

PETITIONER'S HEARING ANEW REQUEST & EXHIBITS

From: [mark wolfson](#)
To: [State Board Equalization](#)
Cc: [Kari Skalsky](#); [Adriane Roberts-Larson](#)
Subject: Appeal to SBOE from the remand hearing held on 9/3/26
Date: Sunday, September 6, 2026 9:35:11 AM
Attachments: [compressed - Remand appeal to SBOE.pdf](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Attached, please find my request for a 'hearing anew' as the result of the remand hearing this past Thursday. I have included a completed 2 page form provided to me by the Clark County Assessor's office. This form is slightly different than previous forms used to file to the state. Please advise if you require the use of a different form, however, this is what they gave me.

The attached 15 page PDF includes the 2 page form, 1 page explaining the reason for checking box 'f', 1 page of what I am requesting as an adjustment to my assessed value. For the 2026/27 fiscal year, 1 page with instructions of how to access the video of the hearing, and 10 pages detailing the irregularities and other deficiencies that occurred at the hearing, representing the justification for my request.

Please advise if you have any difficulty opening or reading the attached PDF.

Nevada State Board of Equalization

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

RECEIVED
SEPTEMBER 8, 2026

STATE OF NEVADA
DEPARTMENT OF TAXATION

Submit this Petition Form by fax, hand delivery or postmarked by 5:00 p.m., March 10 to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 E College Parkway, Suite 115
Carson City, NV 89706

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Name of Petitioner (Please print or type) MARK B. WOLFSON, TRUSTEE Contact Person (If different than Petitioner name) (Please print or type) _____

dba Business Name (If applicable such as Company, LLC, Partnership, Corporation, etc.) 2709 PINTO LANE TRUST

Mailing Address 2709 PINTO LANE Mailing Address (If different from Petitioner address) _____

City LAS VEGAS State NV Zip Code 89107 City _____ State _____ Zip Code _____

Daytime Telephone Number (With area code) Fax Number (If avail.) 202-384-8461 Daytime Telephone Number (With area code) Fax Number (If avail.) _____

E-mail address (If available) MBW1016@hotmail.com E-mail address (If available) _____

STEP 2. List the following information about the property being appealed. If multiple parcels are the subject of the appeal and have the same issues, list each parcel number separately on an attached sheet. If multiple parcels are being appealed and do not have the same issues, fill out a separate appeal form for each parcel.

APN or Parcel Identifier: 139-32-703-002

The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Tax Year(s) Being Appealed: 2026/27 * Physical Address of Property: 2709 PINTO LANE
If more than one tax year is being appealed, list each year separately, such as 2009-10. LAS VEGAS, NV 89107

Check the description(s) which best fits your property:

Part a):
Secured Roll ☒ Unsecured Roll ☒ Supplemental Roll ☒

Part b):
Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property ☐
Residential Property ☒ Commercial Property ☐ Industrial Property ☐
Multi-Family Residential Property ☐ Personal Property ☐ Agricultural Property ☐
(i.e. Equipment, furniture & fixtures)

STEP 3. Describe the case information from the county board of equalization.

County in which the appeal was heard CLARK County Case Number 26-00424 Date Heard by County 2/19/26
If the appeal was not heard by the County Board of Equalization, tell us why. 9/3/26 REMAND

STEP 4. Describe the taxable and assessed values being appealed.

Property Type	Assessor		County Board		Taxpayer: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Did the county board change the assessor's value? Y N		Taxable Value	Assessed value
Land	\$ 600,000	\$ 210,000	Y		\$ 414,000	\$ 144,900
Buildings	\$ 1,087,686	\$ 380,690	Y		\$ 500,186	\$ 175,065
Personal Property						
Total	\$ 1,687,686	\$ 590,690	Y		\$ 914,186	\$ 319,965

STEP 5. Describe the reason for the appeal (Check all that apply):

- a) ☒ NRS 361.360(1); NRS 361.400(2): Aggrieved at the action of the County Board; overvaluation of property.
b) ☒ NRS 361.360(1); NRS 361.400(2): Failure of County Board to equalize; undervaluation or nonassessment of other property.
c) ☐ NRS 361A.240(2)(b): Under-or-over valuation of open-space use assessment.
d) ☐ NRS 361A.273(2): Determination that agricultural property has been converted to a higher use; valuations for deferred tax years.
e) ☐ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the exemption.

- f) ☒ Other reason, please describe. SEE ATTACHED EXH. 'A'
g) ☐ The property did not receive the appropriate tax abatement.
If you checked (g), YOU ARE FILLING OUT THE WRONG FORM. Call 775-684-2160 for help.

* Additionally, BACK YEAR APPEAL (SEE exhibit 'A', ATTACHED)

STEP 6. Agent Authorization. Complete this section only if an agent, including an attorney, has been appointed to represent the Taxpayer in proceedings before the State Board. If you do not have an agent now, but wish to appoint one later, you must file with the State Board a separate Agent Authorization form at the time you appoint the agent. Pursuant to NAC 361.7018, Notice of representation by authorized agent states in part "The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing."

I hereby authorize the agent whose name and contact information appears below to appear before the Nevada State Board of Equalization to contest the value and/or exemption established for (Please check one):

- 1) ☐ All the properties owned by the Taxpayer in Nevada;
- 2) ☐ All the properties owned by the Taxpayer in _____ County, Nevada; or
- 3) ☐ Authorization is limited to the following properties:

APN or Parcel Identifier: _____

I further authorize the agent listed below to file petitions during the _____ calendar year; receive all notices and decision letters related thereto; and represent the Taxpayer in all related hearings and matters before the Nevada State Board of Equalization.

Authorized Agent Contact Information:

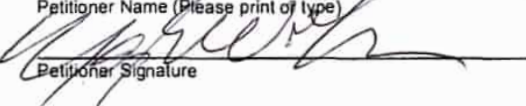
Name of Authorized Agent (Please print or type)			Contact Person (If different than Authorized Agent)		
Mailing Address			Mailing Address (If different from Agent Address)		
City	State	Zip Code	City	State	Zip Code
Daytime Telephone Number (With area code) Fax Number (If avail.)			Daytime Telephone Number (With area code) Fax Number (If avail.)		
E-mail address (If available)			E-mail address (If available)		

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

Authorized Agent Signature	Title	Date
----------------------------	-------	------

STEP 7. Sign and date the appeal.

I hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true. If Step 6 above is completed, my signature confirms appointment of the agent listed in Step 6.

MARK B. WOLFSON	TRUSTEE (2709 PINTOLANE TRUST)
Petitioner Name (Please print or type)	Title (Owner, officer, representative)
	9/5/26
Petitioner Signature	Date
_____ *Authorized Agent Signature, if applicable	_____ Date

***If the petition is signed by an authorized agent only, ensure that a separate Agent Authorization Form with Petitioner signature has been completed. If the Petitioner is a corporation, limited partnership, or a limited liability company, the petitioner signature must be signed by an officer or authorized employee of the business entity.**

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party, or the authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020.

Exhibit A

Additional reason(s) for the appeal

Box 'f'

1. NAC § 361.768:

Petitioner appealed the timing of his \$631K 2022/23 supplemental assessment on the basis of a factual error. The assessment was placed on the tax rolls in fiscal year 2022/23. NAC § 361.768 provides a 3 year look back period which expired on 6/30/26. Petitioner filed a timely appeal prior to January 15, 2026. At the county hearing on 9/3/26, the board concluded that based on the facts and evidence presented, the Clark County Assessor erred by not applying the supplemental to the 2023/24 tax roll, but that the application of this administrative code was enforceable by the Board of County Commissioners. The detailed explanation can be found on the attached document beginning at the next to last paragraph on page 4 through the 1st two paragraphs on page 5.

2. NRS 361.395 (1)(b):

1. During the annual session of the State Board of Equalization beginning on the fourth Monday in March of each year, the State Board of Equalization shall:

(a) Equalize property valuations in the State.

(b) Review the tax rolls of the various counties as corrected by the county boards of equalization thereof and raise or lower, equalizing and establishing the taxable value of the property.



SCHEDULE 7

TAXABLE VALUES

REQUESTED Deduction FROM ASSESSOR VALUES		
TOTAL INEQUITY \$(000)		
	LOW	HIGH
DEPRECIATION	\$80	\$197
IMPROVEMENTS	\$447	\$451
		TOTAL IMPR.
LAND	\$186	\$186
TOTAL	\$713	\$834

AVG

\$138.5

\$449.0

\$587.5

\$186.0

\$773K

Assessor	ADJ	PETITIONER'S VALUE
LAND \$600K	(\$186K)	\$414K
Impr \$1,088K	(\$587K)	\$501K
TOTAL <u>\$1,688K</u>	<u>(\$773K)</u>	<u>\$915K</u>

FOR ANYONE WHO MIGHT BE INTERESTED, THE HEARING CAN BE FOUND BY A CUT AND PASTE INTO YOUR SEARCH ENGINE'S SEARCH BAR.

https://clark.granicus.com/ViewPublisher.php?view_id=17

SCROLL TO THE BOTTOM WHERE IT SAYS 'MISCELLANEOUS MEETINGS'

THE FIRST LINE SAYS 'NEW' AND 'SEPTEMBER 3, 2026'

CLICK ON 'VIDEO' AND ENJOY 3 HOURS AND 40 MINUTES OF ENTERTAINMENT



Clark County Board of Equalization
Remand Hearing 9/3/2026
Case #: 26-107, Clark County Case 26-00424
Start time: 9:01 am

Irregularities

(Note: anything in italics is a direct quote from the hearing)

1. At ~ 0:06:00 Ms. Jones from the assessor's office asks Ms. Schearer of the DA's office to read the remand order and provide guidance.
 - a. ~ 0:06:00, Ms. Schearer tells everyone the State's order covers 2 things, one being the opportunity for me to address and challenge the omitted documents from the earlier case and (2) to make findings of fact and conclusions of law related to my assertion that my property received a supplemental while my neighbors did not or all the improvements were not captured.
 - b. ~ 0:08:02, I reminded the panel that there is a 3rd instruction in the order found on the 1st sentence of the order which I read. It states, '*The County Board is instructed to hold a hearing to review the record of this matter **and** any supplemental evidence...*'

My interpretation was that we were to review the entire case not just the missing pages. This, to me was imperative since there were 2 new board members who had never heard the initial case. How can the new board members render an informed decision without hearing all the evidence? Nonetheless, the hearing continued on as if my interpretation was correct.

