

RECEIVED
SEPTEMBER 29 , 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

**State Board of Equalization Records Request
Preference of Order**

CLARK COUNTY BOARD OF EQUALIZATION

GENERAL INDEX

CBOE Case #: [424](#)
SBOE Case #: [26-107](#)
Parcel #: [139-32-703-002](#)
CBOE Hearing Date: [September 3, 2026](#)
Petitioner: [2709 PINTO LANE TRUST ETAL
WOLFSON MARK B TRS](#)
Respondent: [Clark County Assessor](#)

1. Clerk's Certification of Copy
2. Order of Remand
3. Evidence of Mailing Notice of Hearing
4. Notice of Decision including a Findings of Fact and Conclusions of Law
5. Case Material 2026-2027
6. Audio and Video Evidence (will be transmitted separately)
7. Draft Minutes (see pertinent pages dated [September 3, 2026](#))

CERTIFICATION OF COPY

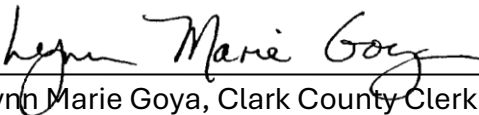
STATE OF NEVADA)
)§
COUNTY OF CLARK)

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

CBOE Case #: 424
Hearing Date: September 3, 2026
Parcel #: 139-32-703-002
Petitioner: 2709 PINTO LANE TRUST
 ETAL WOLFSON MARK B TRS



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Clark County at my office, Las Vegas, Nevada, September 16, 2026.



Lynn Marie Goya, Clark County Clerk



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Drive
Carson City, Nevada 89706
Telephone (775) 684-2160

Shellie Hughes
Secretary

In the Matter of	)	
	)	Case No. 26-107
2709 PINTO LANE TRUST et al,	)	
Petitioner	)	ORDER OF REMAND
	)	
vs.	)	
	)	
CLARK COUNTY ASSESSOR,	)	
Respondent	)	
	)	
	)	

Appearances

Mark Wolfson appeared on behalf of the Petitioner, 2709 Pinto Lane Trust et al ("Taxpayer").

Mary Ann Weidner, Jayme Jacobs, Carla Pipitone and Jerrell Turner appeared on behalf of the Clark County Assessor's Office ("Assessor").

Summary

The matter of Taxpayer's appeal came before the State Board of Equalization ("State Board") for hearing in Clark County, Nevada, on July 29, 2026, after due notice to Taxpayer and Assessor.

On or about February 23, 2026, the State Board received an appeal filed by Taxpayer after a decision was issued by the Clark County Board of Equalization ("County Board").

The State Board, having considered all evidence, documents and testimony submitted by the parties, hereby makes the following Findings of Fact, Conclusions of Law, and Order.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 3) Taxpayer and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) Approximately one week prior to the hearing before the County Board, the Taxpayer and the Assessor met to exchange evidentiary materials to be offered at the hearing before the County Board. Taxpayer believed he had received all the evidence to be presented by the Assessor at the hearing.
- 5) Unbeknownst to Taxpayer, the Assessor submitted an additional 71 pages of evidence to the County Board (the "Supplemental Information"). The Supplemental Information was entered into evidence and was referred to by the Assessor during the presentation of the case.
- 6) After the conclusion of the hearing before the County Board, the Assessor realized that the Supplemental Information had not been provided to the Taxpayer. At that point, the Assessor provided a copy of the Supplemental Information to the Taxpayer and made the County Board aware of the problem.
- 7) The County Board did not take measures to allow Taxpayer a meaningful opportunity to review the Supplemental Information and submit further facts and evidence to challenge any assertions in the Supplemental Information. *SBE 26-107, P 1122-1124.*

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed an appeal and the State Board accepted jurisdiction in this case.
- 2) The Findings of Fact are based upon a preponderance of the evidence. NRS 233B.125.
- 3) The State Board has authority to determine whether it has jurisdiction to hear a matter. Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 4) The State Board has authority to remand a case to the County Board where the record of a case is inadequate because of an act or omission of the county assessor, the district attorney or the county board. NRS 361.360(6).
- 5) The Supplemental Information was entered into evidence, made available to the County Board and referred to by the Assessor during the presentation of the case. Yet, the Taxpayer did not have the Supplemental Information either before or during the hearing. This affected the fundamental fairness of the hearing and resulted in a record on appeal which is inadequate.

- 6) The record in this case on appeal from the County Board is inadequate because it does not encompass Petitioner's facts and evidence in response to the Supplemental Information submitted by the Assessor. NRS 361.360(6).
- 7) The County Board caused the record to be inadequate by failing to provide Petitioner a meaningful opportunity to submit facts and evidence to challenge the Supplemental Information at issue. NRS 361.360(6).

ORDER

The County Board is instructed to hold a hearing to review the record of this matter and any supplemental evidence presented by the parties. Specifically, the Taxpayer must be given an opportunity to submit facts and evidence to address and challenge the Supplemental Information at issue.

Based on this review, the County Board is instructed to make findings of fact and conclusions of law addressing the Taxpayer's claim that his property is assessed at a higher value than other similarly situated properties, including the assertion that his property received a supplemental assessment for the renovation of his property while other properties which have been renovated have not received supplemental assessments or have received supplemental assessments which do not capture the full extent of the renovation.

The County Board is further instructed to hold the hearing within 30 days of receipt of this Order and to supplement the record for State Board case number 26-107 no later than 15 days after the hearing is held with the County Board's findings of fact and conclusions of law.

BY THE STATE BOARD OF EQUALIZATION THIS ^{10th} ___ DAY OF AUGUST, 2026.



Shellie Hughes, Secretary



Date: 08/20/2026

CLARK COUNTY BOARD OF EQUALIZATION NOTICE OF HEARING

This is your notification that the remand for case 26-107 from the State Board of Equalization to the Clark County Board of Equalization for review has been placed on the Agenda for the meeting of:

Date:	Thursday, September 3, 2026
Time:	9:00 AM
Location:	Commission Chambers Clark County Government Center 500 S. Grand Central Pkwy, 1 st Floor
Case Number:	424/26-107
Primary APN/ PPID	139-32-703-002

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

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

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

The Assessor's Office is located at 500 S. Grand Central Parkway, 2nd Floor.

If you have any questions, please call 702-455-3891.



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

Office of the County Clerk

Lynn Marie Goya
County Clerk
Commissioner of Civil Marriages

Carl Bates
Chief Deputy County Clerk

424/02-19-26 Remand 09-03-26
2709 PINTO LANE TRUST
ETAL WOLFSON MARK B TRS
2709 PINTO LN
LAS VEGAS NV 89107

September 9, 2026

Re: Petition No. 424

Assessment Year:	2026 - 2027
Parcel #:	139-32-703-002
Multiple Parcels:	No
Remand Hearing Date:	September 3, 2026

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

Reduced the improvement value, adjusting by 6% (from Assessor's recommendation for no change in the total taxable value of \$1,687,686)

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

Sincerely,

A handwritten signature in cursive script that reads "Lynn Marie Goya".

Lynn Marie Goya, Clark County Clerk

Ex-Officio Clerk of:
Board of County Commissioners • Clark County Board of Equalization
Clark County Debt Management Commission • Clark County Water Reclamation District Board of Trustees
Clark County Redevelopment Agency • Clark County Liquor and Gaming Board • Mt. Charleston Fire Protection District
University Medical Center of Southern Nevada Board of Trustees • Moapa Valley Fire Protection District Board of Fire Commissioners



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Office of the County Clerk

Lynn Marie Goya
County Clerk
Commissioner of Civil Marriages

Carl Bates
Chief Deputy County Clerk

Clark County Board of Equalization

Re: Petition No 26-424
Assessment Year: 2026/2027
Parcel #: 139-32-703-002
Hearing Date: September 3, 2026

Appearances

Mark Wolfson appeared on behalf of the Petitioner, 2709 Pinto Lane Trust et al ("Petitioner").

Melissa Martinet, Stephanie Jones, Jayme Jacobs, Carla Pipitone and Jerell Turner appeared on behalf of the Clark County Assessor's Office ("Assessor")

Summary

This matter came before the Clark County Board of Equalization ("County Board") for hearing on September 3, 2026, on Remand order from the State Board of Equalization ("State Board").

The County Board, having considered all the evidence, documents, and testimony submitted by the parties, hereby makes the following Findings of Fact and Conclusions of Laws.

