14.00	2021	2021	7,000	7.5	6,475						
AP2	Built-in Refrigerator/Extra/Each		2	1.00	17,442	SPR2	Sprinkler Average			1	1.00	\$3,771.26	1.00	3,771.26	1968	1970	3,771	75.0	943						
AP4	Dishwasher Extra		2	1.00	1,598	RPV3	Paving - Brick			1	7,500.00	\$12.11	1.00	12.11	2021	2021	90,825	7.5	84,013						
AP5	Bi Microwave		1	1.00	985	RSPT	Septic			1	1.00	\$10,643.19	1.00	10,643.19	1968	1970	10,643	75.0	2,661						
						RY40	Wrought Iron/Square Feet			1	860.00	\$12.62	1.00	12.62	1968	1970	10,853	75.0	2,713						
						RPSP	Pool Spa/Attached Each			1	1.00	\$17,712.75	1.00	17,712.75	2020	2021	17,713	7.5	16,384						
						RY67	Porte Cochere/Square Feet			1	875.00	\$63.97	0.64	40.92	1968	1980	35,806	69.0	11,100						
ADDITIONAL BUILDING FEATURES					\$6,585																				
CAT	TYPE		UNITS	FAC	UNIT ADJ.																				
WH	Wall Height (RES)		10	1.00																					
X35	Home Auto System HV		1	1.00	6,585																				

OWNER(S)/MAIL TO					SITUS					139-32-703-002					Printed: 2/18/2026																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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<table border="1"> <thead> <tr> <th>TYPE</th> <th>BUILDING STYLE</th> <th colspan="3">QUALITY</th> </tr> </thead> <tbody> <tr> <td>RES</td> <td>18 Garage</td> <td colspan="3">40 Good</td> </tr> </tbody> </table>					TYPE	BUILDING STYLE	QUALITY			RES	18 Garage	40 Good			<table border="1"> <thead> <tr> <th colspan="10">BUILDING 1 OF 2 SECTION 2 OF 2</th> <th colspan="5">BUILDING VALUE SUMMARY</th> </tr> </thead> <tbody> <tr> <td colspan="10">Subareas</td> <td colspan="5">BASIC BUILDING</td> </tr> <tr> <td>BL/SE</td> <td>CODE</td> <td>DESCRIPTION</td> <td>AYB</td> <td>EYB</td> <td>HTD AREA</td> <td>SQ. FT.</td> <td>\$/SQ. FT.</td> <td>RCN</td> <td></td> <td colspan="5">SQ. FT. ADJUSTMENTS</td> </tr> <tr> <td>1-2</td> <td>GDB</td> <td>Det Garage - Built-up or Com</td> <td>1968</td> <td>1970</td> <td></td> <td>1,024</td> <td>73.89</td> <td>75,663</td> <td></td> <td colspan="5">LUMP SUM ADJUSTMENTS</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">BASEMENT</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">PORCHES</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">GARAGES/CARPORTS</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">BUILDING RCN</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">DEPRECIATION</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">POOL/SPA/DECK</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">OTHER EXTRA FEATURES</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">TOTAL RCNLD</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">IMPROVEMENT FACTOR</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">MULTIPLE ADJUSTMENT</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">OVERRIDE IMP. VALUE</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">CONDO COST SQ FT</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">NTV PUD/Common Area</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">BUILDING AREAS</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">HEATED AREA</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">HEATED AREA W/FIN BSMT</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="5">ADJ RATE</td> </tr> <tr> <td colspan="5">ROOMS/BATHROOMS</td> <td colspan="5">GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS</td> <td colspan="5">BUILDING NOTES</td> </tr> <tr> <td>CAT</td> <td>TYPE</td> <td>UNITS</td> <td>FAC</td> <td>UNIT ADJ.</td> <td>CAT</td> <td>DESCRIPTION</td> <td>UNITS</td> <td>UNIT ADJ.</td> <td>CAT</td> <td>DESCRIPTION</td> <td>UNITS</td> <td>UNIT ADJ.</td> <td colspan="2"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td colspan="5">BUILT-INS/FIREPLACES</td> <td colspan="10">EXTRA FEATURES</td> </tr> <tr> <td>CAT</td> <td>TYPE</td> <td>UNITS</td> <td>FAC</td> <td>UNIT ADJ.</td> <td>CODE</td> <td>DESCRIPTION</td> <td>GRD</td> <td>QTY</td> <td>UNITS</td> <td>UNIT PRICE</td> <td>FAC</td> <td>ADJ. UNIT</td> <td>AYB</td> <td>EYB</td> <td>\$81,498</td> <td></td> <td>\$74,163</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>RY75</td> <td>Solar Panels/Per Panel</td> <td></td> <td>1</td> <td>48.00</td> <td>\$1,697.88</td> <td>1.00</td> <td>1,697.88</td> <td>2020</td> <td>2020</td> <td>81,498</td> <td>9.0</td> <td>74,163</td> <td>ALT ENERGY</td> </tr> <tr> <td colspan="5">ADDITIONAL BUILDING FEATURES</td> <td colspan="14"></td> </tr> <tr> <td>CAT</td> <td>TYPE</td> <td>UNITS</td> <td>FAC</td> <td>UNIT ADJ.</td> <td colspan="14"></td> </tr> <tr> <td>WH</td> <td>Wall Height (RES)</td> <td></td> <td>1.00</td> <td></td> <td colspan="14"></td> </tr> </tbody> </table>										BUILDING 1 OF 2 SECTION 2 OF 2										BUILDING VALUE SUMMARY					Subareas										BASIC BUILDING					BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	\$/SQ. FT.	RCN		SQ. FT. ADJUSTMENTS					1-2	GDB	Det Garage - Built-up or Com	1968	1970		1,024	73.89	75,663		LUMP SUM ADJUSTMENTS															BASEMENT															PORCHES															GARAGES/CARPORTS															BUILDING RCN															DEPRECIATION															POOL/SPA/DECK															OTHER EXTRA FEATURES															TOTAL RCNLD															IMPROVEMENT FACTOR															MULTIPLE ADJUSTMENT															OVERRIDE IMP. VALUE															CONDO COST SQ FT															NTV PUD/Common Area															BUILDING AREAS															HEATED AREA															HEATED AREA W/FIN BSMT															ADJ RATE					ROOMS/BATHROOMS					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES					CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.																		BUILT-INS/FIREPLACES					EXTRA FEATURES										CAT	TYPE	UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION	GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	\$81,498		\$74,163							RY75	Solar Panels/Per Panel		1	48.00	\$1,697.88	1.00	1,697.88	2020	2020	81,498	9.0	74,163	ALT ENERGY	ADDITIONAL BUILDING FEATURES																			CAT	TYPE	UNITS	FAC	UNIT ADJ.															WH	Wall Height (RES)		1.00															
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															2026/27																						
TYPE		BUILDING STYLE		QUALITY		BUILDING 2 OF 2 SECTION 1 OF 1										BUILDING VALUE SUMMARY																					
RES		01 One Story		30 Average		Subareas										BASIC BUILDING 184,851																					
AYB		EYB		% COMP		% DEPR		BL/SE		CODE		DESCRIPTION		AYB		EYB		HTD AREA		SQ. FT.		\$/SQ. FT.		RCN		SQ. FT. ADJUSTMENTS -1,578											
1968		1984		100%		63.0		2-1		PBA		Patio Comp Roof		1968		1984		1,096		1,096		168.66		184,851		LUMP SUM ADJUSTMENTS 6,273											
BUILDING CHARACTERISTICS					2-1		GL1		Resid Level 1		1968		1984		1,096		1,096		168.66		184,851		BASEMENT		7,211												
BASIC BUILDING FEATURES																							GARAGES/CARPORTS														
CAT		TYPE		AREA		%		SF ADJ.														PORCHES		196,757													
SFL		Concrete Slab				100.00%		-5,710														BUILDING RCN		123,957													
EW		Frame-Stucco				100.00%																DEPRECIATION															
RC		Composition Shingle				100.00%																POOL/SPA/DECK															
HT		Forced Air				100.00%																OTHER EXTRA FEATURES		943													
AC		Central Cooling				100.00%		4,132														TOTAL RCNLD		73,743													
FLOORING																							IMPROVEMENT FACTOR														
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RIF		% Floor Vinyl				100%																OVERRIDE IMP. VALUE															
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RM6		Half Baths				1.00																															
FIX		Plumb Fxt		9.00		1.00																															
BUILT-INS/FIREPLACES											EXTRA FEATURES										\$3,771				\$943												
CAT		TYPE		UNITS		FAC		UNIT ADJ.		CODE		DESCRIPTION		GRD		QTY		UNITS		UNIT PRICE		FAC		ADJ. UNIT		AYB		EYB		RCN		DEPR%		RCNLD		NOTES	
AP1		Built Ins		1		1.00		4,983		SPR2		Sprinkler Average				1		1.00		\$3,771.26		1.00		3,771.26		1968		1968		3,771		75.0		943			
AP7		Range/Each		1		1.00		1,290																													
ADDITIONAL BUILDING FEATURES																																					
CAT		TYPE		UNITS		FAC		UNIT ADJ.																													
WH		Wall Height (RES)				1.00																															



Clark County Assessor Reports

Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-701-005

Taxable

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.65	446,250	0	4,441,594	0	0	286,606	0	0	200
2024-25	0.65	446,250	0	4,913,512	26,415	0	293,732	0	0	200
2023-24	0.65	425,000	0	4,540,518	0	0	260,601	0	0	200
2022-23	0.65	357,000	0	4,272,603	0	0	243,526	0	0	200
2021-22	0.65	318,750	0	4,039,481	0	0	0	0	0	200
2020-21	0.65	318,750	0	3,960,905	0	0	0	0	0	200
2019-20	0.65	255,000	0	0	0	3,910,675	0	0	0	200
2018-19	0.65	170,000	0	19,153	0	0	0	0	0	200
2017-18	0.65	144,500	0	61,971	0	0	0	0	0	200
2016-17	0.65	127,500	0	63,256	0	0	0	0	0	200
2015-16	0.65	93,750	0	61,417	0	0	0	0	0	200
2014-15	0.65	50,000	0	59,609	0	0	0	0	0	200
2013-14		50,000	0	60,723	0	0	0	0	0	200
2012-13		50,000	0	59,189	0	0	0	0	0	200
2011-12		70,000	0	55,297	0	0	0	0	0	200
2010-11		120,000	0	41,737	0	13,986	0	0	0	200
2009-10		375,000	0	39,806	0	0	0	0	0	200
2008-09		450,000	0	38,791	0	0	0	0	0	200
2007-08		203,289	0	36,091	0	0	0	0	0	200
2006-07		203,000	0	35,191	0	0	0	0	0	200
2005-06		146,251	0	32,060	0	0	0	0	0	200
2004-05		168,000	0	32,140	0	0	0	0	0	200

Parcel from 030-300-055

This Record is for assessment use only. No liability is assumed to its accuracy.

Appeal #424 - 139-32-703-002

TIMING OF SUPPLEMENTAL ASSESSMENTS					SOURCE: CCA ADDL EVIDENCE				
			ACTUAL YEAR	TAXABLE	DATE OF PASSED	CORRECT YEAR			
	LINE ITEM	ADDRESS	OF SUPPLEMENTAL	\$000 VALUE	FINAL INSPECTION	OF SUPPLEMENTAL	VARIANCE	PERTINENT PERMITS	COMMENTS
A	1	2720 PINTO	24/25	\$26	August 31, 2021	22/23	+2	R21-11340	Patio Cover
*			19/20	\$3,910	October 18, 2018	19/20	-	R17-00028	House/Pool
B	3	2905 PINTO	13/14 , 09/10	\$1,460	November 2, 2011	11/12	-1	R-157139	House Addn/Rem.
C	5	2323 PINTO	19/20	\$346	March 25, 2019	19/20	-	R18-04441	
*			16/17	\$1,336	September 12, 2016	16/17	-1	R-287608	
D	7	3000 ARABIAN	24/25	347 , \$121	February 17, 2022	22/23	+2	R-168322 , R21-01072	
E	12	2315 ALTA	13/14	\$573	January 25, 2011	11/12	+2	R-168322	
F	13	2609 PINTO	13/14	\$906	May 1, 2012	12/13	+1	R-19030	
G	16	2333 PINTO	24/25	\$819	September 29, 2023	24/25	-	R23-09693	
H	18	2608 PINTO	24/25	\$343	February 10 2023	23/24	+1	R22-12066	
I	25	2694 PALOMINO	13/14 09/10	\$242	October 8, 2009	10/11 09/10	-1	R-119930	Added @ 50%
*			10/11	\$310	October 8, 2009	10/11	-		Added @100%
J	26	2408 PALOMINO	24/25	\$41	May 3, 2021	21/22	+3	R20-12683	
K	27	2981 PINTO	13/14	296 , \$28	February 22, 2011	11/12	+2	R-171113	
L	28	2331 PINTO	13/14	\$233	October 29, 2009	10/11	+3	R-132701	ROOM ADDITION
LI			13/14	\$62	July 25, 2012	13/14	-	R-209313	POOL
M	32	2801 ALTA	18/19 , 17/18	\$53	December 17, 2015	16/17	+2,-1	R-277074	
N	45	2325 ALTA	13/14	\$19	October 17, 2011	12/13	+1	R-187232	
O	49	2500 PALOMINO	19/20	\$19	July 12, 2018	19/20	-	R18-04029	
*		2337 PINTO	17/18	\$307	July 2, 2017	17/18	-1	R-325682	
P	15	2709 PINTO	22/23	\$711	July 27, 2022	23/24	-1	R13-17616	

CHART REFLECTS 2002/03 AS LAST SUPPLEMENTAL FOR 2400 PINTO LANE

Q	17	2400 PINTO	NONE ISSUED	?	December 30, 2013	14/15	+12	R-241876	REMODEL FAM RM
R	17	2400 PINTO	NONE ISSUED	?	March 1, 2018	18/19	+8	R17-01483	SFD REMODEL
S	17	2400 PINTO	NONE ISSUED	?	20-Feb-20	20/21	+6	R19-09877	KITCHEN REMODE

* Correction/Additions made by County

BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

R-157139 - Residential Building Permit (Res)

Key Number: 643447

Current Status: Completed

Application Received: 2/22/2010

Project Name: WILLIAMS

Address: 2905 PINTO LN

Type of Work: Building Project

Permit Issued: 3/5/2010

Scope of Work: Interior remodel rolled for existing accessory building. *5-3-10 rec'd ltr Vegas Const to remove themselves as primary applicant, sent to scan dw*****Change of Contractor to Owner for Finals Only - Ok'd by Rod 05/04***** permit renewal on 7/21/2011 *** **EXPIRED, DESTROYED 11/8/113 BC**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	11/2/2011	11/2/2011	Robert R.	
2	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	4/20/2010	4/20/2010	Edward B.	

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: PER Patricia							
Comments: 420 890401 Other NEED shower membrane test As Per Previous notice							
3	420 ROUGH PLUMBING - TOP OUT	2	Partpassed	4/15/2010	4/15/2010	Edward B.	
Comments: all Except shower MEMBRANE							
Comments: 420 890401 Other NEED shower membrane test As Per Previous notice							
4	420 ROUGH PLUMBING - TOP OUT	3	Partpassed	4/12/2010	4/12/2010	Edward B.	
Comments: NEED Shower membrane and Test							
5	420 ROUGH PLUMBING - TOP OUT	4	Passed	4/21/2010	4/21/2010	Edward B.	
6	240 FINAL ELECTRICAL	1	NA			Nicole A. (702)229-1802	
Comments: 140 passed							
7	220 ROUGH ELECTRICAL	1	Passed	4/13/2010	4/13/2010	Edward B.	
Comments: 1) Lower mini CANS 2) FLEX INwall@ closet							
8	140 FINAL BUILDING	1	Passed	11/2/2011	11/2/2011	Robert R.	
9	125 DRYWALL NAILING	1	Passed	4/19/2010	4/19/2010	Edward B.	
10	120 FRAMING	1	Failed	4/12/2010	4/12/2010	Edward B.	
Comments: 120 890401 Rough electrical inspection (220) not passed OR completed prior to frame insp.							
11	120 FRAMING	2	Passed	4/14/2010	4/14/2010	Dennis R.	
Comments: need letter to drop a - 33 clips							

Inspection status table



Clark County Assessor Reports

Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-306-024

Taxable

Tax Year	Land			Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.87	525,000	0	2,676,785	0	62,473	319,340	0	0	200
2024-25	0.87	525,000	0	2,818,010	0	0	325,830	0	0	200
2023-24	0.87	500,000	0	2,624,005	0	0	292,123	0	0	200
2022-23	0.87	420,000	0	2,450,310	0	0	274,802	0	0	200
2021-22	0.87	375,000	0	2,319,830	0	0	0	0	0	200
2020-21	0.87	375,000	0	2,297,877	0	0	0	0	0	200
2019-20	0.87	300,000	0	2,270,853	0	0	0	0	0	200
2018-19	0.87	200,000	0	2,201,713	0	0	0	0	0	200
2017-18	0.87	170,000	0	2,231,007	0	0	0	0	0	200
2016-17	0.87	150,000	0	1,918,478	0	0	0	0	0	200
2015-16	0.87	125,000	0	1,519,641	0	0	0	0	0	200
2014-15	0.87	100,000	0	1,297,551	0	0	0	0	0	200
2013-14		100,000	0	1,263,331	0	73,243	0	0	0	200
2012-13		100,000	0	1,324,780	0	0	0	0	0	200
2011-12		140,000	0	1,885,649	0	0	0	0	0	200
2010-11		200,000	0	1,996,706	0	0	0	0	0	200
2009-10		500,000	0	1,840,937	1,450,954	0	0	0	0	200
2008-09		600,000	0	395,263	0	0	0	0	0	200

Parcel from [139-32-306-003](#)

This Record is for assessment use only. No liability is assumed to its accuracy.

BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

R-287608 - Residential Building Permit (Res)

Key Number: 765081

Current Status: Inspections

Application Received: 5/12/2015

Project Name: CAPORALE

Address: 2323 PINTO LN

Type of Work: Building Project

Permit Issued: 7/15/2015

Expiration Date: 3/11/2017 For permit renewal, extension, or cancellation, [CLICK HERE](#)

Scope of Work: SFD *59256*

Click to view the Quality Assurance Agreement (QAA) [QAA Information](#)



Reprint Permit/Inspection Card

Applicant

Review Info

Inspection Status

[Print](#)

[Schedule Inspection](#)

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Passed	4/28/2016	4/28/2016	Frederick Z.	