2. At ~ 00:26:00, Mr. Farr, the Chairman, asks the assessor to give the new members a review of the assessor's case since they have not heard it.
 - a. ~ 00:26:05, Mr. Turner (assessor) reviews SBE p.983, which describes my property and SBE p. 934 which describes the 7 assessor's comps for improvements.
 - b. ~ 00:31:05, Mr. Turner asks, '*do you want us to go over the land as well?*'
 - c. Mr. Farr's response was, '*yeah, lets make the record as complete as possible*' (this seemed to validate my interpretation of the remand order)
 - d. ~ 00:31:45, Ms. Pippitone (assessor) presents a review of the assessor's land case on SBE p. 989.
 - e. ~ 00:34:00, Mr. Farr asks, '*Mr. Wolfson do you have a rebuttal to the information provided by the assessor on the initial?*' (this further validated my understanding of the remand order)



- f. ~ 01:33:18, Mr. Albert (board member) during a back and forth with me, states *'we've been sitting here for an hour and a half and you haven't presented any evidence that changes my mind.'*
- g. ~ 01:33:24, my reply was, *'we could be here all day, I don't care.'* While that may be perceived in a writing as flippant, unbeknownst to me this will soon become a critical point.
- h. ~ 01:43:15, ten minutes later (approx 10:45 am) Ms. Jones (assessor) speaks up to say, *'Mr. Chair, I just want to make everyone aware that I believe we only have these chambers until 1pm. So I just wanted to make sure the petitioner knew so he could talk about everything he wanted to talk about in that timeframe.'*

This was a news flash! We have just spent, what is now approximately, 50% of the available time and not a minute has been spent discussing the 71 missing pages, the reason the case was remanded back to the county in the first place.
- i. The rebuttal and conversation related to land from the **initial case** continued until ~ 1:54:00. The land discussion/rebuttal lasted ~ 1 hr 20 min.
- j. ~ 01:45:55, Mr. Farr says, *'let's discuss the improvements'*. This would relate back to SBE p. 934 shown to the board at the early stage of the hearing by the assessor.
- k. At the request of a Board member, Ms. Rowe, a short recess was called. The hearing reconvened at ~ 10:52am.
- l. Upon everyone's return there was a point raised by Ms. Jacobs which essentially questioned why we are discussing anything other than the 71 missing pages from the prior hearing.
- m. ~ 01:53:18, Mr. Albert takes his queue from Ms. Jacobs's statement and says, *'I want to make sure that what we are talking about for the rest of this meeting page 719 and on, the missing section.'*
- n. Then Mr. Farr asks the DA for her opinion. Now 2 full hours into the hearing the DA agrees with Ms. Jacobs.
- o. ~ 02:01:00, Mr. Farr states, *'at this point and given the **time constraints** I ask that you start your rebuttal on their addenda (sic) items.'*

Had Ms. Schearer, Mr. Farr, or Mr. Albert, or any other board member raised and forced this issue at the outset, the County's presentation should have begun with the 71 missing pages, starting with SBE p. 1013. None of them did so. Instead, the hearing proceeded as though the entire record was properly before the decision makers and available for review. Under those circumstances, any reasonable person would have understood the hearing to be what the remand order expressly said it was: an opportunity to "review the record of this matter," as stated in the first line of the first paragraph of the order. The proceedings were, in fact, moving forward on precisely that understanding and were on track to accomplish that review, until this issue was raised at this late juncture. It is therefore fundamentally unfair to now limit the scope of the hearing to only the 71 missing pages.

p. ~02:01:50, I reply, ***'I recognize there is a time constraint. I didn't know there was going to be one (but the county sure did and they chose not to raise it earlier when I replied to Mr. Albert that we could be here all day). I asked if either they could extend it or reconvene tomorrow to finish. I'm available but I don't make the rules here.'***

Neither of those options was considered. Instead, the matter has now reached a point where my ability to meaningfully present my case has been compromised. I am no longer being permitted to present evidence to rebut what the County presented earlier in the hearing related to the improvement comps on SBE p. 934.

I was even met with pushback when attempting to use charts and documents that were already part of the evidentiary record, but were not included in the County's addendum, solely for the purpose of rebutting that addendum. This is particularly difficult to understand because the addendum was the County's document, not mine. If I am required to rebut the County's presentation, how can I reasonably be expected to do so while being prohibited from using evidence that I previously submitted and that, by definition, would not appear in the County's addendum? Time and again I had to explain that the evidence I was using, that was not in the County's addendum was being used solely for rebuttal of the County's addendum.

The practical effect is that the rules governing the hearing were flipped. For more than two hours, the hearing permitted the parties to present and respond to the evidence necessary to address the record, as a whole. I proceeded accordingly. Yet, after the hearing had been underway for more than two hours, I was effectively being told that the evidence and materials necessary to rebut the County's presentation could no longer be used.

That is not simply a matter of limiting presentation time. It materially changes the rules under which I participated in the hearing after the hearing was already well underway. More importantly, it leaves me without a meaningful opportunity to respond to evidence presented against me. Whatever the intended purpose of the hearing, the result is that I am now being asked to accept the County's evidence without being afforded an equitable opportunity to challenge it with the evidence already in the record. That is the point at which my due process concerns become unavoidable.

q. ~02:04:00 I start my rebuttal to the 71 missing pages with less than 2 hours remaining.

The remainder of the hearing contained several other questionable moments. One significant example occurred when I attempted to rebut the county's 'evidence' on SBE p. 1013. I was not permitted to complete my presentation. I had identified multiple errors on the chart and was attempting to explain why those errors materially undermined Ms. Jacobs' evidence. Despite my repeated efforts to complete the presentation, the Board members, particularly Ms. Rowe, were unwilling to allow the time necessary for me to do so. It seemed as if discrediting the validity of the assessor's evidence was of no value to her.



I believe truncating my presentation was, at least in part, an effort to move the hearing along in response to the newly discovered time limitations. Whatever the reason, the practical effect was the same: I was prevented from fully presenting a rebuttal to evidence that was materially inaccurate and misleading **and was included in the 71 missing pages.**

At ~ 03:10:00 Mr. Albert interrupts me to say, **'I want to accept your argument about these properties being mis-done (sic).**

One minute later I ask, **what is it you're agreeing with?**

Mr. Albert's reply was, **'there are a bunch of properties in your neighborhood that do not have all the improvements picked up in a timely manner.'**

When discussing SBE p. 1055, Mr. Albert repeatedly insisted that such a demonstration was unnecessary because he believed me. But the issue was not whether Mr. Albert personally believed my representation. The purpose of the rebuttal was to place the evidence itself before the Board so that the Board could independently evaluate the extent of the errors and the impact of Ms. Jacobs' misrepresentations.

I asked several times for permission to present just one (of 6) example of the errors I had identified. Only after repeated requests the Board finally relented and allowed me to present a single example. Although I was nominally permitted to offer a rebuttal, I was not given a meaningful opportunity to complete it or to demonstrate the full extent of the false and misleading 'evidence' contained in Ms. Jacobs' chart . The resulting limitation was particularly prejudicial because the very evidence I was attempting to rebut was central to the County's defense while also being part of the missing 71 pages.

At 03:19:36, after presenting my 1 example, Mr. Albert says, *can we get to your final argument?'* This is another reference that time is running out.

The next, and last portion of my presentation, relates to a factual error associated with the incorrect timing of my supplemental assessment. After presenting the evidence Mr. Farr states, *'I don't disagree. He has got a valid point when he says it is a 'hard' date (referring to 7/1/22). I don't disagree with that.'*

Ms. Rowe asked if that was something they could do. Mr. Schearer explained that this is not a statute (NAC § 361.768) the county BOE can fix. It needs to go to the Board of County Commissioners. The problem here is that it can't get there without the assessor doing it and they refuse. I have requested time and again that the Assessor fix this to no avail. The afternoon of the hearing I wrote an email to Ms. Briana Johnson, again asking her to revisit this issue and advising her that the board agreed with my argument. My understanding is that once notified of the CBOE's position she is obligated to do exactly that. I am, however, not optimistic of that happening. Additionally that afternoon (9/3/26) I spoke to and emailed my



city councilman, Mr. Brian Knudsen, who offered to contact Mr. McCurdy, the commissioner representing my district. I also, that same evening, emailed Mr. McCurdy and Mr. Michael Naft, the Chair of the Commission to intercede on my behalf.

It is my understanding that the State Board of Equalization has the authority under NRS 361.395 (1)(b) to effect this change. Petitioner respectfully requests that this board take the necessary action to overturn the inaction of the Clark County Assessor's office, remove my \$631K supplemental from the 2022/23 roll, move it to the 2023/24 roll such that the Clark County Treasurer can issue a refund of \$7,239.90 in taxes plus any applicable statutorily accrued interest.

Other key points of the hearing:

1. Regarding inequity:

- a. The discussion revolved around the completeness of my supplemental versus the numerous examples provided where my neighbors were given no supplemental assessment or ones that were severely understated. Basically what was described was what most everyone would deem an inequity. The only issue should be to decide if I am right or wrong on the facts.

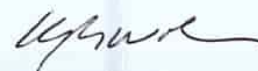
~ 02:50:00, Mr. Albert, after listening to my list of issues, says *'don't keep bringing up properties that have been misrepresented (sic) because all it looks like is I (me) got treated unfairly because they didn't miss my permit – they got it right.'*

~ 02:51:13, I replied, *'you've got it in reverse. That's the definition an inequity. If they assess me and they don't assess them, that is what the definition of an inequity is.'*

~ 02:52:10, Mr. Albert's reply was, *'just because they didn't know about it or didn't take care of it that doesn't mean your formula is anything different.'*

~ 02:53:00, Mr. Farr states, *'to your (my) benefit I'm gonna disagree with Tim a little bit. If a lot of these properties in the neighborhood are not done correctly as far as additions and that, I see your point about the inequity. At 02:54:00, Mr. Farr continues with, 'I think he's got a good point. If so many erroneous valued properties and they did it right on your property, but because it was wrong on so many of your neighbors I would argue the equity adjustment makes sense.'*

While Mr. Farr appropriately acknowledges the deficiencies in the County's process, his proposed remedy is both arbitrary and inadequate to correct the resultant inequity. The recommended 6% reduction does not address the actual magnitude of the valuation error;



instead, it applies a generalized depreciation formula to compensate for the passage of time without determining the extent to which my property was actually overvalued.

Mr. Farr's methodology assumes that because I have been harmed for four years, a 1.5% reduction per year, resulting in a total reduction of 6%, is an appropriate remedy. That assumption, however, does not establish that 1.5% per year accurately measures the harm caused by the County's valuation. It simply converts the duration of the harm into a percentage reduction. The result is a remedy that is convenient to calculate but disconnected from the actual valuation evidence.

The significance of this distinction becomes clear when considering the County's chart on SBE p. 934, which was presented at the beginning of the hearing. Had I been permitted to rebut that chart and present the evidence supporting my position, I would have demonstrated that the County's valuation for my improvements was ~ \$450,000 above the equitable value. That is fundamentally different from any adjustment produced by Mr. Farr's 6% methodology.

The ~ \$450,000 overvaluation was not merely an assertion that I was harmed over time. I had evidence and specific reasons supporting the amount of the overvaluation. I was prepared to explain those reasons and directly challenge the County's valuation evidence. However, after the County presented its case, the Board changed the focus of the proceeding midstream and became exclusively focused on the missing pages. As a result, I was not afforded any opportunity, meaningful or otherwise, to rebut the County's chart or present the evidence necessary to establish the extent of the overvaluation.

This procedural change is critical. The issue before the Board was not simply how many pages were missing; it was whether the County's valuation was correct and, if not, what remedy was necessary to correct the resulting inequity. By narrowing the proceeding after the County had presented its case, the Board effectively prevented me from presenting evidence directly addressing the County's valuation methodology and the magnitude of the resulting error.

Mr. Farr's recommendation therefore acknowledges the existence of a problem without providing a remedy commensurate with that problem. A 6% reduction may recognize that I experienced harm, but it does not correct a valuation that I was prepared to demonstrate was ~ \$450,000 too high. The remedy should be based on the actual valuation evidence and the demonstrated extent of the error, not on the flawed reasoning of a 1.5% annual depreciation calculation.

Accordingly, the State Board should reconsider the 6% reduction and provide a meaningful opportunity to rebut the county's chart on SBE p. 934, and allow me to present the evidence supporting the ~ \$450,000 overvaluation. Only then can the Board determine a remedy that addresses the actual inequity rather than merely compensating for the passage of time.