Findings of Fact

1. The County Board is an administrative body created pursuant to NRS 361.334 through NRS 361.365 for the purpose of hearing appeals of the County Assessors determination of assessed value of property.
2. Petitioner and Assessor were given adequate, proper, and legal notice of the time and place of the hearing before the County Board, and the matter was properly noticed pursuant to Open Meeting Law in NRS 241.020.
3. Petitioner owns property located at 2709 Pinto Lane, Las Vegas, NV 89107, APN # 139-32-703-002 ("Petitioner's Property").
4. Petitioner had a supplemental assessment for improvements placed on his parcel for the 2022/2023 tax year.
5. Petitioner filed an untimely appeal of the supplemental assessment on January 13, 2025.

Ex-Officio Clerk of:

*Board of County Commissioners • Clark County Board of Equalization
Clark County Debt Management Commission • Clark County Water Reclamation District Board of Trustees
Clark County Redevelopment Agency • Clark County Liquor and Gaming Board • Mt. Charleston Fire Protection District
University Medical Center of Southern Nevada Board of Trustees • Moapa Valley Fire Protection District Board of Fire Commissioners*

REMAND SBE 26-107 Pg 8



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Las Vegas, NV 89155-1604
(702) 671-0500

Office of the County Clerk

Lynn Marie Goya
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Commissioner of Civil Marriages

Carl Bates
Chief Deputy County Clerk

6. The County Board denied jurisdiction of that appeal on February 6, 2025.
7. Petitioner appealed the County Board's denial of jurisdiction to the State Board. The State Board also denied jurisdiction on September 30, 2025.
8. Petitioner then filed a Petition for Reconsideration to the State Board. The State Board upheld their prior ruling and continued to deny jurisdiction on January 23, 2026.
9. Petitioner then filed a Petition for Judicial Review in the District Court. However, that petition was dismissed as it was improperly filed.
10. Petitioner filed a timely appeal of his 2026/2027 assessment which was originally heard by the County Board in February of 2026.
11. Petitioner filed an appeal of the County Board's decision to the State Board of Equalization, which was heard on July 29, 2026.
12. The State Board determined the record was incomplete as Petitioner had not received 71 pages of evidence presented by the Assessor ("Supplemental Information")
13. The State Board remanded this matter to the County Board pursuant to NRS 361.360(6).
14. The State Board issued its remand order on August 10, 2026, which directed the County Board to hold a hearing for the Petitioner to be given the opportunity to submit facts and evidence to challenge the Supplemental Information.
15. The State Board's remand order instructed the County Board to make findings of facts and conclusions of law regarding his supplemental assessment for the renovation on his property.
16. The remand hearing was held on September 3, 2026, within the 30 days required by law and by the State Board's Order.
17. All evidence, documents, facts and testimony from the County Board hearing on February 13, 2026 is incorporated into the record.
18. The record from the State Board hearing on July 29, 2026 is incorporated into the record.
19. Petitioner provided new documents to the Assessor and to the County Board immediately preceding the remand hearing which is incorporated into the record.
20. If any of the foregoing findings is more appropriately construed as a conclusion of law, it may be so construed.

Conclusions of Law

1. The Findings of Fact are based upon a preponderance of the evidence.

Ex-Officio Clerk of:

*Board of County Commissioners • Clark County Board of Equalization
Clark County Debt Management Commission • Clark County Water Reclamation District Board of Trustees
Clark County Redevelopment Agency • Clark County Liquor and Gaming Board • Mt. Charleston Fire Protection District
University Medical Center of Southern Nevada Board of Trustees • Moapa Valley Fire Protection District Board of Fire Commissioners*



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Office of the County Clerk

Lynn Marie Goya
County Clerk
Commissioner of Civil Marriages

Carl Bates
Chief Deputy County Clerk

2. The County Board has the authority to determine if it has jurisdiction to hear matters brought before it. Petitioner and Assessor are subject to the jurisdiction of the State Board.
3. The County Board only has jurisdiction to hear cases that are appealed by January 15 of the fiscal year in which the assessment was made. NRS 361.340(11), NRS 361.355, NRS 361.356, and NRS 361.357.
4. The County Board and the State Board have already previously denied to take jurisdiction of the 2022/2023 supplemental assessment.
5. The County Board cannot take jurisdiction of the 2022/2023 supplemental assessment as it would be in violation of NRS 361.355 and NRS 361.356.
6. Petitioner's appeal of the 2026/2027 assessed value is an equity appeal under NRS 361.356.
7. Petitioner did not present sufficient evidence to show the land value of his property is inequitable.
8. Petitioner did present sufficient evidence of an inequity in the assessment of improvements on his land.

Order

The County Board cannot take jurisdiction of the 2022/2023 supplemental assessed value as it was not timely filed and would violate the statutes set forth in NRS 361.

The County Board reviewed the record and evidence and heard testimony regarding the 2026/2027 assessed value of Petitioner's Property. Based on all the documentation, evidence, and testimony, the County Board has determined there is no inequity in the land value of Petitioner's Property. However, the Assessor's failure to timely assess remodels and other improvements on properties comparable to Petitioner's has created an inequity in the value of the improvements on Petitioner's Property. The County Board has determined the assessed value of the improvements on Petitioner's Property should be reduced by 6%.

BY THE COUNTY BOARD OF EQUALIZATION THIS 9th DAY OF SEPTEMBER, 2026.

A handwritten signature in blue ink, reading "Terence J. Farr", is written over a horizontal line.

Terence J Farr, Chairman

Ex-Officio Clerk of:

*Board of County Commissioners • Clark County Board of Equalization
Clark County Debt Management Commission • Clark County Water Reclamation District Board of Trustees
Clark County Redevelopment Agency • Clark County Liquor and Gaming Board • Mt. Charleston Fire Protection District
University Medical Center of Southern Nevada Board of Trustees • Moapa Valley Fire Protection District Board of Fire Commissioners*

REMAND SBE 26-107 Pg 10

RECEIVED

FEBRUARY 23 2026

STATE OF NEVADA
DEPARTMENT OF TAXATION

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



If you have questions about this form or the appeal process, please call: (775) 684-2160.
Email completed form to: stateboard@tax.state.nv.us by 5:00 p.m. March 10, 2026.

Mail to: State Board of Equalization, 3850 Arrowhead Drive, Carson City, NV, 89706. POSTMARK by 5:00 p.m. March 10, 2026.

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: 2709 PINTO LANE TRUST ET AL					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): MARK WOLFSON				TITLE: TRUSTEE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 2709 PINTO LANE					
CITY: LAS VEGAS	STATE: NV	ZIP CODE: 89107	DAYTIME PHONE: 384 8461	ALTERNATE PHONE:	FAX NUMBER:

Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

The organization described above was formed under the laws of the State of _____.

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

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

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

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

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS: 2709	STREET/ROAD: PINTO LANE	CITY (IF APPLICABLE): LAS VEGAS	COUNTY: CLARK
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2. Enter Applicable APN or Account Number from assessment notice or tax bill:

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

3. Does this appeal involve multiple parcels? Yes ☐ No ☒ List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: _____	Multiple parcel list is attached. ☐
--	--

4. Check Property Use Type: ☒

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

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

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

Other years being appealed: _____

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

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed Value
Land	\$600,000	\$210,000	\$413,878	\$144,889
Buildings	\$1,087,686	\$380,690	\$682,040	\$240,464
Personal Property				
Total	\$1,687,686	\$590,690	\$1,095,918	\$385,321

For Clerk Use Only:

26-107

Part F. TYPE OF APPEAL

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

☒	NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
☐	NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
☐	NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board.
☐	NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:
☐	Other reason, please describe.

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

Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard: <i>CLACK</i>	County Case Number: <i>25-00424</i>	Date Heard by County: <i>2/19/26</i>
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VERIFICATION

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

[Signature]
Petitioner Signature
Mark B. Watson
Print Name of Signatory

Trustee
Title
2/20/26
Date

Part I. AUTHORIZATION OF AGENT *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board. List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

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

Authorized Agent Contact Information:

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

Authorized Agent must check each applicable statement and sign below.

