RECEIVED
MARCH 9, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Nevada State Board of Equalization

Taxpayer Petition for Appeal from the Decision of the County Board of Equalization

If you have questions about this form or the appeal process, please call: (775) 684-2160.
Email completed form to: stateboard@tax.state.nv.us by 5:00 p.m. March 10, 2026.
Mail to: State Board of Equalization, 3850 Arrowhead Drive, Carson City, NV, 89706. POSTMARK by 5:00 p.m. March 10, 2026.

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: West Sahara Senior Housing Limited Partnership					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): George Gekakis				TITLE: Managing Member	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 7900 W. Sahara Ave. Ste 290				EMAIL ADDRESS: ggi@gekakis.com	
CITY: Las Vegas	STATE: NV	ZIP CODE: 89117	DAYTIME PHONE: 702-364-8027	ALTERNATE PHONE:	FAX NUMBER: 702-364-4925

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 ______.

The organization described above is a non-profit organization. ☐ Yes ☐ No

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

Check box which best describes the relationship of Petitioner to Property Owner: ☑ Additional information may be necessary.

☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☒ Co-owner, partner, managing 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	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
8007	W. Sahara Ave.	Spring Valley	

2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
163-09-501-004	

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. ☐

4. Check Property Use 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

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

☐ 2026-2027 Secured Roll ☐ 2025-2026 Unsecured Roll N/A ☐ 2025-2026 Supplemental Roll
☐ 2026-2027 Centrally-assessed Roll ☐ 2025-2025 Net Proceeds Roll

Other years being appealed: ______
Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

	As established by County Board of Equalization		Property Owner: *What is the value you seek? Write N/A on each line for values which are not being appealed.*	
Property Type	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	26,854,823	1,103,199	0	0
Buildings				
Personal Property				
Total				

For Clerk Use Only: 26-117

LGS-F038
V2026.1

Part F. TYPE OF APPEAL

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

- ☐ NRS 361.360(1), NRS 361.400(2). The value of real or personal property is being appealed, the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property
- ☐ NRS 361A.240(2)(b) The under-or-over valuation of open-space use property is being appealed
- ☐ NRS 361A.273(1). This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board..
- ☒ NRS 361.360(1); NAC 361 747(2)(e): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption
- ☒ Other reason, please describe. West Sahara Senior Housing Qualified the 3ed & 4th Quarter under Clark County physical year 2024-2025 under NES Statute 361.360.

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard:	County Case Number:	Date Heard by County:
Clark County	00842	02-24-2026

VERIFICATION

I verify (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 I below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part I.

▶ [signature]
Petitioner Signature

Managing Member
Title

West Sahara Senior Housing LP
Print Name of Signatory

03-03-26
Date

Part I. 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 State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State 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 Nevada State 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

Authorized Agent must check each applicable statement and sign below.

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

☐ **I verify (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 State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.**

▶
Authorized Agent Signature

Title

Print Name of Signatory

Date

State Board of Equalization
3850 Arrowhead Drive
Carson City, NV 89706

03/06/2026

Re: CASE #842

West Sahara Senior Housing does qualify for tax exemption under NRS 361 for the fiscal year 2024/2025, 3rd and 4th quarter, but not for the 1st and 2nd quarter.

As per Clark County's website, you only have one time per year to submit your application for tax exemption, which is June 15th. There is no opportunity to submit an application when you actually qualify for tax exemption. This has changed from previous years in the past.

The housing development qualified under all the requirements for tax exemption in December 2024, which justifies the supports the exemption for the 3rd and 4th quarter.

George Gekakis

GEORGE GEKAKIS, INC.
2655 S. Rainbow Blvd., Ste. 401
Las Vegas, NV 89146
702-364-8027 – phone
702-364-4925 – fax
Email: george@gekakis.com

THIS IS A NOTICE OF VALUE

PARCEL NUMBER LOCATION ADDRESS	TAX DISTRICT	
163-09-501-004 2550 W MEYERS CT SPRING VALLEY	417	Tax District where the parcel is located.
TAX YEAR	**TAX YEAR**	Prior tax year and the upcoming tax year.
PRIOR	2024-2025	
TAXABLE VALUE	**TAXABLE VALUE**	Taxable value is the appraised value of the land plus the current replacement cost of the buildings, etc., less depreciation, as determined by Nevada Revised Statute 361.227.
3,151,998	26,854,823	
ASSESSED VALUE	**ASSESSED VALUE**	Assessed value is 35% of the taxable value stated above.
LAND	**LAND**	Assessed land excludes buildings, etc.
1,103,199	1,103,199	
BUILDINGS, ETC.	**BUILDINGS, ETC.**	All existing buildings, houses, improvements, or other structures built upon the land, and common element distributions if any.
0	8,295,989	
TOTAL ASSESSED VALUE	**TOTAL ASSESSED VALUE**	Total assessed value is the sum of land, buildings, etc.
1,103,199	9,399,188	
EXEMPTION	**EXEMPTION**	Exemption is total exempt portion of assessed value for this parcel.
0	0	

THE VALUES LISTED BELOW ARE INCLUDED IN THE TOTAL ASSESSED VALUE LISTED ABOVE

Pursuant to NRS 361.4722 to 361.4735 inclusive, values determined by the Assessor that are the result of any improvement to, and/or a change in actual or authorized use of the property, may result in taxes that are excluded from the prior year's tax cap abatement. These values are identified separately in the ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT box below and are included in the total assessed values shown above. If you would like to appeal the values in the ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT box below, you must submit a written abatement appeal to the Assessor's office prior to June 30th of the fiscal year that the taxes are paid.

Did you know that Nevada law allows for a 3% tax cap on taxes paid in the previous year on your primary residence and up to 8% tax cap on taxes paid in the previous year for all other property types? The tax cap does not apply to value excluded from partial abatement. Newly constructed improvements are not subject to the tax cap abatement law the first year they are added to the property.

For more information on abatement appeals or the property tax cap, please call our Office at (702) 455-4997 or visit our Website at www.ClarkCountyNV.gov/assessor.

ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT 2024/2025	
LAND VALUE	
0	This assessed land value is excluded from partial abatement.
BUILDINGS, ETC. VALUE	
8,295,989	This assessed buildings, etc. value is excluded from partial abatement.

RECEIVED
JUNE 18, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Nevada State Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 684-2160.
Email completed form to: stateboard@tax.state.nv.us.
Mail to: State Board of Equalization, 3850 Arrowhead Dr., Carson City, NV, 89706

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: West Sahara Senior Housing Limited Partnership					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): George Gekakis				TITLE: Manager	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P O BOX): 2655 S. Rainbow Blvd., Ste. 401				EMAIL ADDRESS: ggi@gekakis.com	
CITY: Las Vegas	STATE: NV	ZIP CODE: 89146	DAYTIME PHONE: 702.364.8027	ALTERNATE PHONE: 702.523.9600	FAX NUMBER: 702.364.4925

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if 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 ______.
The organization described above is a non-profit organization. ☐ Yes ☐ No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: ☑ Additional information may be necessary.

☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing 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 SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
163-09-501-004		

☐ Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☑

☐ 2026-2027 Secured Roll ☐ 2025-2026 Unsecured Roll ☐ 2025-2026 Supplemental Roll
☐ 2026-2027 Centrally-assessed Roll ☐ 2025-2026 Net Proceeds Roll

Other years being appealed: 2024-2025

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

For clerk use only
SBE 26-117

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

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 Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Stephanie H. Gronauer			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Kaempfer Crowell			EMAIL ADDRESS: sgronauer@kcnvlaw.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P O BOX): 1980 Festival Plaza Dr., Suite 650					
CITY: Las Vegas	STATE: NV	ZIP CODE: 89135	DAYTIME PHONE: 702.792.7945	ALTERNATE PHONE: 702.445.4878	FAX NUMBER: 702.796.7181

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

▶ [signature] Attorney 6/18/26

Authorized Agent Signature — Title — Date

Authorized Agent Contact Information:

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

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

▶ N/A N/A N/A

Authorized Agent Signature — Title — Date

VERIFICATION

I verify (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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

▶ [signature] Manager 06/18/26

Property Owner / Petitioner Signature — Title — Date

STATE OF NEVADA

DEPARTMENT OF TAXATION

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

April 8, 2026

Taxpayer/ Petitioner:
West Sahara Senior Housing
George Gekakis, Managing Member
7900 W Sahara Ave Ste 290
Las Vegas NV 89117

CONFIRMATION OF APPEAL

Your appeal has been received by the State Board of Equalization (SBE). When referring to this appeal, please use the SBE case number assigned. The case number may be found at the bottom of this confirmation.