2. Legal knowledge of board/legal support from Assistant DA:
- a. Petitioner recognizes that Ms. Schearer is not there to support me. There was an issue I raised when discussing the county's land equity chart.
 - i. SBE p. 989 is the 'Comparable Land **Sales** Grid' presented earlier by the assessor (Ms. Pippitone).
 - 1. ~ 00:31:45, Ms. Pippitone states, '*the comps were analyzed on a **per lot basis** for mass appraisal.*' None of the comps were adjusted for lot size. All 7 comps are larger in size, some by almost 30%.
 - a. NAC § 361.11795 (2)(a)(2) requires adjustments for multiple factors, one of which is specifically size.
 - 2. I told the board that Comp #1 is fictitious and is the combination of Comp #3 & #4 divided in half. I further pointed out that just this year the Clark County Assessor took the exact opposite position in Case 26-124. (Fort Apache Townhomes) In that case, they argued, 'Under NRS 361.227 (2), the unit of appraisal is a single parcel. The Nevada Supreme Court affirmed that individual parcels must be valued based on their legally recorded boundaries and individual characteristics. The assessor must value the property as it physically and legally exists on the lien date. Hypothetical assumptions about combining parcels or retroactive zoning rules are irrelevant.' I submit that comps must be treated in the same manner.
 - 3. ~ 01:24:02 I told the board that Comp #5 had been retired for over 5 years. Using this as a comp violates NAC § 361.118 since the physical characteristics have been altered.
 - 4. ~ 01:33:47 I told the board that Comp #7 was a listing also violating NAC § 361.118. This comp is notated as a '**listing**'. I told the board that this was inappropriate for 2 reasons. In the first place the parcel (Comp #7) is also their Comp #6, so they are using the same parcel twice. (BTW, Ms. Rowe thought that was perfectly fine) The other reason was a legal one. I told the board that NAC § 361.118 requires the county assessor adjust the **sales prices of comparable properties**. It does not allow for the use of a listed property.
 - 5. ~ 01:33:53 Mr. Albert cut in to say, '*I don't care about it. Let's go on to the next one*'.
 - 6. ~ 01:35:09 I said, '*I will defer to Ms. Schearer. Can you please tell them if 361.118 allows them to use something that is not a sale?*' Mr. Albert then asked if I still wanted Ms. Schearer to answer my question regarding 361.118.
 - 7. ~ 01:37:00 Ms. Schearer stated, '*I cannot answer his legal questions I am your counsel. I cannot answer his questions. Sir (me) I cannot answer your question. I cannot give you legal*



advice. I'm here for them.' To which I responded, 'I'm asking you to give **them** legal advice'.

8. Beginning at 01:41:16 the following exchange took place:
 - a. Me: 'It says *here* (on the comparable land sales grid), *analysis of market conditions, adjustment attached. Can you show me where because I sure can't find them*'.
 - b. Ms. Pippitone: 'Can I clarify the chart. This is more of a *qualitative appraisal that just basically shows that it is value supported and falls in line with the market. We're not trying to adjust to any specific individual single appraisal amount so there is no adjustments here and really there is plenty of room for adjustments if you want to make some. This is not that type of appraisal.*'
 - c. Mr. Albert: 'So you are just pointing out that his assessed value for his lot is not exceeding market value.'
 - d. Ms. Pippitone: 'It's not exceeding market'
 - e. Me: 'Equity has nothing to do with that'
 - f. Mr. Albert: 'Again, that is through your filter.'

Not a peep out of Ms. Schearer here.

Must I enumerate the multitude of violations of the Nevada Administrative Codes contained in this discussion, not to mention the violation of Article 10 § 1 of the Nevada constitution and the Barta case related to 'not exceeding market value for land' in an equity appeal?

Any adjustments would be on the downward side. Three of their comps are located on a cul-de-sac in a prestigious 24 hour guard gated community. I live on a city street.

3. ~ 00:58:49 a lengthy discussion ensued regarding 2 APN's that are receiving a 29% discount on the land assessment because they are being treated as 'assembled.' I raised the point that they are not legally assembled and the assessor, on SBE p. 999, shows both APNs. Each lot is .52 acres with a taxable value of \$300K each. The lot above them is .51 acres and taxed at \$420K. These two should be taxed at a total of \$840K, all else being equal.
 1. ~ 00:58:49, Ms. Jones, interrupts and states, '*it looks like there is one home that flows across those parcels.*' That is a lie!
 2. ~ 00:59:22, Ms. Pippitone adds, '*Stephanie (Jones) is correct. There is one home going across both parcels*'. That too is a lie!
 3. One only needs to look at the aerials to see that. If they want the truth, the whole truth and nothing but the truth the 2nd lot has a structure on it yet the county taxes the improvement on the 2nd lot at \$0. I believe it is a stable for their collection of horses.
 4. Regardless, legally, they are 2 separate non-assembled parcels and do not warrant special treatment – for the past 20+ years,



except, maybe, for the fact the property is owned by a very prominent and wealthy Las Vegas family. Ultimately, Mr. Farr (~01:00:00) agreed that the treatment is incorrect.' He states, '*I think Mr. Wolfson has a good point. They are 2 separate parcels. They should be treated that way.* ~ 01:00:24, he continues with, '*Let me offer this. For the purposes of this hearing we're going to throw them out as outliers.*' I then advised the board there was another such example on the next page (SBE 1000) and then we moved on.

5. This situation raises another issue of fairness. I am representing myself and standing alone before the panel. All day long there are 9 members present from the assessor's office. They periodically chime in as they research things in real time trying to come to the defense of the other member who is speaking. This behavior should be prohibited.
- b. Another legal issue arose at the end when the board was discussing their findings.
 - i. ~ 03:36:52, Ms. Rowe stated, '*He has brought up land as well. I don't think there is support indicating his land value is assessed over current market value, so I don't think that is an issue.*'
 1. We've been here before. The Nevada Supreme Court in Barta in 2008 ruled that the position she takes, in a case of equity, violates Article 10 § 1 of the Nevada Constitution. Ms. Schearer sat by mute rather than advising her 'client' that they are wrong on the law. She seems to forget that she also works for the taxpayers of Clark County. She should be advising her clients when they make decisions that strip money from the taxpayers of the county on dubious grounds.
- c. Clearly no one on the board has any legal knowledge and Ms. Schearer never steps in to advise/inform them if they are going astray so they just make decisions devoid of any legal knowledge.

There are numerous more examples but the above should be sufficient to justify the following requests:

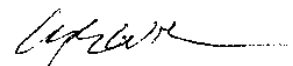
Petitioner respectfully requests the opportunity to again participate in a full review of this matter.

Pursuant to NRS 361.360 (6), petitioner requests that the SBOE determine that the record returned from the county after remand, again, be deemed inadequate. As such petitioner respectfully requests the State Board of Equalization to hold a 'hearing anew' on the appellant's complaint or, if necessary, contract with an appropriate person to hear the matter, develop an adequate record in the case and submit recommendations to the State Board. The cost of the contract and all costs, including attorney's fees, to the State or the



appellant necessary to remedy the inadequate record on appeal are a charge against the county.

I estimate it should take the better part of day to finally get an adequate record. There is no need to submit any new documents. At the remand hearing, all the evidence I submitted was incorporated into the record and the assessor did not submit any additional documentation.

A handwritten signature in black ink, appearing to be 'L. J. ...', written over a horizontal line.

From: [mark wolfson](#)
To: [State Board Equalization](#)
Cc: [Kari Skalsky](#); [Adriane Roberts-Larson](#)
Subject: Amendment to SBOE Appeal submitted over the weekend (APPEAL CASE : 26-107)
Date: Monday, September 7, 2026 10:35:08 PM
Attachments: [Exhibit B - Case 26-107 APPEAL.pdf](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

I have added one more exhibit to my appeal. I have attached it and labeled it 'Exhibit B'. Would you be so kind as to append it to the submission I sent in earlier. I would appreciate confirmation of receipt of both submissions.

Thank you,

Mark Wolfson

Exhibit 'B'

Petitioner: Mark B. Wolfson, Trustee, 2709 Pinto Lane Trust
Respondent: Clark County Assessor
APN: 139-32-703-002
Clark County Board of Equalization
Hearing Date: September 3, 2026

STATEMENT OF REASON IN SUPPORT OF PETITION FOR REHEARING

Petitioner respectfully requests that the Nevada State Board of Equalization (SBOE) vacate and overturn the decision of the Clark County Board of Equalization (CBOE). The CBOE committed fatal, reversible legal errors, permitted blatant violations of administrative appraisal codes, openly defied a binding SBOE remand order, and denied the Petitioner fundamental procedural due process.

The CBOE Defied the Strict Mandate and Scope of the SBOE Remand Order

The SBOE's explicit remand order instructed: "the county board is instructed to hold a hearing to review the record of this matter and any supplemental evidence presented by the parties."

At the outset of the hearing, the CBOE's legal counsel, Deputy District Attorney, Ms. Sarah Schearrer, read the remand order into the record but intentionally omitted the foundational first sentence containing the phrase "review the record of this matter." Petitioner immediately corrected the record. Two hours into the hearing and after a break, at the request of a Board member, the CBOE changed course and operated under this unlawfully restricted scope. By separating the instructions with the conjunctive word "and," the SBOE mandated a dual requirement: a total review of the historical record plus the new supplemental evidence. This was particularly important since there were 2 new board members present with no familiarity of the historical record. Midstream, the CBOE refused to review the case in total, transforming a mandatory higher tribunal order into a narrow, non-compliant proceeding.

The CBOE Violated Article 10, Section 1 of the Nevada Constitution Under the Barta Precedent

The CBOE ultimately denied Petitioner's land value appeal on the basis of equity, ruling that the land's assessed value did not exceed its full cash market value. This motion and subsequent ruling fly in the face of black letter law established by the Nevada Supreme Court in State Board of Equalization v. Barta, 124 Nev. 612 (2008).

In Barta, the Supreme Court unequivocally held that under Article 10, Section 1 of the Nevada Constitution, a taxpayer has an absolute right to challenge an assessment based on unconstitutional or non-uniform methods regardless of whether the final valuation exceeds market value. The CBOE utilized a legally defective standard to dismiss Petitioner's constitutional uniform-taxation claims.

The Assessor and CBOE Utilized Legally Deficient and Fabricated Valuation Data in Violation of NAC 361.118 and NAC 361.11795

Pursuant to NAC 361.118 & NAC 361.11795, the sales comparison approach strictly mandates the verification and adjustment of actual "sales prices" of distinct "comparable properties." The Assessor's valuation chart featured a total abandonment of these administrative standards through a series of egregious data distortions:

1. Use of Active Listings:

The Assessor introduced an active real estate listing as a primary land valuation comparison. Active listings are unverified asking prices, not completed sales transactions, and are barred from establishing baseline valuations under NAC 361.118 & NAC 361.11795.

2. Fabrication of "Hybrid" Parcels: The Assessor took two adjacent separate properties with distinct APN's, combined their data into a single entity, and mathematically divided the result in half to manufacture a fictitious "blended" property. No provision in Nevada law permits the creation of imaginary parcels to calculate taxable value.

3. Use of Dissolved "Phantom" Parcels: The Assessor relied on a comparable parcel that had been legally dissolved, merged, and assembled into an entirely separate property five + years prior to the valuation date. A legally extinguished parcel cannot serve as a valid comparable property.

4. Data Duplication ("Double-Dipping"): The Assessor used the exact same parcel as two entirely separate comparable entries on their chart—listing it once based on its unverified active listing price, and a second time based on its stale, 6-year-old historical sale price. On one comp the Assessor valued it at \$643K and in another comp at \$1.1M. This same parcel is assessed at \$600K, so per the Assessor it has 3 market values.

5. Arbitrary Enforcement via Contradictory Positions (The Fort Apache Townhomes Precedent):

The completely arbitrary nature of the Assessor's methodology is confirmed by the County's own official administrative records. In SBOE Case 26-124 (Fort Apache Townhomes), the Clark County Assessor explicitly took the exact opposite

position regarding these calculation methods. In that matter, the Assessor argued that combining independent parcels to average their values, as well as utilizing old, assembled data from extinguished parcels, was procedurally and legally invalid under NRS 361.227(2). A government taxing authority cannot reverse its legal interpretations to serve its immediate needs—defending a methodology as valid against one taxpayer while attacking it as illegal against another. This flagrant double standard violates the uniform application of Nevada’s property tax laws and further invalidates the local board’s ruling.