- ☐ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- ☐ I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

[Signature]
Authorized Agent Signature
[Signature]
Print Name of Signatory

[Signature]
Title
[Signature]
Date

Appeal to the Nevada SBE
Clark County Case # 26-00024
2709 Pinto Lane, Las Vegas, NV 89107
APN: 139-32-703-002
Hearing Date: 2/19/26

THIS DOCUMENT HAS THE FOLLOWING CONTENT

APPEAL REQUEST FORM:	2 PAGES
LETTER DESCRIBING ISSUES AND CONTENTIONS:	6 PAGES
COPY OF EXHIBIT 'C' – SUBMITTED ON 2/12/2026	4 PAGES
TOTAL PACKAGE	12 PAGES

Appeal to the Nevada SBE
Clark County Case # 26-00024
2709 Pinto Lane, Las Vegas, NV 89107
APN: 139-32-703-002
Hearing Date: 2/19/26

Appellant, Mark B. Wolfson, respectfully requests the opportunity to appeal the decision rendered by the Clark County Board of Equalization at the hearing held on 2/19/26.

Any taxpayer believing that the county assessor has erred, resulting in an injury, should be able to present their case before a group of knowledgeable experts, impartial arbiters, and a courteous panel of 'judges.' What happened at my case was anything but. This, along with the non-disclosure of 71 pages of evidence submitted for the record by the County (discussed later) should be more than sufficient grounds to grant my request for an appeal to the SBE.

At the outset of the hearing, Mr. Terry Farr, at the 11:17 minute mark of the hearing, and before I was even called to present, took the time to state the ground rules of the day. One of those rules was, and I quote, was '**DO NOT SPEAK IF ANOTHER PARTY HAS THE FLOOR.**'

My presentation began at the 15:28 minute mark. At the 31:08 point, 15 minutes into my presentation, Ms. Weidner of the County, interrupts and continues to complain about something she either didn't like or didn't agree with – it really doesn't matter. At the 32:48 point, 1 minute and 40 seconds later, I cut in and reminded Mr. Farr, that I was speaking and that I had the floor. Mr. Farr yelled into the microphone 'YOU DO NOT HAVE THE FLOOR, YOU DO NOT HAVE THE FLOOR.' Ms. Weidner was allowed to continue speaking until the 33:52, a total of almost 3 minutes.

Again, at the 1:03 point of the hearing, Ms. Weidner interrupted my presentation. Mr. Farr permitted the intrusion. She didn't like what I was talking about, thought it was irrelevant, which of course is her right, but she did not have the right to interrupt me. Until then, the panel was attentive and didn't seem to have an issue. Each time this happens it derails my thought process. Mr. Farr, instead of shutting her down, allowed this and when she was done, he told me to wrap it up.

At another time, when I wanted to interject a comment, Mr. Farr quickly shut me down and suggested I use the pen and note pad I brought with me to write down what I wanted to rebut.

This was a reasonable suggestion but applied unevenly. It would seem that he should have instructed Ms. Weidner to do exactly that the first time. I don't believe Ms. Weidner arrived with 2 broken hands and I don't believe the county came to the meeting without pen and paper. Not only do I have to fight the assessor regarding the inequity of my property assessment, I need to fight the panel for equitable treatment at the hearing.

A bit later in the hearing, Ms. Weidner commented that I live in a custom development and often renovations are done without permits making it harder to reassess the work. 'Work' by definition is supposed to be hard. But for the 'most technologically advanced assessor's office in the country,' or so they claim, how hard is it to look the same things I looked up on the internet. I am one person, they have an army.

I also must have missed the sub-chapter in NRS 361.260 (1) that reads, 'each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by diligent inquiry and examination all real property that is in the county on July 1, which is subject to taxation.' I can't seem to find the exception for work done without permits, or work that is just too hard.

Ms. Weidner and the board don't seem to believe that if they provide comps that they believe are correctly assessed; thereby, proving my assessments are equitable and then I provide documentation that most (5 of 7) are \$200K-\$500K under assessed, then by definition I am injured and an inequity is now created – these are from their comps, not mine. This same thing happened last year, they won their case, and then proceeded to fix several of the comps they provided after the meeting still claiming there was no inequity. They made adjustments of \$392K, \$186K, \$636K, and \$711K, which was a 94% increase from their original supplemental. This argument is so circular it can make one dizzy.

Ms. Weidner also makes mention that I was making comments regarding properties outside of my neighborhood and all the errors the assessor made with those. What she knew, but neglected to mention, was that the only properties I ever addressed to point out their errors from outside my neighborhood were the 7 comps on p.349 that they just gave to me on February 11, 2026, 8 days prior to the hearing. Other than those properties, their comps, I never discussed a single property that was not on Pinto Lane, Palomino Lane, Shetland Drive, and Alta Drive – my neighborhood.

If I interrupted them every time they said 'Mr. Wolfson doesn't understand M&S, he misinterprets the statutes, and he is misleading the board, etc.' the meeting would still be on-going, except Mr. Farr would be hoarse from yelling at me.

At the 1:26:00 of the hearing, I interrupted Ms. Weidner (I know that was inappropriate, yet no different than the previous event) when she was reading the law and I wanted her to read the next sentence because she was moving on and the next sentence would have been problematic for her argument. Mr. Farr then screamed into the microphone, 'YOU DO NOT HAVE THE FLOOR.' So, I don't have the floor when I interrupt (reasonable) and I don't have the floor when I am interrupted (not so reasonable).

During Ms. Jayme Jacobs' presentation for the county, she was making constant references to documents I could not find in order to follow along. I did ask for clarification of where I might find the material but was still not able to locate them. The hearing continued on. After my hearing was over and the decision was rendered I remained to listen to the next case out of interest. Sometime during the other petitioner's presentation a county employee approached me to let me know that they had neglected to provide me with some of their evidence and that was the reason I could not find it when they were presenting. I let her know that I wanted that entered into the record. After the next/last case was completed, at 3:24:11, Mr. Farr was about to begin with some administrative chores when Ms. Weidner spoke up and said, '*Mr. Wolfson has made us aware that we did not give him the entire addendum packet.*' This is the first untruth. *Their clerk approached me.* I simply thought I couldn't find the information and did not want to further delay the hearing looking for it. Ms. Weidner (~ 3:24:00+) comments that 'we are working on getting that for him right now' and then 'he wanted us to note for the record that he did not have the last 'FEW' pages we were referencing in the hearing.'

This was the 2nd untruth by intentionally not revealing the size of the omission. The 'FEW' pages Ms. Weidner referred to are numbered 718-789. By my math, that is 71 pages. We may not agree on lots of things but I doubt anyone will disagree that 71 pages of undisclosed evidence constitutes substantially more than just a few pages. Ms. Weidner then said, 'but the board can make a decision on what you want to do with that.' Mr. Farr, after a short time asked if there was anything I would like to say. No admonishment to the county, no expression of concern, no instruction to never let this happen again.

I expressed my opinion on being blindsided and then at the 3:26:25 took the packet just given to me by the county employee and rifled through it so it can be seen on the video.

On the 1st page, after the cover sheet, of the undisclosed evidence is the spreadsheet Ms. Jacobs was presenting. This spreadsheet was the key document from which she made extreme efforts to refute and rebut what I had presented earlier. She referred to it as p.54 in

my submission. She had to have spent a good 10+ minutes lecturing me and advising the panel on all the mistakes I made. Unfortunately, Ms. Jacobs was comparing her document to the wrong document of mine.

I submitted my evidence on Wednesday 2/11/26, 8 days prior to the hearing and 1 day prior to the deadline to have it scanned into their system. That evening I realized that I had included an earlier version of the subject related to this matter and not the final version but one in which I had intended on making a related point. The very next day I went to the county office and submitted 'Exhibit C' which was a 3 page document (see attached), handing it over to none other than Ms. Jayme Jacobs. This document was also scanned by the county and can be found in their packet on page 692. Exhibit 'C' is clearly labeled 'please replace pages 2,4, and 54 with these,' and is date stamped by the county on 2/12/26. (See p. 689)

This one document, that I did not have and could not comment on at the hearing, was used very effectively to eviscerate my argument about the inequity of the valuation of improvements between me and my neighbors. Frankly, if what she said was correct it would have convinced even me. But it was not the correct document. In fact, the end result of my 'corrected' p.54 and the information Ms. Jacobs presented from the undisclosed p. 719 are not much different. I will share those details with the SBE at my appeal.

Mr. Farr, is anything but courteous and without a doubt not impartial. He should never be allowed to be responsible for being able to effect the taxes of the citizens of Clark County.

I also mentioned that the panel lacked certain knowledge. I will provide just 1 of many examples where this is evident. There were even some in the next case that I watched as well but I'll let that petitioner fight his own battles – he seems up to the task.