The SBE hearings are scheduled from March through October and are held in Carson City and Las Vegas. The parties will be notified, by certified mail, of the date and approximate time of the hearing. If more information about the appeal process is required, please contact SBE staff at the number listed below. At this time, the precise hearing date has not yet been set.

If someone is representing you in this matter, and you have NOT already submitted an original signed authorization, it must be received by this office before any materials, including hearing notices, are sent to your representative. NRS 361.362 requires that the agent be authorized in writing on a form to be provided. This form must be submitted to the SBE before the hearing and have original signatures of the property owner and the agent. An authorization form can be downloaded from our website at: https://tax.nv.gov/wp-content/uploads/2024/03/LGS-F032-Agent-Authorization-Form-SBE.pdf

If the appeal involves a matter that is currently in litigation before the courts of Nevada, it is the policy of the SBE to hold the appeal in abeyance pending the resolution of the court litigation unless the parties agree that the court litigation will not be relevant to the appeal before the SBE.

Kari Skalsky, Management Analyst III
Department of Taxation
(775) 684-2160
stateboard@tax.state.nv.us

STATE BOARD OF EQUALIZATION CASE NUMBER: 26-117

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

State Board of Equalization Records Request
Preference of Order

CLARK COUNTY BOARD OF EQUALIZATION

GENERAL INDEX

CBOE Case #:	**842**
SBOE Case #:	**26-117**
Parcel #:	**163-09-501-004**
CBOE Hearing Date:	**February 24, 2026**
Petitioner:	**WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP**
Respondent:	**Clark County Assessor**

1. Clerk's Certification of Copy
2. Petition for Review of Assessed Valuation
3. Evidence of Mailing Notice of Hearing
4. Notice of Decision
5. Petitioner's Exhibits
6. Assessor's Exhibits
7. Audio and Video Evidence (will be transmitted separately)
8. Minutes (see pertinent pages dated February 24, 2026)

CERTIFICATION OF COPY

STATE OF NEVADA)
)§
COUNTY OF CLARK)

I, LYNN MARIE GOYA, the duly qualified and acting Clerk of Clark County, in the State of Nevada, and Ex-Officio Clerk of the Clark County Board of Equalization, do hereby certify that the foregoing is a true, full and correct copy of the original now on file and of record in this office:

CBOE Case #: **842**

Hearing Date: **February 24, 2026**

Parcel #: **163-09-501-004**

Petitioner: **WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP**

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Clark County at my office, Las Vegas, Nevada, May 18, 2026..

Lynn Marie Goya, Clark County Clerk

APPEAL FORM # 26-00842

Clark County Board of Equalization

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: WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP

NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER): George Gekakis

TITLE: Managing Member

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O BOX): 2655 So. Rainbow Blvd. #401

EMAIL ADDRESS: gg@gekakis.com

CITY: Las Vegas | STATE: Nevada | ZIP CODE: 89146 | DAYTIME PHONE: 702-364-8027 | ALTERNATE PHONE: | FAX NUMBER: 702-364-4925

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 ☐ Goverment or Govermental Agency

☐ Other, please describe: ____________

The organization described above was formed under the laws of the State of ____________

The 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 or Management Company

☐ Employee, Officer, or Owner of Lessee of leashold, possessory interest, or benefical interest in real property.

Other, please describe: ____________

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
8007 W	SAHARA AVE	SPRING VALLEY	
PURCHASE PRICE: #14,148,872.00		PURCHASE DATE: 9/14/2020	

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

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER
163-09-501-004	

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 ☐ Commerical 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:

☒ **25-26 Unsecured**

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 Opionion of Value
Land		0
Buildings		0
Personal Property		0
Possessory interest in real property	0	0
Exempt Value	9,115,821.00	0
	0	0
Total		0

APPEAL FORM # 26-00842

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.

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)

This is an Exemption Appeal.

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.

[signature] — Owner/Petitioner Signature
Managing Member — Title

West Sahara Senior Ltd. Partnership — Print Name of Owner/Petitioner
01/14/2026 — Date

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 ____________

Date: 05/06/2026

CLARK COUNTY BOARD OF EQUALIZATION NOTICE OF HEARING

This is your notification that your Petition for Review to the Clark County Board of Equalization for review of the assessed value has been placed on the Agenda for the meeting of:

Date:	**Tuesday, February 24, 2026**
Time:	**08:00 am**
Location:	**Commission Chambers** **Clark County Goverment Center** **500 S Grand Central Pkwy, 1st Floor**
Case Number:	**00842**
Primary APN/ PPID:	**163-09-501-004**

We encourage you to arrive at the above hearing at the scheduled start time. Depending on the length of the agenda, your case may be heard anytime between the start time noted and the completion of the agenda.

YOUR HEARING DATE HAS BEEN SET, IT CANNOT BE CHANGED.

If you have signed a stipulation letter, you are not required to attend your scheduled hearing; however, stipulated values are subject to review and change by the Board of Equalization. Signed withdrawals are not subject to further action by the Board.

Assessor's data related to your case will be provided to you at the hearing or you may contact the Assessor's Office to check availability prior to the hearing. Please bring this notice in order to receive the documents.

Petitioners requiring a transcript of the hearing must provide and pay for a court reporter. A copy of such transcript must also be provided to the County Clerk and the Secretary of the State Board of Equalization.

The Assessor's Office is located at 500 S. Grand Central Parkway, 2nd Floor.
If you have any questions, please call 702-455-4997.

200 Lewis Avenue
Box 551604
Las Vegas, NV 89155-1604
(702) 671-0500

Office of the County Clerk

Lynn Marie Goya
County Clerk
Commissioner of Civil Marriages

Carl Bates
Chief Deputy County Clerk

842/02-24-26
WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP
2655 S RAINBOW BLVD STE 401
LAS VEGAS NV 89146

March 05, 2026

Re: Petition No. 842

Assessment Year:	2025 - 2026
Parcel #:	163-09-501-004
Multiple Parcels:	No
Hearing Date:	February 24, 2026

This is to notify you that the Clark County Board of Equalization has made the following determination on the petition you have filed on the above-described property:

Denied jurisdiction.

If you have any questions, please contact the Clark County Assessor's Office, 500 South Grand Central Parkway, Second Floor, Las Vegas, NV 89106 Phone: (702) 455-3882.