The precise language used by the Clark County Assessor in their rebuttal stated, ‘Under NRS 361.227 (2), the unit of appraisal is a single parcel. In *Montage Marketing LLC v. Washoe County*, 134 Nev. 294, 419 P. 2d 129 (2018) (*Montage*), the Nevada Supreme Court affirmed that individual parcels must be valued based on their legally recorded boundaries and individual characteristics. The assessor must value the property as it physically and legally exists on the lien date. Hypothetical assumptions about combining parcels or retroactive zoning rules are irrelevant.’

Complete Failure to Apply Mandatory Appraisal Adjustments Under NAC 361.118 & NAC 361.11795

NAC 361.118 & NAC 361.11795 mandates that specific, itemized adjustments must be applied to account for material variations between the subject property and the comparables. The Assessor completely failed to apply these mandatory corrections:

1. *Omission of Location Premium Adjustments:*

The Assessor introduced three comparable properties located inside a prestigious, 24-hour guard-gated luxury community, yet applied zero adjustments to account for this premium amenity, despite the fact that the Petitioner's property sits on a standard, un-gated city street.

2. *The "Per Lot" Admission and Omission of Size Adjustments:*

Four of 7 (57%) of the Assessor's comps were between 21% - 32% larger than Petitioner's land. The Assessor explicitly labeled their comparison chart as valuation "on a per lot basis," thereby acknowledging on the face of the document that they treated wildly disparate lot sizes as identical data points. The Assessor applied zero mathematical corrections for size, creating an artificial and misleading comparison to the subject property.

3. *The "Qualitative Appraisal" Defense and Missing Adjustments:*

The Assessor's comparison chart featured an asterisk explicitly referring to 'analysis of market conditions and adjustments attached.' When Petitioner

formally asked the Assessor during the hearing where those specific adjustments could be found, the Assessor admitted on the record that no such adjustments were attached, stating instead that this was 'more of a qualitative appraisal.' Nevada property tax valuation under NAC 361.118 & NAC 361.11795 is strictly quantitative and formulaic; assessors are not supposed to utilize vague, subjective 'qualitative' metrics to bypass the mandatory calculation of physical adjustments. By referencing adjustments that did not exist and labeling a mass assessment as 'qualitative,' the Assessor confessed to utilizing an arbitrary, non-uniform method in direct violation of the Nevada Constitution.

Despite Petitioner explicitly pointing out these statutory violations, citing the Fort Apache Townhomes precedent, and requesting that the CBOE's legal counsel read and clarify NAC 361.118, the DDA flatly refused to advise her client. The CBOE panel was permitted to issue a binding determination utilizing invalid, unadjusted, and fabricated evidence.

Systemic Denial of Procedural Due Process Due to Room Constraints

At about 11 am, 2 hours into the hearing and before the panel had adequately reviewed the historical record and had still not heard any testimony related to the mandatory supplemental evidence, the County Assessor announced they only had room booked for "two more hours."

Recognizing the severity of the issue, Petitioner immediately requested that the CBOE secure an extension for the room or reconvene the following day to fully satisfy the SBOE's remand mandate. The CBOE implicitly rejected this compliant solution, weaponized the scheduling conflict as a pressure tactic, and truncated the mandatory hearing. Forcing a vote while limiting the taxpayer's ability to fully present their case due to county administrative oversight is a violation of procedural due process invalidating the integrity of the hearing.

Trial by Ambush

Compounding this procedural failure, the Assessor packed the room with nine departmental employees. On multiple occasions, non-presenting members executed real-time database searches mid-hearing to actively hunt for unverified counter-evidence to deflect from the evidence Petitioner was presenting. This activity violated a number of laws such as my 14th amendment rights under the U.S. Constitution, the Nevada Open Meeting laws, and NRS 361.345 to name but a few.

CONCLUSION & REMEDY SOUGHT

The Clark County Board of Equalization acted outside its statutory authority, ignored binding Supreme Court precedent, violated administrative code, and defied a direct order from this State Board. Petitioner respectfully requests that the SBOE vacate the CBOE's non-

compliant ruling and sustain Petitioner's request for a 'hearing anew.' Petitioner further requests that the SBOE, assuming they find the above assertions credible, sanction all parties responsible for wasting taxpayer money and Petitioner's valuable time.

PETITIONER'S CORRECTION REQUEST TO CBOE TRANSCRIPT

RECEIVED
SEPTEMBER 10, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Mark B. Wolfson
2709 Pinto Lane
Las Vegas, Nevada 89107

Re: Clark County Case No. 26-00424
State Case No. 26-107
APN: 139-32-703-002

Dear Secretary of the State Board of Equalization:

I am the petitioner/appellant in the property assessment appeal referenced above.

Pursuant to the applicable Nevada Department of Taxation requirements concerning the adequacy and accuracy of the record, I am formally submitting three certified corrections to the transcript of my Clark County Board of Equalization hearing held on February 26, 2026.

The three errors are located in SBE Case No. 26-107, pages 1108, 1117, and 1120, respectively. The enclosed material identify the errors and provide the corrected language.

I notified the Clark County Clerk of these errors on August 3, 2026, and again on August 11, 2026. Despite being notified, the Clerk has declined to investigate or correct the record.

The transcript at issue was submitted by the Clark County Assessor as part of the evidence in State Board of Equalization Case No. 26-107 and appears at pages 1084–1124 of the case file. Because the transcript contains material inaccuracies, the record submitted to the State Board does not accurately reflect the testimony and evidence presented before the County Board.

Because the record has not yet been certified, I am submitting these corrections pursuant to NAC 361.645 and NRS 361.365 to ensure that the State Board has a full, true, and accurate record before it when deciding this appeal.

Material Transcript Errors

The three certified corrections concern the following pages of the State Board record:

- SBE 26-107, page 1108 — Correction No. 1
- SBE 26-107, page 1117 — Correction No. 2
- SBE 26-107, page 1120 — Correction No. 3

These are not merely typographical corrections. They concern the substance of statements made during the hearing and therefore have the potential to affect the meaning of the testimony and the State Board's understanding of the evidence.

The error on page 1108, in particular, is significant. The Clark County transcript attributes language to me that materially changes the meaning of what was actually said.

After discovering the discrepancies and receiving no meaningful investigation or correction from the Clark County Clerk, I retained two independent professional transcription firms to review the official hearing recording. Neither firm was provided a copy of the Clerk's transcript, specifically to avoid influencing their independent transcription of the recording.

The first firm independently reviewed the recording and identified the disputed portion as "inaudible." The second firm conducted a more forensic review and was able to recover the words actually spoken.

For example, the disputed statement on page 1108 is transcribed by the second firm as:

"I don't – I don't have 761."

The Clark County transcript instead states:

"I found 761."

Those statements have materially different meanings. The difference is substantive.

The enclosed materials therefore provide the State Board with independent, certified transcription evidence concerning what was actually said during the hearing.

Petitioner's Request to Correct and Preserve the Record is as follows:

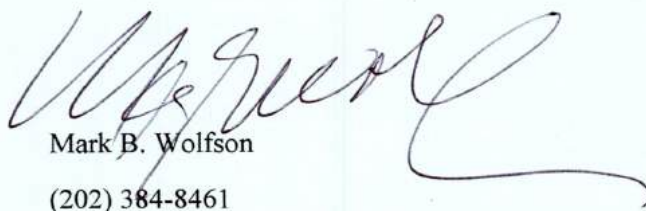
1. Accept and enter all three certified transcript corrections into the official State Board of Equalization case file for Case No. 26-107;
2. Treat the certified corrections as part of my appeal evidence packet/case file;
3. Use the corrected, verified language when reviewing the record and considering my appeal, rather than relying upon inaccurate language in the County Clerk's transcript;
4. Ensure that the corrected materials are made available to the State Board members and included in their hearing materials for the upcoming (yet unscheduled) hearing; and
5. Preserve these corrections as part of the official record so that the State Board's decision is based upon a complete and accurate transcription of the proceedings.

I am not asking the State Board to resolve a minor clerical discrepancy. I am asking that the official appellate record accurately reflect what was actually said and presented at the County Board hearing. Where the original recording can be independently reviewed and the transcript has been shown to contain substantive errors, the corrected record should be considered before the State Board makes its determination.

I would appreciate an email confirming receipt of the three certified corrections and that they have been added to SBE Case No. 26-107 and will be provided to the State Board members for the upcoming hearing.

Thank you for your attention to this matter and for ensuring that the record before the State Board is complete, accurate, and reliable.

Respectfully,



Mark B. Wolfson
(202) 384-8461

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

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.

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

Mark B. Wolfson
2709 Pinto Lane
Las Vegas, NV 89107
August 3, 2026

Upm Mar. Size
102-671-0600

201 E PARK AVE

- Tammy McMahon Sup

RECEIVED

AUG 03 2026

COUNTY CLERK

TO: Clerk, Clark County, NV

RE: Request for Transcript Correction – Board of Equalization Hearing

Property/Parcel Account Number: 2709 Pinto Lane Trust, APN 139-32-703-002

Hearing Date: February 19, 2026

Petitioner Name: Mark B. Wolfson

I recently reviewed a copy of the transcripts submitted by the Clark County Assessor to the Nevada State Board of Equalization for the above referenced State Board of Equalization hearing held on July 29 2026. Upon review, I noted a handful of statements that incorrectly reflect what was actually spoken. Four statements attributed to me are factually inaccurate regarding what was said at the hearing.

Additionally, there are a few from a board member, which I have also noted below.

I am writing to formally request a review of the audio and a correction to the transcript for the following sections:

1. Page Number: 30 of 89
Location: 8th paragraph
✓ Approx. time of hearing: 1:50:00

1:50:45 - 1:50:50 { BACKGROUND }
1:50:48-50 }

Current Text in Transcript (attributed to Mark Wolfson): **I found 761'**

Corrected Text / What Was Said: The comment should say **'inaudible'**, or stricken in its entirety. The decibel level is so low as to make any comment made impossible to understand.

2. Page Number: 39 of 89
Location: 3rd paragraph, 1st line

✓ Current Text in Transcript (attributed to Mark Wolfson): **Now, let's**

Corrected Text/What was said: **I will** 2:22:45-50

3. Page Number: 42 of 89
Location: 4th paragraph
Approx. time of hearing: 2:34:00

2:34:18 - 2:34:30

RECEIVED
AUG 03 2026
COUNTY CLERK

Current Text in Transcript (attributed to Mark Wolfson): 'gutter up'
Corrected Text/What Was Said: The comment should say 'gut job'

4. Page Number: 43 of 89

Location: 1st paragraph, 1st line

Current Text in Transcript (attributed to Mark Wolfson): 'that the equity does'

Corrected Text/What was said: 'that the INEQUITY does'

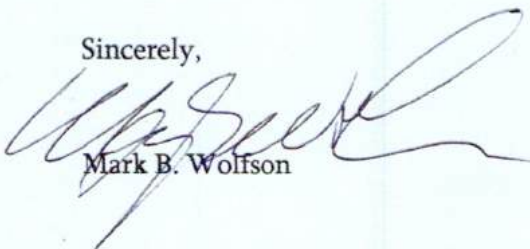
On three occasions, board member Mr. Patrick Egger uses the word 'simular', rather than 'similar'. The transcript should reflect exactly what he said followed by [sic]. These 3 instances can be found:

1. P. 37 of 89, 3rd ¶ from the bottom, 1st word, next to last line (~ 2:19:47 of the hearing)
2. P. 38 of 89, 6th ¶, 2nd line
3. P. 38 of 89, 3rd ¶ from the bottom, 2nd line

Please review the original audio recording of this hearing to verify these corrections. Once verified, I kindly request that a corrected transcript page or an official errata sheet be issued and placed into the official record for this case.

Please confirm receipt of this request and let me know if any further forms or actions are required on my part. I would appreciate notification of your findings and actions to follow. Thank you for your assistance.