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: Schedule IWR confirmation #824221-02 Contractor Phone #7025019329 Special Instructions: shower pans							
2	440 FINAL PLUMBING	1	Passed	8/31/2016	8/31/2016	Frederick Z.	
3	423 FINAL GAS TEST	1	Passed	7/20/2016	7/20/2016	Frederick Z.	
Comments: Schedule IWR confirmation #689133-02 Contractor Phone #7022354040 Special Instructions: Please call when your on the way							
4	420 ROUGH PLUMBING - TOP OUT	1	Passed	3/1/2016	3/1/2016	Winston S.	
Comments: Schedule IWR confirmation #339237-08 Contractor Phone #7025019329 Special Instructions:							
5	407 UNDERSLAB PLUMBING	1	Passed	9/3/2015	9/3/2015	Frederick Z.	
Comments: Schedule IWR confirmation #660772-01 Contractor Phone #7025019329 Special Instructions:							
6	405 BUILDING SEWER YARD LINES	1	Passed	12/30/2015	12/30/2015	Raymond F.	
7	340 FINAL MECHANICAL	1	Passed	8/31/2016	8/31/2016	Frederick Z.	
8	320 ROUGH MECHANICAL	1	Passed	3/1/2016	3/1/2016	Winston S.	
Comments: Schedule IWR confirmation #339237-11 Contractor Phone #7025019329 Special Instructions:							
9	240 FINAL ELECTRICAL	1	Cancelled	3/1/2016	2/29/2016	Frederick Z.	
Comments: Schedule IWR confirmation #339237-07 Contractor Phone #7025019329 Special Instructions:							
10	240 FINAL ELECTRICAL	2	Passed	8/31/2016	8/31/2016	Frederick Z.	
11	240 FINAL ELECTRICAL	3	Partpassed	6/29/2016	6/29/2016	Frederick Z.	

Comments:

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
240 890051 See Notes TAG ONLY MAIN HOUSE,E-212793,							
240 890051 Work Not Ready INSTALL MISSING SUB-FEED BREAKER AND TERMINATE FEEDER CONDUCTORS							
12	240 FINAL ELECTRICAL	4	Failed	6/27/2016	6/27/2016	Jonathan L. (702)236-5812	
Comments: Schedule IWR confirmation #429809-02 Contractor Phone #7022354040 Special Instructions: elec tag							
Comments: 240 982900 Work Not Ready INSTALL MISSING SUB-FEED BREAKER AND TERMINATE FEEDER CONDUCTORS							
13	220 ROUGH ELECTRICAL	1	Passed	3/1/2016	3/1/2016	Winston S.	
Comments: Schedule IWR confirmation #339237-10 Contractor Phone #7025019329 Special Instructions:							
14	203 UFER GROUND	1	Passed	10/12/2015	10/12/2015	Robert R.	
Comments: Schedule IVR confirmation #800300-02 Contractor Phone #7025019329 Special Instructions:							
15	203 UFER GROUND	2	Cancelled	10/8/2015	10/7/2015	Winston S.	
Comments: Schedule IVR confirmation #793222-02 Contractor Phone #7022354040 Special Instructions:							
16	201 UNDERGROUND ELECTRICAL	1	Passed	10/12/2015	10/12/2015	Robert R.	
Comments: Schedule IVR confirmation #800300-01 Contractor Phone #7025019329 Special Instructions:							
17	201 UNDERGROUND ELECTRICAL	2	Cancelled	10/8/2015	10/7/2015	Winston S.	
Comments: Schedule IVR confirmation #793222-01 Contractor Phone #7022354040 Special Instructions:							
18	180 WATER DISTRICT INSPECTION	1	NA			Nicole A. (702)229-1802	

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: 140 passed							
19	160 EPOXY EXPRESS	1	Passed	11/17/2015	11/17/2015	Robert R.	
20	140 FINAL BUILDING	1	Passed	9/12/2016	9/12/2016	Edward B.	
Comments: Schedule IWR confirmation #238942-06 Contractor Phone #7022354040 Special Instructions:							
21	135 LIGHT TEST	1	Passed	7/27/2016	7/28/2016	Raymond F.	
22	129 EXTERIOR LATH/STUCCO	1	Passed	3/10/2016	3/10/2016	Raymond F.	
Comments: Schedule IWR confirmation #379078-02 Contractor Phone #7025019329 Special Instructions: REC. APPLICATOR CERTIFICATE							
23	125 DRYWALL NAILING	1	Passed	3/22/2016	3/22/2016	Gerald D.	
Comments: Schedule IWR confirmation #452656-02 Contractor Phone #7025019329 Special Instructions:							
24	123 INSULATION	1	Passed	3/11/2016	3/11/2016	Raymond F.	
Comments: Schedule IWR confirmation #384195-02 Contractor Phone #7025019329 Special Instructions:							
25	123 INSULATION	2	Failed	3/10/2016	3/10/2016	Raymond F.	
Comments: Schedule IWR confirmation #379078-03 Contractor Phone #7025019329 Special Instructions:							
Comments:							
123 960079 See Notes MISSING INSULATION AT FOAM - IN CHASES - REAR WALL,							
123 960079 See Notes SECURE INSULATION WHERE REQUIRED ,							
123 960079 See Notes SECURE INSULATION AT BELLY BAND							
26	120 FRAMING	1	Failed	3/1/2016	3/1/2016	Winston S.	
Comments: Schedule IWR confirmation #339237-06 Contractor Phone #7025019329 Special Instructions:							
Comments:							

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
120	982245 See Notes protect duct at can light,						
120	982245 See Notes nail cst at stair,						
120	982245 See Notes gas line not under test,						
120	982245 See Notes leak at shower valves ,						
120	982245 See Notes block ac cans 3 sides						
27	120 FRAMING	2	Passed	3/10/2016	3/10/2016	Raymond F.	
Comments: Schedule IWR confirmation #379096-02 Contractor Phone #7025019329 Special Instructions: PREVIOUS LIST COMPLETE							
28	109 SHEAR	1	Failed	1/14/2016	1/14/2016	Robert R.	
Comments: Schedule IWR confirmation #144482-03 Contractor Phone #7025019329 Special Instructions:							
Comments: 109 910254 Work Not Ready COMPLETE DETAIL 1-SD003							
29	109 SHEAR	2	Partpassed	1/7/2016	1/7/2016	Robert R.	
Comments: Schedule IWR confirmation #116751-06 Contractor Phone #7025019329 Special Instructions: INFORMATION ONLY							
30	109 SHEAR	3	Passed	1/28/2016	1/28/2016	Robert R.	
Comments: Schedule IWR confirmation #203711-04 Contractor Phone #7025019329 Special Instructions:							
31	107 ROOF SHEATHING	1	Cancelled	1/7/2016	1/7/2016	Robert R.	
Comments: Schedule IWR confirmation #116751-05 Contractor Phone #7025019329 Special Instructions:							
Comments: 107 910254 See Notes ROOF DECKS PLYWOOD AND TENSION TIE OK							
32	107 ROOF SHEATHING	2	Partpassed	1/14/2016	1/14/2016	Robert R.	
Comments: Schedule IWR confirmation #144482-02 Contractor Phone #7025019329 Special Instructions:							
Comments: 107 910254 Work Not Ready OK TO DRY-IN @ OWN RISK,							
107 910254 Work Not Ready APPROVED TRUSS CALCS REQUIRED ,							

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
107 910254 See Notes ROOF DECKS PLYWOOD AND TENSION TIE OK							
33	107 ROOF SHEATHING	3	Partpassed	12/9/2015	12/9/2015	Frederick Z.	
Comments: Schedule IWR confirmation #015651-03 Contractor Phone #7025019329 Special Instructions: partial							
Comments: 107 890051 See Notes ROOF DECKS PLYWOOD AND TENSION TIE OK							
34	107 ROOF SHEATHING	4	Passed	1/28/2016	1/28/2016	Robert R.	
Comments: Schedule IWR confirmation #203711-03 Contractor Phone #7025019329 Special Instructions:							
35	105 PRE-SLAB	1	Passed	10/12/2015	10/12/2015	Robert R.	
Comments: Schedule IVR confirmation #800300-03 Contractor Phone #7025019329 Special Instructions:							

Inspection status table

Inspections Hold

Fees

Outstanding Items

This site will display selected information for development applications and permits submitted to the City of Las Vegas. This information is prepared as an informational service only and should not be relied upon as an official record. For official records and actions, please contact the appropriate department. [Click here](#) for a listing of city permits and licenses.

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Clark County Assessor Reports

Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-702-016

Taxable

Tax Year	Land			Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code	Value		
2025-26	0.75	525,000	0	2,152,690	0	0	371,462		0	0	200
2024-25	0.75	525,000	0	2,172,972	0	0	381,750		0	0	200
2023-24	0.75	500,000	0	2,006,285	0	0	343,876		0	0	200
2022-23	0.75	420,000	0	1,844,260	0	0	323,120		0	0	200
2021-22	0.75	375,000	0	1,739,099	0	0	0		0	0	200
2020-21	0.75	375,000	0	1,717,026	0	0	0		0	0	200
2019-20	0.75	300,000	0	1,343,472	0	345,860	0		0	0	200
2018-19	0.75	200,000	0	1,288,168	0	0	0		0	0	200
2017-18	0.75	170,000	0	1,296,439	0	0	0		0	0	200
2016-17	0.75	150,000	0	0	0	1,336,213	0		0	0	200
2015-16	0.75	125,000	0	0	0	0	0		0	0	200
2014-15	0.75	100,000	0	0	0	0	0		0	0	200
2013-14		100,000	0	0	0	0	0		0	0	200
2012-13		80,000	0	0	0	0	0		0	0	200
2011-12		84,000	0	0	0	0	0		0	0	200
2010-11		120,000	0	0	0	0	0		0	0	200
2009-10		375,000	0	0	0	0	0		0	0	200
2008-09		450,000	0	0	0	0	0		0	0	200
2007-08		203,289	0	0	0	0	0		0	0	200
2006-07		203,000	0	0	0	0	0		0	0	200
2005-06		146,251	0	0	0	0	0		0	0	200
2004-05		168,000	0	0	0	0	0		0	0	200

Parcel from 030-300-027

This Record is for assessment use only. No liability is assumed to its accuracy.

BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

R-119930 - Residential Building Permit (Res)

Key Number: 602049

Current Status: Completed

Application Received: 7/15/2008

Project Name: PLASTER

Address: 2694 PALOMINO LN

Type of Work: Building Project

Permit Issued: 12/31/2008

Scope of Work: Custom SFD rolled ILO ***Contractor stills owes soils/SI forms***

si-2 and soils in 07/16-pbSI-3 SI-6 in 07/16*jer* **APPL,SI AGREEMENT

SCANNED** **DOCS IN BOX 5008 @ RECORDS** **PLANS DESTROYED 10-11-11 DC**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Failed	9/30/2009	9/30/2009	Edward B.	

Comments:

440 | 890401 | Work Not Ready |

2	440 FINAL PLUMBING	2	Failed	10/7/2009	10/7/2009	Robert R.	
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#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: 440 910254 Work Not Ready , 440 910254 Work Not Ready							
3	440 FINAL PLUMBING	3	Passed	10/8/2009	10/8/2009	Edward B.	
4	423 FINAL GAS TEST	1	Passed	9/9/2009	9/9/2009	Ronald G.	
Comments: tag#32684							
5	420 ROUGH PLUMBING - TOP OUT	1	Failed	4/20/2009	4/20/2009	Edward B.	
Comments: 420 890401 Other 1 provide shower membrane Tests All wet set Showers 2) LEAK 3" waste ABOVE Kitchen 3) address LACK of Primary, secondary DRAINS@ M/B sundeck 4) Nail All required Struc straps PER plan and Listing							
6	420 ROUGH PLUMBING - TOP OUT	2	Passed	5/19/2009	5/19/2009	Edward B.	
7	407 UNDERSLAB PLUMBING	1	Passed	1/22/2009	1/22/2009	Thomas C.	
8	405 BUILDING SEWER YARD LINES	1	Passed	2/20/2009	2/20/2009	Thomas C.	
9	405 BUILDING SEWER YARD LINES	2	Failed	1/22/2009	1/22/2009	Thomas C.	
10	340 FINAL MECHANICAL	1	Passed	9/30/2009	9/30/2009	Edward B.	
11	320 ROUGH MECHANICAL	1	Failed	5/15/2009	5/15/2009	Edward B.	
Comments: 320 890401 Work Not Ready							
12	320 ROUGH MECHANICAL	2	Passed	5/19/2009	5/19/2009	Edward B.	
13	240 FINAL ELECTRICAL	1	Partpassed	7/13/2009	7/13/2009	Kenneth S.	

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
						(702)303-1687	
Comments: E tag # 196559/permanent power.							
14	240 FINAL ELECTRICAL	2	Passed	10/8/2009	10/8/2009	Edward B.	
15	240 FINAL ELECTRICAL	3	Partpassed	9/30/2009	9/30/2009	Edward B.	
Comments: ALL Except photo CELL system							
16	220 ROUGH ELECTRICAL	1	Passed	4/17/2009	4/17/2009	Tony S.	
17	203 UFER GROUND	1	Failed	1/28/2009	1/28/2009	Thomas C.	
Comments: 203 930206 Work Not Ready see 105 list							
18	203 UFER GROUND	2	Passed	1/29/2009	1/29/2009	Kenneth K.	
19	201 UNDERGROUND ELECTRICAL	1	Failed	1/28/2009	1/28/2009	Thomas C.	
Comments: 201 930206 Work Not Ready see 105 list							
20	201 UNDERGROUND ELECTRICAL	2	Passed	1/29/2009	1/29/2009	Kenneth K.	
21	140 FINAL BUILDING	1	Cancelled	10/1/2009	10/1/2009	Edward B.	
Comments: PER Keith							
22	140 FINAL BUILDING	2	Failed	10/7/2009	10/7/2009	Robert R.	
Comments: 140 910254 Work Not Ready							
23	140 FINAL BUILDING	3	Passed	10/8/2009	10/8/2009	Edward B.	
24	129 EXTERIOR LATH/STUCCO	1	Failed	5/29/2009	5/29/2009	Edward B.	
Comments:							

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
129 890401 Incorrect weep screed							
25	129 EXTERIOR LATH/STUCCO	2	Passed	6/25/2009	6/25/2009	Edward B.	
Comments: MECH. Mezz Revision							
26	129 EXTERIOR LATH/STUCCO	3	Passed	6/3/2009	6/3/2009	Edward B.	
27	125 DRYWALL NAILING	1	Partpassed	5/29/2009	5/29/2009	Edward B.	
Comments: All But Garage LID NAIL Or screw w/ 17/8" fasteners 6" ¢							
28	125 DRYWALL NAILING	2	Passed	6/3/2009	6/3/2009	Edward B.	
29	123 INSULATION	1	Passed	5/22/2009	5/22/2009	Edward B.	
Comments: PREV. List complete							
30	120 FRAMING	1	Passed	5/19/2009	5/19/2009	Edward B.	
Comments: 1) complete FAU platform 2) NEED secondary DRAIN @ Balcony 3)5 SIDE exhaust can @ Garage LID will CHECK AT INSUL							
31	120 FRAMING	2	Failed	5/15/2009	5/15/2009	Edward B.	
Comments: 120 890401 Work Not Ready O.K. To cocoon insulate and Drop D WV TEST							
32	120 FRAMING	3	Passed	6/17/2009	6/17/2009	Edward B.	
Comments: Revision MECH. Deck							
33	109 SHEAR	1	Partpassed	3/9/2009	3/9/2009	Joseph H.	
Comments: 109 950468 See Notes Inspection limited to 1st floor,							
109 950468 See Notes f09 profile does not match and all k truss and f08 and h04 and ho1,							
109 950468 See Notes Eng address HD subsitutes at e gar wall and rear bed shear and kit wall. need ltr for notched beams at gar							
34	109 SHEAR	2	Passed	3/10/2009	3/10/2009	Joseph H.	
Comments: recd eng ltrs for previous list							

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
35	107 ROOF SHEATHING	1	Passed	4/20/2009	4/20/2009	Edward B.	
36	107 ROOF SHEATHING	2	Partpassed	3/27/2009	3/27/2009	Edward B.	
Comments: see Prev. Lists NEED Approved Truss Calcs							
Comments:							
107 890401 See Notes sheathing OK, OK to dry in at own risk,							
107 890401 See Notes need profiles for 2nd floor,							
107 890401 Other See 109 for list - inspection limited to 1st floor							
37	107 ROOF SHEATHING	3	Failed	3/9/2009	3/9/2009	Joseph H.	
Comments:							
107 950468 Other See 109 for list - inspection limited to 1st floor							
38	107 ROOF SHEATHING	4	Partpassed	3/10/2009	3/10/2009	Joseph H.	
Comments:							
107 950468 See Notes sheathing OK, OK to dry in at own risk,							
107 950468 See Notes need profiles for 2nd floor,							
107 950468 Other See 109 for list - inspection limited to 1st floor							
39	105 PRE-SLAB	1	Failed	1/28/2009	1/28/2009	Thomas C.	
Comments: list not complete							
Comments:							
105 930206 Work Not Ready require 2 #4 steel top of stem walls/wrap plumbing							
40	105 PRE-SLAB	2	Passed	1/29/2009	1/29/2009	Kenneth K.	
41	103 STEM WALL - FORMS & REBAR	1	Passed	1/29/2009	1/29/2009	Thomas C.	
42	101 FOOTING	1	Failed	1/28/2009	1/28/2009	Thomas C.	
Comments:							
101 930206 Work Not Ready see 105 list/list not complete							

# ◆	Insp. Type & Description ◆	Insp. Count ◆	Status ◆	Scheduled Date ◆	Completion Date ◆	Inspector ◆	Location ◆
43	101 FOOTING	2	Passed	1/29/2009	1/29/2009	Kenneth K.	

Inspection status table

Inspections Hold

Fees

Outstanding Items

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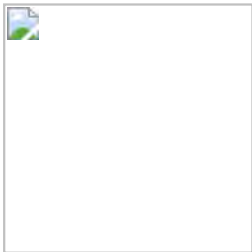
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Clark County Assessor Reports

Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-703-009

Taxable

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.23	262,500	0	828,756	0	0	110,664	0	0	200
2024-25	0.23	262,500	0	838,227	0	0	114,771	0	0	200
2023-24	0.23	250,000	0	774,136	0	0	100,461	0	0	200
2022-23	0.23	252,000	0	707,089	0	0	93,578	0	0	200
2021-22	0.23	225,000	0	671,096	0	0	0	0	0	200
2020-21	0.23	225,000	0	663,526	0	0	0	0	0	200
2019-20	0.23	210,000	0	652,621	0	0	0	0	0	200
2018-19	0.23	140,000	0	624,436	0	0	0	0	0	200
2017-18	0.23	119,000	0	634,756	0	0	0	0	0	200
2016-17	0.23	105,000	0	513,919	0	49,261	0	0	0	200
2015-16	0.23	62,500	0	492,349	0	0	0	0	0	200
2014-15	0.23	25,000	0	425,000	0	0	0	0	0	200
2013-14		25,000	0	366,623	0	0	0	0	0	200
2012-13		25,000	0	448,026	0	0	0	0	0	200
2011-12		35,000	0	465,000	0	0	0	0	0	200
2010-11		70,000	0	415,500	310,057	0	0	0	0	200
2009-10		200,000	0	0	0	242,231	0	0	0	200
2008-09		300,000	0	0	0	0	0	0	0	200
2007-08		135,526	0	0	0	0	0	0	0	200
2006-07		135,000	0	0	0	0	0	0	0	200
2005-06		97,500	0	9,920	0	0	0	0	0	200
2004-05		73,500	0	9,511	0	0	0	0	0	200

Parcel from 030-300-047

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Clark County Assessor Reports

Value History

This Record is for assessment use only. No liability is assumed to its accuracy.