Sincerely,

Lynn Marie Goya

Lynn Marie Goya, Clark County Clerk

CLARK COUNTY
BOARD OF EQUALIZATION

Case # 842

Petitioner Information

THIS IS A NOTICE OF VALUE

PARCEL NUMBER LOCATION ADDRESS	TAX DISTRICT	
163-09-501-004 8007 W SAHARA AVE SPRING VALLEY	417	Tax District where the parcel is located.
TAX YEAR	**TAX YEAR**	Prior tax year and the upcoming tax year.
PRIOR	2025-2026	
TAXABLE VALUE	**TAXABLE VALUE**	Taxable value is the appraised value of the land plus the current replacement cost of the buildings, etc., less depreciation, as determined by Nevada Revised Statute 361.227.
26,854,823	26,045,202	
ASSESSED VALUE	**ASSESSED VALUE**	Assessed value is 35% of the taxable value stated above.
LAND	**LAND**	Assessed land excludes buildings, etc.
1,103,199	1,103,199	
BUILDINGS, ETC.	**BUILDINGS, ETC.**	All existing buildings, houses, improvements, or other structures built upon the land, and common element distributions if any.
8,295,989	8,012,621	
TOTAL ASSESSED VALUE	**TOTAL ASSESSED VALUE**	Total assessed value is the sum of land, buildings, etc.
9,399,188	9,115,821	
EXEMPTION	**EXEMPTION**	Exemption is total exempt portion of assessed value for this parcel.
0	0	

THE VALUES LISTED BELOW ARE INCLUDED IN THE TOTAL ASSESSED VALUE LISTED ABOVE

Pursuant to NRS 361.4722 to 361.4735 inclusive, values determined by the Assessor that are the result of any improvement to, and/or a change in actual or authorized use of the property, may result in taxes that are excluded from the prior year's tax cap abatement. These values are identified separately in the ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT box below and are included in the total assessed values shown above. If you would like to appeal the values in the ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT box below, you must submit a written abatement appeal to the Assessor's office prior to June 30th of the fiscal year that the taxes are paid.

Did you know that Nevada law allows for a 3% tax cap on taxes paid in the previous year on your primary residence and up to 8% tax cap on taxes paid in the previous year for all other property types? The tax cap does not apply to value excluded from partial abatement. Newly constructed improvements are not subject to the tax cap abatement law the first year they are added to the property.

For more information on abatement appeals or the property tax cap, please call our Office at (702) 455-4997 or visit our Website at www.ClarkCountyNV.gov/assessor.

ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT 2025/2026	
LAND VALUE	This assessed land value is excluded from partial abatement.
0	
BUILDINGS, ETC. VALUE	This assessed buildings, etc. value is excluded from partial abatement.
0	

AGREEMENT OF PURCHASE AND SALE
AND JOINT ESCROW INSTRUCTIONS

THIS AGREEMENT OF PURCHASE AND SALE AND JOINT ESCROW INSTRUCTIONS ("**Agreement**") is dated as of September 14, 2020 ("**Effective Date**"), by and among APOLLO PROPERTY HOLDINGS, LLC, a Nevada limited liability company ("**Apollo**"), the GEORGE 2004 TRUST dated July 21, 2004 ("**George Trust**"), the TZORTZIS 2005 TRUST dated July 13, 2005 ("**Tzortzis Trust**" and together with Apollo and the George Trust, the "**Seller**"), and GEORGE GEKAKIS, INC., a Nevada corporation, and its permitted assignees pursuant to **Paragraph 19** below ("**Buyer**").

RECITALS

A. Seller is the owner of certain undeveloped real property consisting of approximately 4.43 acres located in Clark County ("**County**"), in the State of Nevada ("**State**"), which is commonly known as 8007 W. Sahara Avenue, Las Vegas, Nevada 89117 bearing Assessor Parcel Number 163-09-501-004, and more particularly described on **Exhibit A** attached hereto (the "**Land**"), together with Seller's right, title and interest, if any, in (i) any improvements located on the Land (the "**Improvements**"), and (ii) all tenements, hereditaments, rights, privileges, entitlements, interests, easements, and appurtenances now or hereafter belonging to the same (collectively, the "**Property**").

B. Seller desires to sell the Property to Buyer, and Buyer desires to purchase the Property from Seller, upon the terms and conditions set forth in this Agreement.

BASIC PROVISIONS

I.	Buyer:	George Gekakis, Inc. 2655 S. Rainbow Blvd. Las Vegas, Nevada 89146 Attn: George Gekakis Phone: 702-364-8027 Fax: 702-364-4925 Email: ggi@gekakis.com
II.	Buyer's Counsel:	Foley & Oakes, PC 1210 S. Valley View Blvd., #208 Las Vegas, Nevada 89102 Attn: J. Michael Oakes Phone: 702-384-2070 Fax: 702-384-2128 Email: mike@foleyOakes.com
III.	Seller:	Apollo Property Holdings LLC 2675 S. Jones Blvd., Suite 209 Las Vegas, Nevada 89146 Attn: John Georgis and Pete Georgis Telephone: 702-326-5578 E-mail: apollointlinc@gmail.com; petegeorgis@gmail.com

Seller GG Buyer

	With a copy to:	George 2004 Trust 2725 S. Jones Blvd., Suite 100 Las Vegas, Nevada 89146 Attn: Elias George Telephone: 702-526-5396 E-mail: egeorgelv@gmail.com
	With a copy to:	Tzortzis 2005 Trust 8429 Brackenfield Avenue Las Vegas, Nevada 89178 Attn: Veneta Tzortzis Telephone: 702-588-4123 E-mail: veneta21@yahoo.com
IV.	Escrow Holder:	Fidelity National Title Group 8363 W. Sunset Road, Suite 100 Las Vegas, Nevada 89113 Attn: Michele Seibold Telephone: 702-952-8257 E-mail: michele.seibold@fnf.com
V.	Title Company:	Fidelity National Title Group 8363 W. Sunset Road, Suite 100 Las Vegas, Nevada 89113 Attn: Bonnie Blackburn E-mail: Bonnie.Blackburn@fnf.com

VI. Purchase Price: Four Million One Hundred Forty Eight Thousand Eight Hundred Seventy Two and 20/100 Dollars ($4,148,872.20).

VII. Deposit: One Hundred Thousand and No/100 Dollars ($100,000.00) (together with any interest which accrues thereon while held by Escrow Holder), payable in accordance with **Paragraph 3.1.1** below.

VIII. Contingency Date: 5:00 p.m., Pacific Time, on the date which is ninety (90) calendar days after the Effective Date (the "**Contingency Date**").

IX. Closing: Defined in **Paragraph 4.2** below.

X. Scheduled Closing Date: On or before the date which is five (5) calendar days after the Contingency Date, provided that Buyer delivers to Seller written notice thereof at least five (5) calendar days prior to the date set for Closing.

XI. Transaction Documents: All references in this Agreement to the "**Transaction Documents**" shall mean and include this Agreement and any documents executed by either party in connection with the transactions contemplated by this Agreement (including, without limitation, the Deed and any other document or agreement necessary or appropriate in connection with the transactions contemplated by this Agreement).

______ Seller   ______ Buyer

BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2nd Floor, Las Vegas, NV 89155
Email: AOCustomerServiceRequests@ClarkCountyNV.gov
Office: 702-455-3882 | **ClarkCountyNV.gov/Assessor**

togetherforbetter

MARY ANN WEIDNER
Deputy Director of Assessment Services

November 6, 2025

WEST SAHARA SENIOR HOUSING LP
MARCI EDWARDS
2655 S RAINBOW BLVD STE 401
LAS VEGAS NV 89146

SUBJECT: Tax Exemption
Parcel No. 163-09-501-004

Dear Ms. Edwards:

We are pleased to inform you that your application for a property tax exemption for West Sahara Senior Housing LP, has been approved for the subject parcel pursuant to NRS 361.082 for fiscal year 2025-2026.

Per Nevada Revised Statutes, you are required to notify this office in writing should the use or status of the property change, or if additional property is acquired which should be exempt.

Please be aware that you will be sent an Affidavit of Renewal in May of each year to retain tax-exempt status.

An Assessor Recommendation will be submitted to the December 16, 2025, Board of Commissioners meeting, to exempt as of the 2025-2026 fiscal year. If the account has been paid, you will be issued a refund in approximately eight to twelve weeks thereafter.

If you have any questions, I can be reached at (702) 455-5781.

Sincerely,

Raquel Kahue
Senior Appraisal Technician

Fidelity National Title NCS Las Vegas, a division of FNT Agency of Nevada, Inc.