Mr. Patrick Egger, one of the board members, engaged me in a discussion about the issue surrounding the valuation and equity associated with differing lots. Mr. Egger explained he had 40+ years of experience as an appraiser. Earlier I had explained that I am a CPA of 40 years, the former SVP for a large cap NYSE corporation in the 1990's, a former CFO of 2 companies prior to retiring and have owned 12 homes and been relocated by my employer 5 times throughout my career. I am quite comfortable around numbers and reasonably knowledgeable about real estate and appraisal techniques. (By the way, Ms. Weidner on more than 1 occasion made mention as to the deficiency of my knowledge of the M&S model and that I am not a licensed appraiser in Nevada. She also reiterated her belief that I was unaware that the state of Nevada assesses improvements with replacement cost, not market value. I am absolutely clueless as to why she would make such a statement, I have

always made my case related to improvements based on RCN. Just like last year you need not be a rocket scientist to know when an inequity exists. Bob Dylan said it best: 'you don't need a weatherman to know which way the wind blows.')

I raised the point that the county presented a document where properties between .75 acres and 1.25 acres were all assessed at the exact same value (referred to as p.414-415). Since land, by law, in Nevada is valued at market, I asked how could it be that someone who owns 67% more land should be assessed the same, meaning they have the same value in the market at the same point in time, adjacent to one another?

I raised a hypothetical argument for him to consider. I asked if he was appraising 2 lots in McDonald Ranch (an area he said he was working in), sitting side by side with the same views and same amenities, at the same point in time, 1 at .75 acres and the other at 1.25 acres would he appraise/pay the exact same price.

He could not/would not even agree that they would be different in value. His retort was (~2:20:00) 'I'm going to appraise them at what the market purchased them for.' If he had a client looking to buy land and that client had a \$100K to spend and he showed them both lots that were both on the market for \$100K, does anyone think anyone would choose the .75 lot. In the alternative does anyone believe that developer selling both lots would offer them for the exact same price? This is ludicrous.

In fact, I submitted in my evidence (p.436-438) documents that completely contradict this statement. A statement I could not have even foreseen coming. On page 436 (p.382 on my numbering) is a copy from last year's transcripts. Ms. Jacobs stated 'we value (land) on a base lot and then make adjustments for size, which should equate to market value'. Well my question is just how big does the next lot need to be before you make an adjustment for size to arrive at market value? Is 22,000 sf not enough ? Half the new homes in Las Vegas are on lots half that size or smaller.

To further refute Mr. Egger's position on p.438 (p.384 from my docs) is a layout of a development from Toll Bros' Elkhorn Grove Subdivision. I used this at last year's hearing which Ms. Jacobs stated then that this was irrelevant, I expect to hear the same argument this year. Frankly, it's quite relevant. On this chart one can see virtually a 100+ vacant lots for sale. Toll Bros highlighted 14 lots that were assigned a premium between \$7,500 and \$40,000. The premiums were related to size, location, amenities, etc. All the other lots were standard and without a premium. The county assessed 100% of these lots at the exact same value regardless of size, etc. That's what the assessor does, contrary to Ms. Jacobs' position

last year on adjustments for size. Toll Bros is pretty knowledgeable about what market values looks like and one size does not fit all, at least not in the real world.

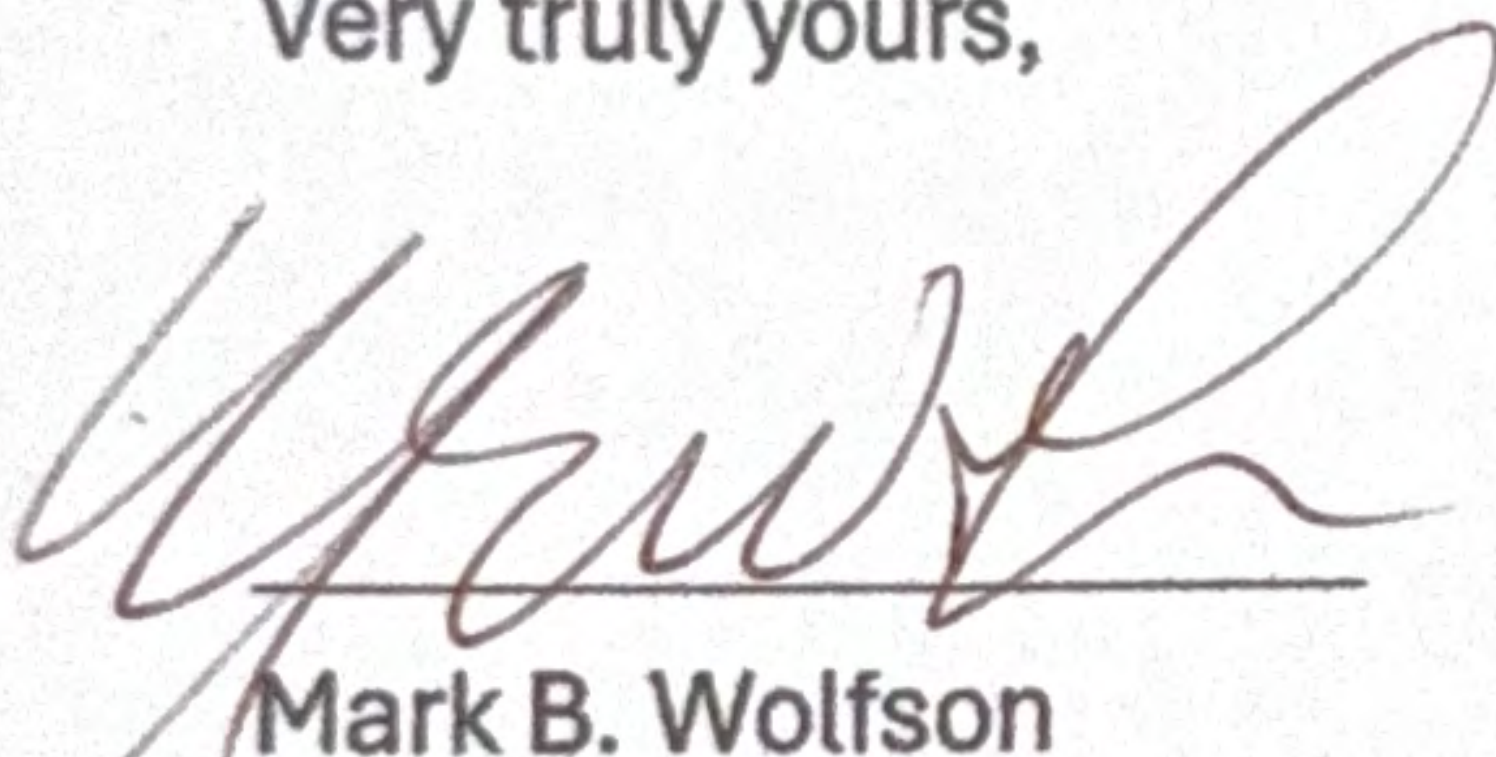
If Mr. Egger does not believe a variance of ½ acre (~ 22,000 sf) has any added value in the example above there is no chance of ever convincing him of inequities that are more complex than that simple situation.

The last example of lack of impartiality was at the very end and after Ms. Weidner advised the board about the undisclosed 'few' 71 pages. Mr. Farr, at 3:27:20, proclaimed that even had I received the undisclosed evidence from the county, he would not have changed his mind because as he said, 'you gave us nothing that supported what you were complaining about other than grandstanding.' This is another one of Mr. Farr's untruthful and condescending remarks.

This outrageous declaration that I just spent the last 1 ½ hours pontificating while providing absolutely no evidence in support of my assertions, in spite of submitting over 600 pages of pertinent documentation, is preposterous. My presentation is available for all to view on the county's Granicus website and I welcome all to watch.

This gentleman should never be in charge of a proceeding of this nature!