Parcel: 139-32-305-004

Assessed

Tax Year	Land			Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code	Value		
2024-25	0.98	183,750	0	557,193	0	121,556	28,731	0	0	0	200
2023-24	0.98	175,000	0	520,421	0	0	25,366	0	0	0	200
2022-23	0.98	147,000	0	478,289	0	0	23,803	0	0	0	200
2021-22	0.98	131,250	0	456,166	0	0	0	0	0	0	200
2020-21	0.98	131,250	0	453,461	0	0	0	0	0	0	200
2019-20	0.98	105,000	0	449,275	0	0	0	0	0	0	200
2018-19	0.98	70,000	0	434,632	0	0	0	0	0	0	200
2017-18	0.98	59,500	0	407,318	0	32,561	0	0	0	0	200
2016-17	0.98	52,500	0	415,891	0	0	0	0	0	0	200
2015-16	0.98	43,750	0	374,298	0	0	0	0	0	0	200
2014-15	0.98	35,000	0	300,806	0	0	0	0	0	0	200
2013-14		35,000	0	328,775	0	0	0	0	0	0	200
2012-13		35,000	0	377,160	0	0	0	0	0	0	200
2011-12		49,000	0	365,340	0	0	0	0	0	0	200
2010-11		70,000	0	382,823	0	0	0	0	0	0	200
2009-10		175,000	0	367,835	0	3,756	0	0	0	0	200
2008-09		210,000	0	368,659	0	0	0	0	0	0	200
2007-08		158,113	0	349,402	0	0	0	0	0	0	200
2006-07		157,850	0	346,649	0	0	0	0	0	0	200
2005-06		113,750	0	319,690	0	0	0	0	0	0	200
2004-05		73,500	0	304,581	0	0	0	0	0	0	200

Parcel from 030-290-013

Parcel Cancelled to [139-32-305-005](#)

This Record is for assessment use only. No liability is assumed to its accuracy.

BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

R20-12683 - Residential Building Permit (Res)

Key Number: 1519954

Current Status: Completed

Application Received: 8/26/2020

Project Name: Belz Residence Home Addition

Address: 2408 PALOMINO LN

Type of Work: Building Project

Permit Issued: 10/6/2020

Scope of Work: 635 SF home addition.

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Failed	4/29/2021	4/29/2021	Tony N. (702)303-0274	

Comments:

Complete the plumbing fixture installation and the exterior hose bibs with the vacuum breakers.

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
2	440 FINAL PLUMBING	2	Passed	5/3/2021	5/3/2021	Tony N. (702)303-0274	
Comments: Complete the plumbing fixture installation and the exterior hose bibs with the vacuum breakers.							
3	420 ROUGH PLUMBING - TOP OUT	1	Passed	2/11/2021	2/11/2021	Tony N. (702)303-0274	
4	407 UNDERSLAB PLUMBING	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303-0274	
5	340 FINAL MECHANICAL	1	Passed	4/29/2021	4/29/2021	Tony N. (702)303-0274	
6	320 ROUGH MECHANICAL	1	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274	
7	240 FINAL ELECTRICAL	1	Passed	4/29/2021	4/29/2021	Tony N. (702)303-0274	
8	220 ROUGH ELECTRICAL	1	Passed	2/16/2021	2/16/2021	Tony N. (702)303-0274	
9	201 UNDERGROUND ELECTRICAL	1	Cancelled	2/17/2021	2/16/2021	Web	
10	201 UNDERGROUND ELECTRICAL	2	NA	5/3/2021	5/3/2021	Tony N. (702)303-0274	
11	140 FINAL BUILDING	1	Failed	4/29/2021	4/29/2021	Tony N. (702)303-0274	
Comments: Complete the 440 corrections for the 140 approval.							
12	140 FINAL BUILDING	2	Passed	5/3/2021	5/3/2021	Tony N. (702)303-0274	
Comments:							

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Complete the 440 corrections for the 140 approval.							
13	129 EXTERIOR LATH/STUCCO	1	Passed	2/26/2021	2/26/2021	Jerry P. (702)772-4435	
14	123 INSULATION	1	Passed	2/18/2021	2/18/2021	Tony N. (702)303-0274	
15	120 FRAMING	1	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274	
16	109 SHEAR	1	Partpassed	2/10/2021	2/10/2021	Tony N. (702)303-0274	
Comments: Ok to wrap exterior of the addition with the lath material. Comments: Provide engineering letter for anchor bolt replacements., The shear wall anchor bolt spacing shall be as per the shear wall scheduled., All shear wall anchor bolts shall a 3"X3" square washer per plan., Double studs at the shear wall hold down straps shall stitch nailed 6" on center per the plan.							
17	109 SHEAR	2	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274	
Comments: Provide engineering letter for anchor bolt replacements., The shear wall anchor bolt spacing shall be as per the shear wall scheduled., All shear wall anchor bolts shall a 3"X3" square washer per plan., Double studs at the shear wall hold down straps shall stitch nailed 6" on center per the plan.							
18	109 SHEAR	3	Passed	2/22/2021	2/22/2021	Tony N. (702)303-0274	
19	107 ROOF SHEATHING	1	Failed	2/10/2021	2/10/2021	Tony N. (702)303-0274	

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: Missing nailing through out the roof, verify the roof is nailed off 6” on the edges and 12” in the field before re-scheduling the inspection., Re-nail entire roof the nailing has over penetrated the roof sheeting.							
20	107 ROOF SHEATHING	2	Passed	2/11/2021	2/11/2021	Tony N. (702)303-0274	
Comments: Missing nailing through out the roof, verify the roof is nailed off 6” on the edges and 12” in the field before re-scheduling the inspection., Re-nail entire roof the nailing has over penetrated the roof sheeting.							
21	105 PRE-SLAB	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303-0274	
22	101 FOOTING	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303-0274	

Inspection status table

Inspections Hold

Fees

Outstanding Items

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Clark County Assessor Reports

Value History

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Parcel: 139-32-702-027

Taxable

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	1.38	551,250	0	520,230	0	0	60,559	0	0	200
2024-25	1.38	551,250	0	542,267	41,358	0	63,342	0	0	200
2023-24	1.38	525,000	0	474,666	0	0	57,050	0	0	200
2022-23	1.38	441,000	0	440,694	0	0	54,526	0	0	200
2021-22	1.38	393,750	0	431,331	0	0	0	0	0	200
2020-21	1.38	375,000	0	435,869	0	0	0	0	0	200
2019-20	1.38	300,000	0	436,239	34,629	0	0	0	0	200
2018-19	1.38	200,000	0	403,307	0	0	0	0	0	200
2017-18	1.38	170,000	0	414,531	0	0	0	0	0	200
2016-17	1.38	150,000	0	428,167	0	0	0	0	0	200
2015-16	1.38	125,000	0	429,019	0	0	0	0	0	200
2014-15	1.38	100,000	0	428,404	0	0	0	0	0	200
2013-14		100,000	0	419,477	0	0	0	0	0	200
2012-13		130,000	0	431,411	0	0	0	0	0	200
2011-12		140,000	0	414,563	0	0	0	0	0	200
2010-11		200,000	0	442,494	0	0	0	0	0	200
2009-10		825,000	0	433,931	0	0	0	0	0	200
2008-09		990,000	0	436,617	0	0	0	0	0	200
2007-08		451,751	0	415,583	0	0	0	0	0	200
2006-07		451,000	0	415,386	0	0	0	0	0	200
2005-06		325,000	0	386,420	0	0	0	0	0	200
2004-05		231,000	0	392,971	0	0	0	0	0	200

Parcel from [139-32-702-022](#), [139-32-702-023](#)

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BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

R-325682 - Residential Building Permit (Res)

Key Number: 798827

Current Status: Completed

Application Received: 9/7/2016

Project Name: HOWARD O/B

Address: 2337 PINTO LN

Type of Work: Building Project

Permit Issued: 10/4/2016

Scope of Work: O/B SFD remodel *not for counter BE* 9/28/16: Corrections rec'd back, Arch. Collated-routed to repository. *SG***DOCS SCANNED - SENT TO WH 11/4/16 DC**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Passed	12/19/2016	12/19/2016	Edward B.	
Comments: SHOWER MEMBRANE							
2	440 FINAL PLUMBING	1	Passed	6/7/2017	6/7/2017	Frederick Z.	

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: Schedule IWR confirmation #648939-05 Contractor Phone #7027696824 Special Instructions:							
3	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.	
Comments: Schedule IWR confirmation #832366-05 Contractor Phone #7027696824 Special Instructions:							
4	420 ROUGH PLUMBING - TOP OUT	2	Passed	11/9/2016	11/9/2016	Winston S.	
Comments: Schedule IWR confirmation #961361-02 Contractor Phone #7027696824 Special Instructions: Water is on and sewage lines are filled with water up to the roof and have been sitting for 24 hours. Inspection excludes shower membranes which will called in separately on a 450 inspection.							
5	420 ROUGH PLUMBING - TOP OUT	3	Partpassed	11/7/2016	11/7/2016	Edward B.	
Comments: INFORMATION ONLY							
6	340 FINAL MECHANICAL	1	Passed	6/7/2017	6/7/2017	Frederick Z.	
Comments: Schedule IWR confirmation #648939-04 Contractor Phone #7027696824 Special Instructions:							
7	320 ROUGH MECHANICAL	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.	
Comments: Schedule IWR confirmation #832366-04 Contractor Phone #7027696824 Special Instructions:							
8	320 ROUGH MECHANICAL	2	Passed	11/7/2016	11/7/2016	Edward B.	
Comments: Schedule IWR confirmation #885367-05 Contractor Phone #7027696824 Special Instructions:							
9	240 FINAL ELECTRICAL	1	Passed	6/7/2017	6/7/2017	Frederick Z.	
Comments: Schedule IWR confirmation #648939-03 Contractor Phone #7027696824 Special Instructions:							
10	220 ROUGH ELECTRICAL	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.	

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: Schedule IWR confirmation #832366-03 Contractor Phone #7027696824 Special Instructions: Owner/Builder is taking a day off work for inspection - all trades will be on-site and available in the morning to address any concerns							
11	220 ROUGH ELECTRICAL	2	Passed	11/9/2016	11/9/2016	Winston S.	
Comments: Schedule IWR confirmation #970245-03 Contractor Phone #7027696824 Special Instructions:							
12	220 ROUGH ELECTRICAL	3	Partpassed	11/7/2016	11/7/2016	Edward B.	
Comments: INFORMATION ONLY							
13	160 EPOXY EXPRESS	1	Passed	10/16/2016	10/16/2016	Gerald D.	
14	140 FINAL BUILDING	1	Partpassed	6/7/2017	6/7/2017	Frederick Z.	
Comments: Schedule IWR confirmation #648939-02 Contractor Phone #7027696824 Special Instructions:							
Comments: 140 890051 See Notes HANDRAILS FOR MAIN STAIRS NOT TO CODE,34 TO 38 INCHS HEIGHT,ALSO TO BE CONTINUOUS,AND TERMINATE PAST LAST TREAD,LANDING,GRIP WIDTH AND DISTANCE FROM WALL FOR GRIPPING TO BE 1-1/2 FROM WALL AND GRIPPING SURFACE							
15	140 FINAL BUILDING	2	Cancelled	7/1/2017	7/1/2017	Gerald D.	
16	140 FINAL BUILDING	3	Passed	7/2/2017	7/2/2017	Gerald D.	
17	140 FINAL BUILDING	4	NA			Jason C. (702)229-2355	
Comments: 140 PASSED							
18	129 EXTERIOR LATH/STUCCO	1	Passed	11/3/2016	11/3/2016	Frederick Z.	
Comments: Schedule IWR confirmation #832366-06 Contractor Phone #7027696824 Special Instructions:							
19	125 DRYWALL NAILING	1	Failed	11/29/2016	11/29/2016	Winston S.	
Comments: Schedule IWR confirmation #183216-02 Contractor Phone #7027696824 Special Instructions: Early morning requested, if possible							

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
Comments: 125 982245 Work Not Ready							
20	125 DRYWALL NAILING	2	Passed	12/5/2016	12/5/2016	Edward B.	
Comments: Schedule IWR confirmation #254647-02 Contractor Phone #7027696824 Special Instructions: Morning if possible							
21	123 INSULATION	1	Passed	11/21/2016	11/21/2016	Edward B.	
Comments: Schedule IWR confirmation #103169-02 Contractor Phone #7027696824 Special Instructions: Early morning requested if possible.							
22	120 FRAMING	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.	
Comments: Schedule IWR confirmation #832366-02 Contractor Phone #7027696824 Special Instructions: Owner/Builder is taking a day off work for inspection - all trades will be on-site and available in the morning to address any concerns							
23	120 FRAMING	2	Cancelled	10/26/2016	10/26/2016	Winston S.	
Comments: Schedule IWR confirmation #738519-02 Contractor Phone #7027696824 Special Instructions:							
Comments: 120 982245 See Notes , 120 982245 See Notes contractor cancelled							
24	120 FRAMING	3	Partpassed	11/7/2016	11/7/2016	Edward B.	
Comments: INFORMATION ONLY							
25	120 FRAMING	4	Passed	11/15/2016	11/15/2016	Edward B.	
Comments: Schedule IWR confirmation #023449-03 Contractor Phone #7027696824 Special Instructions: Early morning requested if possible - owner/builder is taking a day off work for inspection							
26	109 SHEAR	1	Passed	10/26/2016	10/26/2016	Winston S.	
27	101 FOOTING	1	NA			Jason C. (702)229-2355	
Comments: 140 PASSED							
28	101 FOOTING	2	Partpassed	10/13/2016	10/13/2016	David W.	



Clark County Assessor Reports

Value History

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Parcel: 139-32-702-012

Taxable

Tax Year	Land			Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code	Value		
2025-26	0.98	525,000	0	718,761	0	186,749	125,125	0	0	0	200
2024-25	0.98	525,000	0	697,311	0	37,219	91,231	0	0	0	200
2023-24	0.98	500,000	0	646,663	0	0	79,482	0	0	0	200
2022-23	0.98	420,000	0	593,378	0	0	73,598	0	0	0	200
2021-22	0.98	375,000	0	563,196	0	0	0	0	0	0	200
2020-21	0.98	375,000	0	559,164	0	0	0	0	0	0	200
2019-20	0.98	300,000	0	553,013	0	0	0	0	0	0	200
2018-19	0.98	200,000	0	482,380	0	48,607	0	0	0	0	200
2017-18	0.98	170,000	0	181,560	0	306,655	0	0	0	0	200
2016-17	0.98	150,000	0	178,468	0	0	0	0	0	0	200
2015-16	0.98	125,000	0	173,011	0	0	0	0	0	0	200
2014-15	0.98	100,000	0	177,539	0	0	0	0	0	0	200
2013-14		100,000	0	177,437	0	0	0	0	0	0	200
2012-13		100,000	0	172,351	0	0	0	0	0	0	200
2011-12		140,000	0	183,071	0	0	0	0	0	0	200
2010-11		200,000	0	196,537	0	0	0	0	0	0	200
2009-10		500,000	0	196,154	0	0	0	0	0	0	200
2008-09		600,000	0	201,914	0	0	0	0	0	0	200
2007-08		451,751	0	194,614	0	0	0	0	0	0	200
2006-07		451,000	0	197,660	0	0	0	0	0	0	200
2005-06		325,000	0	187,100	0	0	0	0	0	0	200
2004-05		210,000	0	181,920	0	0	0	0	0	0	200

Parcel from 030-300-023

This Record is for assessment use only. No liability is assumed to its accuracy.

PETITION 424: 2709 PINTO LANE TRUST ETAL/WOLFSON MARK B TRS

Parcel Number(s): 139-32-703-002
Petitioner Duly Sworn: Mark Wolfson
Document(s) Submitted: *See Attached*

DISCUSSION:

TERRY FARR

Excellent. Let's get started with Case 424, 2709 Pinto Lane Trust.

MARK WOLFSON

Good morning.

TERRY FARR

Good morning. Please state your name and address into the record, sir.

MARK WOLFSON

My name is Mark Wolfson, at 2709 Pinto Lane. If I may have a second just to get ready? I have a few handouts. I've 10 copies of them.

TERRY FARR

Let's let the Assessor put on their— Introduce the case and then we can get to your handouts. Mr. Turner?

JERRELL TURNER

Good morning. Thank you, Mr. Chair. Jerrell Turner with the Clark County Assessor's Office. Case 424 begins on page 344 in the master book. The subject property is a custom home in the Pinto Palomino neighborhood located north of Charleston and west of Rancho. And aerial videos— Sorry. I mean, aerial files can be found on page 419 in the master book as well. The home was originally built in 1970 and torn down leaving the foundation and some exterior walls. The home was subsequently rebuilt and completed in 2021 and given an effective age in 2011. Exterior pictures of the rebuilt home can be found on page 398 and 399 of the master book. The subject is a one-story home with 4,985 square feet of living area for the main house and a 1,096 square feet guest house. The subject also has an attached garage and detached garage totaling 1,834 square feet. It also has a pool and a spa situated on a lot of 0.5 acres. This is an equity appeal that says to the office, recommends that no change to the taxable value of \$1,687,686.

TERRY FARR

Very good. Mr. Wolfson?

MARK WOLFSON

Okay, so I have some handouts—

TERRY FARR

Into the microphone, sir. Please.

MARK WOLFSON

I have some handouts to give and I have some more after my presentation for the rebuttal, but these are what I call Exhibit G. I have 10 copies of each. Exhibit H, there are 10 copies of each. And then I have a

replacement of page 54 that's in your package. I don't know how they numbered it because I don't have that, but it's 54 and I'm reminded it was just a bottom number on my pages and the only change on 54 that I had an incorrect description of a calculation, the spreadsheet didn't change. Does this thing have a camera that I can put things up if I want to?

TERRY FARR

I'm sorry, say that again.