6385 S. Rainbow Blvd., Suite 130
Las Vegas, NV 89118
Phone: (702)932-0936

Buyer's Final Settlement Statement

Closing Date:	April 24, 2025
Disbursement Date:	April 24, 2025
Proration Date:	April 24, 2025
Order Number:	NCS240653
Escrow Officer:	Daniela Miteva
Buyer:	Volunteer Bermuda LP, a Nevada limited partnership
Seller:	TX Henderson Partners LLC, a Texas limited liability company
Lender:	NewWest Community Capital Inc
Property:	390 Welpman Way & 191-09-701-013, 191-09-701-014, Henderson, NV 89044

	Buyer	
	Debit	Credit
Total Consideration		
Total Consideration	8,000,000.00	
New Loan		7,470,000.00
Earnest Money Deposit		200,000.00
Closing Funds		1,000,000.00
Prorations / Adjustments		
Property Taxes APN 191-09-701-013 68 days @ 4.905734 per day at $1,770.97 04/24/25-07/01/25	333.59	
Property Taxes APN 191-09-701-014 69 days @ 4.785437 per day at $1,751.47 04/24/25-07/01/25	330.20	
Property Taxes APN 191-09-701-016 69 days @ 8.318251 per day at $3,044.48 04/24/25-07/01/25	573.96	
Trash/ Sewer- no connection	0.00	
Loan Charges		
Loan Origination Fee to NewWest Community Capital Inc	93,375.00	
Legal Fees to Racine Olson Law Group to NewWest Community Capital Inc	3,600.00	
Real Estate Tax Servicing Parcel Fee to NewWest Community Capital Inc Nationwide RE Tax and Accounting Service	180.00	
Prepaid interest to NewWest Community Capital Inc	10,167.50	
Title / Settlement Charges to Fidelity National Title		
Owner's Policy Extended Policy Coverage: $8,000,000.00 Version: ALTA Owner's Policy 2021 w-NV Mod	16,800.00	
Loan Policy Endorsements Coverage: $7,470,000.00 Version: ALTA Loan Policy 2021 w-NV Mod	500.00	

Buyer's Final Settlement Statement

	Buyer Debit	Buyer Credit
Title / Settlement Charges to Fidelity National Title (continued)		
Site Inspection Fee	150.00	
ALTA 8.2-06 - Commercial Environmental Protection Lien	100.00	
ALTA 9.10-06 - Restrictions, Encroachments, Minerals - Current Violations	100.00	
CLTA 103.5-06 - Water Rights, Surface Damage	25.00	
Escrow Fee (Buyer)	2,600.00	
CLTA 103.5-06 - Water Rights, Surface Damage	1,726.10	
SE 98-06 - Patent	500.00	
Recording Charges to Fidelity National Title		
Clark County Recording Fee	84.00	
Clark County e-Recording Service Fee	9.50	
Clark County UCC Recording Fee	90.00	
Clark County Transfer Tax (Buyer)	40,800.00	
Miscellaneous Charges		
Legal Fee to Ramsey Barhorst, LLC Buyer Counsel	10,960.89	
Subtotals	8,183,005.74	8,670,000.00
Balance Due TO Buyer	**486,994.26**	
Totals	8,670,000.00	8,670,000.00

See signature page to follow

CLARK COUNTY
BOARD OF EQUALIZATION

Case # 842

Assessor Information

Case Summary
00842

Owner:	WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP	Parcel Number:	163-09-501-004
Mailing Address:	2655 S RAINBOW BLVD STE 401	Appeal #:	00842
		Fiscal Year #:	2025-2026 Unsecured
	LAS VEGAS NV 89146	BOE Date #:	02/24/2026 08:00 am Commission Chambers
		Appraiser:	Sharon Henry
		Land Use Code:	33.150
		Neighborhood Code:	1344.23
Situs:	8007 W SAHARA AVE SPRING VALLEY	Total Acres:	4.0200
Legal Description:	PT NW4 NE4 SEC 09 21 60		

Totals for all Parcels						
	2024-2025		2025-2026		2026-2027	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Land Value	1,103,199	3,151,998	1,103,199	3,151,998	1,158,359	3,309,598
Improvement Value	0	0	8,012,621	22,893,204	9,640,615	27,544,615
Supplemental Value	8,295,989	23,702,825	1,559,777	4,456,505	0	0
Total	9,399,188	26,854,823	10,675,597	30,501,707	10,798,975	30,854,213

EXEMPTION SUMMARY

Owner:	**WEST SAHARA SENIOR HOUSING LIMITED**	Fiscal Year:	2024/2025
Situs:	**8007 W SAHARA AVE**	Appeal #:	842
Market Area:	**1344.23**	Primary Parcel:	163-09-501-004
Appraiser:	**SHARON HENRY**	Additional Parcels:	
		BOE Date:	2/24/2026

together for better

Exemption Information

Fiscal Year:	2023/2024	2024/2025	2025/2026	Recommended:
Exemption:	0	0	12,235,374	0

Salient Facts

Site Acreage:	4.02	Gross Square Feet:	175,111	Year Built:	1985

Property Description:

The subject property is a 4.02 acre parcel consisting of a 175,111 square foot low-income housing project, located on Sahara Ave., between S. Cimarron Rd Ave and S. Buffalo Dr. The appeal is for an exemption for the 2024/2025 fiscal year; there is no appeal for value.

Comments

The appellant applied for exemption under NRS 361.082 as Low-Income Housing for 2024/2025 and 2025/2026 on May 6, 2025. The exemption was granted for the 2025/2026 fiscal year. Fiscal year 2024/2025 was denied becuase his application was submmited after the deadline and the units were not occupied by or used exclusively for persons with low incomes. In addition, the board does not have jurisdiction to hear the case for the 2024/2025 fiscal year because the appeal for this fiscal should have been filed by January 15, 2025.

The Assessor's Office recommends that the board does not take jurisdication and uphold our denial of the application for 2024/2025 fiscal year.

Ba

CLARK COUNTY
OFFICE OF THE DISTRICT ATTORNEY
Civil Division

STEVEN B. WOLFSON
District Attorney

500 S. Grand Central Pkwy, Suite 5075 • Las Vegas, NV 89155 • 702-455-4761 • Fax: 702-382-5178 • TTY and/or other relay services: 711

BRIGID J. DUFFY *Assistant District Attorney* | KAREN S. CLIFFE *Assistant District Attorney* | LISA LOGSDON *County Counsel* | ALEXANDER CHEN *Assistant District Attorney* | PAMELA WECKERLY *Assistant District Attorney*

February 9. 2026

Sharon Henry, Manager
Clark County Assessor's Office
Shen@clarkcountynv.gov

Re: Low-Income Housing Tax Exemption
Board of Equalization Case: 842
APN: 163-09-501-004

Dear Ms. Henry,

QUESTION

(1) Does the Applicant qualify for a partial exemption for the time period January 1, 2025 – June 30, 2025 for low-income housing under NRS 361.082?

ANSWER

(1) No, the Applicant does not qualify for a tax exemption for fiscal 2024/2025 under NRS 361.082 for three reasons. First, the Applicant did not apply timely for a tax exemption for the 2024/2025 tax year. Second, even if an exemption application was timely filed the building was not completed and rented to qualified residents by June 15, 2024, as required by NAC 361.089 as the units were not leased until September 2024. Third, Nevada law does not provide for partial or prorated tax exemptions for low-income housing projects.

ANALYSIS

As a starting point, "[t]ax exemptions are strictly construed." Sierra Pacific Power Company v. Department of Taxation, 96 Nev. 295, 298, 607 P.2d 1147, 1148 (Nev. 1980). "[T]he one claiming exemption must demonstrate clearly an intent to exempt." Id. "Any reasonable doubt about the applicability of an exemption must be construed against the taxpayer." Id.

Here, the Applicant applied on May 6, 2025, for a low-income housing tax exemption pursuant to NRS 361.082. The Assessor's office granted the low-income housing tax exemption for the 2025/2026 tax year. Now, the Applicant is seeking the tax exemption to be retroactive to the prior tax year. In order to qualify for a tax exemption for the 2024/2025 tax year an exemption application would have to have been received no later than June 15, 2024.