Sincerely,



Mark B. Wolfson

Date: August 3, 2026

Mark B. Wolfson
2709 Pinto Lane
Las Vegas, NV 89107
August 3, 2026

TO: Clerk, Clark County, NV

RE: Request for Transcript Correction – Board of Equalization Hearing
Property/Parcel Account Number: 2709 Pinto Lane Trust, APN 139-32-703-002
Hearing Date: February 19, 2026
Petitioner Name: Mark B. Wolfson

I recently reviewed a copy of the transcripts submitted by the Clark County Assessor to the Nevada State Board of Equalization for the above referenced State Board of Equalization hearing held on July 29 2026. Upon review, I noted a handful of statements that incorrectly reflect what was actually spoken. Four statements attributed to me are factually inaccurate regarding what was said at the hearing.

Additionally, there are a few from a board member, which I have also noted below.

I am writing to formally request a review of the audio and a correction to the transcript for the following sections:

1. **Page Number:** 30 of 89
Location: 8th paragraph
Approx. time of hearing: 1:50:00

Current Text in Transcript (attributed to Mark Wolfson): *I found 761'*

Corrected Text / What Was Said: The comment should say *'inaudible'*, or stricken in its entirety. The decibel level is so low as to make any comment made impossible to understand.

2. **Page Number:** 39 of 89
Location: 3rd paragraph, 1st line

Current Text in Transcript (attributed to Mark Wolfson): *Now, let's'*

Corrected Text/What was said: *I will'*

3. **Page Number:** 42 of 89
Location: 4th paragraph
Approx. time of hearing: 2:34:00

Current Text in Transcript (attributed to Mark Wolfson): 'gutter up'
Corrected Text/What Was Said: The comment should say 'gut job'

4. Page Number: 43 of 89

Location: 1st paragraph, 1st line

Current Text in Transcript (attributed to Mark Wolfson): 'that the equity does'

Corrected Text/What was said: 'that the INEQUITY does'

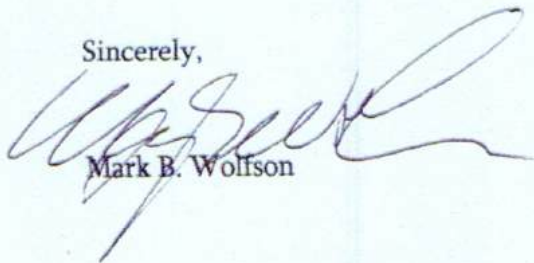
On three occasions, board member Mr. Patrick Egger uses the word 'similar', rather than 'similar'. The transcript should reflect exactly what he said followed by [sic]. These 3 instances can be found:

1. P. 37 of 89, 3rd ¶ from the bottom, 1st word, next to last line (~ 2:19:47 of the hearing)
2. P. 38 of 89, 6th ¶, 2nd line
3. P. 38 of 89, 3rd ¶ from the bottom, 2nd line

Please review the original audio recording of this hearing to verify these corrections. Once verified, I kindly request that a corrected transcript page or an official errata sheet be issued and placed into the official record for this case.

Please confirm receipt of this request and let me know if any further forms or actions are required on my part. I would appreciate notification of your findings and actions to follow. Thank you for your assistance.

Sincerely,



Mark B. Wolfson

Date: August 3, 2026

Mark B. Wolfson
2709 Pinto Lane
Las Vegas, NV 89107
August 11, 2026

TO: Clerk, Clark County, NV

RE: Request for Transcript Correction – Board of Equalization Hearing
Property/Parcel Account Number: 2709 Pinto Lane Trust, APN 139-32-703-002
Hearing Date: February 19, 2026
Petitioner Name: Mark B. Wolfson

I recently reviewed a copy of the 'draft' transcript submitted by the Clark County Assessor to the Nevada State Board of Equalization for the above referenced State Board of Equalization hearing held on July 29 2026. Upon review, I noted a handful of statements that incorrectly reflect what was actually spoken. Three statements attributed to me are factually inaccurate regarding what was said at the hearing.

I am writing to formally request a review of the audio and a correction to the transcript for the following sections, once you affirm the inconsistencies.

1. Page Number: 30 of 89
Location: 8th paragraph
Approx. time of hearing: 1:50:45 – 1:50:50

Current Text in Transcript (attributed to Mark Wolfson): I found 761'
Corrected Text / What Was Said: The comment should say 'inaudible', or replaced with I don't – I don't have 761'. These are the results of transcripts from the 2 firms I hired to provide a certified transcription (see attached).

2. Page Number: 39 of 89
Location: 3rd paragraph, 1st line
Approx. time of hearing: 2:22:45-2:22:50

Current Text in Transcript (attributed to Mark Wolfson): Now, let's'
Corrected Text/What was said: I will'

3. Page Number: 42 of 89
Location: 4th paragraph
Approx. time of hearing: 2:34:18-2:34:30

RECEIVED
AUG 11 2026
COUNTY CLERK



Certificate of Transcription

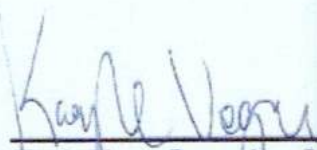
Transcription of File:

1. clark_030fb47a-5802-44c3-bfc5-2c7fa2bd91f5.mp4

We, Vanan Online Services, Inc. a professional transcription company, hereby certify that the above-mentioned document(s) has/have been transcribed by our qualified and experienced transcriber(s) is/are accurate and true transcription of the original document(s).

This is to certify the correctness of the transcription only. Our transcriber is in no way related, by immediate family ties or marriage, to any parties related to the materials transcript. Transcription was done in the regular course of business.

A copy of the transcription is attached to this certification.



Kayla Vega, Operations Manager



Date: 07th day of August 2026

Van Online Services, Inc.
ATA Member #101387

1 Towne Centre Blvd., Suite 2500
Fredericksburg, VA 22407
Office: (888) 535-5668
Email: support@vananservices.com
Website: vananservices.com

RECEIVED
AUG 11 2026
COUNTY CLERK

clark_030fb47a-5802-44c3-bfc5-2c7fa2bd91f5

[1:50:45 to 1:50:55]

The Assessor: Which is in my material, same addendum book.

Mr. Wolfson: [Inaudible].

The Assessor: So again, I've used his, reconstructed his chart...

[2:22:44 to 2:22:50]

The Chairman: Do you have any more to your rebuttal, sir?

Mr. Wolfson: Yeah. I do. I have my improvements, and I will try to move this along, okay? And I thank you for...

[2:34:25 to 2:34:32]

Mr. Wolfson: They did nothing. They ignored the property across the street that did a complete gut job without permits, so let's reward them for breaking...

2

RECEIVED

AUG 11 2026

COUNTY CLERK

City Hall Meeting

Recording Name:

[clark_030fb47a-5802-44c3-bfc5-2c7fa2bd91f5.mp4]

Transcript Prepared By:



(720) 287-3710
1355 S. Colorado Blvd.
Suite C515
Denver, CO 80222

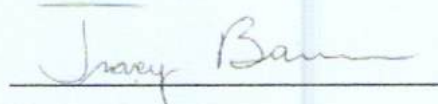
DUNS Number: 037801851
CAGE Code: 6C7D5
Tax ID #: 27-2983097

RECEIVED
AUG 11 2026
COUNTY CLERK

TRANSCRIBER'S CERTIFICATE

I, Tracy Bowman, do hereby certify that I have listened to the recording of the foregoing; further that the foregoing transcript, Page 1 was reduced to typewritten form from a digital recording of the proceedings held in this matter; and that the foregoing is an accurate record of the proceedings as above transcribed in this matter on the date set forth.

DATED this 10th day of August, 2026.



Tracy Bowman

Ditto Transcripts
1355 S. Colorado Blvd.
Suite C515
Denver, CO 80222
Tel: 720-287-3710
Fax: 720-952-9897

DUNS Number: 037801851
CAGE Code: 6C7D5
Tax ID #: 27-2983097

RECEIVED

AUG 11 2026
COUNTY CLERK



OFFICE 720-287-3710 | FAX 303-952-9897 | WEB www.dittotranscripts.com
1355 S. Colorado Blvd., Suite C515, Denver, CO 80222

1 JACOBS: (01:50:30) I took that same chart, reconstructed it
2 and on page 761, which is in my material, same
3 addendum book--

4 WOLFSON: I don't-- I don't have 761.

5 JACOBS: So, again, I've used his-- reconstructed his chart.
6
7

8 FARR: (02:22:41) Do you have anymore--

9 WOLFSON: Yeah.

10 FARR: --to your rebuttal, sir?

11 WOLFSON: I do. I have my improvements, and I will try to move
12 this along, okay?
13
14

15 WOLFSON: (02:34:23) They ignored the property across the street
16 that did a complete gut job without permits.
17
18
19
20
21
22
23
24
25

RECEIVED

AUG 11 2026

COUNTY CLERK



OFFICE 720-287-3710 | FAX 303-952-9897 | WEB www.dittotranscripts.com
1355 S. Colorado Blvd., Suite C515, Denver, CO 80222

PETITIONER'S RESPONSE BRIEF

RECEIVED

SEPTEMBER 16, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

Case No. 26-107 | APN 139-32-703-002

NEVADA STATE BOARD OF EQUALIZATION

CASE NO. 26-107

APN: 139-32-703-002

**PETITIONER'S RESPONSE TO THE CLARK COUNTY BOARD OF
EQUALIZATION DECISION**

Petitioner: Mark B. Wolfson
Property: APN 139-32-703-002
County: Clark County, Nevada
CBOE Decision Date: September 9, 2026

INTRODUCTION:

Petitioner respectfully submits this in response to the Clark County Board of Equalization's ("County Board" or "CBOE") September 9, 2026 Decision.

The County Board's decision does not adequately address the evidence and legal issues presented in this matter. In particular, the decision conflates two distinct issues:

1. A factual error concerning the 2022/23 supplemental assessment, specifically the use of July 1, 2022 rather than the July 27, 2022 date on which the final inspection passed; and
2. An assessment inequity concerning the 2026/27 valuation of Petitioner's land and improvements in comparison with similarly situated properties.

These are separate issues supported by separate evidence and legal theories.

The record also demonstrates that Petitioner was denied the opportunity to rebut important portions of the Assessor's valuation evidence, particularly the Assessor's Comparable Sales Analysis Chart (SBE p. 934) at the September 3, 2026 remand hearing.

The County Board ultimately found that the Assessor's failure to timely assess remodels and other improvements on comparable properties had created an inequity and reduced Petitioner's improvement assessment by 6%. Yet the Board rejected Petitioner's land-equity evidence while relying upon a land-comparable analysis that the Assessor admitted under oath contained no adjustments and was "more of a qualitative appraisal."

Petitioner respectfully submits that the record requires a more complete analysis under Nevada's property-tax laws and regulations, including NAC 361.118, NAC 361.119, NAC 361.1218, NAC 361.122, Article 10, Section 1 of the Nevada Constitution, and the principles established in Barta.

I. FINDINGS OF FACTS # 1-4, 10-13, 16, 18, 20: Petitioner generally agrees with these Findings of Facts insofar as they accurately identify the parties, property, assessment, and procedural history. Petitioner does not dispute those basic background facts.

II. FINDING OF FACT # 5: Finding of Fact # 5 does not address the issues properly presented in Petitioner's 2026/27 appeal and was directly caused by incorrect instructions by the Deputy District Attorney at the outset of the hearing.

The central issues are the factual error related to the 2022/23 supplemental assessment and the equity of the 2026/27 assessment.

III. FINDINGS OF FACTS # 6-9: THE PRIOR YEAR 2022/23 SUPPLEMENTAL ASSESSMENT ISSUE WAS CONFLATED WITH THE 2026/27 EQUITY APPEAL

Findings of Fact 6 through 9 address the timing and circumstances of the prior year 2022/23 equity based appeal related to the timing of the supplemental assessment. The issue in this year's appeal rests solely around a factual error and is completely unrelated to the prior year's appeal.