MARK WOLFSON

I was asking if there was a camera here if I want to put something up so everybody can see. My appeal is predicated on the rules of NRS (Nevada Revised Statutes) 361.356, which is a case of equity and unrelated to the absolute value of my assessed valuation. I'm beginning my appeal by first providing the Board with my background. I earned an undergraduate degree in finance, an MBA (Masters of Business Administration) and a Master of Science and Accounting. I'm a certified public accountant. I rose to the level of senior vice president of finance in one of the largest market cap companies listed on the New York Stock Exchange in the 1990s. I was responsible for a multi-billion dollar division and a staff of over 200 people spread across four continents and headed a finance team of forensic accountants when I was supporting mergers and acquisitions. I was the CFO (Chief Financial Officer) of two companies and was an adjunct professor at a graduate school level teaching cost accounting.

I have owned and lived in 12 houses across the nation. I have been relocated five times by my companies, and I have personally managed six major renovations. I tell this to you because I want you to understand that I'm not just some guy who has got a grudge and wants numbers fixed because I need the money. I'm doing this because—I'm telling you this because if I tell you a number, hopefully it'll have some credibility with you.

As you can see from my appeal, I'm asking for a reduction of the land value from \$600,000 down to \$414,000 and that can be found on page 2 of my document. And the buildings from \$1,000,088 down to \$687,000. First, I'd like to put up a map here. This is the map that the Assessor's Office shows the property at. Is this showing anywhere? Okay. This is their map of all the comps and my property. Everything looks very nice and close, but if you take a look at a normal map, the little rectangular square, the rectangle is the what's considered to be the property location of my home and you can see there are eight circles. The dark one is my house. The lighter ones are the comps that the county used last year. They picked seven comps last year all within that area. We may disagree on the outcome but they at least chose properties that were there.

I'm sorry, these are the ones that I used. This is the one the county used last year. All very similar in location. Later today, Mr. Turner is going to talk to you. This is the map that they used this year. The area I live, this is my house. They chose one comp at 2727 Alta [Drive], which is also one of the comps from last year and here are their other comps. One as much as 1.8 miles away from my house. To give you another idea, I also have a map in here on page—This is back in the thing, but these are all the properties on that list by address. It's not drawn to scale.

This is what I'm asking for from the standpoint of improvements. They assessed me at \$1,000,088. I am saying to you that I will show you, I hope beyond any reasonable doubt that \$321,000 is the overstatement relative to those of my neighbors and that there's an impact of depreciation of \$80,000, so I'm asking for \$401,000 reduction on the improvements, not on the land, just the improvements. So again, there are reasons why things happen. I put together a list, this is on page 5, of seven lists, seven items of what would cause an inequity amongst properties. I'm not going to read them to you here, but I'm going to go one by one.

The first one is you have an inequity. If multiple houses have major renovations yet only one is issued a supplemental assessment. My house, when it was assessed was originally increased by \$878,000. After months of discussions with the county, they agreed that they made \$212,000 in errors and reduced my number to \$681,000. However, they came here at 2608 Pinto Lane across the street from me that went on the market advertising \$1 million in renovations. They got no assessment. 2800 Pinto Lane across the street from me, gutted their house, put in a whole driveway worth of pavers, which by the way I'm assessed \$90,000 for their assessed zero, and the 2800 got zero assessments. 2701, major renovation and an addition in the front of the house, which I informed the county of, no addition.

2400 Palomino, this was a comp that I used this year. This was a comp they used last year as did I. Last year this comp had zero supplementals, but I told them it went through a major renovation and in fact on page 1,725 and A16, we'll see later, they actually changed their assessment by \$392,000 after last year's hearing. And I will show you today that at the very least that's still \$200,000 shy, using their documentation.

The next way you can have an inequity is that multiple houses have major renovations yet all but one has numerous items omitted. My house, we identified and they fixed \$212,000 of things that they felt were wrong or they agreed were wrong. However, if you take a look on page 28 of my document, at 2333 Pinto Lane, which was actually one of their comps last year, they said it was fine when they came to this meeting, but after the meeting, they—First of all, that house was assessed an additional \$819,000 at the time. After the meeting, they popped it another \$711,000, a 94% increase because of all the things they missed. They missed things like a four car garage, a tennis court, a home automation system, and more importantly, they rated that property as good slash 40, using the Marshall & Swift system, whereas as was mine, but they changed it after I sent them the photos, they changed to a 60 and they changed the dollar per value for the RCN (Replacement Cost New) substantially. That increased them \$711,000. This is all from their documents.

Next property, 2337 Pinto Lane. This was another property that I used as a comp last year. They also missed a bunch of things there. They took that property after telling everybody there was no inequity. They went back and they reassessed them and they added \$186,000 to their assessed value, an additional 61%. So, I went down because they over assessed me by mistake and they went up because they missed half of their house. The things that they missed at that house was a 1,652 square foot finished basement, which is on the listing agreement, an outdoor kitchen and bar, a three car garage. They actually reduced the square footage by 128 feet. They considered a new addition as an old effective year built and they had no worksheet for their Marshall & Swift calculations. Page 50 now on my documents.

Okay, another way that you can have an inequity is that multiple houses that are rated equally, meaning that those houses that are rated 40 and good are what I would consider to be equals and comparables. Last year when they chose seven comps, five of them were rated 55 to 65. I mean, why not just compare me to the Taj Mahal and the White House, so on a square foot basis? Now of the two that were 40 and 60, they changed one to 60 and they changed the other by \$400,000 in value.

On page 54 of my presentation, and this is the number that you'll see, that's the \$320,000 that I am saying that I am over assessed relative to some of those properties that we just mentioned. I took a sample of 15 properties. Now I'll tell you where I got those 15 properties. Last year at the hearing, Ms. Jacobs here presented a page, which was actually page 8 and 9 of last year's addendum that they had and it had 53 houses on it, which was identified as houses in my neighborhood equity grid. There's a similar chart this year for Mr. Turner called the equity grid with I think the exact same number of properties and the same properties themselves. Of those 53 properties, 18 were rated good slash 40, so this chart

represents the 15 that remained good slash 40, did not change and mine. So, I took the population of what they described as equal to mine by the M&S (Marshall & Swift) definitions.

If you go through all the machinations and I'm happy to sit down with anybody to prove them, the average value— And keep in mind, I understand the difference between RCN and RCN LD (Replacement Cost New Less Depreciation), meaning I did this excluding depreciation because everybody's house has a different depreciation rate because of its age. I get that. I did it, the calculations based on what it is valued at based on these categories before depreciation and then I added depreciation back based on their specific property. Nonetheless, if you add up on column F, the average of those 15 is \$1,082,000. Mine is \$1,000,403. The difference between those two numbers is the \$320,000. So, the same 15 properties that they claim are equal to mine using the M&S worksheet of 40 slash good are compared to those 15 and the average of those is \$320,000 less than mine. And this chart will show you the location of those properties in yellow. So, you can see they're all in the neighborhood, they're all— My house is the one in blue and they're all around me.

So, the next one, the next way you can have an inequity is that you have multiple houses that make renovations, but supplementals if and when issued are done so in a non-uniform manner. Going back to the same chart I've just referred to, I could trace— And the reason why I said this is because Ms. Jacobs last year pointed out that, "Well, we are doing assessments everywhere that's not just picking on Mr. Wolfson." Got it. I went back and I looked at all the ones that were identified on that chart, and I could trace 19 online. I mean you're limited to the sources you have what's out there. I could find 19 of them. Okay.

By the way, this is what that chart looks like. You don't have to worry about the small print and the numbers, but that's what it looks like and you'll see Mr. Turner's got the same one issued. So, I went back and I took a look at when all these supplementals were supposedly issued. Again, you've got the same ones there, and as you see in the light green— Is yours showing light green by any chance? I don't know if you've got the color copies. Anyway, there are 12 of them where the supplemental assessment was issued way beyond the year that the actual work occurred.

There were 12 out of the 20 including myself. Four of them were actually issued in the correct year, meaning if it was done— If the work was done in February, it went into the next year's thing, so four out of the 20 were done correctly. The light blue, three of them they never had— It was done years and years late and they never applied any supplementals, so I couldn't tell you how many years later because they never applied one. My case, which is the one that's circled in the magenta is the only assessment, the only one where it was applied prematurely and by definition, when I say prematurely, my property project was completed on July 27 of 2022, which is the new— Which the fiscal year 2022/2023, meaning that it was done after the beginning of the fiscal year.

It should have been done similar to these and everything else out there. It should have been in the fiscal year 2023/2024. It passed the July 1 deadline, which is a moment in time and a clear delineation of when these things should be. To do otherwise gives the Assessor the random ability to decide I'm going to do it this year. This is a firm fixed date by the state.

MARY ANN WEIDNER

Chairman Farr, I don't want to interrupt Mr. Wolfson, but these are arguments that he presented to the Board last year with regards to things that happened back in time. He appealed his 2022/2023—

MARK WOLFSON

Do I have the floor right now or does Ms. Weidner have the floor?

MARY ANN WEIDNER

I just want to be able to make it clear that he's talking about things that were talked about last year for things that happened back in time. He had a case before you that was a back year case that you had the option to take jurisdiction on, which you did not. He filed that case to the state board. The state board also chose not to take jurisdiction on the back year case because he's arguing his supplemental value that was added in 2022/2023. And in comparison to everyone else in his area, they chose not to take jurisdiction. He also petitioned for reconsideration on that matter and they also refused to reconsider the matter. So all of these arguments he presented, he also presented them when he did his current year appeal last year for the 2025/2026 fiscal year, and so I just want to make the Board aware of those matters and he can continue to present his testimony, but our office did go out and reassess the area on this Board's direction and on the state board's direction and that's why the items were added to the record.

We don't want to miss things, I do want to speak about that. We're not in the business of ignoring things. If we do not receive appropriate permits, it's very hard for sometimes to see. We're not sitting there investigating the MLS (Multiple Listing Service) every single moment, but we did reassess his entire area. We have added the values that we believe that we could based on that—

MARK WOLFSON

Excuse me? Excuse me? She is saying so many things out—

TERRY FARR

Sir, you don't have the floor.

MARK WOLFSON

I did have the floor.

TERRY FARR

You do not have the floor.

MARK WOLFSON

Why did you let her interrupt me?

TERRY FARR

You do not have the floor.

MARK WOLFSON

Then I want to respond to that.

TERRY FARR

You do not have—You will be given that opportunity. You do not have the floor right now.

MARK WOLFSON

I thought I did.

TERRY FARR

Please continue.

MARY ANN WEIDNER

I just want to make it clear because we could spend a lot of time for him to restate a case that has already been put on the record and both the county board and the state board have already heard. He certainly can talk about his current year value and how his current year value is potentially inequitable with some other property's current year value, but to restate the cases from the prior year is reopening a case that has already been heard, and I'm just going to state that for the record. This Board can do what they're going to do. I can tell you that he has indicated that he is going to go to court. That is his next measure that he can do. He can file in courts and so he's welcome to do that. We're not trying to prevent him his opportunity, but this Board has already heard all of these arguments and they've heard these case and he doesn't get to reopen that at this point in time.

TERRY FARR

Please continue, sir. But please keep your comments to this hearing or to this year's.

MARK WOLFSON

First of all, this is this year. I'm only referencing the stuff from last year to give you an indication of where I selected my information from. But first of all, Ms. Weidner—This is the problem. What she says is basically true, but it's not the whole truth. Okay? Yes, a reconsideration did vote against me, but what she didn't tell you is that there were four people on the board, one of which who the board member, the chair is Mr. Paul Bancroft, who is an esteemed lawyer in the State of Nevada who stated after the other people that voted against me again for the third time said, "Mr. Wolfson." And I have the quote here, I'll get to it later, but since she's interrupted me, I'm going to inform you now. Mr. Bancroft wrote, I shouldn't say wrote, he said, and it's on their YouTube video. He said, "Mr. Wolfson last year brought forth to the county a list of comparables where he felt there was an inequity. Subsequent to the date of that hearing, the county went out and increased those properties substantially in essence admitting that there was an inequity."

That's how the meeting closed and yes, come Monday I will be filing my petition for judicial review because once a lawyer and only a lawyer looks at these documents, they will reverse it. Now, I will agree with you on this point. Reasonable people can disagree on the numbers because you can calculate them, you can make certain assumptions, you can actually make mistakes. Reasonable people can disagree on the number. No lawyer, no judge is going to look at that decision that was made that I was denied due process because the assessed value of my home did not exceed market value or fair market value. Sorry, I don't know your name, the lawyer. She read to you the description of NRS 361.356. It doesn't matter if my house is valued at 10 bucks. If everybody else in my neighborhood is valued at a dollar, I am being over assessed and over taxed, the Supreme Court and SB vs. Barta and I will show you another case which was just ruled last year and signed by Ms. Hughes. Stated the exact same point, and I'll get to that later.

Now, if I may continue, I'm not talking about the last year. I am just referencing certain things from it. I am talking about current year, current comps, current existence, current value. You don't see any numbers here that I'm claiming are from the prior case. Okay? Now, I'd like to continue. And I would—Never mind.

The fifth way in which you can have an inequity. Multiple houses have major renovations, but several have M&S worksheets, Marshall & Swift worksheets, that are developed with multiple material errors in the owners favor, not in my case, which creates the imbalance. As an example, on page 166 of my presentation. The list at the top that says page 167, which is on my (inaudible). Those have no worksheets, none. They came up with a number somehow. You could ask them. The one at 2315 has an abbreviated worksheet and the ones listed below have worksheets that are laden with errors, which we're going to talk about.

We want to get into the details here. Let me—This is 2500 Pinto Lane. I want to point something out to you here. This is, I don't know if you're all familiar with this, this is really getting into the weeds. This is their Marshall & Swift worksheet. They use this to calculate how much of the point of renovation occurs, how much is the old left and how much is the new, and they come up with a calculation, which I can follow, which I don't necessarily agree with, but I'll play by their rules. And in this case, this was a major renovation, and if you take a look on the right-hand side, I highlighted four lines. The top one says plans, permits and survey. They give 2% as existing, meaning old, that helps you with your effective year built. You get more depreciation. They have three more lines, floor covers, built-in appliances, painting and decorating, and they give them a total of 10 points. They give them 12 points.

Now, when you do the math, and I can prove it to you, and I don't think they would even deny it, their math is actually on the next page, but they use that to calculate the effective year built. They take this times X and this times Y, they add it together, they divide by whole and they get it with the year. They use that year to determine the effective year built, which then subtracts it from the current year, tells you how much depreciation they're going to apply.

This 12% that they give to this property here at 2500 Pinto Lane, which is down the block from me, is six percentage points of— Depending on the rounding, five to six years, let's use six as a number, gives them 9% more depreciation. If your RCN is a million dollars, that's \$90,000, and I know we don't talk taxes here, but I will tell you, if you want to just do a quick math, \$90,000 is the equivalent of \$1,000 a year in real estate taxes. I'm not complaining about, I'm just telling you as a reference point. Now if you go to page 181.1, this is the same property on their first guest house, same 12 percentage points, so they're getting an extra 9%, and by the way, this house is probably worth \$5 million or \$6 million. Here's their second guest house, another 12 percentage points. You'll see my point in a minute. Here's their garage. Another 12 percentage points, another 9% depreciation, okay?

Now I have an email from— Actually comes from Ms. Jacobs I think. And if you look at the bottom, it says on page 182, 2500 Pinto, the houses that I just showed to you, was a similar tear down and rebuild, like yours, and went from a 1963 original to a 2014, effective year. Okay. So, they're saying to me, saying to you, that I forget the values, essentially, the two houses were built in the same manner. We tore them down, we build them up.

On page 183. I have a reconciliation for you. Well, actually I'm not going to do that. I'm going to show you mine. This is the M&S worksheet for me. U&A of 12 percentage points. I have zero. That 12 percentage points, if they gave me that, my depreciation would be \$80,000 less. That's on page 186. \$79,934, that's what that means. If they gave me the same 12% they gave all those other properties, I would have \$80,000. But I'm not done yet, because here's 2400 Palomino Lane, same 12%. Here's their guest house, same 12%, so they basically do this for everybody but me. All I'm asking is treat me like you treat them. Give me the 12% that gives me the \$80,000.

Now I want to go through—Do you have, I don't know if you folks have an electronic view of this or you just have a hard copy.

TERRY FARR

I'm sorry, I'm looking at what you're putting on the aerial.

MARK WOLFSON

Okay. I want to go through the section called the 2400 Palomino Addendum. It's got, I think, 24 pages on it. Now, remember I just showed you that they have an extra 12 percentage of old. This house was gutted. This house was not gutted. It was completely renovated. Okay.

Here's the history of that house. It was bought by a developer, by a flipper, in January of 2022 for \$1.2 million. They flipped it and sold it 11 months later for its \$2.4 million. This property was used last year with a zero— This is the property that they increased the valuation by \$392,000, after the hearing that I raised as a comment.

More importantly, if you go—This is a view even they will admit this is an error, I think. If you go to page A-23, I'm sorry, I tried to do this in order so we wouldn't have to go back and forth, but if you go to page A-23, I'll pull it out. This is their, what they call a property record code.

Now I'm going to draw your attention to the top left corner. Now this is simple math. It says here that the effective year built is 1993, it also says here that the actual year built is 1969. My math tells me that's 24 years. The law states you get 1.5% depreciation per year. That comes out to 36%.

If you take a look at the number to the right, in that box it says 48%. So not only did they give them 12% more on depreciation itself, they miscalculated what they're supposed to get, and gave them 48% versus 36%. I checked all the numbers here, that's not a misprint, that's not a typo, that is a real 48%. You can take a look on the right-hand side of the depreciation versus the RCN and they're getting—

So not only did they get zero to begin with, when I appealed last year, they added \$396,000, they gave them another a hundred thousand dollars, because they gave them 12 percentage points off the M&S, and they missed this one by another, so another \$200,000 minimum on top of the \$392,000 they already hit when they started from zero to begin with. That's the quality of their work.

Here's another one. Before that construction happened, their property record card had the value of this house at \$160.16 okay, this is before the renovation. I want to show you pictures. This is the house before the renovations. These are on the internet, it's not like I went in there and took all these photos. Here's another picture. This is on page A-8. This is what the house used to look like. Okay? Now from that \$160.16, they increased their value to \$160.94 cents. So, they changed the cost of this property by \$0.78. Now for \$0.78, this is what you get.

Here's the new house. Here's some more pictures. See, these are on the internet. I didn't have to leave the comfort of my office. Here. So for \$0.78, that's what you get, but it's even worse than that. Because— Give me a second. I have a reconciliation here I want to show you, because of the \$396,000 that they actually increased them by, none of it went into the house itself.

Here it is. This is the reconciliation to the \$392,000 that they actually did for getting the \$200,000 that they didn't. They added \$74,000 for the pool and spa, which were actually actually permitted and they didn't do it before. They reduced the depreciation they should have— They reduced the depreciation that previously was there from 75% to the 48% I just showed you. That was an impact of \$183,000. They added porches, casita, bar cooler, built-ins, all these other things, and there's the \$392,000 right here.