NRS 361.082 provides for a tax exemption for the portion of real property and personal property which is used for housing and related facilities for persons with low incomes if a portion of the property qualifies as a low-income unit as part of a qualified low-income housing project and must be occupied by or used exclusively for persons with low incomes.

NAC 361.089 provides the application process for a low-income property tax exemption. The application must be received by the county assessor no later than June 15 of each year. NAC 361.089(2)(b) requires that the property, including related facilites "has been occupied or used by qualified residents or will be used exclusively as low-income units as of June 15 of that year." (Emphasis added.) Thus, to qualify for tax exemption as of July 1, 2024, the beginning of the next tax year, the Applicant must prove that the property either is or will be, by June 15, 2024, occupied or used exclusively for low-income tenants. Here, the property was not occupied by June 15, 2024, as the construction was not completed, therefore, even if the Applicant has timely filed its application, the Applicant could not have qualified for a tax exemption during the 2024/2025 tax year.

Additionally, an initial application, such as this, requires a copy of a status report from an appropriate housing authority showing the number and size of units and "the names of tenants occupying those units" and "the actual amount of rent paid by the tenants." NAC 361.089(3)(c)(1). This property cannot provide any such documentation, since the units were not available to be used as of the time of the application for exemption.

The statute and regulation are consistent throughout that only property currently occupied or used exclusively for persons with low incomes is eligible for a property tax exemption. The property at issue here cannot meet this test, since the project was not completed until later in 2024, therefore, the units could not have been occupied or being used exclusively as low-income units.

Lastly, in general the tax status of property is fixed as of the tax lien date for any given fiscal year. The tax lien date in Nevada is July 1st. NRS 361.450. Property that is not exempt on that date is taxable for the entire year and a lien is placed on the property for the entire year's taxes. Any change in the tax status after the lien date can only be effective for the following fiscal year, except in two situations in Nevada. Those two exceptions are when a government entity or church acquires property. See NRS 361.484 and NRS 361.125. There is no statutory authority to prorate property taxes for low-income housing projects.

CONCLUSION

This appeal should be denied as the Applicant did not submit a timely tax exemption for the 2024/2025 tax year and even if a timely application would have been submitted the Applicant did not qualify pursuant to NAC 361.089 as the project was not complete as of July 1, 2024 and could not have been occupied or exclusively used by qualified residents.

Sincerely,

STEVEN B. WOLFSON
District Attorney

BY: Lisa Logsdon
LISA V. LOGSDON
County Counsel

CLARK COUNTY
BOARD OF EQUALIZATION

Case # 842

Miscellaneous Information

OFFICE OF THE
COUNTY ASSESSOR

togetherforbetter

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

01/14/2026

Case Number: **842**
Parcel/PPID Number: **163-09-501-004**

WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP
2655 S RAINBOW BLVD STE 401
LAS VEGAS NV 89146

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.

OFFICE OF THE
COUNTY ASSESSOR

togetherforbetter

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

01/14/2026

WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP
Case Number: **842**
Parcel/PPID Number: **163-09-501-004**

CARLA OWENS
2655 S RAINBOW BLVD STE 401
LAS VEGAS NV 89146

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.

TAXABLE VALUE/FULL CASH VALUE - GOVERNING LAW

NRS 361.227 Determination of taxable value.

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.

(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. …

4. …

5. The computed taxable value of any property must not exceed its full cash value. Each person determining the taxable value of property shall reduce it if necessary to comply with this requirement. A person determining whether taxable value exceeds that full cash value or whether obsolescence is a factor in valuation may consider:

(a) Comparative sales, based on prices actually paid in market transactions.

(b) A summation of the estimated full cash value of the land and contributory value of the improvements.

(c) Capitalization of the fair economic income expectancy or fair economic rent, or an analysis of the discounted cash flow.

****

NAC 361.1177 (c) adopts by reference *Property Appraisal and Assessment Administration* as published by the International Association of Assessing Officers (IAAO).

Definition of Economic Rent from the *Glossary for Property Appraisal and Assessment* by IAAO:

> *Rent, Economic – (1) In appraisal, the annual rent that is justified for the property on the basis of a careful study of comparable properties in the area; market rent.*

****

NRS 361.345 Power of county board of equalization to change valuation of property; review of changes in valuation and estimation of certain property by county assessor; notice of addition to assessed valuation.

1. Except as otherwise provided in subsection 2, the county board of equalization may:

(a) Determine the valuation of any real or personal property placed on:

(1) The secured tax roll which was assessed by the county assessor; or

(2) The unsecured tax roll which was assessed by the county assessor on or after May 1 and on or before December 15; and

(b) Change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable. A change so made is effective only for the fiscal year for which the assessment was made. The county assessor shall each year review all such changes made for the previous fiscal year and maintain or remove each change as circumstances warrant.

Clark County Assessor's Office

CASE# 00842

163-09-501-004

1:5,000
Date: 1/15/2026

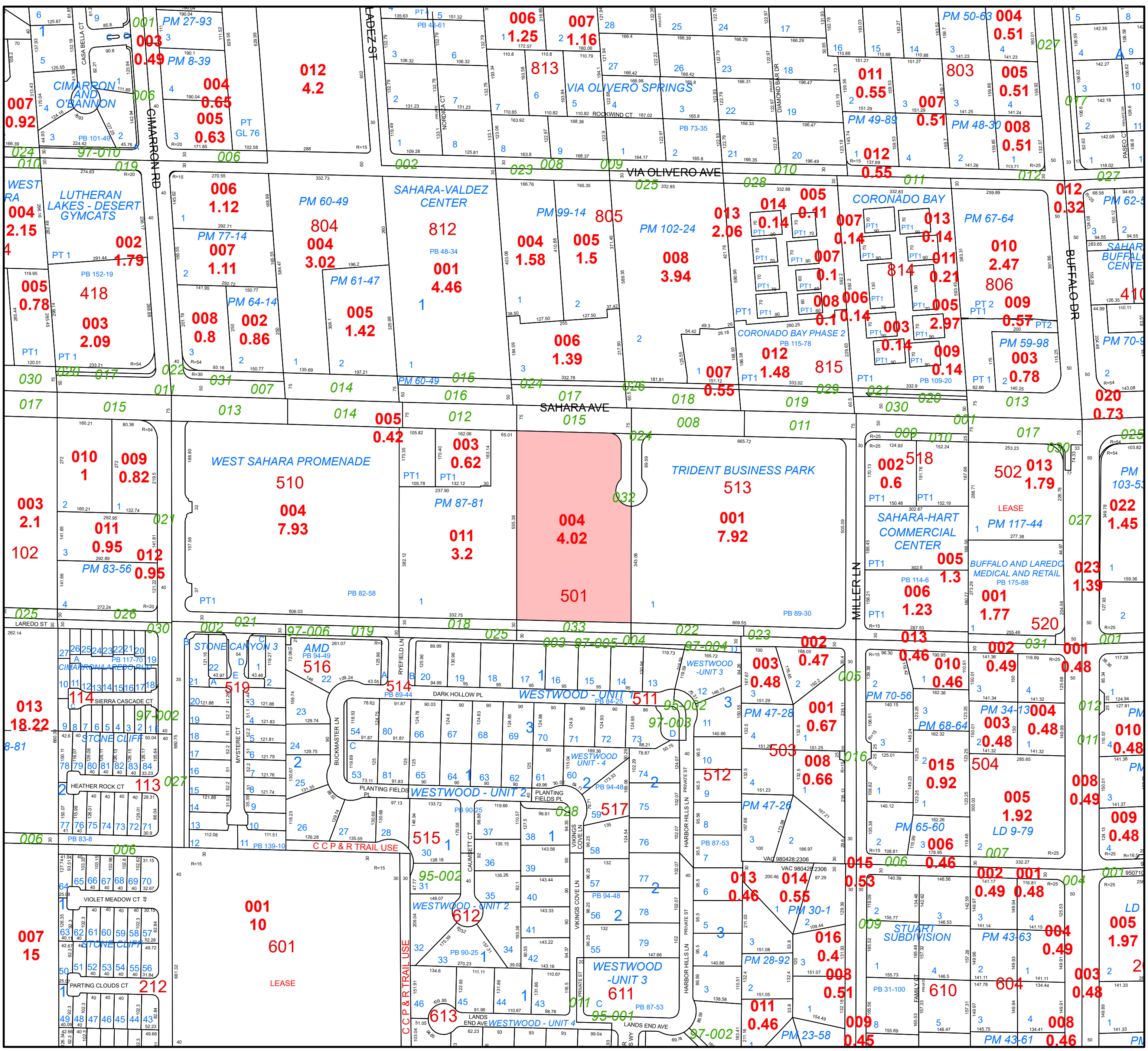
Aerial Map
Nearmap Orthophoto (Summer 2025)