Petitioner's evidence established that July 1, 2022 was not the date on which the improvements were completed. The final inspection did not pass until July 27, 2022, four weeks into the next fiscal year.

The Assessor's own correspondence acknowledged the significance of the date. Petitioner also presented evidence at the hearing resulting in Mr. Farr stating on the record: "Mr. Wolfson has a good point. July 1, 2022 is a hard date." It's not lost on Petitioner that this critical comment was completely ignored in the Decision Letter, yet it was the foundation for the 6% reduction in the improvement valuation regardless of its inappropriate application. Apparently, this FACT could not be FOUND by the author.

Petitioner raised this issue as a factual error, not an untimely attempt to reopen a prior year's equity claim. That distinction is important because Petitioner had previously been advised by the SBOE that his equity claim, last year, was untimely. Petitioner therefore raised the matter in the current appeal as a factual error issue under the applicable provisions of NAC 361.768, with a 3 year look back ending on 6/30/2026.

IV. THE TWO ISSUES SHOULD NOT HAVE BEEN CONFLATED

The factual error issue concerning the 2022/23 supplemental assessment and the equity issue concerning the 2026/27 assessment have different factual predicates.

The first concerns whether the Assessor used a materially incorrect date in establishing the timing of the supplemental assessment. The second concerns whether Petitioner's property was being assessed equitably in the current assessment year when compared with similarly situated properties.

Evidence concerning the first issue does not eliminate nor resolve the second.

Likewise, the existence of an earlier supplemental assessment does not prevent Petitioner from challenging a current inequity in the 2026/27 assessment.

V. FINDING OF FACT # 14-15 are worded too narrowly and inconsistent with the SBOE's remand order. **FINDING OF FACT # 17** contains an incorrect date. The relevant hearing was held on February 19, 2026, not the date stated in the County Board's finding. Petitioner requests that the State Board recognize and correct this factual error in the record.

VI. FINDING OF FACT # 19 — PETITIONER'S EVIDENCE WAS NOT PROVIDED "IMMEDIATELY" BEFORE THE REMAND HEARING

Finding of Fact 19 characterizes Petitioner's submission as consisting of new documents provided immediately preceding the remand hearing. That characterization is misleading.

Petitioner electronically, as the preferred method requested by the Assessor, submitted approximately 250 pages of material eight days prior to the September 3, 2026 remand hearing. In addition, Petitioner provided ten hard copy sets of a separate five-page package. The electronic version of that five-page package was emailed to the Assessor approximately four days before the hearing.

The Assessor had advance notice of the material and was not ambushed with the five-page package for the first time when the hearing commenced.

The State Board's remand order specifically directed the County Board to "hold a hearing to review the record of this matter and any supplemental evidence presented by the parties." The word "and" is significant. The remand was not limited to the approximately 71 pages of material that had previously

been identified as missing. The order required review of both the existing record and supplemental evidence presented by the parties. (Refer to CBOE finding of fact # 14 & 15). This, too, was critical since there were 2 new board members present and unfamiliar with the evidence presented on 2/19/26.

At the September 3, 2026 hearing, approximately two hours of testimony had been presented concerning the 'record of this matter.' At approximately 11:00 a.m. the Assessor questioned the Board why the hearing was addressing matters outside the 71 missing pages. This came shortly after the Assessor stated that the hearing room was only reserved for two more hours. The Deputy District Attorney's instructed the board to limit the hearing, moving forward, to only the 71 missing pages. At that point, Petitioner had not addressed any of the 71 pages in question.

This limitation further prevented Petitioner from fully presenting and rebutting evidence contained in the existing record, including evidence concerning the Assessor's 'Improvement' Comparable Chart (SBE p. 934). The result was that the remand hearing did not provide a meaningful opportunity to address the complete record and supplemental evidence contemplated by the State Board's order.

VII. CONCLUSIONS OF LAW 4-5

Conclusions of Law 4 and 5 address matters unrelated to the 2026/27 appeal.

VIII. CONCLUSION OF LAW 6 — THE FACTUAL-ERROR ISSUE WAS PROPERLY PRESENTED

Conclusion of Law 6 appears to confine Petitioner's challenge to the 2022/23 appeal to only one of equity. It ignores the supplemental assessment factual error issue altogether. That is not Petitioner's position. Petitioner raised the July 1, 2022 versus July 27, 2022 issue as a factual error. The mere fact that only 1 box was checked was due to the continued refusal of the Assessor to release a 2nd form to appeal specifically that matter, similar to how it was handled in the prior year. Petitioner presented evidence of numerous emails requesting a new and specific form only to be dismissed by the Assessor.

The distinction was important because the Assessor had previously required separate appeal forms when Petitioner raised different issues. Petitioner therefore attempted to comply with the Assessor's own procedural requirements by separately identifying the issues.

The evidence demonstrates that Petitioner was attempting to obtain review of a factual error within the applicable statutory framework of NAC 361.768.

IX. CONCLUSION OF LAW 7 — THE LAND-EQUITY EVIDENCE WAS SUBSTANTIAL AND THE ASSESSOR'S COMPARABLE ANALYSIS WAS DEFICIENT

The County Board concluded: "petitioner did not present sufficient evidence to show the land value of his property is inequitable."

Petitioner respectfully disagrees. Petitioner presented numerous charts using ~ 20 to 25 nearby improved properties and analyzed them on a size-adjusted basis to demonstrate the relationship between the subject property's land assessment and the assessments of similarly situated improved properties.

This was not an unsupported assertion of value. It was an equity analysis based upon nearby improved properties, with differences in land size taken into account.

The County Board's analysis, however, repeatedly focused upon vacant-land sales rather than addressing the distinction between vacant land and the improved land that constitutes the subject of this appeal.

X. NAC 361.122 DIRECTLY ADDRESSES THE VALUATION OF IMPROVED LAND

NAC 361.122 is particularly relevant because it specifically governs the valuation of improved land.

The regulation requires the valuation of improved land to be established using an appropriate stratum of comparable properties, taking into consideration such factors as zoning, location, use, and restrictions.

Where the use of improved land is inconsistent with zoning or surrounding use, the regulation requires consideration of a stratum that is most comparable to the improved land and has the same or similar use and restrictions. Petitioner therefore does not contend that a vacant-land sale can never be considered.

The issue is whether the particular sales selected by the Assessor were appropriately comparable to the subject improved land under the governing regulations. That inquiry was not adequately performed by the County Board.

XI. NAC 361.118 ALSO REQUIRES AN ACTUAL COMPARABLE-SALES ANALYSIS

NAC 361.118 requires the Assessor to adjust the sales prices or unit values of comparable properties as necessary to eliminate differences between the comparable properties and the subject property that affect value. The regulation addresses differences including physical characteristics, location, size, zoning or use, and governmental restrictions. The regulation therefore contemplates an actual comparison and adjustment process. That requirement becomes critical in this case because the Assessor's own testimony established that no adjustments were made to any of its purported comparables.

XII. THE ASSESSOR'S OWN CHART DID NOT PROVIDE SEVEN RELIABLE, INDEPENDENT COMPARABLE SALES

The Assessor's chart contained eight available slots, but only seven were populated. More importantly, those seven entries did not represent seven reliable, independent, current, and genuinely comparable sales.

The evidence showed:

1. One entry was a listing rather than a completed sale, in violation of NAC 361.118.
2. One entry was derived from a combination of two other properties and then divided by two, rather than representing an independent comparable transaction. This is a 180° reversal of the position taken by the Clark County Assessor in case 26-124 (Apache Townhomes).
3. One purported comparable referenced a parcel that no longer existed as an independent parcel, because it had been assembled into another parcel approximately five years earlier. This, again, is a 180° reversal of the Clark County Assessor's position in case 26-124.
4. The property being used as a listing was also used as another comp through its prior sale approximately five years earlier.
5. Three purported comparables were located in a different 24-hour guard-gated community, materially different from the subject in location, security, amenities, and market characteristics. These properties are also outliers, a word Mr. Farr used when describing 2 specific parcels on the Assessors Land Equity Grid that were given preferential treatment as 'assembled' when they were 2 independent parcels with individual APN's.
6. The remaining comp also sits outside of the Pinto/Palomino neighborhood.

Consequently, the seven entries on the chart should not be treated as seven independent comparable sales. The number of actual, reliable, current, and appropriately comparable transactions approaches zero.

Ms. Weidner acknowledged at the 2/19/26 hearing that if sufficient comparables are not available the default is NAC 361.119. The samples provided by the Assessor don't even approach what a reasonable person would conclude to be 'sufficient' in this matter.

XIII. NAC 361.1218 IS RELEVANT TO WHETHER THE ASSESSOR ACTUALLY HAD SUFFICIENT COMPARABLE SALES

NAC 361.1218 addresses the determination of whether sufficient comparable sales are available.

Among the considerations are the nature and complexity of the subject property, the homogeneity of the elements of comparison, market conditions, and the reliability of the information concerning each sale.

Those considerations directly relate to the deficiencies identified in the Assessor's chart. The question therefore was not whether seven entries could be placed on a chart. The question was whether the Assessor had sufficient reliable and appropriately comparable sales to support their valuation of Petitioner's improved land. Based on the above, Petitioner contends the record demonstrates it did not.

XIV. THE ASSESSOR'S "PER LOT BASIS" METHODOLOGY DID NOT ACCOUNT FOR DIFFERENCES IN LOT SIZE

The Assessor's own chart states that the analysis was performed "on a per lot basis."

When questioned under oath, the Assessor acknowledged that the analysis did not include any adjustments for differences in lot size, or for any other reason for that matter. This is particularly significant because the properties being compared did not necessarily contain the same amount of land. A per-lot comparison without adjustment for size can obscure the actual relationship between properties when the amount of land differs materially. 100% of the Assessor's comps were larger in land mass, up to 32% larger. Petitioner raised the point that the Assessor (Ms. Jayme Jacobs), under oath at a prior hearing, stated that they start with a base lot and then adjust for size to arrive at 'market value.' This fell on deaf ears by the Board.

Petitioner's analysis specifically addressed that problem. Petitioner examined ~ 20 to 25 nearby improved properties and adjusted each for differences in lot size. In one example, Petitioner presented 4 improved lots one block away. The size of the land on these lots ranged from 7% - 85% larger. Each property was assessed at a lower value on an absolute basis by 38%-52%. When adjusted for size (\$/acre) those comps were assessed lower by 55%-64%. In another example, Petitioner compared the subject property of .85 acres and assessed for \$600K to 10 other neighboring properties also assessed for \$600K. The other 10 properties were larger by 15%-47%.

The methodologies therefore were materially different:

- The Assessor's chart analyzed 7 vacant land properties, all larger than the subject property, on a per-lot basis without size adjustments; while
- Petitioner's analysis examined nearby improved properties on a size-adjusted basis. Moreover, the land values used by Petitioner were the land values established by the Assessor and found on the Value History Report developed by the Assessor. These assessed values, by definition are 'market' values.

The County Board did not adequately explain why Petitioner's size-adjusted analysis was insufficient or why the Assessor's unadjusted per lot analysis provided a reliable basis for determining equity.

XV. THE ASSESSOR ADMITTED THAT NO ADJUSTMENTS WERE MADE AND DESCRIBED THE CHART AS "MORE OF A QUALITATIVE APPRAISAL"

The Assessor's sworn testimony provides an additional and significant factual basis for Petitioner's challenge. Under questioning, the Assessor admitted that no adjustments were made to any of the purported comparables. The Assessor further characterized the chart as "more of a qualitative appraisal" intended to show that Petitioner's land value did not exceed market value.

That testimony is significant because it confirms that the chart was not an adjusted sales-comparison analysis of the type contemplated by NAC 361.118. A qualitative observation that properties are generally comparable is not equivalent to calculating and supporting adjustments for differences that affect value.

The Assessor's stated purpose also addressed a different question from Petitioner's equity challenge. Petitioner never made a claim that the subject property's land value exceeded market value.