If you take a look to the left, they actually reduced, when they renovated that entire interior of that entire 40 some odd square feet, 40— There's a discrepancy on the square footage, which is another story, 4,500 square feet of house, they actually reduced the value. And I will tell you, if you go down to the bottom, the total basic building, if you go to their property record card, shows a reduction of \$18,000.

It's true, the \$0.78 generated a \$3,500 increase, but they reduced the square footage, which can be seen on the property record cards, by \$21,000. So, the net of it all the house actually decreased in value after putting in all this money. The builder, remember he paid a \$1.2 million, sold it for \$2.4 million, do you think he didn't put \$600,000 into this house? So, zero, literally zero impact for that.

On page 187, this is the impact that the \$100,000, 12 percentage points that I talked about earlier were due to my house. There's the 79, 934, which I know we're not talking taxes, but I'm just going to let you know that costs me \$917 every year that they assess me and they don't assess them.

Okay, here's the sixth way in which you could have an inequity: non-uniformity of assessment process on the improvements. Well, they didn't do M&S worksheets, as I showed you on a bunch of them. The timing of them, I showed you those, too. The non-uniform, old/new on the M&S worksheets, I've already shown you that. The non-uniform application of the quality class, they've changed them because they don't even go on the internet to see anything. Walkthrough, they walked through via a trespass, and I was reminded last year, no one's ever heard of a praise or test. Somebody did, he was in my house uninvited and without permission.

But anyway, the point here is that he went into my house, he saw everything in my house, but of course he couldn't see everything in their houses, because he didn't go into their houses. If he would've done my house from this desk like he did the other ones, my assessed value probably would be \$300,000 or \$400,000 less to begin with.

And the last of the seven items that I could come up with as to why you could have an inequity, are nonconforming with NRS 361.260, which says: "Each year the County Assessor shall ascertain, by diligent inquiry and examination, all real property that is in the county on July 1, which is subject to taxation." That certainly applied to me, but I guess it didn't apply to the 2800 Pinto Lane that had a gut job, no dollars for them, 2701, a one-year renovation and an extension, nothing for them. 2717, a massive structure going up next to me, which by the way, I submitted to the county, and they said in the letter to me, they got the letter, they have the permit, they're going to put it on the record for the 2025/2026 year. They did not.

2400 Palomino, I just showed you all that in Palomino. 2400 Pinto Lane, okay, they have no supplementals for that one, but yet I was able to— And the only reason I picked that one is because it was on last year's list. Four permits, and I listed them there and I have copies of all the permits on pages 288 to 301, four permits for what? These are permitted projects, so much for Ms. Weidner saying, "Well, if they don't have permits, we can't do anything." They have four permits there they are, not a single supplemental, not a single one.

2337 they issued that eight years afterwards with not a single work being done subsequent to that. They missed a 1,652 square foot finished basement, a three car garage, an indoor-outdoor kitchen. 2333 Pinto Lane, this is the one that's sold for \$5 million down the block from me. They added \$711,000 to the already \$819,000 that they did the prior year, telling you that there is no inequity. And this house was, according to Mr. Jeff Bonesteel in my conversation, he walked this house. He is the same person who trespassed into my house, so if he walked that house, how could he miss a four-car garage, a tennis court, and rate that as a good-quality house that just sold for \$5 million? Once I sent them the pictures after the appeal, they changed the rating from 40, good to 60, excellent.

2905, they put up with a permit— They didn't get a variance first. They were forced to get a variance. Then they got a permit, they put up the fence, brand new wrought-iron fence. They have a permit, no assessment for that.

Every time I do this, I look at this page. This is on page 198 of my thing, and this is what it says. This is from the Clark County Assessor: "Our mission statement: the Assessor's Office performs accurate and equitable assessments functions to serve the public. Our vision statement: the most technologically advanced user-friendly Assessor's Office in the country." I don't think so. I'm a 75 -year-old man. I know

how to work a computer better than these people do. That's a pretty sad statement. I bring this point because I had this discussion with Ms. Weidner, but this goes to their unwillingness and inability to acknowledge errors and fix anything other than to tell me I'm wrong.

This is related to a house at 2327 Alta, which also had a major deal going, and I brought up a subject. There's something on the property record card that gives you credits for this, and charges for that, and one of those things are composite shingles. So, I called and wrote to her and I said, "I don't understand. They got \$141,000 credit, because they have composite shingles and I got a \$14,000 credit. 10 times the amount."

Now, so she explained to me, "Well, they're rated a 60, you're rated a 40, so in the M&S model, their 60 includes X amount of dollars so that we only add \$2.91 cents per square foot for them, but we add 21—" I'm sorry, "They add \$21 and cents to them, and only \$2 for you." That describes— But even if that's right, and I have a question about that, even if that is right, they applied that, and it's on this chart here, you'll see, they applied that entire dollar value to the entire square footage of the house, which is 6,849. But the last I checked, when you have a two-story home, your square footage isn't the sum of all of the square footage, it's part of it. On their property record card, they break out the square footage. The second floor is 1,502 square feet, so they applied the same \$21 a square foot to the square footage that does not exist on the roof. It does exist in the house, but it does not exist on the roof. So, that disparity, they get a break, just because of that 1,500 square feet, of \$371 a year in taxes. Now I want to go back to the \$2.91 cents and the \$21.50 a square foot.

Now, I don't know whether this is a true statement or not. She may have looked in the MS [M&S] worksheet and it said it's 291 for a 60 and \$21.50. And when you look at something that looks so bizarre, do you ever pick up the phone call Kay Schiller or whomever does this, and say, "Can you check that? That just looks weird to me that one house would get a \$3 credit and another one would get a \$22 credit for the same thing." It might be true, I don't know, but I would certainly not just take it at face value.

Just in case there's any question. I have an email from Ms. Weidner explaining that exactly to me. It says here, this was dated on October 9 of this past year: "Because the roof is actually a shingle roof, it is adjusted at downward of \$21.50 a square foot." And she mentions the \$21.50 times 6,849 square feet to come up with the negative 147. Those numbers are all correct, they're just wrong. I mean, the calculation is right, the numbers are wrong. That number of 6,849 is not the roof. That's the house. There's a big difference. And just if nobody believes it, this is on the MLS and it says it's a two-story house, and here is their property record card that breaks out the square footage by level.

227, this is the house. Now, this picture is actually taken from last year's addendum that the county submitted to you. This was in their package. This is the house that they increased originally, \$819,000 and subsequently another \$711 after the hearing, and this was in their package and it says right here it features a four-car tandem garage, an electric car charger, tennis court. They even presented the evidence, but it wasn't in their numbers.

Same thing last year. This is from their presentation last year. This is 2400 Palomino, that's the one that got the extra 12% on the M&S worksheet, and the extra 12%, 48%. This is one that gave a zero. This was their comp and they gave it a zero value, but yet here it is in their package on page— Actually, I don't know what page this is. I can't read it. But it says, "Welcome to the extraordinary mid-century colonial home, nestled in the beautiful historic district of Las Vegas, as you enter the blah, blah, blah, blah— The interior has been fully renovated and meticulously maintained." This is the one that they added \$0.78 a square foot and still reduced the value of the main house itself. (Inaudible) there's this one here. Oh, okay.

This is a house at 2315 Alta, again, around the corner from me. And it says here that— This one did not include— I go to the next page here. On page 238. It says, this is again, this is their submission from last year, page 20, and it says on a circle area here, right here, it says, "Recently completed five-car garage with air conditioning." Apparently it was not big enough to be seen. There's your five-car garage, no dollars for that. Wouldn't want to see that happen.

7254—Now this house, 2727 Alta, this house was their number seven comp last year. Remarkably, it's their number one comp this year, 2727 Pinto Alta. It says here on page 255, it has 12 parking garage spaces. I'll get into that later when we— Oh, here's a better description on page 261, they didn't have this either. "Spacious, finished basement boasts a wet bar, a man cave, a wood-burning fireplace, 12 car parking, blah, blah, blah, blah, blah." Not a nickel for this stuff in their assessments.

Okay, so Ms. Weidner, when she interrupted me, she made a comment and—They did, I asked because they sent out after the hearing, they said they were going to look at the neighborhood. I asked for a copy of that letter and that letter basically reads, it's right here on page 266, that letter reads, "We are conducting a reappraisal of your area based on the inequity in the improvement values." I thought there was no inequity. That's what they told me.

Now, I got a letter on page on page 265 from Ms. Jacobs, and it reads: "There were a total of 55 letters sent. Nine were returned." Well, of course, so they got a 16% hit rate. Of course, this is what the letter said, basically, they give you a little box to check. Have you done any work? The answer's, no, not really. Nothing. Don't even ask whether you tore anything apart. But one person did write, this is what this one person wrote: "We have owned this house for 10 years. Our taxes have gone up every year. We are retired, on a fixed income, and in poor health."

I bring that to your attention, because these people who wrote that are the people that the 3% cap is intended to protect, not the people who spend \$5 million on their homes, who are worth millions of dollars. This county does not remove the abatement when the houses transact. I am not telling them to change the value. I am not changing—The abatement is supposed to be eradicated. They passed that along to the new owner, whether or not they are qualified.

I have a copy on page 276, this is the bill, AB (Assembly Bill) in 2005 that was drafted, and it says here: "Under this bill, the legislation declares that an increase in the tax bill of a homeowner of more than 3% from the previous year constitutes such as severe economic hardship for the purposes of the Nevada Constitution." It says basically a taxpayer, but the law—Oh, I want to read you this, too. On page 278, this is what that bill continues on to say—

MARY ANN WEIDNER

Chairman Farr, can we stick to the facts of this case? I think we're veering very far from where we're supposed to be. If it's an inequity argument, he should be arguing inequity for the current year. If it's a full cash value argument, we should be sticking to the full cash value argument. There's five different options he has. I don't think we should be getting into discussions on the tax cap that has no relevance to this Board whatsoever.

MARK WOLFSON

Am I going to be allowed to interrupt her when she speaks? That's what I want to know. I'm almost done with the improvements. I'll get into the land in a minute. I'm almost done, but—

TERRY FARR

Almost? Okay, cause you are wandering far off from what the purpose of this hearing is.

MARK WOLFSON

Okay, well, you should then be aware that these people are, again, this is an inequity. They are allowing the abatement to continue when the laws clearly states that we are not supposed to, but she doesn't want to—

MARY ANN WEIDNER

Chairman Farr, he's—

MARK WOLFSON

Again, why is she interrupting me?

MARY ANN WEIDNER

I'm sitting here very quietly trying to allow Mr. Wolfson to state his case—

MARK WOLFSON

I don't know why you want to interrupt me.

MARY ANN WEIDNER

—But he's making lots of accusations against our office, which I will address, but—

MARK WOLFSON

I'm showing evidence and documents. Please, I'm allowed to speak. She can speak when it's her turn, it's not her turn now.

TERRY FARR

Can we focus on your case for this year and wrap it up please?

MARK WOLFSON

I'm almost done with the improvements. I still haven't gotten to the land yet. Okay. This is a case, Tim and Victoria Paulie versus the White Pine County Assessor this is Case 24154.

TERRY FARR

I don't care about White Pine County. I want to know about your case, this year, right now.

MARK WOLFSON

This is very relevant to my case.

TERRY FARR

White Pine County is not relevant to your case.

MARK WOLFSON

It is, but I'm telling you it is and let me, I want—

TERRY FARR

I'm telling you it's not. This is Clark County, not White Pine County. Please proceed.

MARK WOLFSON

This is the state is determination about a case, which is very similar to mine. So maybe I shouldn't have started off by telling you where it was from, but this is signed by Shellie Hughes, who is the secretary of the Department of Taxation. I don't have to tell you who she is. This is what it says: "In assessing property

for tax purposes, County Assessors must determine the property's taxable value by separately appraising the full cash value of the improved land, consistent with the use of the improvements and the replacement cost of any improvements, less depreciation and obsolescence." And she quotes NRS 361, 261, and 227. Goes on to say: "The Nevada Supreme Court in SBE vs. Barta held that property taxed at full cash value while other properties are being taxed at less than full cash value, is injured because such properties are not receiving the right to uniform and equal treatment mandated under the Nevada Constitution." And the last paragraph says, "The Nevada Supreme Court in Elko versus Zillich held that an owner is presumed to have special knowledge of the property and may testify as to its value, and that the landowner's competence to form an opinion of the land's value may be exposed on cross examination. In this case, the petitioners provided their opinion as to value, and in particular the Board found that Mr. Paulie's opinion regarding the valuation was credible given his business experience."

Okay, that's the end of my presentation for my improvement. I think that you'll be glad to know that the land will be a lot shorter. And when the county speaks, I will give them the courtesy of taking notes and speaking afterwards.

Regarding land, these are the statutes and administrative codes that are applicable to valuing land in the State of Nevada. 1227, [NRS] 361.228, and I want to read to you NAC (Nevada Administrative Code) 361.119. The use of sales of comparable improved properties pursuant to subsection 1. Next page, "Sales of comparable improved properties must be adjusted to remove the full contributory value of all items attributed to the improvements meaning the house."

The reason why I bring this up is, I don't know the young lady's name who's going to present the land portion, but every comp that they use, they have seven comps which are duplicate in some cases, every comp that she's going to use is vacant land. It is not improved property. The law says to do land on improved properties, you take the total value and you subtract the improved value. These folks issue these things called "Value History Reports." They have the data, they put the data on the report that I used to determine my appeal. If we're not going to even going to use their own information, what's the point?

They also have land use codes, and on page 320, the State of Nevada has a definition of vacant single-family residence versus single-family residence. The difference being one has no house on it, the other one has a house. It's very clear how you're supposed to do this. They should follow the laws that I have to follow.

They also reference on the land that they lean on. That's not the exact word they used, we'll get to it later on the Case-Shiller Home price methodology. In the land. This is from the S&P CoreLogic Case-Shiller Home Price. This is from their website and this is what it says about using Case-Shiller as it relates to their work.

On the introduction, it says: "The S&P CoreLogic Case-Shiller home price indices measure the price level of existing single-family homes in the United States." Not land. Now, the next phase talks about the eligible criteria. It says, "Inclusions and exclusions. The S&P CoreLogic case Shiller Indices are designed to measure, as accurately as possible, changes in the total value of existing single-family housing stock. The methodology samples, all available relevant transactions. The S&P, CoreLogic Case-Shiller Indices do not sample sale prices associated with new construction, condominiums, co-ops, apartments, multi-family dwellings and other properties that cannot be identified as single-family." And yet they use this to on the comps on my improved property versus vacant land. First of all, it's not even supposed to be used for vacant land and they shouldn't be using vacant land to compare it to improved properties.

TERRY FARR

Okay, do you have any specific data that you can provide us rather than posting—

MARK WOLFSON

When you say specific data, what are you referring to?

TERRY FARR

Well, I want to have support for your case, and you posting stuff from Case-Shiller doesn't satisfy what we're here to do—

MARK WOLFSON

It doesn't?

TERRY FARR

You wanted to talk about your land value. How do you propose that we value the land for your property?

MARK WOLFSON

My next chart— But I want to answer that question. Let me ask you a question. I said if I said to you, I'm going to show you this chart, and this chart is based on the assumption that two plus two is six, are you going to believe anything in this chart? I would hope not, but they're using Case-Shiller to value my land, and it says Case-Shiller is not. Case-Shiller is saying it, not me. They say don't use it for land. Our model doesn't do that. But you asked the question and here's the answer. Okay? I took a look at the comps and I said, "Okay, I have nine properties here. These are all improved properties. These are all in that little neighborhood of mine. They're not in Scotch-Eighty—

PATRICK EGGER

Excuse me for a minute. You're saying it's all improved properties? I thought we're talking about the land.

MARK WOLFSON

I'm sorry.

PATRICK EGGER

I thought you were talking about the land.

MARK WOLFSON

I am talking, but I'm saying these are all improved. I'm comparing improved properties to improved properties and the land value that the county has assessed them for land and assessed me for land.

PATRICK EGGER

No, but what the Chairman was asking, do you have any land sales to justify your land price? Do you have any sales of land that are relevant to your argument?

MARK WOLFSON

Okay, I'm going to answer that question two ways.

PATRICK EGGER

I want you to answer that question now.

MARK WOLFSON

I'm going to answer it now. I'm going to answer it. First of all, yes, I do have sales of other properties of land, but the law, and you can ask the attorney who, again, understand, I don't know, you can ask her whether the law says when you have an improved property and you have to value the land, what's the proper methodology in which to do that? And the proper method methodology isn't to show that a vacant piece of land went for this, it's to show that you have two basically equal properties on land, not the house. You subtract the improvements, which is what I read to you from the NRS, and then you end up with the result, which is the land value. Now, the county does this. They have this thing called the Value History Report on every property, and I have all of my backup that I took, the dollars that they assigned it. This is what these people are being assessed, and therefore taxed on. So, I applied the rules as the law demands. So that being said, let me go on.

These are my neighbors. These are the valuations that they have been assigned. Okay, they're all improved properties, so we're comparing apples and apples, which is consistent with NRS 361.227, and NAC 361.119. They're all in my neighborhood. You will see when the Assessor gets up, they have ones in Scotch-Eighty, mine are not McNeil Estates, Rancho Circle, Rancho Estates. These are all on Pinto Lane, or the adjacent streets of Alta, Palomino, and Shetland.

These represent those properties that are at least 15% larger than mine. Of the properties that are 15% larger, which are the first five in pink, they're all assessed at the same value. \$210,000 assessed, \$600,000 in taxable value, which is one divided by 0.35. Of those five comps that are bigger than mine, but assess the exact same amount. They range in size from 15% larger— The average lot is 58% larger. But they're only assessed 9% more. I'm sorry, I got ahead. That's the next section here.

The five comps that are the same as me, they are larger by 15% to 47% larger than mine. I pay the same taxes, the same assessments, but they are 15% to 47% larger than mine. The average lot of these nine is 58% bigger and they are assessed an additional 9%. The worst case, the worst case is the last one, 500 Shetland, which is 138% bigger, 138% bigger. 2.02 acres versus 0.85 acres, and yet they're assessed at 25% more. If I was able to take the square feet that they get and put it on my lot with the wide width, my property would go back another 406 linear feet. That's the difference in that.

Oops. Taking a look at it another way, on page 328-1, this is an Exhibit H, one of the ones I just handed out to you. This compares similar properties in my neighborhood, seven comps and many. Again. They're all improved land and in this case, I compared myself to all those properties in my neighborhood that are at least 1.3 acres, which is a 40% increase for mine. All (inaudible), these are 60% larger seven parcel average is exactly double the size of the mine. You can see it's 1.7 acres. Mine is 1.5 is 0.85 at the top, and yet they only pay, they're double my size, but they pay basically one fifth the amount more. You get twice as much property for \$0.20 on the dollar. Okay, so now we're going to do a little pictorial here. If I was better at the computer, it would be on a computer. The house over here is mine, 2709 [Pinto Lane]. Now these again are all in the neighborhood. You can see the addresses here. These are the 10 comps that I'm using on this particular chart. They're all improved lots. These are all assessed at 210,000. Every single one is just to make sure, 2026/2027, so everybody knows who we're talking about this year. They range inside, as I mentioned earlier, either 15% larger, which is this one here ranging to 47% larger, but this is what it looks like. I'm here, we're all paying the same thing and this is how much these people have land-wise.