Clark County Assessor's Office

CASE# 00842

163-09-501-004

1:5,000
Date: 1/15/2026



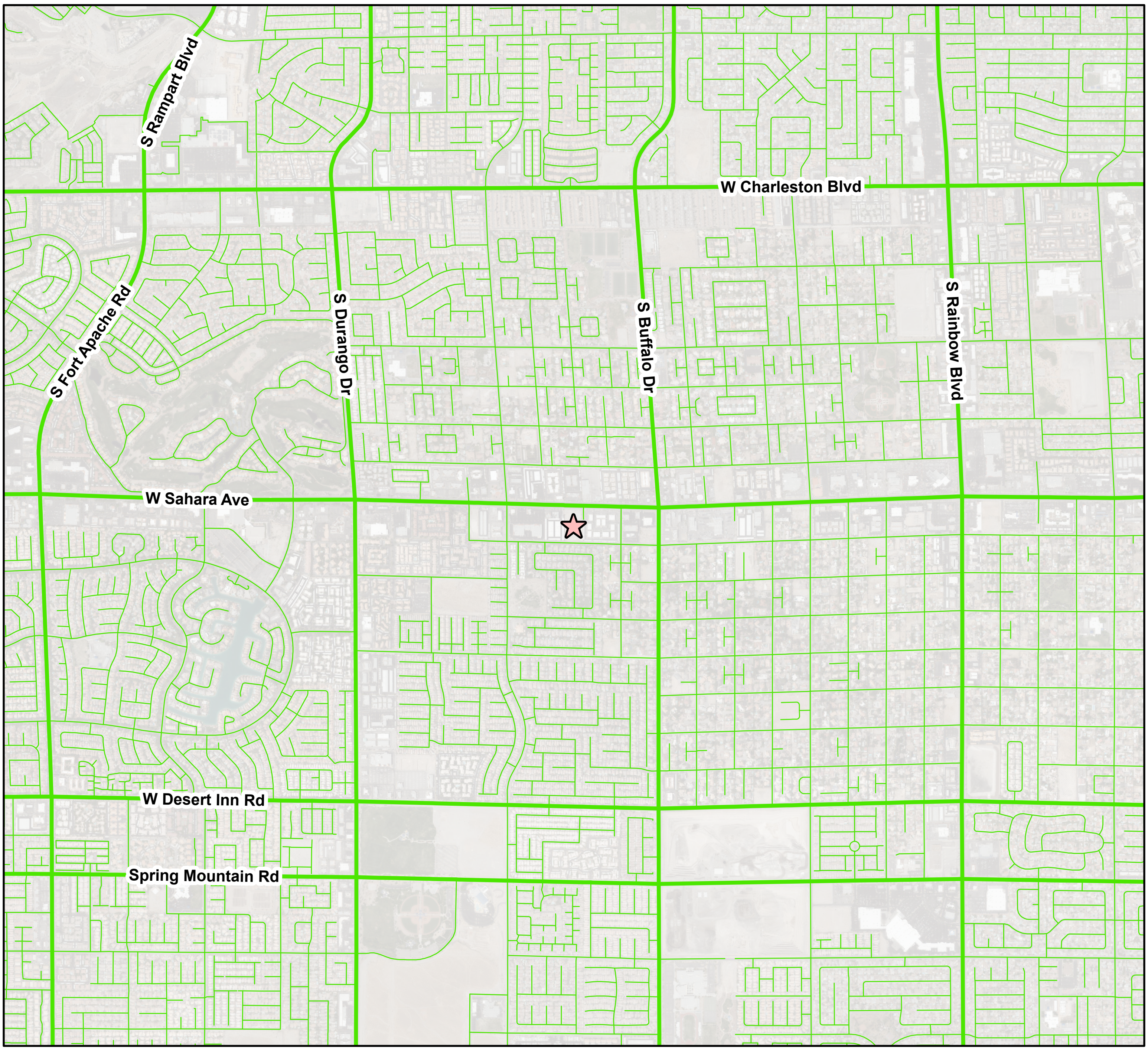
Subject Map

Clark County Assessor's Office

CASE# 00842

163-09-501-004

1:30,000
Date: 1/15/2026



Vicinity Map

PETITION 842: WEST SAHARA SENIOR HOUSING LIMITED PARTNERSHIP

NOTICE OF APPEARANCE

Parcel Number(s):	163-09-501-004
Petitioner Duly Sworn:	George Gekakis
Document(s) Submitted:	*See Attached*

DISCUSSION:

TERRY FARR
Case 842, West Sahara Senior Housing Limited Partnership. Please state your name and address into the microphone for the record, sir.

GEORGE GEKAKIS
Good morning, Mr. Chair, Members of the Board, George Gekakis, 2655 South Rainbow Boulevard, Suite 401, Las Vegas.

TERRY FARR
Thank you. Ms. Henry.

SHARON HENRY
Sharon Henry, Clark County Assessor. Case 842 can be found on page 544 through 565 of the master book. The subject property is a 4.02 acre parcel consisting of 175,111 square foot income housing project located on Sahara Avenue between South Cimarron Road and South Buffalo Drive. The appeal is for an exemption for the 2024/2025 FY. There was no appeal for value. The appellant applied for the exemption under NRS 361.082, as a low income housing for 2024/2025 and 2025/2026 on May 6, 2025. The exemption was granted for the 2025/2026 FY. FY 2024/2025 was denied because this application was submitted after the deadline and then units were not occupied or used exclusively for persons with low income. In addition, the Board does not have jurisdiction to hear the case for the 2024/2025 FY because the appeal for this FY should have been filed by January 15, 2025. The Assessor's office recommends that the Board does not take jurisdiction and uphold or denial of the application for the 2024/2025 FY.

TERRY FARR
Sir?

GEORGE GEKAKIS
Good morning. A little bit about West Sahara Senior Housing before I get into just a short brief summary of why I should receive it. But it's a new affordable housing development for seniors 55 plus, 171 units funded with $1,378,164 for Clark County HOME (HOME Investment Partnership Program) investment funds. Also, it's funded with another $6 million loan from Clark County Community Housing Fund (CHF), along with other state tax credits, investor funds, a stack of sources that make the development whole today.

But some of the things, at least it does offer for its low-income seniors, is exercise rooms, media room for the seniors, clubhouse with monthly activities planned and meals planned for them. Computer labs with classes, fitness room, free bus passes. But I started this journey 46 years ago building and developing. 33 years of that have been developing affordable housing and we have always applied and received tax exemption in the past.

Now conclusion, the appeal should be denied as it wasn't filed in a timely manner. Really things have changed in 33 years, of course. We filed at the end of your physical year. Well, that's the worst time in the world to file. You're intimidated with all these deadlines and everything else. In the past we filed when we were received a certificate of occupancy and a rent roll. We received a C of O in August 29, 2024. I'm asking for tax exemption for the third and fourth quarter of 2025. We have been granted tax exemption for the upcoming year, it's this particular period. Those funds, which was approximately $125,000, will go back to Clark County and start paying down the loan it has under CHF loan. So basically, I'm asking for the refund on those two quarters and then those funds will go back to Clark County to pay down the $6 million loan.

TERRY FARR
Ms. Henry?