Petitioner was challenging whether the subject property's taxable value was established through a uniform and legally prescribed valuation methodology and whether the resulting assessment was equitable in relation to similarly situated properties.

XVI. PETITIONER'S RELIANCE ON NAC 361.119 FOLLOWED FROM THE INSUFFICIENCY OF THE SALES EVIDENCE

Petitioner's reliance on NAC 361.119 was not an attempt to avoid the sales-comparison approach simply because Petitioner preferred another valuation result. It followed from the evidentiary problem identified above. The logical sequence was:

First, determine whether sufficient reliable and appropriately comparable sales existed under the regulations governing improved land.

Second, evaluate whether the purported sales were sufficiently comparable with respect to use, zoning, location, restrictions, physical characteristics, and other relevant elements.

Third, determine whether appropriate adjustments could be supported by verifiable market data.

Fourth, if sufficient comparable sales were not available, consider the alternative methodologies provided by NAC 361.119. That is why Petitioner raised NAC 361.119. As mentioned earlier, Ms. Weidner, at the 2/19/26 hearing acknowledged that NAC 361.119 could be used but that is not what they would use.

Petitioner contends the Assessor's own evidence demonstrated that the necessary pool of reliable comparable sales did not exist

XVII. PETITIONER'S 20-25 IMPROVED-PROPERTY ANALYSIS WAS DIRECTLY RELEVANT TO THE EQUITY ISSUE

Petitioner did not rely upon one or two isolated properties. Petitioner presented approximately 20 to 25 nearby improved properties and analyzed their land assessments after adjusting for differences in lot size.

The purpose was to identify whether similarly situated properties were being assessed at materially different levels. This evidence addressed the actual equity question.

The County Board's repeated focus on vacant-land sales conflated two different inquiries:

1. whether sufficient sales existed to establish value under the regulated sales-comparison approach; and
2. whether the subject property was being assessed equitably in comparison with similarly situated improved properties.

Petitioner's 20-25 property analysis addressed the second inquiry. The Board's decision offers no explanation why that evidence was insufficient.

XVIII. ARTICLE 10, SECTION 1 OF THE NEVADA CONSTITUTION AND BARTA

Article 10, Section 1 of the Nevada Constitution requires uniform and equal assessment and taxation and provides for a just valuation of property for taxation.

The Nevada Supreme Court's decision in Barta is relevant because it recognizes that the constitutional requirement of uniformity is not limited to the question of whether a property's assessed value is below full cash value. The uniformity of the valuation methodology is itself significant.

The Assessor's testimony in this matter effectively reduced the land analysis to the proposition that Petitioner's land value did not exceed market value. That does not resolve Petitioner's separate constitutional argument. The relevant question is not merely whether the Assessor believes the subject property's value falls below an estimated market ceiling. The relevant question is also whether the property was valued through a uniform and legally authorized methodology and whether similarly situated properties were treated consistently.

Petitioner contends that the Assessor's unadjusted, per-lot, qualitative methodology did not adequately address those requirements.

XIX. PETITIONER RAISED THESE LEGAL ISSUES DURING THE HEARING

Petitioner specifically raised the applicable valuation statutes and regulations during the County Board hearing. Petitioner asked the Deputy District Attorney representing the County Board to read the applicable statutory or regulatory provision to the Board so that the Board could consider the governing law in evaluating the Assessor's methodology.

The District Attorney responded that she represented the Board and could not provide Petitioner with legal advice. Petitioner's retort was that he was not asking for legal advice. He was asking counsel to advise her client—the County Board—regarding the governing law applicable to the valuation methodology being considered. The significance of this exchange is not whether counsel was required to provide Petitioner with legal advice. She was not Petitioner's counsel. The DDA refused to read the statute a 2nd time after Board Member Albert asked if I still wanted the statute read, to which I nodded affirmatively.

The significance is that Petitioner specifically placed the governing legal issue before the Board and requested that the Board consider the applicable law in evaluating the Assessor's methodology.

The hearing record therefore should not be characterized as though Petitioner merely presented an alternative opinion of value without identifying the applicable legal framework.

XX. THE BOARD MEMBER'S QUESTIONS REFLECTED THE SAME MARKET-VALUE-ONLY FRAMEWORK

The hearing record further reflects that Board Member Albert expressed the same basic understanding—that the relevant inquiry was whether Petitioner's land value exceeded market value.

Petitioner respectfully submits that this framework did not fully address the issue presented.

The question: "Is Petitioner's land value below market value?" is not identical to the question:

"Was Petitioner's taxable land value established through the uniform valuation methodology required by Nevada law, and was the resulting assessment equitable in comparison with similarly situated properties?" The first question does not resolve the second.

Under Article 10, Section 1 and the principles recognized in Barta, uniformity in the valuation process is independently significant.

XXI. THE IMPROVEMENT ISSUES ARE CONNECTED TO THE 6% IMPROVEMENT REDUCTION

The County Board found the Assessor's failure to timely assess remodels and other improvements on properties comparable to Petitioner's created an inequity in the value of improvements on Petitioner's property. The Board therefore expressly recognized an inequity in the treatment of improvements. The Board reduced Petitioner's improvement assessment by only 6%. Petitioner estimates the actual disparity demonstrated by the evidence at approximately \$450,000, while the 6% reduction produces an adjustment of approximately \$60,000–\$70,000.

The difference is material. More importantly, Petitioner was precluded from rebutting the Assessor's Improvement Chart (SBE p. 934) that formed the basis for the Board's determination. The resulting 6% remedy therefore rests upon an incomplete evidentiary record and a flawed application for relief.

XXII. PETITIONER WAS DENIED A MEANINGFUL OPPORTUNITY TO REBUT THE IMPROVEMENT CHART

At the September 3, 2026 hearing, Petitioner was not permitted to fully present the evidence necessary to rebut the Assessor's Improvement Chart. The State Board's remand order specifically contemplated review of the existing record and supplemental evidence.

Petitioner, at the half way point, was restricted to speak to the 71 pages of supplemental material and not permitted to address the broader record, including the Improvement Chart presented earlier in the day by the Assessor, nor Petitioner's evidence to prove the ~\$450,000 disparity.

A party should not be found to have failed to present sufficient evidence where the party was prevented from presenting evidence necessary to establish the claim.

XXIII. THE COUNTY BOARD'S FINDING OF IMPROVEMENT INEQUITY CONFIRMS THAT PETITIONER'S COMPARATIVE EVIDENCE WAS MATERIAL

The County Board's own finding that the Assessor's failure to timely assess, or not assess at all, improvements on comparable properties created an inequity confirms the materiality of Petitioner's comparative-property evidence.

The dispute was therefore not hypothetical. The Board found an actual inequity in the assessment of improvements. The remaining question was the magnitude of that inequity and the appropriate remedy.

Because Petitioner was not permitted to rebut the Assessor's Improvement Chart and present all of the evidence concerning the extent of the disparity, the 6% reduction cannot be considered fully supported by the complete evidentiary record.

XXIV. THE COUNTY BOARD'S DECISION DOES NOT ADEQUATELY RECONCILE THE DIFFERENT EVIDENTIARY STANDARDS IT APPLIED

The decision presents a significant inconsistency. For improvements, the Board accepted Petitioner's comparative evidence sufficiently to find that the Assessor's failure to timely assess comparable improvements created an inequity.

For land, however, the Board concluded that Petitioner had not presented sufficient evidence of inequity, while relying upon an Assessor methodology that:

- used only a limited number of purported comparables;
- included a listing rather than a completed sale;
- included a fictitious / averaged entry rather than an independent transaction;
- included a parcel that no longer existed independently;

- relied upon a prior sale associated with the listing;
- included three properties in a materially different prestigious 24-hour guard-gated community;
- analyzed properties “on a per lot basis”;
- made no adjustments for differences in lot size; or other amenities/characteristics, and
- was characterized by the Assessor under oath as “more of a qualitative appraisal.”

The Board did not adequately explain why that methodology was sufficient to reject Petitioner's substantially larger body of size-adjusted improved-property evidence.

XXV. RELATIONSHIP TO BARTA

Petitioner does not ask the State Board to substitute its own preferred appraisal conclusion for that of the County Board. Petitioner asks the State Board to determine whether the County Board properly applied the law to the evidence presented. The central point under Barta is that the constitutional requirement of uniformity cannot be reduced to a simple question of whether the Assessor's value is below market value.

If similarly situated properties are being valued through materially different methods, or if the subject property's value is established through a methodology that does not comply with the governing regulations, the resulting inequity is not cured simply because the resulting value is not greater than full cash value. That is the issue Petitioner raised.

XXVI. REQUEST FOR RELIEF

For the reasons stated above, Petitioner respectfully requests that the Nevada State Board of Equalization:

1. Recognize the distinction between the 2022/23 factual error claim and the 2026/27 equity claim.
2. Correct the factual error in Finding of Fact 17 concerning the date of the February 19, 2026 hearing.
3. Correct or clarify Finding of Fact 19 to accurately reflect that Petitioner submitted approximately 250 pages electronically eight days before the remand hearing and that the separate five-page package was provided electronically to the Assessor approximately three days before the hearing.
4. Determine that the September 3, 2026 remand hearing did not fully comply with the State Board's directive to review the existing record and supplemental evidence.
5. Determine that Petitioner was not afforded a meaningful opportunity to rebut the Assessor's Improvement Chart and related valuation evidence.
6. Determine that the County Board improperly conflated the 2022/23 supplemental assessment issue with Petitioner's 2026/27 equity appeal.
7. Review the Assessor's land comparable evidence under NAC 361.118 and determine whether the purported comparables and lack of adjustments satisfy the regulation.
8. Review the availability and reliability of comparable sales under NAC 361.1218.
9. Determine whether the Assessor had sufficient reliable comparable sales to support the sales-comparison approach and, if not, consider the alternative methodologies provided by NAC 361.119.
10. Consider Petitioner's approximately 20–25 nearby improved-property equity comparisons, including the size adjustments applied by Petitioner.
11. Consider the Assessor's sworn admission that no adjustments were made to its purported comparables.
12. Consider the Assessor's characterization of its chart as “more of a qualitative appraisal.”
13. Consider the Assessor's “per lot basis” methodology and the absence of any adjustments.

14. Apply the uniformity requirements of Article 10, Section 1 of the Nevada Constitution and the principles established in Barta.
15. Reconsider the County Board's 6% reduction in the improvement assessment in light of the complete evidentiary record and Petitioner's evidence concerning the substantially greater disparity.
16. Grant Petitioner a hearing anew or, in the alternative, contract with a 3rd party to hear the entire case as allowed by NRS 361.360 (6).
17. Grant such other relief as the State Board determines appropriate and authorized by law.

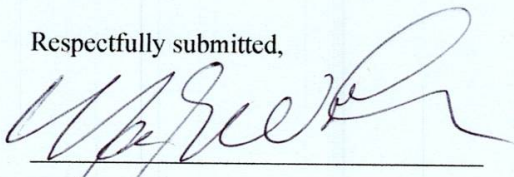
CONCLUSION

Petitioner respectfully submits that this case is not simply a disagreement over an appraisal opinion.

The record presents several distinct and material issues:

- a factual error concerning the date used for the 2022/23 supplemental assessment;
- a current-year equity challenge concerning the valuation of Petitioner's land and improvements;
- a materially deficient group of purported land comparables provided by the assessor;
- an Assessor methodology performed on a "per lot basis" without size adjustments;
- the Assessor's sworn admission that no adjustments were made;
- the Assessor's characterization of its analysis as "more of a qualitative appraisal";
- approximately 20–25 nearby improved properties analyzed by Petitioner on a size-adjusted basis;
- the statutory and regulatory requirements governing improved-land valuation;
- the availability of alternative methodology under NAC 361.119 when sufficient comparable sales are not available;
- the constitutional requirement of uniform assessment under Article 10, Section 1; and
- the principles established by the Nevada Supreme Court in Barta.