I took a look at it another way. I adjusted it. Again, these are all improved lots. This is, these lots are at least 40% bigger than mine. The right-hand side, you can see the average parcel, which is at least 40% larger, which is actually 1.53 acres. The average of these 12, they're assessed at \$636,000. I'm at 0.85, so you can see the difference in the height of the bars I pay, I'm assessed \$600,000, so for 6% more they

have 1.53 acres. I have 0.85. You can see where, take a look at the one on the left, which is 700 Shetland. They are 1.57 acres almost double me and they are at \$372,000 per acre and I'm paying \$600, so they're 60% of my cost and almost double the size of my property. I don't know, it doesn't seem equitable to me, but what do I know. This is another one. Sorry, there's another chart again, like a kid did it. These parcels are 40% larger. This is drawn to scale. Just to give you a perspective, subject property, which is mine, is taxed at \$706 per acre. That's the \$600,000 assessment divided by 0.85.

TIMOTHY ALBERT

Are we talking land only?

MARK WOLFSON

Yes, just mine.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

But my land is assessed at \$706,000 per acre. All my comparisons are those that are 40% larger only. Again, it's drawn to scale. I am 68% higher than the average 12. I am almost 200% bigger than the smallest one, which is the one over here, 700 Shetland. The average lot size is 1.53 acres and mine is 0.85. The average lot of these is 80% larger than mine, and they are taxed at 41% less. I don't know about you, but I wouldn't be too happy about that either.

I took a look at it another way. This chart is also drawn to scale and what I did here is I combined the two features. I said, "Okay, by property, how big are you, and what are you being assessed?" And the way you really look at this, you don't have to go through the nose, is you look at the gap. Okay if the blue gap to the yellow gap is big, you're paying more than you should, basically. The ones that are most valuable are the ones here at 2408 Palomino where you see the blue and the yellow are pretty close. But take a look at me over here on the left where I have 85/100 of an acre and 706, compare this to 500 Shetland, where the yellow is all the way on the top, which is what their size is versus what they're being assessed at. If this isn't inequity, I don't know what is.

Now I want to talk to you about 500 Shetland, the one that we just discussed. This is a joke. This is a comparison of me to them back in 2019, 2020. That timeframe, 500 Shetland was actually two separate lots. One was 500 Shetland and one was an address all to which I don't know. At that time, each of these three lots were all assessed at \$105,000. All of them. Even though the two lots on Shetland were 1.01 acres and I'm at 0.85 acres. So, they're 20% bigger than me, and we're all assessed at the same at 105 apiece, not that big a deal.

Okay. Now fast-forward to this year. If nothing changed, if those two properties were still separate, we would all be assessed at \$210,000. I'm assessed at \$210,000 now, \$600,000 taxable, and they would be assessed at \$210,000 each, \$600,000 taxable, but that's not what happened. I don't know the exact date right now, but this is what happened. They combined, legally, those two lots. Even though there's still a wall between them, even though there's been no construction, that property still stood there, but they went to the court, to the county and they recorded, I guess, it's called assemblage. I just learned this. So, these two properties are now one. They're now instead of two 1.01 acres, single, 2.02 acres.

Now everything I read about the definition of assemblage and you folks are all appraisers, you know better than I do, most people don't assemble things if it's going to cost them money and not give them value. Because they have to spend legal fees and blah, blah. So, they assembled it. So, you might think

that, "Well, gee, if I take two properties that are worth \$210,000 a piece or \$420,000, when I assemble it should be worth more?"

No, no, no, no, no, no. I went up to \$210,000, from \$184,000. They went from \$229,000 to \$263,000, so they went up over the course of the last five, six years, they went up 9%, and I went up 75%. This year, they did change the assessed values. They are now up 25% over the past seven years, and I am up 100%. These lots are the exact same value seven years ago. They are bigger than I am, and they are being assessed combined 2.02 acres at \$263,000, and I am being assessed at \$210,000.

Now that being said, Steve Wynn owns 13 acres across the street from me. He's asking \$30 million. I am assuming when he tore down those 12 houses to assemble this to be sold, he did it because he felt it was more value by combining them. That's just my point on that one.

Well, you'll be glad to know that I'm done with my land, and before I go, I have another handout for you. This one, this is for my rebuttal. I have 10 copies of this, and I apologize for the weight of it, but it cost me \$400 to print.

TERRY FARR

Does that wrap up your case, sir?

MARK WOLFSON

That wraps up my case, yes.

TERRY FARR

Very good.

MARK WOLFSON

I appreciate it.

MARY ANN WEIDNER

Chairman Farr?

TERRY FARR

Yes.

MARY ANN WEIDNER

Before Jerrell and Jayme put on the case, I would just like to answer a few things about what Mr. Wolfson has said about our office. First of all, I think that he has a misunderstanding of how NRS 361.227 works. We are a replacement cost state. We are not a market state. We do not value to the market value and then subtract improvements to get to a land value. That is not the way we value land. According to [NRS 361.227] 227, "A person determining the taxable value of real property shall appraise the full cash value of number one, vacant land 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 Bass case, because the Barta and the Bass 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."

And we'll start with [NAC 361.1179] 1179. It says, "Land methods for determining full cash value. 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, 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—

MARK WOLFSON

Can she please read the next sentence? Read the next sentence. Read the next sentence.

TERRY FARR

You do not have the floor.

MARK WOLFSON

You allow her to always interrupt—

TERRY FARR

She has the floor.

MARK WOLFSON

Then you ask her, read the next sentence. Just read the next sentence.

TERRY FARR

You can bring it up on rebuttal.

MARK WOLFSON

I brought it up earlier. I read it—

TERRY FARR

You can bring it up on rebuttal. I've given you plenty of time. Would you agree to that? I've given you—I've been very patient. I've given you plenty of time.

MARK WOLFSON

I would agree with that—

TERRY FARR

Okay, so you do not have the floor right now. Please let Ms. Weidner finish.

MARK WOLFSON

She is misrepresenting—

TERRY FARR

You can bring it up on rebuttal, third time I'm telling you.

MARK WOLFSON

Fine, I will do that.

TERRY FARR

Ms. Weidner, please continue.

MARY ANN WEIDNER

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. 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. And it says, "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." Pardon me, I'm flubbing over all the NACs.

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. And I believe when we put on the testimony today, we can show the indication of that to support our sales, our land value.

Some of the other comments, Mr. Wolfson is making a lot of comments about us doing some things incorrectly, though I appreciate his experience in his career, and I'm sure that he was a very valuable member of the organizations that he worked for, he is not an appraiser. 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. And when you do not understand the application of it, it can be construed in many different ways.

Our office has spent extensive time, and he did show you the emails that I had responded, trying to explain to him how Marshall and Swift is applied. We've included those same letters within our documentation as well so that the Board can see that we are doing everything we can to communicate and answer Mr. Wolfson's questions. Everything that he has brought up, we have gone back to the neighborhoods. We've tried to relook at everything we could relook at. He is misleading this Board by telling him them we ignored the neighborhoods. We did not ignore the neighborhoods. We did our best to identify the things that we could identify. Do things get missed? I'm not going to say that they don't. 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.

He's also made arguments about comparing his taxable value and his taxes to other people's taxable value and their taxes. That is not what this Board is here to do. This Board is here to look at whether we have exceeded full cash value or whether we have valued his property inequitable with other similar

properties. He is in a custom neighborhood. There are all kinds of variations of these homes within these neighborhoods in addition to— And so, we can put on our case and then the Board can make a decision whether or not we have actually been inequitable based on the actual data, instead of testimony on just the fact that we are doing things incorrectly. We want to correct everything we can correct, and as was already testified, he indicated that we had gone back and fixed things that were on his record. That's what we do every day of the week. If somebody comes forward, they show us something that's wrong, we go in and we fix it, and we correct it. And we can correct it current plus three years back. That's what the statutes allow us to do.

And so, we have done that in every situation that he has brought forward to us with regards to his property. When it comes to other people's properties, they haven't brought that information forward. He wants to point out everyone else's property in his area and in other surrounding communities and how we've missed things or we've done things wrong, and we are correcting those things, but we're going to correct those on the current roll going forward. So, I just want to make it clear what we have done, what we have been doing. We've made that testimony to the state board, the county board last year that we were going to do it. We testified before the state board that we had done it, and we are going to continue to do that as we are alerted by things that may be wrong in the record.

I don't know if all the things he identified in the record were things that are new that he's just brought forward, but if there are issues with other properties, we will be happy to address them. I don't know what all Jerrell or Jayme are going to present today. I'm just trying to speak in general terms to talk about what the Assessor's Office does and how we approach these situations.

Our job is to value things based on replacement costs new, according to NRS 361.227 based on Marshall and Swift valuation. We do our best to do that in the appropriate manners and apply all the things that we understand about the property, but it is subject to the discretion of the appraiser and based on what they feel the class of that property is. If we misclassified a property, then we will address those things. If we've put a wrong age in a property, we will address those things. But based on all the knowledge that we had at the moment when we made those decisions, that's how those decisions are made. And I do not believe that he's brought forth any new information to help us to know where we were wrong with that.

With that, I'm going to go ahead and let Mr. Jerrell and Jayme put on the case. Thank you. Chairman Farr, are we allowed to go ahead and finish putting on our case?

TERRY FARR

Yeah. We're over an hour and a half now, and the county hasn't even put on their case.

MARK WOLFSON

I understand that and I have a lot to rebut because-

TERRY FARR

They haven't even put their case on you're already-

MARK WOLFSON

I have their case.

TERRY FARR

Can we hear the case?

MARK WOLFSON

Okay.

TERRY FARR

Do you think that might be important?

MARK WOLFSON

It would be important. I agree.

TERRY FARR

Thank you. Mr. Turner.

JERRELL TURNER

Thank you, Mr. Chair. First, I want to keep in mind that this is an equity appeal. 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 with our Marshall and Swift cost manual. Looking at the homes within the neighborhood, there are nine homes with depreciation between 10 and 35%. The subject is at \$339 per square foot, which is the third lowest of the nine homes.

As you know, because custom homes all have unique characteristics, and equity applies to the process of assessing these properties, not the result. Therefore, you can see that we have applied the cost from the Marshall and Swift equitably and with varying total assessed values as the result. 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. Even though this is an equity appeal, the comp sales worksheet can be found on page 349. All comps are within one mile. 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, her portion of assessments.

JAYME JACOBS

Thank you. Mr. Chair, Jayme Jacobs for Clark County Assessor's Office. So, I'm going to be referencing material that the petitioner provided in the addendum on page— Sorry. We can start with page 70 of the addendum.

MARK WOLFSON

I don't have that copy. Can you tell me what the page number is.

JAYME JACOBS

Your page 534 in your material.

MARK WOLFSON

Oh, I'm sorry. Are you looking at my document?

JAYME JACOBS

Yes. So, Mr. Chair, the petitioner asked a couple of questions on this page. It says, Since improvements are to be assessed at replacement cost, why all properties rated good," which is a 4.0, not "cost the same to replace on a square foot basis?"

MARK WOLFSON

What page are you on?

JAYME JACOBS

I'm on page 534 of your material.

MARK WOLFSON

It can't be my—No, you must have numbered it differently. My number-

JAYME JACOBS

It's your handwriting at the bottom of the page.

MARK WOLFSON

534?

JAYME JACOBS

Yes. If I may continue? So again, it's because of the misunderstanding of the Marshall and Swift Manual that the petitioner has. There are four things that you start out with when you go to look stuff up in the Marshall and Swift Manual, quality. Obviously, he was talking about all 4.0 or good quality homes. So that's the same for all of them. Second is style. It's a one-story or two-story or bi-level or one-and-a-half story. That determines which table you use. So, it could be still the same quality of good, but a two-story is going to be priced on a square foot different than a one-story because it's cheaper to build a two-story because it's less roof, less foundation.

The next item is the construction type, frame, stucco, brick, veneer. Those differences will then determine which table you're going to use and where to look up the rate. And then the last component is size. The larger it is, the less price per square foot it's going to cost to build. And then, you adjust those costs. And this is where it could really vary, even though we're still talking a 40 or a good quality home, you look to take into account the ceiling height or the wall height. Especially some of these homes that were built in the 50s and 60s, 8 foot. Today's standard, at least a 10 if not larger. The subject property is a 10-foot ceiling height on average. It's actually a cathedral in the center, so it's actually quite tall.

Other things like the roof type. So, he had talked about that the two-story price per square foot for the roof adjustment was different than the one-story price per square foot for the roof type, because those are already built into the rate. Marshall Swift has already accounted for the fact that you don't have as much roof on the two-story. So those adjustments apply to that table. You can't start mixing, taking these different costs from different tables. So, that's why.

And then, also the quality. He had mentioned that he was questioning why the one house that was a 6.0, excellent quality, compared to his good quality, the price per square foot of the roof shingles went down or was less than his. And again, the quality has a type of roof that's standard for that quality. So, a 60 might be a clay tile. So, you would deduct if it's got a comp shingle roof to where a 4.0, I believe it's wood shake is the standard for the roof type. And there is a smaller difference between the wood shake and a composite shingle. So that's why you're going to have these differences.

And the next question he asks in that page 70 is, "Why is the cost to replace my improvements 125% higher, \$218.19 versus \$96.92, than the average of all other good properties selected? And then if you turn to the next page on page 71, which is—

MARK WOLFSON

(inaudible)

JAYME JACOBS

— page 54, so it's a different part of your material, but it's in the addendum at page 71. And this chart here, he was taking the taxable value and then converting that into a price per square foot. But the problem with this chart is completely misleading, because it doesn't take into account the age of these properties. Again, we're talking 1960s on.

MARK WOLFSON

Which chart is that? I don't.

JAYME JACOBS

54.

MARK WOLFSON

Huh?

JAYME JACOBS

54.

MARK WOLFSON

54. You're misunderstanding the chart. I explained this to you.

JAYME JACOBS

So, because it doesn't have enough information to really draw a better picture, but again, even on our price per square foot, this is a custom neighborhood with a huge range in ages, remodels, teardowns, rebuilds. You can't break this down to a price per square foot. However, I went ahead and took that and replicated his spreadsheet that was on page 71 and expanded it to include those additional factors that would be important if you're going to even attempt to compare this on a price per square foot. So, I could have you refer to page 719 of the addendum book.

MARK WOLFSON

Which page is that? Is that (inaudible)

JAYME JACOBS

This is my material, page 719.

MARK WOLFSON

I didn't get it today.

JAYME JACOBS

It's in the addendum book. Shall I continue or we'll wait?

TERRY FARR

I would pause until— He's coming back down, now.

MARK WOLFSON

Page number (inaudible) on here. 719? Okay.

JAYME JACOBS

Thank you, Mr. Chair. Just so the Board knows, that stack of paper, that's mostly his. Mine is not most of that. But we had to reprint everything that he submitted. All right, so on page 719, again, I took his page

71 and then expanded it. So, I added additional columns to explain more. And one of the columns that I added was statutory depreciation. So, it's the first yellow highlighted column. So, you can see that several of these homes are depreciated at 75%. So, when you try to take the end result of the taxable value of the improvements and then divide it by the square footage of the house, the main house only, yeah, your prices per square foot are going to be way down because of 75% depreciation compared to the subject's property at 22.5% depreciation.

And then the next column over that's highlighted in yellow is extra features. Obviously, those are going to be part of the taxable value. And so, a property that has more extra features— When we say, extra features, like yard improvements, other things outside the home. And then the second column over from that is the guest house or casita. So, his property has 1,096 square foot casita. Most of these properties don't have that extra casita or guest house, except two. And then, the next column over from that is garage. Again, these are all going to be part of the taxable value. If you're going to start dividing that back into the house square footage, it's going to vary because of those differences.

And then another column— So what I did is after the— So the two columns over from that is the rate price per square foot taxable. So again, that's RCNLD, that's going to include depreciation. So, it's going to be totally misleading. And that's why when he asked the questions, "Why are the neighboring properties at \$96 a square foot compared to his \$200 and something per square foot?"

Yeah, because they have 75% depreciation on quite a few of them. So, what I did instead is I said, "Okay, well let's start with our total taxable value replacement cost new, not counting any depreciation." So that's the next column over. And where did I get that? So, if you look at that first one, it says \$1,511,239.

MARK WOLFSON

Sorry, what page you on?

JAYME JACOBS

Same page. And then, I attached the property record cards below that or after that. So, if we start at page 719, you go to the next page at 720, that's the property record card for that first line. And go to the next page on 721, you'll see in the right-hand column where it says, Basic Building, and then further down it says, Building RCN. So that's \$1,237,000 and some change. So, I took that number and then I added it to the replacement cost new, the extra features, which is down at the bottom of the property record card, one of the third, fourth column over from the end where it says, RCN. So, it's \$208,903. So, I add that to the other one. And on this property here, next page over, has a detached garage and it has a replacement cost new for that detached garage. You add all three together, and that's where I came up with the \$1,511,239 on page 719. So, I did that for every property.

MARK WOLFSON

Can you show me where the number is, the last number you just referenced? The last number you just referenced?

CARLA PIPPITONE

This is the number that he's talking about. And if you look at the next pages, the property record card addresses that number.

MARK WOLFSON

Okay, so you're looking at the fourth to last column that you've calculated as a taxable RCN by property, correct?

JAYME JACOBS

Yes. For each property.

MARK WOLFSON

And do you have an average for those properties?

JAYME JACOBS

So, I'll go ahead and continue with my testimony. So, I took the entire replacement cost new of all of the features on the property for each of these properties. I then divided it by the square footage of the main house only. Just like he did on his chart, except he was using replacement costs needed less depreciation, which was adding in the depreciation, which really muddled the water.

So, I'm just using square footage of the homes of the main home only. And that comes up with a price taxable replacement cost, new price per square foot for each of the properties. But again, he's got the guest house of 1,096 square feet. He's got the larger garage. So those are going to add in to his taxable value. Even if I took out the depreciation, yes, he's still sitting at \$314 per square foot.

The others are, some is high, there was one at \$400 a square foot, but most of them are around \$250 to just shy of \$300. But again, they don't have the guest house, a lot of them, and they don't have the extra garage and extra features. So again, we don't break it down into a price per square foot. We have each individual component that's costed out as the property record cards show.

So that paints the picture that he's not out of line at a starting point compared to the other properties. And then of course, you add the depreciation and that really skews the numbers, if you're going to break it down on a price per square foot.