Very truly yours,



Mark B. Wolfson

2/23/26
Dated

Clark County Board of Equalization

Appeal #26-00424

Fiscal Year 2026/2027

2709 Pinto Lane, Las Vegas, NV 89107

APN: 139-32-703-002

Exhibit 'C'- Corrections

3 pages

(Please replace p. 2, 4, & 54 with these)

RECEIVED

FEB 12 2026

CLARK COUNTY ASSESSOR

RECEIVED

JAN 05 2026



APPEAL FORM # 26-00424

Clark County Board of Equalization

CLARK COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

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

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL 2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS					
NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER) Mark B Wolfson					
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 2709 Pinto Lane Las Vegas, NV 89129					
CITY Las Vegas	STATE NV	ZIP CODE 89129	DAYTIME PHONE 702-735-1000	ALTERNATE PHONE 702-735-1000	AX NUMBER 1000

Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

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

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

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

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

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

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 2709	STREET/ROAD PINTO LN	CITY (IF APPLICABLE) LAS VEGAS	STATE NV
PURCHASE PRICE \$1,087,686		PURCHASE DATE 1/15/2025	

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

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

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

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

If yes, enter number of parcels

Multiple parcel list is attached.

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

4. Check Property Type: ☒

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

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

☒ Secured Roll
--

Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	\$600,000	\$413,879
Buildings	\$1,087,686	\$687,040
Personal Property		
Possessory interest in real property		
Exempt Value		
Total	1,687,686	\$1,100,918

CROE APPEAL FORM - APPROVED, SBOE 11/20/2019

COMPLETE BOTH PAGES OF THIS FORM

PINTO LANE IMPROVEMENTS RECONCILIATION

ASSESSOR'S TAXABLE VALUE	\$1,087,686
---------------------------------	--------------------

IMPACT OF RATE VARIATION	(\$320,713)
---------------------------------	--------------------

IMPACT OF DEPRECIATION CHANGE	(\$79,933)
--------------------------------------	-------------------

OWNER'S OPINION OF VALUE	\$687,040
---------------------------------	------------------

4

54

REAL ESTATE ASSESSMENT APPEAL 2026-2027										
		IMPROVEMENTS								
DATA SOURCE:										
CCA 2026/26 ADDENDUM P. 8-8				PROPERTIES RATED GOOD/40 (%)						
AND										
2026/27 ASSESSOR'S REPORT										
		A		B		C		D		
		E		F		G				
LINE #		BLDG SF		2026/2027 ASSESSED IMPR. (ASSESSED \$)		2026/2027 ASSESSED IMPR. (TAXABLE \$)				
PARCEL #						\$/sf - subject		Depr		
								TAXABLE RCN		TAXABLE RCNLD
										ADDRESS
1	139-32-702-012	20	5,178	\$302,368	\$863,900	\$231	48.0%	\$1,195,057	\$657,282	2337 PINTO LANE
2	139-32-703-003	22	5,430	\$277,288	\$782,248	\$231	42.0%	\$1,253,216	\$726,866	2701 PINTO LANE
3	139-32-703-009	25	4,475	\$285,998	\$617,137	\$231	25.5%	\$1,032,606	\$769,443	2694 PALOMINO
4	139-32-702-027	26	7,360	\$265,060	\$757,314	\$231	70.5%	\$1,696,346	\$900,422	3408 PALOMINO
5	139-32-702-014	28	4,758	\$177,830	\$606,086	\$231	58.5%	\$1,096,123	\$465,721	2331 PINTO LANE
6	139-32-304-017	35	2,993	\$104,702	\$269,149	\$231	75.0%	\$680,770	\$172,892	2800 PINTO LANE
7	139-32-306-026	36	5,064	\$96,892	\$276,834	\$231	75.0%	\$1,164,747	\$292,187	2961 PINTO LANE
8	139-32-703-005	39	4,065	\$96,766	\$278,451	\$231	75.0%	\$638,675	\$234,719	2901 PINTO LANE
9	139-32-702-011	40	3,949	\$96,151	\$274,717	\$231	75.0%	\$911,410	\$227,653	2525 PINTO LANE
10	139-32-701-009	41	4,740	\$82,712	\$264,881	\$231	75.0%	\$1,093,969	\$273,492	2600 PINTO LANE
11	139-32-306-009	42	4,411	\$85,900	\$253,143	\$231	75.0%	\$1,018,038	\$254,589	711 CAMPBELL
12	139-32-306-004	43	3,761	\$67,933	\$251,237	\$231	75.0%	\$668,021	\$217,008	2525 PINTO LANE
13	139-32-702-024	44	4,594	\$228,720	\$686,343	\$231	34.0%	\$1,060,273	\$639,789	3400 PALOMINO
14	139-32-701-002	45	3,546	\$73,755	\$210,731	\$231	75.0%	\$818,400	\$204,800	2701 ALTA
15	139-32-306-011	52	6,064	\$111,414	\$318,326	\$231	75.0%	\$1,397,234	\$348,308	3030 PALOMINO
TOTAL			70,371	\$2,367,177	\$6,820,506	\$231	N/A	\$16,341,267	\$6,035,579	
AVERAGE			4,081	\$159,146	\$454,700	\$231	62.5%	\$1,082,762	\$493,392	
16	139-32-703-002	15	6,061	\$260,890	\$1,057,636	\$231	22.5%	\$1,403,465	\$1,987,656	2709 PINTO LANE
				VARIANCE:	\$320,713	(\$1,403,465-\$1,082,752)	FORMULAS			
							A	ASSESSOR REPORT		
							B	ASSESSOR REPORT		
							C	COL "B" X .35		
							D	COL "F" DIV BY COL "D" X (FROM LINE #16)		
							E	PROPERTY RECORD CARD		
							F	COL "A"/COL "D"		
							G	COL "F" x 1 - (COL "E")		



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

April 8, 2026

Taxpayer/ Petitioner:
2709 Pinto Lane Trust
Mark Wolfson, Trustee
2709 Pinto Lane
Las Vegas NV 89107

CONFIRMATION OF APPEAL

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

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

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

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

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

STATE BOARD OF EQUALIZATION CASE NUMBER: 26-107

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

County Board Record

SBE 26-107 Pg 15

[REMAND SBE 26-107 Pg 25](#)

**State Board of Equalization Records Request
Preference of Order**

CLARK COUNTY BOARD OF EQUALIZATION

GENERAL INDEX

CBOE Case #: [424](#)
SBOE Case #: [26-107](#)
Parcel #: [139-32-703-002](#)
CBOE Hearing Date: [February 19, 2026](#)
Petitioner: [2709 PINTO LANE TRUST ETAL](#)
[WOLFSON MARK B TRS](#)
Respondent: [Clark County Assessor](#)

1. Clerk's Certification of Copy
2. Petition for Review of Assessed Valuation
3. Evidence of Mailing Notice of Hearing
4. Notice of Decision
5. Petitioner's Exhibits
6. Assessor's Exhibits
7. Audio and Video Evidence (will be transmitted separately)
8. Minutes (see pertinent pages dated [February 19, 2026](#))

CERTIFICATION OF COPY

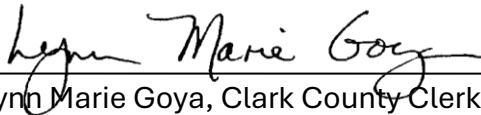
STATE OF NEVADA)
)§
COUNTY OF CLARK)

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

CBOE Case #: **424**
Hearing Date: **February 19, 2026**
Parcel #: **139-32-703-002**
Petitioner: **2709 PINTO LANE TRUST ETAL**
 WOLFSON MARK B TRS



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of Clark County at my office, Las Vegas, Nevada, May 7, 2026..



Lynn Marie Goya, Clark County Clerk

RECEIVED

JAN 05 2026



APPEAL FORM # 26-00424

Clark County Board of Equalization CLARK COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

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

Please Print or Type:

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL
2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS

NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER)

MARK B. WOLFSON

TITLE

OWNER

MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)

2709 PINTO LANE

EMAIL ADDRESS

MBW1016@HOTMAIL.COM

CITY

LAS VEGAS

STATE

NV

ZIP CODE

89107

DAYTIME PHONE

202-384-8161

ALTERNATE PHONE

FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

☐ Sole Proprietorship☒ Trust☐ Corporation☐ Limited Liability Company (LLC)☐ General or Limited Partnership☐ Government or Governmental Agency☐ Other, please describe:The organization described above was formed under the laws of the State of NEVADAThe organization described above is a non-profit organization ☐ Yes ☒ No

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

Check box which best describes the relationship of Petitioner to Property Owner: ☐ Additional information may be necessary. Please see instructions.☐ Self☒ Trustee of Trust☐ Employee of Property Owner☐ Co-owner, Partner, Management Member☐ Officer of Company☐ Employee or Officer of Management Company☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property.☐ Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

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

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

ASSESSOR'S PARCEL NUMBER (APN)

139-32-703-002

ACCOUNT NUMBER

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

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

If yes, enter number of parcels:

Multiple parcel list is attached.