Respectfully submitted,



Mark B. Wolfson

Date: September 16, 2026

PETITIONER BRIEF UPDATE

RECEIVED

OCTOBER 5, 2026

STATE OF NEVADA
DEPARTMENT OF TAXATION

NEVADA STATE BOARD OF EQUALIZATION

CASE NO. 26-107

APN: 139-32-703-002

Brief Update

Hearing Date: 10/14/2026

At the Remand hearing held on 9/3/26 while rife with many irregularities, previously covered in Petitioner's request for another appeal to the State BOE, some comments at that hearing were noteworthy.

Depreciation:

- Petitioner requested relief in the range of \$80K - \$197K.
- Petitioner presented evidence of a 12% disparity between subject parcel and other neighborhood parcels from the Assessor's Marshall & Swift worksheets.
- The County Board of Equalization (CBOE), particularly Mr. Albert, was troubled by the Assessor's inability to reconcile why Petitioner's property received 0% for certain items yet other properties, including one described by the Assessor as the most similar in nature, received 12% for the same items. This disparity resulted in an over assessment of Petitioner's property relative to other similar situated parcels.
- Unfortunately, while the CBOE agreed that the disparity existed and the Assessor could provide no justification, the CBOE took no action to equalize and rectify the disparity.

Factual Error – Back year appeal

- Petitioner argued that the 2022/23 Supplemental Assessment was issued a year earlier than legally permissible, predicated on a Factual Error and based on the rules of NAC § 361.768, with a 3 year look back provision.
- Petitioner filed appeal prior to 1/15/26.
- The 3 year look back period expired 6/30/26, however, the date of filing tolls the deadline until a final determination occurs.
- Petitioner presented emails supporting the facts of the underlying error.

- A 12/23/21 email from the Assessor stated, 'Assuming the house will be 100% complete by 7/1/22, I am adding \$631,402 of new value for the 2022/23 tax year'. (See SBE p. 1495)
 - This is a matter that Petitioner should be able to rely upon per the Nevada Supreme Court ruling in Holh Motorsports v. NV Dept of Taxation (2025)
 - The remodel finished 4 weeks after the deadline for the 2022/23 fiscal year.
- A 12/2/24 email from the Assessor stated, 'It appears the city issued the final on the building permit on 5/23/22,' to defend the year of the issuance of the assessment. (See P. X18 from additional evidence – SBE page # not yet available)
 - This is a factual error
 - The city failed (*not passed*) the final inspection on 5/23/22
- Petitioner presented evidence (SBE p. 156-157) supporting the assertion that not a single other property from the Assessor's original (53 line item) Parcel Equity Analysis ever had their residential remodel issued in the fiscal year prior to the completion of the remodel. (See SBE p. 82-83)
- **CBOE board members are on record agreeing with that assertion**
- The remodel was completed on 7/27/22. The deadline to make the 2022/23 fiscal year ended on 6/30/22.
- The CBOE chair, Mr. Terry Farr, is on record stating, 'Mr. Wolfson has a good point. July 1 is a hard date.' This is in recognition that a remodel is either done or not done as of 7/1/22 - a binary decision.
 - The assessor made a comment that it could have been a % complete.
 - The assessor presented no evidence to support that assertion.
 - Petitioner, however, submitted evidence that:
 - Not a single residential remodel from the Assessor's original Parcel Equity Analysis ever had a supplemental assessment issued on a % complete basis.
 - Petitioner also submitted evidence that 3 residential remodels on Petitioner's street took between 2 and 3 years to complete. Each of these received their supplemental assessment only upon 100%

completion, consistent with the statement in the email from the Assessor on 12/23/21. Those properties are 2709 Pinto Lane, 2333 Pinto Lane, and 2500 Pinto Lane -none were processed on a % complete basis. This is further evidence that this is the standard operating procedure for the Assessor.

- The CBOE sought to provide relief, however, the Deputy District Attorney advised the CBOE that NAC § 361.768 is not a CBOE statute and this can only be corrected by a request from the Assessor to the Clark County Board of County Commissioners.
 - Mr. Briana Johnson refuses to make such a request. I made repeated requests for her to do so, the last being the afternoon of 9/3/26 after the hearing adjourned.
- Mr. Farr, however, believed the CBOE could provide some relief in the form of 4 years of harm (2023-2026) with a 6% reduction (@ 1.5% per year) in depreciation against the assessed value of my improvements. The board agreed.
 - This was a recognition of the inequity, however, an ill conceived and inadequate resolution to the problem.

Land Comps – Assessor

- **The Assessor presented their land comp chart. (See SBE p. 989)**
 - **Chart was described by assessor as presented ‘on a per lot basis’ (refer to 9/3/26 video of hearing @ 00:32:45 time stamp)**
 - **No adjustments for size were made**
 - **No adjustments for any variations or amenities were made**
 - **This violates all the codes/statutes Assessor refers to such as NAC § 361.118, NAC § 361.11795, NAC § 361. 1179**
 - **When questioned about the comment on the chart related to ‘analysis of market conditions adjustments attached’, the Assessor responded with:**
 - ***‘Can I clarify the chart, please. This is more of a qualitative appraisal.’ (@ 01:41:00-01:43:00 time stamp)***
 - **Comps are required to be adjustment on a quantitative/mathematical basis**
 - **Assessor then stated it was intended to show that the petitioner’s land value does not exceed market value**

- **Board member, Mr. Albert stated that that was what he also believed.**
- **Later, Board member Ms. Lowe, reiterated that same point.**
- **These last 3 points are in direct conflict with Article 10 § 1 of the Nevada Constitution and the Nevada Supreme Court 2008 ruling in Barta.**

Denise Mosely

From: Denise Mosely
Sent: Tuesday, October 6, 2026 11:10 AM
To: mark wolfson
Cc: Kari Skalsky; State Board Equalization
Subject: RE: Upcoming hearing on 10/14/26

Good morning, Mr. Wolfson,

We are in the process of finalizing the case files and will inform all interested parties when they have been posted on the Department's website.

Thank you,
~ Denise

*Important Notice: Sales & Use Tax returns are now due on the 20th of every month. Please file all Modified Business Tax and Commerce Tax returns through My Nevada Tax.

Denise Mosely
Program Officer II
Executive Review and Boards & Commissions Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706
Phone: 775-684-2053
Email: moselyd@tax.state.nv.us

Find careers at: NVJobs

CONFIDENTIALITY STATEMENT:

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential and prohibited from disclosure and unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

-----Original Message-----

From: mark wolfson <mbw1016@hotmail.com>
Sent: Monday, October 5, 2026 10:10 AM
To: State Board Equalization <stateboard@tax.state.nv.us>; Kari Skalsky <kskalsky@tax.state.nv.us>; Denise Mosely <moselyd@tax.state.nv.us>
Subject: Upcoming hearing on 10/14/26

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good Morning,

The last remand hearing was held on 9/3/26, 32 days ago. I submitted a set of evidence of ~ 250 pages electronically to the County for that hearing. Additionally I brought 10 copies of a 5 page set to the hearing that was admitted into the record..

Other information that should be posted for the record include:

1. The transcripts from the 9/3/26 remand hearing 2. My appeal form(s) for this state hearing 3. My updated brief submitted over the weekend.

Can you tell me when these will be posted for the meeting scheduled for next Thursday?

Thank you,

Mark Wolfson

SBE NOTICE OF HEARING



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

September 24, 2026

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING**

CERTIFIED MAIL— 9489 0090 0027 6585 0512 42
PETITIONER:
2709 Pinto Lane Trust et al
Mark Wolfson
2709 Pinto Lane
Las Vegas NV 89107

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49
RESPONDENT:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

DATE/ TIME: Wednesday, October 14, 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/84349113453>
Webinar ID: 843 4911 3453
Phone Number: 1-669-900-9128

Please note this is an amended Notice of Hearing. This version corrects the month information incorrectly specified on the certificate of service.

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: Consideration of the returned Clark County Board of Equalization Decision and Record resulting from the State Board Order of Remand dated August 10, 2026 issued pursuant to NRS 361.360(6)

Case No: 26-107

Assessor Parcel no: 139-32-703-002

The matter comes before the State Board of Equalization (State Board) in accordance with NRS 361.360(6). If the State Board of Equalization determines that the record returned from the Clark County Board of Equalization after remand is still inadequate, the State Board may hold a hearing anew on the appellant's complaint. As such, the 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.

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 6585 0512 42

PETITIONER:

2709 Pinto Lane Trust et al

Mark Wolfson, Trustee

2709 Pinto Lane

Las Vegas NV 89107

Electronic Mail: mbw1016@hotmail.com

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49

RESPONDENT:

Briana Johnson

Clark County Assessor

500 S Grand Central Pkwy, 2nd Floor

Las Vegas NV 89155

Electronic Mail: bap@ClarkCountyNV.gov; meo@ClarkCountyNV.gov; lisa.logsdon@clarkcountydav.gov
Millicent.Washington@ClarkCountyNV.gov; Courtney.Moerschell@ClarkCountyNV.gov

Dated at this 24 day of the month of ~~June~~ September of the year 2026.



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



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

September 24, 2026

**STATE BOARD OF EQUALIZATION
NOTICE OF HEARING**

CERTIFIED MAIL– 9489 0090 0027 6585 0512 42
PETITIONER:
2709 Pinto Lane Trust et al
Mark Wolfson
2709 Pinto Lane
Las Vegas NV 89107

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49
RESPONDENT:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

DATE/ TIME: Wednesday, October 14, 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/84349113453>
Webinar ID: 843 4911 3453
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: Consideration of the returned Clark County Board of Equalization Decision and Record resulting from the State Board Order of Remand dated August 10, 2026 issued pursuant to NRS 361.360(6)

Case No: 26-107

Assessor Parcel no: 139-32-703-002

The matter comes before the State Board of Equalization (State Board) in accordance with NRS 361.360(6). If the State Board of Equalization determines that the record returned from the Clark County Board of Equalization after remand is still inadequate, the State Board may hold a hearing anew on the appellant's complaint. As such, the 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.

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 6585 0512 42

PETITIONER:

2709 Pinto Lane Trust et al

Mark Wolfson, Trustee

2709 Pinto Lane

Las Vegas NV 89107

Electronic Mail: mbw1016@hotmail.com

CERTIFIED MAIL – 9489 0090 0027 6528 6949 49

RESPONDENT:

Briana Johnson

Clark County Assessor

500 S Grand Central Pkwy, 2nd Floor

Las Vegas NV 89155

Electronic Mail: bap@ClarkCountyNV.gov; meo@ClarkCountyNV.gov; lisa.logsdon@clarkcountydav.gov
Millicent.Washington@ClarkCountyNV.gov; Courtney.Moerschell@ClarkCountyNV.gov

Dated at this 24 day of the month of June of the year 2026.



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



October 02, 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 6585 0512 42.

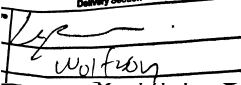
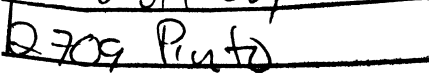
Item Details

Status:	Delivered, Left with Individual
Status Date / Time:	September 28, 2026, 12:21 pm
Location:	LAS VEGAS, NV 89107
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight: 1lb, 9.0oz

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



October 01, 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 6528 6949 49.

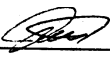
Item Details

Status:	Delivered, Individual Picked Up at Post Office
Status Date / Time:	September 29, 2026, 07:03 am
Location:	LAS VEGAS, NV 89106
Postal Product:	First-Class Mail®
Extra Services:	Certified Mail™ Return Receipt Electronic

Shipment Details

Weight: 10lb, 14.9oz

Recipient Signature

Signature of Recipient:	Signature	
	Printed Name	JIM ACATILES
	Delivery Address	CLARK COUNTY/001 N PECK

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