All right, so the next point that the petitioner tried to make was on when we picked up the improvements and added them to supplemental. On page 139 of the addendum book, which is your page 122 because this is your material. In the book, in the addendum, it's 139. And we saw it in the overhead, where he was showing that his house was picked up a month prior to it being finalized and that no other properties had that situation. However, I took that same chart, reconstructed it, and on page 761, which is in my material, same addendum book.

MARK WOLFSON

I found 761.

JAYME JACOBS

So again, I've used his reconstructed his chart and I dug through permits. Went back in time, when was things picked up and so forth. 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. But the main house itself was picked up in 2019/2020 tax year and it was finalized on October 18. And let me pause there.

When we say final, we do not wait until something is finalized to pick it up. We do pick up stuff at a percent complete. 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.

So, the actual house on 2720 Pinto was picked up in a timely manner. The main house and the pool. And then row B, which is 2905 Pinto, he has the incorrect year that we added it on. He says 2013/2014. No, we actually picked that up in 2009/2010 and it finalized. 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. The next one on row C—

MARK WOLFSON

Excuse me, I know that I'm out of line, but can I just ask a question?

TERRY FARR

You can use that in rebuttal, please. Let them finish their case.

MARK WOLFSON

There's so much to remember. We can talk—

TERRY FARR

Well then maybe—You have a notepad. I saw your notepad. Make some notes please.

MARK WOLFSON

I'm taking notes.

TERRY FARR

Well.

JAYME JACOBS

— 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. 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. So, we did pick it up prior to being finaled.

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. And we added it on at 50% complete the first year. 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 percent complete.

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 one day later, so after the fact.

So, here's some examples of properties that were picked up just like his prior to being finaled. And I have all the value history sheets and the records from the building department when the finals were done and the subsequent pages. So, if you want to, I can refer to any of those if you need to.

And so again, to conclude my portion before we go on to the land portion, I think a big thing is the misunderstanding from the petitioner about the Marshall and Swift manual, how that works. And like Ms. Weidner initially said in an opening statement about how we have 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 revalue the area and pick up improvements as necessary. I will then turn it over to Ms. Pippitone for going over the land.

CARLA PIPPITONE

Thank you. Good morning. Carla Pippitone for the Assessor's Office. Case 424 vacant land sales analysis grid can be found on page 404.

MARK WOLFSON

Sorry, what page?

CARLA PIPPITONE

Yes.

MARK WOLFSON

404?

CARLA PIPPITONE

404.

MARK WOLFSON

Oh, okay. Different number than —That's going to be this one here. Okay. I'm with you.

CARLA PIPPITONE

Vicinity and aerial maps of the subject property and the comparable vacant land sales are on pages 405 and 406. The data sheets for each comparable vacant land sale are on the pages that follow.

The comparables are located within a third of a mile to the subject property in the subject's market area. They're similar in zoning and probable use and were selected as evidence of market value and analyzed on a per lot basis. The comps range in size from 0.88 of an acre to 1.12 of an acre and indicate a range in value from \$643,625 to \$1,157,500, which supports the Assessor's taxable value of \$600,000.

Comp one sold in 2025. It is a multi-parcel sale in the guard gated subdivision of Rancho Circle. It's actually a resale of comps three and four. So, comps three and four sold in 2023 by the same buyer in separate transactions. Comp two sold in 2023 as a tear down and comp five sold in 2021 requiring a market or time adjustment. The buyer of comp five owns the property next door, and ultimately combined the parcels into one. Comp six sold in 2020, again requiring a market or time adjustment. Active listing seven will be a resale of closed comp number six when it sells.

Let's see. Okay, so that basically supports land value. There is a land grid for equity on page 414. The grid shows the taxable value of all the parcels in the subject's neighborhood arrayed by lot size, smallest to largest with size adjustments indicated on a percentage basis. The subject's land value is highlighted in yellow and it falls in alignment with the neighborhood taxable land values. The median size in the neighborhood is 0.91 of an acre, and the last column demonstrates the principle of diminishing returns.

So, this is evidence that we're considering this an equitable land valuation. It should be noted that the zoning in this area is RA, which means one buildable unit per lot regardless of size. And that concludes my analysis.

JAYME JACOBS

Mr. Chair, Jayme Jacobs of the Clark County Assessor's Department again. So again, one of the comparables was the lot that the petitioner referenced to where they had bought the neighboring lot. And had they left them alone, the individual lots, they would've maintained the individual lot land value.

But they went through the expense and the cost to legally combine them, and now it would compare to a two-acre piece. And then it falls in the range of where that equity chart that Ms. Pippitone referenced.

So that's how that was valued. It didn't just double in value because now it's legally one lot. What they're going to do with it? I don't know. But they assume that they're going to do something with it because they combined them legally. Otherwise, if they're going to sell it back off or try to turn it or whatever, they would've left them separate, but they didn't. So that's the uniqueness of that one. That concludes our presentation. If you have any questions, be happy to answer.

TERRY FARR

Okay. Nothing else, it's time for your rebuttal.

MARK WOLFSON

If I might, I'd like to do the land portion first just because it's more fresh.

TERRY FARR

Go ahead.

MARK WOLFSON

So, if this is the chart, I don't have a — Yeah, I think this is the first chart that Ms. —

CARLA PIPPITONE

Pippitone.

MARK WOLFSON

This is — Okay, so for starters, notwithstanding Ms. Weidner's comments earlier, NRS 361.227, copy here. It says, "Any person determining the taxable value of real property shall appraise the full cash value," paragraph 2, "of improved land consisting with the use to which improvements are being put." Paragraph 3, "Any improvements made on the land by subtracting from the cost of the replacement of the improvements, all applicable depreciation and obsolescence at and a half percent per year."

So NRS 361.227 says the same thing I've said before. On improved property, you take the total value, you subtract the improvements, you end up with the land. She also referenced my misunderstanding of NAC 361.119, which also says that she actually did read the paragraph eventually, "Sales of comparable improved properties must be adjusted to remove the full contributory value of all items attributable to the improvements." Same thing, same rules. That's how I work these comps here. These comps here are under using — I think they quoted here, maybe they don't. They used NAC 361.11795 and [NAC] 361.118, which is for vacant property. Nonetheless, that's what they did. I'll deal with it.

Let's talk about these. First of all, these are all vacant properties. Let's talk about number one. First of all, these prices here are not even adjusted for the size of the land, meaning a piece of dirt is a piece of dirt. It doesn't matter what the value is. They're not even adjusted.

Six of these seven comps have a story to them, meaning that they're not the straight vanilla. Somebody puts something on the market, an objective buyer comes in, they come to an agreement. Comp number one are two contiguous lots and I think it's called Rancho Estates. These are the two largest lots and they're the only two that are left that are vacant. They have a premium value similar to what Ms. Jacobs just mentioned, about 500 Shetland. So, these people truly paid a premium to get the two best lots available. Now, this is a one-off. Are we going to measure everybody in the county on one-offs as opposed to standard transactions?

Comp number two is— Or 22, this one sold with a house on it. They call it a tear down, but when it sold, it had a 2,060-foot square house on it. So, the people who paid \$750,000, maybe were going to tear it down. Maybe they're not. But the people who sold it sure as hell got paid for their house.

The next one here, these two. Let's go to the last one for a second. This is a beaut. Since when does a listing represent a comp? They're claiming that Mr. Pantoni, which is two lots over from this 500 Shetland lot, he's got it on the market for \$1.1 million. He does. He has it on the market for \$1.1 million. It will sit there pretty much forever.

The lot of 3011 Alta was on the market for three years at \$1.1 million. It didn't sell. Mr. Wynn's property is on the market for \$30 million for four years. It didn't sell. You could ask whatever you want. It doesn't mean that's the market price.

With regard to — And they use Mr. Pantoni twice here. Now here's a view too. The Assessor references the diminishing return value of a substantial amount, I might add. And she uses that example. That is those numbers are pulled off the records. But what it doesn't do is she doesn't go back to the two transactions that actually occurred on that property versus the one that she's projecting it's going to be. And those sales went for \$400 and —Numbers what? That property sold a few years prior for \$413,000. And then a few years later sold for \$443,000, which the increase was a mere 0.19% per month. Not the magnificent 1.12%. So they can pick and choose what they want.

Oh. Give me one second. Okay. Mr. Pantoni's property sold on —I have the deeds attached. On June 30, 2017, for \$413,000. And then he bought it a few years later for \$444,000, making the increase substantially different. There's another property on 2023 Banning that had the same transaction kind of thing, and they went up 0.31%. So, they have records of they want to pick all of the most extreme cases to do with.

Here's an example of the \$1.1 million from Mr. Pantoni's asking price. I went through on the weekend that I had prior to this hearing, and I pulled several properties that are asking these values. 1, 2, 3, 4, 5, 6, 7, 8 of them. These are their asking prices. This was the original price. This is what they changed. This is a dollar value, the percent changed. These are the days on market. So, you can ask what you want. It doesn't mean you're going to get it and it doesn't mean you're going to make market on it. One is on 1,835 days.

Now I want to address diminishing return. The chart that was used is on page, what, 414, 415? If you take a look at that page on 414 and 415, there are 74 properties on those two pages. Seventeen of those lots are smaller than mine. If you go to the — 17 of those properties is smaller than mine, you can see me 15 down, something like, 14 down. Two of those three actually, they're still charging them for the improvements on those vacant lots.

The first property, which is they don't write the addresses down, shown that an astonishing \$1,304,000 per acre. No property in my neighborhood has ever sold for anything close to that. Matter of fact, the most expensive sale for vacant land was the one at 500 Shetland that went for \$500,000 for 1.01 acres, which is \$494,000. This is saying \$1.304 million.

Now the last property on the next page is 500 Shetland, which is 2.02. Now, by the way, on the first one I just mentioned to you, they make an adjustment. They make an adjustment of 0.5, 50%, but the acreage on that land is 73% smaller than mine. Because they're comparing everything to me. So, I'm at 0.85 acres, they're at 0.23. They are 73% smaller than mine, but they only make an adjustment of 50%.

Now if you go to the last one, which is Shetland, it's 2.02 acres, which is 138% larger than mine, and they make an adjustment of 0.25. Now here's the interesting thing. If you take a look between the twelfth one and all the way down in that middle column that says adjustment, you'll see a whole boatload of zeros. What that means is that the property at — Let's pick this one. The one that starts at 0.75 acres. You see that one over there on the left-hand side? It's about the fourteenth one down.

It has a zero adjustment at 0.75 acres. And you scan down all the way down to almost sixth to the bottom where it still has a zero at 1.25 acres. So, this county comes before you and tells you that a house that has 1.25 acres of land should pay the same taxes as a house that has 0.75 acres. A half an acre, which is 22,000 square feet thereabouts, should pay, I don't want to use the word tax, should be assessed at the same value.

Now you folks are appraisers. If you were hired by someone and said, "I have X amount of dollars to spend, find me a lot." Do you think you're going to get the same piece of land? Now, I'm not talking about looking here and then looking in Southern Highlands. I am talking about looking here and looking next door. You think those two pieces of property to use an asking price are going to ask the same price? I don't think so. Now let's go back to that—

TIMOTHY ALBERT

Excuse me. Mr. Wolfson?

MARK WOLFSON

No. Yes.

TIMOTHY ALBERT

I'd like to make a comment. You are arguing about on equity, correct?

MARK WOLFSON

Yes.

TIMOTHY ALBERT

Okay, so comparing your lot to 1.25 acre or a 0.91 acre or a 0.27 or whatever, I don't care. All the ones on this chart that are the same size as yours, and I went through and looked at a bunch of other ones, including the house next door to you, are all 0.85 or in there and they're all equity. They're all \$210,000 or \$600,000 on this chart. They're all the same. That's all I care about. I don't care about 1.5s. Because you sit here and you brought seven things and you're talking about her picking and choosing. You picked and choosed all the ones larger to make your argument, but you didn't pick the one next door. And so, I don't care about the big ones and the small ones. I care about the ones that are the same size as yours.

MARK WOLFSON

Those two properties, which are my next-door neighbors are the only two properties on my block that are 0.85 acres. And your statement is correct, but the question is equity. They should be here too. They should be here screaming too.

TIMOTHY ALBERT

And I'm talking about the 0.75s that are the same and the 0.88s. There's no differential to me. You can only put one house on that lot. 0.1 acre doesn't mean anything in this market. So, I don't really care about the big ones and the small ones. I only care about the ones that are close to you and they're all the same. Every one of them.

MARK WOLFSON

Can we talk about the argument that they want to make about the diminishing returns? Their point was that larger lots on a dollar per acre basis go for less money per acre.

TIMOTHY ALBERT

But in your case, I don't care about that. I care about the ones that are equity, that they're the same to you. And that's what you're arguing that your inequity to your neighbors of the similar ones size and they're all the same.

MARK WOLFSON

No, that's not my argument. The people who you are referring to, the 0.85s. They are in the same boat as I am, the only difference between them and me is they're not here. I am arguing that they are assessing—I even showed you charts earlier and I showed you charts of all the properties that were assessed at \$210,000 that were at least 15% larger than me. And what I'm saying is that those people are being assessed and taxed at the same rate as I am, and yet they have gobs more land than I do. That to me is an inequity. It is not fair that people would — You're right. You probably can only put one house on the lot, but if you have a large lot, you can put a tennis court, you can put this, you can put that.

TIMOTHY ALBERT

And they'll get assessed for the tennis court and all the extra landscaping. But right now, we're just, we're dealing with what's equitable and that's what your argument is—

MARK WOLFSON

Okay. But the other—

TIMOTHY ALBERT

You're using something totally different.

MARK WOLFSON

But again, the other point is that, notwithstanding this page right here. There are comps that are trying to convince you that I am assessed correctly, which was on page 404, was it? Are vacant lands. And again, that is a improper utilization of the law in which to make comparisons. I live on an improved lot. And as Ms. Weidner correctly spoke, 227 and NRS 361.2— talks exactly about doing that. Take the total value, subtract the improvements, get to the land. Same thing with the NAC 117 do the same thing. Why they are using comps that are vacant land is beyond me. That being said, every one of their comps has a story. There's no story that says, oh, this was just — Either the lots were assembled or they were booked or they were paid a premium or they did this. There's not. No. I did go out.

TIMOTHY ALBERT

And I understand what you're talking about with the land sales. And to be honest, I don't really care about them because you're arguing an equity case. So, she was just pointing out how she arrived at land values in that area for the same size lot as yours. And pointing out to us to make sure that we're in the same ballpark. But you're arguing equity and it only matters what similar size lots to yours are. And like I said, they're all equally—

MARK WOLFSON

I can tell that I'm not going to convince you otherwise, but my question is why do they have to be exactly the same size? To give you an example, the house behind me. The house behind me, which is known as the Thrilla Villa, is 1.7 acres. Exactly double mine. Exactly double mine. Land value that they are assessed and taxed at is 25% more than mine.

TIMOTHY ALBERT

And to me that seems reasonable as an appraiser with 40 some years experience.

MARK WOLFSON

Well, we disagree on that.

TIMOTHY ALBERT

You can only put one house on that.

MARK WOLFSON

Well, you could see what they did on their house on that. Yeah, you can do a lot on it.

TIMOTHY ALBERT

And I'm not saying it's 25%, it could be 30[%], 40[%], whatever, but it's not double. Do you think it's worth double because it's twice as big?

MARK WOLFSON

No, I don't think it's double, but I sure as hell don't think it's 25%. And I also don't think a piece of land that's 2.02 acres is worth only \$0.25 on the dollar to my property.

TIMOTHY ALBERT

Well, I think that's a bigger issue and has nothing to do with your property because you're arguing equity. And again, all the property of the same size as yours are the same value.

MARK WOLFSON

I think you're taking a— I'm not saying it's necessarily a wrong view, but I think you're taking a very narrow view of what's equitable. Just because it's not the exact same size. I mean, they do balances. They make all these adjustments to make things equitable. Why are you now not allowing me to make adjustments to get an apples and apples comparison? I'm not telling you that a lot that's two acres should be assessed at double. But 25? You guys are appraisers. If you got two vacant lands and one is — Well, even here. Their document that we just looked at on page 414.

PATRICK EGGER

Mr. Wolfson, I run across that situation virtually every week. I'm appraising 15 lots at MacDonald Highlands right now. Different sizes, different views, all sitting on the top. And you would be shocked at what they're selling for, what they have sold for, what they resold for. But you cannot compare. And like I said, I just did a whole bunch of lots in MacDonald Ranch. You cannot compare a 0.25 acre lot to a 1-acre lot. Please let me finish. No more than you can compare a 2,000-foot house to a 10,000-foot house. They're not comparable. As Tim pointed out, the properties right next to the properties of the same or similar, slightly smaller, slightly larger sizes. Same functional utility, one house on one lot, are being assessed at the same rate.

MARK WOLFSON

Mr. Egger.

PATRICK EGGER

There is no equity issue in my opinion.

MARK WOLFSON

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

PATRICK EGGER

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

MARK WOLFSON

Okay, I'll ask the question differently.

PATRICK EGGER

— No, I let you talk, now you let me talk.

MARK WOLFSON

I asked the question differently.

PATRICK EGGER

No, I let you talk, now you let me talk. Take a look at the sales on 414. The property's comparable to you, directly comparable to you in similar size, slightly smaller, slightly larger. Are all you got from 0.751 up to 0.9? That's pretty close, they're all at \$600,000.

MARK WOLFSON

Yeah.

PATRICK EGGER

I see no argument.

MARK WOLFSON

And they should all be here screaming bloody murder with me.

PATRICK EGGER

But they're not.

MARK WOLFSON

Yeah, I know they're not, I can't help it.

PATRICK EGGER

And you're here arguing equity, and I'm saying you're not being treated any different than your neighbors that have a similar property.

MARK WOLFSON

Okay. All right, I will not kick this dead dog here because I can see I'm not going to change your opinion on that, that's fine. All right.

SARAH SCHAERRER

Mr. Chair?

TERRY FARR

Yes?

SARAH SCHAERRER

When argument is concluded, I would like to provide a clarification on the law when you're ready.

TERRY FARR

Great. Do you have any more to your rebuttal, sir?

MARK WOLFSON

Yeah, I do. I have my improvements. Now, let's try to move this along, okay? And I thank you for all your time. This is the map that the Assessor gave for their this year's improvements comparison. I think I showed you this before. This is the map of the comps that I used last year. Again, the brown rectangle is my property area. The yellow ones are all the comps I used. Last year, same picture, these are the comps that the Assessor used last year. This is the comps that the Assessor used this year, I think we lost somebody. So, my house is here. Now, their comps are in Rancho Estates, three of them. There's one here, this is 2727 Alta.

TIMOTHY ALBERT

Are you arguing the equity portion or are you arguing something else here?

MARK WOLFSON

Equity. This is all equity.