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

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

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

☒ 26-27 Secured Roll

Part E. VALUE OF PROPERTY

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

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

CBOE APPEAL FORM - Approved by SBOE on 11/20/2015

COMPLETE BOTH PAGES OF THIS FORM

APPEAL FORM # 26-00424

RECEIVED

JAN 05 2026

Part F. TYPE OF APPEAL

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

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

CLARK COUNTY ASSESSOR

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

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

CERTIFICATION

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

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

Part H. AUTHORIZATION OF AGENT

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

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

Authorized Agent Contact Information:

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

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

CERTIFICATION

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the Clark County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7012) and the limitations contained in the Agent Authorization Form to be separately submitted

Authorized Agent Signature: _____ Title: _____

Print Name of Signatory: _____ Date: _____

☐ I hereby withdraw appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney: _____ Date: _____



Date: 05/06/2026

CLARK COUNTY BOARD OF EQUALIZATION NOTICE OF HEARING

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

Date: Thursday, February 19, 2026
Time: 08:00 am
Location: Commission Chambers
Clark County Government Center
500 S Grand Central Pkwy, 1st Floor
Case Number: 00424
Primary APN/ PPID: 139-32-703-002

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

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

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

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

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

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



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

Office of the County Clerk

Lynn Marie Goya
County Clerk
Commissioner of Civil Marriages

Carl Bates
Chief Deputy County Clerk

424/02-19-26
2709 PINTO LANE TRUST ETAL
WOLFSON MARK B TRS
2709 PINTO LN
LAS VEGAS NV 89107

March 04, 2026

Re: Petition No. 424

Assessment Year:	2026 - 2027
Parcel #:	139-32-703-002
Multiple Parcels:	No
Hearing Date:	February 19, 2026

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "Lynn Marie Goya".

Lynn Marie Goya, Clark County Clerk

Ex-Officio Clerk of:
Board of County Commissioners • Clark County Board of Equalization
Clark County Debt Management Commission • Clark County Water Reclamation District Board of Trustees
Clark County Redevelopment Agency • Clark County Liquor and Gaming Board • Mt. Charleston Fire Protection District
University Medical Center of Southern Nevada Board of Trustees • Moapa Valley Fire Protection District Board of Fire Commissioners

SBE 26-107 Pg 21

[REMAND SBE 26-107 Pg 31](#)



CLARK COUNTY BOARD OF EQUALIZATION

Case # 424

Petitioner Information

Clark County Board of Equalization

Appeal #26-00424

Fiscal Year 2026/2027

2709 Pinto Lane, Las Vegas, NV 89107

APN: 139-32-703-002

RECEIVED

FEB 11 2026

CLARK COUNTY ASSESSOR

Please note that a 24 page Addendum labeled

‘2400 PALOMINO LANE’

Has been inserted between p. 186.4 and 186.5 to facilitate a more efficient method when discussing this matter

THIS IS A NOTICE OF VALUE

PARCEL NUMBER LOCATION ADDRESS	TAX DISTRICT
139-32-703-002 2709 PINTO LN LAS VEGAS	200
TAX YEAR	TAX YEAR
PRIOR	2026-2027
TAXABLE VALUE	TAXABLE VALUE
1,633,304	1,687,686
ASSESSED VALUE	ASSESSED VALUE
LAND	LAND
183,750	210,000
BUILDINGS, ETC.	BUILDINGS, ETC.
387,906	380,690
TOTAL ASSESSED VALUE	TOTAL ASSESSED VALUE
571,656	590,690
EXEMPTION	EXEMPTION
0	0

Tax District where the parcel is located.

Prior tax year and the upcoming tax year.

Taxable value is the appraised value of the land plus the current replacement cost of the buildings, etc., less depreciation, as determined by Nevada Revised Statute 361.227.

Assessed value is 35% of the taxable value stated above.

Assessed land excludes buildings, etc.

All existing buildings, houses, improvements, or other structures built upon the land, and common element distributions if any.

Total assessed value is the sum of land, buildings, etc.

Exemption is total exempt portion of assessed value for this parcel.

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

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

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

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

ASSESSED VALUE EXCLUDED FROM PARTIAL ABATEMENT 2026/2027
LAND VALUE
0
BUILDINGS, ETC. VALUE
0

This assessed land value is excluded from partial abatement.

This assessed buildings, etc. value is excluded from partial abatement.



**OFFICE OF THE
COUNTY ASSESSOR**

BRIANA JOHNSON

Clark County Assessor

(702) 455-3882 • Fax: (702) 455-0018

www.clarkcountynv.gov/assessor

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

01/05/2026

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

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

Dear Sir or Madam:

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

You will be notified of your hearing date by email.

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

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

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

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

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



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2026/2027 TABLE OF CONTENTS

<u>IMPROVEMENTS:</u>		<u>Page Count.</u>	<u>Total</u>
P.1	Opening Statement *	1	1
P.2-P.3	Appeal form #26-00424	2	3
P.4	2709 Pinto equity reconciliation*	1	4
P.5	Causal factors for inequity (7)*	1	5
P.6-p.27	Causal factor #1*	22	27
P.28-P.49	Causal factor #2*	22	49
P.50	Causal factor #3*	1	50
P.51	J.Jacobs transcript related to p.8 addendum*	1	51
P.52-P.53	2 page chart from Addendum p.8.9 *	2	53
P.53.1-P.53.4	Addendum p.8-9 analysis	4	57
P.54-55	Good/40 Equity Rate impact Mean/Median*	2	59
P.56-87	16 property back up to Good/40 equity chart.	32	91
P.88-94	Good/VG 45 Equity Rate Impact/backup	7	98
P.95-101	Very Good/50 Equity Rate Impact/backup	7	105
P.102-118	Very Good/Exc/55 Equity Rate Impact/backup	17	122
P.119-123	Causal factor #4*	5	127
P.124-165	Causal factor #4 supporting evidence	42	169
P.166-179	Causal factor #5*	14	183
P.180,181-181.3	Causal factor #5* (2500 Pinto Lane)	5	188
P.182-186-186.4	Causal factor #5 (12% props/3 yr look back)	9	197
PAGE A1-A24	'2400 PINTO LANE ADDENDUM'	24	221
P.186.5-186.10	Causal factor #5 (12% props/3 yr look back)	6	227
P.187	Causal factor #5 (\$79,934 impact at 2709)	1	228
P.188-189	Causal factor #6*	2	230
P.190	Causal factor #7*	1	231
P.191-194	Addendum p.7 list of errors	4	235
P.195	Addendum p.7 (presented 2/26/25)	1	236
P.196	Analysis of p.195	1	237
P.197	Addendum p.8 (presented 2/26/25)	1	238
P.198	Assessor's mission statement	1	239
P.199	Comp #1 from p.197 (2905 Pinto)	1	240

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P.200-226	Comp #2 from p.197 (2327 Alta w/photos)	27	267
P.227-229	Comp #3 from p.197 (2333 Pinto w/photos)	3	270
P.230-236	Comp #5 from p.197 (2400 Palomino)	7	277
P.237-243	Comp #6 from p.197(2315 Alta-garage)	7	284
P.244-248	Comp #6 from p.197 (2315 Alta – casita)	5	289
P.249-253	Comp #6 from p.197 (2315 Alta – 2 stories)	5	294
P.254-264	Comp #7 from p.197 (2727 Alta)	11	305
P.265-274	Neighborhood letter & responses	10	315
P.275	Alternative letter to neighborhood	1	316
P.276-278	3% Abatement AB 489 (2005)	3	319
P.279-280	3% Abatement NRS	2	321
P.281	M. Weidner statement/transcript	1	322
P.282-284	Pauley v. White Pine County Assessor	3	325
P.285-287	Pauley v. White Pine – Reconsideration	3	328
P.288-301	2400 Pinto Lane – 4 permits	14	342

/ V

LAND:

P.302-326	Statutes/other legal related to land asmt	25	367
P.327-337	Land Comp Charts/explanation	11	378
P.338-340	500 Shetland - assemblage impact chart	3	381
P.341-347	500 Shetland – backup to assemblage chart	7	388
P.348-356	Pet. for Recon-2025 p.27,38,39,40 explanation	9	397
P.357-369	CCA Addendum p.27 rebuttal/error analysis	13	410
P.370-379	CCA Addendum p.40 rebuttal/error analysis	10	420
P.380-381	CCA Addendum p.38/39	2	422
P.382-385	Toll Bros/JJ 'irrelevant' transcript	4	426
P.386-411	Back up to p. 331 (2026/27 CCA REPORT)	26	452
P.412-487	2026/27 CCA ASMT report – 38 nearby properties	76	528
P.488-495	CCA Addendum MLS Description, 2709 M&S	8	536
P.496-499	J. Bonesteel Email Re: 2717 Pinto supp w/photo	4	540
P.500-504	2337 Pinto (error analysis, M&S, PRC)	5	545
P.505-512	3011 Pinto (26/27 asmt, permits, supplemental)	8	553
P.513-544	Photos (see next pg. for details)	32	585
P.545-561	PRC's dated 12/29/25	17	602
	- 2333 Pinto		
	- 2400 Palomino		
	- 2709 Pinto		
	- 2337 Pinto		
	- 2500 Pinto		
P.562-563	500 Shetland assembled lots – photos	2	604

MISCELLANEOUS:

P.564	Local map - scotch 80 (B/U p.370)	1	605
P.565	Local map – Pinto Lane (B/U p.412-413)	1	606
P.566	Local map – p.8/9 comps (B/U p.54)	1	607
P.567	CCA 'New Evidence' from 2/26/25 appeal	1	608
P.568-569	Emails denying back year appeal	2	610
P.570-571	Transcripts – T. Farr	2	612
P.572	Transcripts – D. Tripp	1	613
P.573	'Other vacant lots' from appeal	1	614
P.574	Transcripts – J. Jacobs	1	615
P.575-576	700 Shetland – 2026/27 Assessor report	2	617
P.577-578	P.38/39 Rework	2	619



Photos:

- 2400 Palomino B4/after p. 513-514
- 3011 Pinto (upgraded to 60) p. 515-517
- 2709 Pinto (LR) p.518
- 2709/2800 Pinto pavers p.519-520
- 2800 Pinto renovation p.521
- 2701 renovations (2) p. 522-523
- trespass at 2709 Pinto p.524
- closets (2709 v 2333) p.525
- 2337 Pinto v 2400 Palomino M&S 40 p. 526
- 2709 office p.527
- 2333 Pinto kitchen/2nd kitchen @ \$181/sf p.528
- 2709 Kitchen/DR p.529
- 2709 DR v 3011 DR (\$206v\$183/sf – 11% disc) p. 530
- 2709 GH p.531 @ \$168/sf (see p. 553)
- 2333 GH p.532 @ \$152/sf (see p. 546)
- 2337 v 2333 quality compare @ M&S 40 (p.533-535)
- 2333 v 2327 Alta quality comp 40 v 60 for Alta p. 536
- 2905 @ 65 (Excellent +) their comp p.537-539
- 2426 Palomino @ 55 (VG/Exc) their comp p.540-541
- 2327 Alta B4/after P.542-544

✓i

OPENING STATEMENT

MY APPEAL IS PREDICATED ON THE RULES OF NRS 361.356 WHICH IS A CASE OF EQUITY AND UNRELATED TO THE ABSOLUTE VALUE OF MY ASSESSED VALUATION.

EVEN IF PROPERLY ASSESSED, IF I AM CARRYING A GREATER TAX BURDEN THAN MY NEIGHBORS BECAUSE THEY ARE UNDER-ASSESSED RELATIVE TO MY PROPERTY, THE BOARD MUST EQUALIZE THE SITUATION BY REDUCING MY TAXABLE VALUATION TO BE ON PAR WITH THOSE OF MY NEIGHBORS.

ARTICLE 10, §1 OF THE NEVADA CONSTITUTION STATES, 'THE LEGISLATURE SHALL PROVIDE BY LAW FOR A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION, AND SHALL PRESCRIBE REGULATIONS AS SHALL SECURE A JUST VALUATION FOR TAXATION OF ALL REAL PROPERTY.'

NRS 361.356 § 3 STATES, ' IF THE BOARD FINDS THAT AN INEQUITY EXISTS IN THE ASSESSMENT OF THE VALUE OF THE LAND OR THE VALUE OF IMPROVEMENTS, OR BOTH, THE BOARD MAY ADD OR DEDUCT FROM THE VALUE OF THE LAND OR THE VALUE OF THE IMPROVEMENTS, OR BOTH, TO EQUALIZE THE ASSESSMENT.'

IN 2008, IN THE LANDMARK CASE OF THE SBOE V BARTA, THE SUPREME COURT OF NEVADA STATED THE FOLLOWING IN THEIR RULING:

'THE TAXPAYERS CONCEDE THAT THEIR PROPERTIES VALUES DID NOT EXCEED THEIR FULL CASH VALUES. NEVERTHELESS, THEY ASSERT THAT MERELY BECAUSE THEIR PROPERTIES FULL CASH VALUES WERE NOT EXCEEDED DOES NOT ESTABLISH THAT THE VALUATIONS WERE JUST AND EQUITABLE. WE AGREE WITH THE TAXPAYER'S ARGUMENT.'

THE COURT FURTHER STATED, 'TO SECURE A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION, LIKE PROPERTIES' TAXABLE VALUES MUST BE OBTAINED USING UNIFORM ASSESSMENT METHODS.'

AND THEN, 'WHEN THE OWNER OF ONE OF TWO NEARLY IDENTICAL NEIGHBORING PROPERTIES PAYS MORE IN TAXES THAN HER NEIGHBOR BECAUSE NON-UNIFORM METHODS HAVE BEEN USED TO ASSIGN DIFFERING TAXABLE VALUES TO THE TWO PROPERTIES, THE OWNER WITH THE GREATER TAX BURDEN HAS SUFFERED AN INJURY, REGARDLESS OF WHETHER HER PROPERTY'S TAXABLE VALUE EXCEEDED ITS FULL CASH VALUE.'

MOREOVER, NRS 361.260 §1 STATES, 'EACH YEAR, THE COUNTY ASSESSOR, EXCEPT AS OTHERWISE REQUIRED BY A PARTICULAR STATUTE, SHALL ASCERTAIN BY DILIGENT INQUIRY AND EXAMINATION ALL REAL PROPERTY THAT IS IN THE COUNTY ON JULY 1 WHICH IS SUBJECT TO TAXATION.

I AM BEGINNING MY APPEAL BY FIRST PROVIDING THE BOARD WITH MY BACKGROUND.

I EARNED AN UNDER GRADUATE DEGREE IN FINANCE, AN MBA, AND A MASTER OF SCIENCE IN ACCOUNTING. I AM A CERTIFIED PUBLIC ACCOUNTANT. I ROSE TO THE LEVEL OF SR. VP OF FINANCE IN ONE OF THE LARGEST MARKET CAP COMPANIES LISTED ON THE NYSE IN THE 1990'S. I WAS RESPONSIBLE FOR A \$ MULTI-BILLION DIVISION WITH A STAFF OF ~ 200+ SPREAD ACROSS 4 CONTINENTS AND HEADED A FINANCE TEAM OF FORENSIC ACCOUNTANTS WHEN I WAS SUPPORTING MERGERS & ACQUISITIONS. I WAS THE CFO OF 2 COMPANIES AND WAS AN ADJUNCT PROFESSOR AT GRADUATE SCHOOL LEVEL TEACHING COST ACCOUNTING.

/

RECEIVED

JAN 05 2026



APPEAL FORM # 26-00424

Clark County Board of Equalization

CLARK COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

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

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

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL					
2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS					
NAME OF PETITIONER (IF DIFFERENT FROM PROPERTY OWNER)					
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	MAIL ADDRESS	INTERNATE PHONE
				MARK B WOLFSON	
					TAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

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

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

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

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

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

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

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

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
2709	PINTO LN	LAS VEGAS	CLARK
PURCHASE PRICE	PURCHASE DATE		
\$1,165,000	MAR 2019		

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

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

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

If yes, enter number of parcels.

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

Appeals must be single parcels unless multiple contiguous parcels act as a single unit. Multiple parcel list is attached.

4. Check Property Type: ☒

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

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

☒ Secured Roll

Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	\$600,000	\$413,878
Buildings	\$1,087,686	\$403,224
Personal Property		
Possessory interest in real property		
Exempt Value		
Total	1.687.686	\$817,102

CBQE APPEAL FORM Approved by SBOE on 11/20/2015

COMPLETE BOTH PAGES OF THIS FORM

RECEIVED

JAN 05 2026

Part F. TYPE OF APPEAL

APPEAL FORM # 26-00424

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

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

CLARK COUNTY ASSESSOR

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

Reason for the appeal is that the property is assessed at a higher value than another property that has an identical use and a comparable location to my property.