LISA LOGSDON
Lisa Logsdon, County Counsel for Clark County. As you can find the DA opinion on page 556. So here though the applicant's request is for a partial year tax exemption. So, in Nevada, there are only two exceptions for partial year tax exemptions, which are when governments purchase property, they become tax-exempt at the time the government purchase the property and churches. So here the request is just not permitted under Nevada law. There is nothing in Nevada law that lets us pro-rate affordable housing tax exemptions. As you heard the applicant state, they are tax-exempt for the 2025/2026 going forward, but here at this point in time they were not eligible as of the lien date, July 1, as it was not occupied for affordable housing yet. So that is the reason that the County cannot grant the partial year tax exemption. And you can find the opinion again like I said on page 556, that goes through that analysis as well. If you have any questions.

MARY ANN WEIDNER
And Chairman Farr, if I may, Mary Ann Weidner for the Clark County Assessor's Office. This appeal is really no different than any of the other notice of appearance (NOA) appeals that we've had in the past. The dilemma here and it's different than the folks that you voted on earlier, they filed a little bit late, they filed after June 15. It was in the same FY, they appealed within the same FY. We made an Assessor recommendation.

He's just said under oath that August 29, 2024, was when they knew that they were going to be this facility. So, their time for appealing would've been prior to January 15, 2025. If he had appealed during that time, we would've been here having that hearing on the exemption. This hearing is really more about the fact that didn't appeal at that timeframe, so you would have to take jurisdiction to even hear really the merits of the case with regards to whether he qualifies for the exemption or not. Even though I know that's the testimony that's already been put on the record. So really what's really the decision the Board has to make right now is, are you going to take jurisdiction on an appeal that should have been filed as of January 15, 2025?

TERRY FARR
Members of the Board.

PETRA LATCH
So, correct me if I heard you right, that the two ways you can do this is if it's the government or a church?

LISA LOGSDON
That is correct. That's the only thing under Nevada law that allows for a partial year tax exemption.

PETRA LATCH
Why does a church get to do it?

LISA LOGSDON
That's just statutory under, let's see, it is NRS 361.125. And so, they say, "At the point in time they own it becomes taxes exemptions."

PETRA LATCH
So is the spirit of that that because they're a church and they're tax-exempt that they get to do—I mean why a church and no other tax-exempt use?

LISA LOGSDON
I think that's a question for the Nevada legislature, that's a policy call that they made at that point in time. Unlike a nonprofit corporation that acquires property—you know generally when you're acquiring it, you pay the taxes when you buy it. And so then next year it comes to be then you apply for the exemption. And I think part of it is probably government financing, you know being able. If we're continually changing taxes mid-year, that's really hard for the government, maybe not necessarily Clark County and as large as we are, but smaller jurisdictions. So probably some fiscal stability in that as well too for taxes is probably partly why the legislature would make those types of policy decisions.

PETRA LATCH
I mean does anybody else find that kind of curious?

MARY ANN WEIDNER
I would like to comment on that too. I know that Lisa didn't say that about— Exemptions are supposed to be strictly construed. We've had some other exemptions that have come before you. I'm going to just remind the Board, veterans exemption in the past. We asked the gentleman to provide information for us because the DD214 (Certificate of Release or Discharge from Active Duty) did not say that they had been honorably discharged and we need that form. Not all veterans get an exemption, there are certain qualifications that they have to have to get an exemption.

Affordable housing, just because you call it affordable housing doesn't mean you get the exemption. And even Nevada HAND as an example, they buy land. Until the project is complete and people have actually moved into the project, they don't qualify for that exemption, and they know that. And so, they have to make provisions for that when they're actually under construction and building a project.

If the legislature wanted that to be in place, they could have said, as soon as you buy the property and you it in your possession, and it's under the umbrella of the nonprofit organization or the future potential affordable housing, they would've granted the exemption on that point. Again, we're getting into the weeds of what the exemption's about. Your decision right now is, are you going to take jurisdiction to even consider those things because to consider those things, he should have filed as of January 15, 2025.

PAUL CHAFFEE
So, Mr. Chair and Madam Attorney, the question I have about jurisdiction and taking jurisdiction over this is, are there any implications for the Board today if we do take jurisdiction over this? And has there been any precedents set in the past about taking jurisdiction over a case that should have been held a year ago?

MARY ANN WEIDNER
We had NOA hearings earlier, which we call notice of appearance hearings that we had two different hearings this year already. On that hearing list were people that had exemptions under this very scenario that did not file timely for the year that they were filing an exemption for. And so, they did not qualify. There are other people that have, whether it's an exemption or whether it's an appeal for a real property or a personal property. If they don't file on a timely basis, this Board has continued to upheld that they did not take jurisdiction. And those appeals have actually gone to the State, and they have upheld that they did not take jurisdiction. So, if it's not filed on a timely basis, with regard—I mean, this is a full year later. This could have been filed January 15 of last year and we would be here debating the actual issues of surrounding the exemption, but that did not happen.

PAUL CHAFFEE
Did this petitioner here attend any of those two meetings that were before this?

MARY ANN WEIDNER
No, because they weren't noticed for those hearings because they weren't on the agenda.

GEORGE GEKAKIS
If I can say that, 2024 December we were fully occupied and had the qualified rent roll that showed we do meet the Nevada NRS 361. There's no filing period in January 15 that I am even aware of. The only one we were able to apply for was the one by May 15. So, this is all new to me. I don't know anything about the 2025 filing in January, or we would've filed for it. We provided you a rent roll December of that was 100% occupied in December of 2024. Why wouldn't I file for January 15, those two quarters? Doesn't make sense.

MARY ANN WEIDNER
I want to just explain this for the gentlemen. We're talking about two different things. We're talking about the filing of an application for an exemption and we're talking about the filing of an appeal when you did not get an exemption. So the filing of a—It may be that they couldn't have filed and that's the thing, that's the merit of the case and I think that's what Ms. Logsdon here is presenting, again, the merits of the case. So right now, we're just looking at jurisdiction. If he wanted to have an exemption last year, there's nothing preventing somebody from filing for an exemption at any time of the year. It doesn't mean that it's timely, but they can call our office at any time, and they can apply and send an application in.

Our office may very well deny it because it's a late filing or for whatever reason they don't meet the criteria. But there's nothing in the law that says, oh well you know, we're not going to accept the application if you file it to us. We're going to accept it. We're going to review it and we're going to determine whether it qualifies or not based on the laws that are in place that we are allowed to rule by. The issue was, yes, he didn't apply for the exemption, but in addition, he didn't file an appeal last year for that. He's trying to apply for a back year exemption now and file an appeal for a back exemption now. So, they're two separate issues. The first issue is do we have jurisdiction to hear back year appeal?

PAUL CHAFFEE
And thank you for that because as we're going into the weeds here, if we don't even have jurisdiction over this, I don't even know why— No offense. I appreciate what you do for the seniors and everything, but if I don't have jurisdiction over this up here, then why am I voting on anything about it? That's my opinion on it because if it's a moot point on jurisdiction, then why are we even— I appreciate what you're doing, I really do, but if I don't have jurisdiction over it, I can't perform on it.

GEORGE GEKAKIS
Well, your conclusion is I couldn't even file for an appeal, it would be denied at the time of filing. So you know—

LISA LOGSDON
Yeah, I think I just want to clarify the record a little bit more—

GEORGE GEKAKIS
(Inaudible).

LISA LOGSDON
I'm sorry.

GEORGE GEKAKIS
I'm sorry.

LISA LOGSDON
I'm sorry.

GEORGE GEKAKIS
Don't put the cart before the horse. I mean, I can only file in a timely manner when you say I can file.