TIMOTHY ALBERT

Well, this is all the comparables they used.

MARK WOLFSON

Improvements.

TIMOTHY ALBERT

Right, so this is improvements that are in the assessed value is what you're arguing?

MARK WOLFSON

Yes.

TIMOTHY ALBERT

So that's all these comps are here? Okay, thanks.

MARK WOLFSON

I find this interesting, maybe you don't. Here's a chart. The top box represent a comp set the appraiser submitted, okay, (inaudible) the seven. Not a single one of these houses is on what they call the equity grid. Why would you create an equity grid that's described as properties in my neighborhood and then make seven comps, not one of which in on that grid, not a single one. So, they put together a grid. Here it is. They put together a grid on page— Oh, here it is, on their page 403. They have 48 properties there that is called equity comparison properties. So, you would think that those are the ones they're going to compare me to. But no, on page 349, they come up with a chart with seven properties. These seven, not a single one of them is on that equity grid.

So, they go through the work of coming up with a grid that's supposed to represent those houses that I am comparable to, and they don't use a single one. The properties that they chose have an average year of 25 years. Their effective year built is 1986. These are theirs. They are two-thirds of a mile further than the comps that they used last year. And their average depreciation rate on their properties that they chose is 148% greater than mine. So, why don't you take the oldest houses in the neighborhood and compare them to mine and say, "Oh, well, you're good?" Now, I am going to show you a chart that you will say I'm out of my mind, which is okay. I went through their property record cards, their M&S worksheets, which they tell me I don't understand. I may not understand how you come to the conclusion, but I used the numbers that they developed to apply to this information. I may not know the machinations of it, but I do know the result, and I have the result, they gave me the result. It doesn't matter how they got there.

TIMOTHY ALBERT

I think you're mistaken. The seven comps you're talking about is they were using that not from— Am I correct? Yeah, they're market comps, they're not equity comps. Yeah, and that's all that's sold in the neighborhood.

MARK WOLFSON

Okay.

TIMOTHY ALBERT

Expand the neighborhood. So, from an equity perspective, these don't matter.

MARK WOLFSON

It doesn't matter—Okay, let me ask a question.

TIMOTHY ALBERT

Because they weren't arguing improvements, they were arguing trying to come up with your value because they have to have people come in here and argue different things. So, whether it's market value or if you're equitable, you're arguing equitable. So, these comparables help us, but they're not talking about the improvements or the equity part of it in this section. So, can we move on to something else?

MARK WOLFSON

Well, let me ask a question. If I show you, and this is what I consider, they use these from a standpoint of proving that I'm properly assessed. Hey, you even made the point, if I could show you that they use these properties to prove that point, but I can prove to you—

TIMOTHY ALBERT

They're not proving that you're properly assessed, they're making the market value of your property.

PATRICK EGGER

They're showing that they do not exceed full cash value.

MARK WOLFSON

Okay, but the law, I hate to go back to this, in the State of Nevada—I only learned this when I came to the county the first time, in the State of Nevada, the only state, plus the District of Columbia, that appraises and assesses improvements by replacement costs is here. If we were talking market value, life would be simple. But it's not. And I didn't make it complicated, the state did. Improvements are supposed to be based on replacement value, full stop, that's it. So, I'm comparing—I'm following the law that says, okay, what are the improvements that I'm being assessed at, which is \$1,000,088 found in comparable

sales analysis and what are these other comps that they put up here? Notwithstanding the fact that I understand your point, but if I could show to you that on at least five of these seven, they are under assessed, this is like Groundhog Day. 2727 Alta, which is a comp here, it's a comparable sale, but they're under assessed by \$450,000.

Now, you may look at me and say I'm out of my mind. 2822, under assessed by \$460,000, 2217, again \$448,000, 1800 (inaudible) over \$200,000. I can prove to you, I have the documents right here. So, if all these people are being assessed and taxed for replacement costs that is so understated but I am not, I call that an inequity. Now, maybe you don't, but I do. Now, why — I can go through — I will prove to you. See, they make statements, but I bring proof. And my proof is this, last year when I brought it to these people and they said, "No, no, no, no, no, no, you have it all wrong, Mr. Wolfson, you don't understand M&S." I don't understand anything. And from somebody who doesn't understand anything, they went to 2400 Palomino and popped it up \$392,000. They went to 2333 Pinto Lane popped it up, \$711,000. They went to 3011 Pinto Lane and popped it up \$696,000. And they went to 2337 and popped it up \$100,000. So, they're taking information from someone who is obviously an idiot and moving forward and making these changes. Well, this idiot stands before you to tell you that they're doing the same thing this year, and these comps are wrong. And I have the pictures to show you. I went through the PRCs (Property Record Cards), I went to the internet, I looked at the pictures, all these properties that had major renovations. And did you know how many supplementals they got? One at such a slow, ridiculous rate because they didn't go out and trespass into the house to determine what was done, they sat at their desk and say, "We're going to say it's 60% old, 40% new."

Now if they did that to me, I wouldn't be here because I would be assessed \$400,000 a year less, and we wouldn't even be here. But no, they came out here and they got every nook and cranny in my house, but they didn't get any in theirs. Now, I know I've been here for two hours, probably. I could show it to you, it's in the documents. I can show you the pictures, I have color pictures of all the work that's been done that they don't do. Now, Ms. Weidner was explaining, "Well, if work is hard, I'm sorry, work is supposed to be hard. Go out. They're the most technologically advanced Assessor, get on the internet. (inaudible)."

TERRY FARR

Mr. Wolfson, do you have any more data, because you're prophesizing right now. And frankly, you mentioned two hours, it's been two and a half.

MARK WOLFSON

Well, I appreciate it, but I (inaudible).

TERRY FARR

So, we'd like to wrap this up, and I'd really like for you to provide whatever data you have.

MARK WOLFSON

Well, I did provide the data. It's here.

TERRY FARR

Is there any more that you'd like to discuss right now?

MARK WOLFSON

Okay, I will just summarize it. The comps that they used are undervalued. Now, of course, Ms. Weidner's not going to tell you they're going to go out, survey the area and fix it. It doesn't matter. That alone by definition makes it inequitable. Okay, so I'm not going to go through it, but I would like to read something and I will finish off, then I will be done and I will take five minutes, maybe everybody needs a break. First, I

want to thank everybody here for their time, but I also want to say this, and I will remind you, this came from the court case of SBE (State Board of Equalization) versus Nevada order. "The Nevada Constitution guarantees a uniform and equal rate of assessment and taxation. That guarantee of equality should be the Board of Equalization's predominant concern, and that concern is not satisfied by merely ensuring that a property's taxable value does not exceed its full cash value."

And from the case I mentioned earlier, 24-154 signed by Ms. Shellie Hughes, the secretary of the Nevada BOE, under the category called Conclusions of Law, and I have a copy of it, paragraph five says, "The Nevada Supreme Court held that property taxed at full cash value, while other properties are being taxed at less than full cash value is injured because such properties are not receiving the right to uniform and equal treatment mandated under the Nevada Constitution." Last year, the county was adamant that there was no inequities between me and my neighbors. But subsequent to that, subsequent to that, they established a new supplemental of 2400 Palomino of \$392,000 on which there was none. Then I showed you two—

TIMOTHY ALBERT

And you've already discussed this. So, can you get to a point? Thank you.

MARK WOLFSON

I'm just recapping. This is my closing point. Just bear with me for another two minutes. They increased 2333 Pinto \$711,000. They increased 3011 Pinto by \$636,000, and 2337 Pinto \$186,000. They ignored the house across the street that advertised when they sold it with a \$1 million improvement. They ignored my neighbors that you referenced that are the same as me, their improvements that I (inaudible), they did nothing. They ignored the property across the street that did a complete gutter up without permits. So, let's reward them for breaking the law with illegal construction.

TERRY FARR

Does that conclude your statement, sir?

MARK WOLFSON

No, I have—

TERRY FARR

Members of the Board?

MARK WOLFSON

I have one last point to make. At the hearing for the petition for reconsideration that occurred January of this year, yes, I lost, and yes, I will be appealing for a judicial review. At the end of the day, the Chair of that meeting is a Mr. Paul Bancroft. Mr. Bancroft is an esteemed lawyer in this community, Nevada. And what he said at the end of the hearing was, and I'm going to paraphrase, I can't find it here right now, but I'll paraphrase, he said, "Mr. Wolfson came to the county and submitted documentation that there was an inequity in the neighborhood." By virtue of the fact that after he presented this to them, they went out and they increased all those properties substantially is an indication of the acknowledgement by the county that he has an inequity. I thought I had it here right in front of me, but I don't. But he was the one who said—And there's two issues here, there's a legal issue and there's a number issue. And we can debate all day long what the right number is, but there really should be no debate whether the legal issue has been reached. And he was clear as clear can be. Look at it on the YouTube video, the YouTube account. He told the county and the state board, even though they voted three to one against me, his vote being in my favor, that I presented evidence that they accepted and made the changes, which by

virtue was proof that the equity does exist. We can debate all day long the amount. I am now done. Thank you for your time. (Inaudible)

TERRY FARR

Members of the Board?

TIMOTHY ALBERT

I will reiterate what I said about the land, which I don't need to reiterate it, but as far as the improvement portion of it, basically, the presentation from the Assessor, and mostly what Jayme had to say, made more sense to me than what you have presented based on my 46 years of appraising.

TERRY FARR

Mr. Egger?

PATRICK EGGER

I agree. I do not see where this is an equity issue whatsoever.

TERRY FARR

And the District Attorney's office would like to make a statement.

SARAH SCHAERRER

Thank you. Mr. Wolfson stated NRS 361.227, however he provided an incorrect interpretation of that statute. Subsection 1 says, "Any person determining the taxable value of real property shall appraise," and then it splits into two sections. There is section A and section B. Section A has two further subsections which regard land. And he cited number two, which is, "Improved land consistent with the use to which the improvements are being put," full stop. And then he went on to B, which is, "Any improvements made on the land by subtracting from the cost of the improvements, all applicable depreciation and obsolescence." Subsection B is for improvements. It does not modify and apply to land. So, it was an incorrect interpretation, full stop.

MARK WOLFSON

May I say something? She's a lawyer and she has a right to her opinion, but I can read English. And it says it right here. "Any person determining the taxable value of real property shall appraise, A," Like she said, "The full cash value of, number one, vacant land," which this is not, "Vacant land considering the blah blah, blah, blah. Number two, improve land," which mine is by definition of the state land code, whatever that's called, I have that here too. "Improve land consistently with the use to which the improvements are being put." Then paragraph B, which she read, this is to determine the value of the land, "Any improvements made on the land by subtracting the cost of the replacement of the improvements," which by everybody's definition is called a house, minus the depreciation, et cetera. So, she's a lawyer, I am not, but she wants you to believe what this doesn't say. And you'll vote.

You already have two people say no so it doesn't even matter, Mr. Farr, if you vote yes, I doubt that you will, but this will go to the state and we'll go through the same kind of rigmarole again and we'll see how we do in the first case in the judiciary. My point being is that I may not be a lawyer, but I can read English. And I am not misinterpreting this, and I don't know the machinations of Marshall & Swift, but I do know, when you give me a number, I can run it through the system and know whether it's right. So, I may not know the bowels of all this information, but I can apply it correctly, mathematically, using logic, and to tell me that land that's worth— We won't go into detail. I disagree with you, Ms. I know you're a lawyer and I'm not, but that's why we have lawyers.

TERRY FARR

Members of the Board, I'd entertain a motion at this time.

MOTION

PATRICK EGGER

I'm going to make a motion to accept the Assessor's valuation. I think that the property is being equitable.

TERRY FARR

Motion been made, please cast your votes.

VOTE

VOTING AYE: Terence J Farr, Timothy Albert, Patrick K. Egger

VOTING NAY: None

ABSENT: Tami Campa, Suzette Wheeler

ABSTAIN: None

TERRY FARR

And that motion passes. Sir, you do have the right to appeal. Forms are outside the door.

MARK WOLFSON

I appreciate all the time, that was a lot of it.

FINAL ACTION:

Accepted the Assessor's recommendation (for no change in the total taxable value of \$1,687,686)

**Petition recalled after Petition 828.*

TERRY FARR

Okay. Do we have any remaining cases that have been stipulated to or withdrawn?

MARY ANN WEIDNER

We do need to do that. But first before we do that, Mr. Wolfson made us aware that evidently, we did not give him his full addendum packet. We are working on getting that for him right now. Have we provided that to him? We provided that to him. He wanted to be noted on the record that he didn't have the last few pages that we were referencing, I believe in the hearing. But the Board can make a decision, what you want to do with that. We've provided it to him, it was discussed. He had two and a half hours to discuss all of his concerns. So, it's up to you what you want to do with that.

TERRY FARR

What do you have to say, sir? I just asked you what do you have to say?

MARK WOLFSON

I can't hear you. I have hearing aids.

TERRY FARR

What would you like to say?

MARK WOLFSON

This is what I would like to say. And I don't think that Ms. Jacobs nor Ms. Weidner will disagree with this. We have had conversations over the past two years now. All been cordial, never got into a fight. We never had an argument, never. Bad words have never been used. So, in that respect, we've had a very positive, professional relationship. On this case, the only person that I was working with was a Mr. Jerrell Turner. I was unaware that anybody else was going to be involved, which is okay. And last week, I brought my documentation and Mr. Turner gave me their documentation. I was never given, forget that it wasn't in the packet that I got today. I came in last week to pick up their evidence. I was not given any of these few pages to look at, to refute, to call out errors and whatever before I came here.

Now, my opinion, would any of you have changed your vote? I doubt it. But if you feel that that is an acceptable method to be employed for this process, I'd like to know it. Because I came in here, this is the documentation that Ms. Jacobs used, I had none of it. I never got to look at it. And I was of the belief that I had everything. You think that's fair? That's fair?

TERRY FARR

Sir, you have the right to appeal. And we know you're going to, and that's fine.

MARK WOLFSON

You can take that to the bank.

TERRY FARR

We already know that.

MARK WOLFSON

That's not my question though. When does somebody say to the county, you have done something wrong, you have harmed somebody and you should change your ways. That's my point. I got it, I will appeal. I understand that I have the right to do it. But had I had this, maybe I could have come back. Maybe, I don't know. It's a lot here. I don't have that much time to do it. Maybe I could have diffused some of the evidence that was presented that convinced you that I'm wrong and she's right. That's it.

TERRY FARR

Okay.

MARK WOLFSON

Okay with you guys?

TERRY FARR

Well, I have no response.

MARK WOLFSON

How come?

TERRY FARR

Because honestly, it's not warranted.

MARK WOLFSON

Well, I asked a question, I guess I don't get an answer. You think it's okay to, as Ms. Weidner said, a few pages.

TERRY FARR

No. Do I think you should have had all the information? Absolutely.

MARK WOLFSON

Thank you. All right.

TERRY FARR

Would it have changed my opinion? Well, you gave us nothing that supported what you were complaining about, so I don't think anything would've changed.

MARK WOLFSON

Okay.

TERRY FARR

I'm just being honest. You gave us nothing except grandstanding and—

MARK WOLFSON

I'm not grandstanding. I agree with you, I know you wouldn't have changed. This is not a rocket science surprise to me. The point being is that I got the play with one hand behind my back. Thank you.

SBE NOTICE OF HEARING



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

SHELLIE HUGHES
Executive Director

July 1, 2026

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING**

CERTIFIED MAIL– 9489 0090 0027 6614 2987 47

PETITIONER:

2709 Pinto Lane Trust, et al.
Mark Wolfson, Trustee
2709 Pinto Lane
Las Vegas NV 89107

CERTIFIED MAIL – 9489 0090 0027 6614 2988 77

RESPONDENT:

Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

DATE/ TIME: Wednesday, July 29, 2026 at 9:00 a.m.
Thursday, July 30, 2026 at 9:00 a.m.

PLACE: Nevada Department of Taxation
700 E Warm Springs Rd., Room 150
Las Vegas, Nevada 89119

ZOOM

<https://us02web.zoom.us/j/82340830439>

Webinar ID: 823 4083 0439

Phone Number: 1-669-900-9128

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 & NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Clark County Board of Equalization

Case No: 26-107

Parcel No: 139-32-703-002

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

Information regarding the rules of practice and procedure before the State Board is provided on the attached information sheet.

A meeting agenda will be posted on the Department's website (<https://tax.nv.gov>) three (3) days prior to the scheduled meeting. If you would like an agenda emailed or mailed to you, please contact Denise Mosely at (775) 684-2160 or stateboard@tax.state.nv.us. If a party wishes to obtain a transcript of any hearing conducted before the State Board, the party must pay for the transcript or obtain a copy from the reporter provided by the State Board at the party's expense pursuant to NAC 361.731.

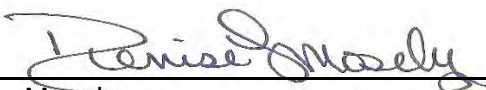
In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Denise Mosely at (775) 684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through stateboard@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Denise Mosely al (775) 684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de stateboard@tax.state.nv.us.

If you have any questions, please call (775) 684-2160.

Shellie Hughes
Secretary to the State Board of Equalization

By: 
Denise Mosely
Program Officer II, Boards and Commissions
Department of Taxation

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING
CERTIFICATE OF SERVICE
26-107**

I hereby certify that on this day I served the foregoing document upon all parties of record in this proceeding by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL– 9489 0090 0027 6614 2987 47

PETITIONER:

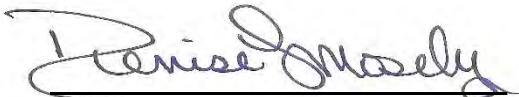
2709 Pinto Lane Trust, et al.
Mark Wolfson, Trustee
2709 Pinto Lane
Las Vegas NV 89107

CERTIFIED MAIL – 9489 0090 0027 6614 2988 77

RESPONDENT:

Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

Dated at this 1 day of the month of July of the year 2026.

A handwritten signature in dark ink, reading "Denise Mosely", written over a horizontal line.

Denise Mosely, Program Officer II
Department of Taxation
State Board of Equalization



Message Detail

Message Log

Settings

Support

Report as Incorrectly Blocked Show History

Message was quarantined due to Bulk Email (body)

USPS® Item Delivered, Left with Individual 9489009000276614298747

From: USPS Tracking <auto-reply@tracking.usps.com>

To: stateboard@tax.state.nv.us

PREVIEW

SOURCE



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Your item was delivered to an individual at the address at 2:34 pm on July 6, 2026 in LAS VEGAS, NV 89107.

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Delivered, Left with Individual



Tracking & Delivery Options

[My Account](#)

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Remove X

9489009000276614298877

Copy

Add to Informed Delivery

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Your item was picked up at the post office at 7:05 am on July 7, 2026 in LAS VEGAS, NV 89106.

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LAS VEGAS, NV 89106

July 7, 2026 7:05 AM

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