LISA LOGSDON
And I think that's kind of intuitive of what the exemption filing deadlines are. So, you file by June 15 of the year in which you are going to be eligible for an exemption. So, in this situation, the eligibility for the exemption didn't happen until after that. The filing deadline would've been June 15, 2024. As he's testified, they didn't have their rent rolls until December of 2024. So, the application period would really be, it's gone for 2024 or 2025 because you didn't qualify for the exemption during that period. And I think that's to Mary Ann's point that that's why this is more of a notice of appearance because instead of filing that tax exemption by June 15. He instead filed what I'm going to call a direct appeal to this Board as an appeal without even getting an exemption denial because he never applied for the exemption. And he didn't apply for the exemption because he wasn't to his point eligible at that point in June 15, 2024.

<u>MOTION</u>

TERRY FARR
Based on the information and testimony provided, I'm going to motion that we deny jurisdiction. Please cast your votes.

<u>VOTE</u>

VOTING AYE:	Terence J. Farr, Tami L. Campa, Paul Chaffee, Petra Latch
VOTING NAY:	None
ABSENT:	None
ABSTAIN:	None

TERRY FARR
That motion passes. Sir, you do have the right to appeal, forms are at the table outside the door.

GEORGE GEKAKIS
Okay.

TERRY FARR
Thank you.

FINAL ACTION:

Denied jurisdiction.

SBE NOTICE OF APPEARANCE

STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

June 18, 2026

NOTICE OF APPEARANCE

CERTIFIED MAIL –9489 0090 0027 6614 2989 38
PETITIONER:
West Sahara Senior Housing, Limited Partnership
George Gekakis
7900 W Sahara Ave., STE 290
Las Vegas NV 89117

CERTIFIED MAIL – 9489 0090 0027 6614 2986 55
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, NV 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.

Case No: 26-117 **Parcel No: 163-09-501-004**

THE SECRETARY TO THE STATE BOARD HAS RECOMMENDED THIS APPEAL BE DISMISSED BECAUSE ONE OR MORE OF THE FOLLOWING SITUATIONS APPLY (NAC 361.7014):

- ☐ The appeal was filed late to the State Board;
- ☒ The appeal should have first been heard by the County Board and was not; or
- ☒ The County Board did not accept jurisdiction to hear the appeal.

The State Board of Equalization (State Board) will determine whether the above case is within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the matter will not be heard prior to the stated time, be prepared for possible delays as several cases are scheduled at the same time.

If the State Board exercises immediate jurisdiction over the appeal, then the petitioner and the respondent may each make additional presentations on the merits of the case. (NRS 361.400, NRS 361.7014)

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

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.

Shellie Hughes
Secretary to the State Board of Equalization

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

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING
CERTIFICATE OF SERVICE
26-117

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 2989 38
PETITIONER:
West Sahara Senior Housing, Limited Partnership
George Gekakis
7900 W Sahara Ave., STE 290
Las Vegas NV 89117

CERTIFIED MAIL – 9489 0090 0027 6614 2986 55
RESPONDENT:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

Dated at this 18 day of the month of June of the year 2026.

Denise Mosely

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

SBE NOTICE OF HEARING

STATE OF NEVADA

DEPARTMENT OF TAXATION

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

July 8, 2026

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING

CERTIFIED MAIL– 9489 0090 0027 6613 8215 19
PETITIONER:
West Sahara Senior Housing, Limited Partnership
George Gekakis
7900 W Sahara Ave., STE 290
Las Vegas NV 89117

CERTIFIED MAIL – 9489 0090 0027 6613 8215 26
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

Please disregard the June 18, 2026 Notice of Appearance previously issued. Case No. 26-117 will be heard at the State Board of Equalization meeting as described herein.

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: 26-117 **Parcel No: 163-09-501-004**

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

CC: **CERTIFIED MAIL** - 9489 0090 0027 6613 8215 40
PETITIONER ADD'L ADDRESS:
West Sahara Senior Housing Limited Partnership
George Gekakis
2655 S. Rainbow Blvd, Suite 401
Las Vegas NV 89146

CERTIFIED MAIL – 9489 0090 0027 6613 8215 33
PETITIONER AUTHORIZED AGENT:
Stephanie H. Gronauer, Attorney
Kaempfer Crowell
1980 Festival Plaza Dr., Suite 650
Las Vegas NV 89135

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING
CERTIFICATE OF SERVICE
26-117

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 6613 8215 19
PETITIONER:
West Sahara Senior Housing, Limited Partnership
George Gekakis
7900 W Sahara Ave., STE 290
Las Vegas NV 89117

CERTIFIED MAIL - 9489 0090 0027 6613 8215 40
PETITIONER ADD'L ADDRESS:
West Sahara Senior Housing Limited Partnership
George Gekakis
2655 S. Rainbow Blvd, Suite 401
Las Vegas NV 89146

CERTIFIED MAIL – 9489 0090 0027 6613 8215 26
RESPONDENT:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

CERTIFIED MAIL - 9489 0090 0027 6613 8215 33
PETITIONER AUTHORIZED AGENT:
Stephanie H. Gronauer, Attorney
Kaempfer Crowell
1980 Festival Plaza Dr., Suite 650
Las Vegas NV 89135

Dated at this _8_ day of the month of July of the year 2026.

Denise Mosely

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

July 13, 2026

Dear State Board:

The following is in response to your request for proof of delivery on your item with the tracking number: **9489 0090 0027 6613 8215 19**.

Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	July 13, 2026, 11:50 am
Location:	LAS VEGAS, NV 89117
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight:	1lb, 13.5oz

Recipient Signature

Signature of Recipient:

Address of Recipient: 7900 W SAHARA AVE STE 290,
LAS VEGAS, NV 89117

Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,
United States Postal Service®
475 L'Enfant Plaza SW
Washington, D.C. 20260-0004

July 13, 2026

Dear State Board:

The following is in response to your request for proof of delivery on your item with the tracking number: **9489 0090 0027 6613 8215 33**.

Item Details

Status:	Delivered, Front Desk/Reception/Mail Room
Status Date / Time:	July 13, 2026, 02:36 pm
Location:	LAS VEGAS, NV 89135
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight:	1lb, 13.4oz

Recipient Signature

Signature of Recipient: 

Address of Recipient: 1980 FESTIVAL PLAZA DR STE 650, LAS VEGAS, NV 89135

Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,
United States Postal Service®
475 L'Enfant Plaza SW
Washington, D.C. 20260-0004

July 13, 2026

Dear State Board:

The following is in response to your request for proof of delivery on your item with the tracking number: **9489 0090 0027 6613 8215 26**.

Item Details

Status:	Delivered, Individual Picked Up at Post Office
Status Date / Time:	July 13, 2026, 06:48 am
Location:	LAS VEGAS, NV 89106
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

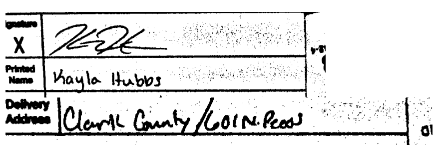
Shipment Details

Weight:	1lb, 13.5oz

Recipient Signature

Signature of Recipient:

Address of Recipient:



Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,
United States Postal Service®
475 L'Enfant Plaza SW
Washington, D.C. 20260-0004

ALERT: IMPACTS FROM FLOODING IN TEXAS, IMPACTS FROM WILDFIRES IN THE PACIFIC N...

USPS Tracking®

FAQs >

Remove ✕

Tracking Number:

9489009000276613821540

Copy **Add to Informed Delivery**

Latest Update

Your item arrived at our USPS facility in RENO NV DISTRIBUTION CENTER on July 15, 2026 at 12:04 pm. The item is currently in transit to the destination.

Get More Out of USPS Tracking:

USPS Tracking Plus®

Feedback

On the Way

Arrived at USPS Facility

RENO NV DISTRIBUTION CENTER
July 15, 2026 12:04 PM

Arrived at USPS Facility

SACRAMENTO CA DISTRIBUTION CENTER
July 13, 2026 8:31 PM

Arrived at USPS Facility

RENO NV DISTRIBUTION CENTER
July 9, 2026 10:37 AM

Accepted at USPS Facility

CARSON CITY, NV 89701
July 9, 2026 9:22 AM

Pre-Shipment Info Sent to USPS