The property is located at 1234 Main Street, Reno, NV 89501. The property is a single-family home with a lot area of 10,000 sq. ft. and a building area of 2,000 sq. ft. The property is currently assessed at \$100,000, which is higher than the assessed value of the comparable property at \$80,000.

The comparable property is located at 5678 Elm Street, Reno, NV 89501. It is a single-family home with a lot area of 10,000 sq. ft. and a building area of 2,000 sq. ft. It is currently assessed at \$80,000.

CERTIFICATION

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

Owner/Petitioner Signature

Title

Print Name of Owner/Petitioner

Date

Part H. AUTHORIZATION OF AGENT

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

I hereby authorize the agent whose name and contact information appears below to file a petition to the Clark County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Clark County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

Authorized Agent Contact Information:

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

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

CERTIFICATION

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

I certify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the Clark County Board subject to the requirements of NRS 361.362 and NAC 361.TBD (7012) and the limitations contained in the Agent Authorization Form to be separately submitted.

Authorized Agent Signature

Title

Print Name of Signatory

Date

☐ I hereby withdraw appeal to the Board of Equalization

Signature of Owner or Authorized Agent/Attorney

Date

3

PINTO LANE IMPROVEMENTS RECONCILIATION

ASSESSOR'S TAXABLE VALUE	\$1,087,686
IMPACT OF RATE VARIATION	(\$604,529)
IMPACT OF DEPRECIATION CHANGE	<u>(\$79,933)</u>
OWNER'S OPINION OF VALUE	<u>\$403,224</u>

4

Causal factors of inequity in assessed valuations of improvements between parcels

1. Multiple houses have major renovations yet only 1 is issued a supplemental assessment.
2. Multiple houses have major renovations yet all but one have numerous critical items omitted.
3. Multiple houses, rated equally, are assigned vastly lower replacement cost values on a \$/SF basis than that of subject property.
4. Multiple houses have renovations and 1 supplemental is applied too early and all others are applied years late, or in the correct year.
5. Multiple houses have major renovations but several have M&S worksheets developed with multiple material errors in owner's favor while subject property has multiple errors in county's favor.
6. Non-Uniformity of assessment process
7. Non-Conformity with NRS 361.260 §1 – 'ascertain by diligent inquiry and examination ALL real property'

5

1. Multiple houses have major renovations yet only 1 is issued a supplemental assessment.

2709 Pinto Lane was issued a supplemental for 2022/23 fiscal year, even though final inspection was not passed until 7/27/22. Should have been issued for 2023/24 fiscal year. The extra 1 year cost petitioner ~ \$10,000 before corrections.

Prior to Petitioner's appeal the following parcels underwent major renovations with no supplemental:

- **2608 Pinto remodel (marketed as costing \$1M in MLS) in association with the Property Brothers TV show in 2021. No supplemental ever issued.**
- **2800 Pinto – house gutted ~ 2022. New driveway pavers. No supplemental ever issued.**
 - **Petitioner is assessed at \$90,825 (taxable) for pavers**
 - **2800 Pinto is assessed at \$0 for pavers in their very visible circular driveway which the before and after photos are captured on the assessor's website along with photos of PODS used for storing their personal property during their remodel.**
 - **Petitioner pays ~ \$1,000 in real estate taxes every year for pavers**
 - **2800 Pinto pays \$0 for their pavers.**
- **2701 Pinto – major remodel (1 year). No supplemental issued.**
- **2701 Pinto – Expanded interior space by enclosing front patio into interior space for all to see. No supplemental issued.**
- **2400 Palomino – Bought and flipped in ²⁰²²~~2021~~. After appeal, parcel received a supplemental of \$392K (taxable).**
 - **Assessor actually used this parcel last year as a comp including the MLS marketing description describing all the improvements – and still no supplemental until 3 years later and no retro treatment.**
 - **Contractor even pulled permits for the new pool and gas lines, still no assessment.**

6

2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS 2709 PINTO LN LAS VEGAS NV, 89107 NV				SITUS 2709 PINTO LN LAS VEGAS				139-32-703-002				Printed: 10/10/2024								
				PARCEL STATUS: A Active - Locally Assessed Parcel								Page: 1 of 4								
				NEIGHBORHOOD: 1311.09 Central West				2022/23												
				PRIMARY USE: 20.110 Single Family Residential																
				LAND ACRES: 0.85		LAND SQUARE FEET: 37,026		SUMMARY OF TAXABLE VALUES				WORKING								
LEGAL DESCRIPTION: PT NW4 SE4 SEC 32 20 61				FISCAL YEAR				2018-19				2019-20								
				VALUE TYPE				2020-21				2021-22								
				LAND				BLCM				BLCM								
				SUBDIVISION DISCOUNT				\$200,000				\$300,000								
				NET LAND				\$200,000				\$375,000								
				IMPROVEMENTS				\$243,000				\$375,000								
				SUPPLEMENTAL								\$248,361								
				COMMON ELEMENT																
				TOTAL IMPROVEMENT				\$243,000				\$248,361								
				SECURED PERSONAL PROP																
				PARCEL TOTAL				\$443,000				\$623,361								
				EXEMPTION TOTAL								\$686,226								
SALES HISTORY																				
TYPE		SALE DATE		SALE PRICE		DEED BOOK		PAGE		GRANTOR		GRANTEE								
R		3/30/2018		\$ 985,000.00		20180330		00003057		JABARA MICHAEL SEPARATE PPTY TR		2709 PINTO LANE TRUST ETAL								
R		11/8/2000		\$ 470,000.00		20001108		00001513		HOMECOMINGS FINANCIAL NETWORK		JABARA MICHAEL D & GUNDULA B								
LAND APPRAISAL																				
#	CODE	LAND CATEGORY	ZONING	UNIT TYPE	FF	DEPTH	UNITS	UNIT PRICE	TOTAL ADJ	ADJ UNIT PRICE	ADJ VALUE	OVERD VALUE	NOTES							
1	AR01	Residential	LRA	LT			1.00	\$420,000	1.0000	\$420,000	\$420,000									
CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE										
LAND - GOLF COURSE/AG/OPEN SPACE																				
CLASSIFIED AG/GOLF COURSE							MARKET AG/GOLF COURSE													
CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE	#	CODE	LAND CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE					
STMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE		CODE		ADJUSTMENT		ADJ NOTE						
IMPROVEMENTS																				
PROJECT NAME:																				
TYPE	BLDG	BUILDING TYPE	CLQ	RNK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%CMP	SQFT	\$/SQFT	RCNLD	TYPE	DESCRIPTION	COUNT	STATUS
RES	1-1	One Story		40	1968	2016		10.0					100%	4,985	201.24	1,003.171				
RES	1-2	Garage		40	1968	1970							100%			14,039				
RES	2-1	One Story		30	2007	2007							100%	1,096	116.39	127.559				
ACCOUNT FLAGS																				
CAT		TYPE																		
CONV		Capacity																		
CONV		Pool Count																		
PAR		Parcel Land Use																		
		2																		
		1																		
		20.110																		

SBE 26-107 Pg 37

BUSINESS PERMITS & LICENSES BUILDING & ELECTRICAL PERMITS

Permit/Application Status

R19-17616 - Residential Building Permit (Res)

Key Number: 1427316

Current Status: Completed

Application Received: 11/14/2019

Project Name: Wolfson O/B

Address: 2709 PINTO LN

Type of Work: Building Project

Permit Issued: 4/2/2020

Scope of Work: Remodel: (4,985 SF); Attached Garage Addition: (679 SF); and Engineered Patio Cover (1,082 SF) DEFERRED TRUSSES

Applicant

Review Info

Inspection Status

9

Identify the main electrical panel door with sign..

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel..

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler..

Provide a landing at the electrical panel service door..

Smoke detectors shall be interconnected..

The oven and the kitchen cook top shall have a lock out type breaker..

The master and front bathroom shall convenance GFIC recpicales. .

All doorways that open into the rear yard pool area shall be alarmed.

24	140 FINAL BUILDING	2	Passed	7/27/2022	7/27/2022	Tony N. (702)303- 0274
-----------	-----------------------	---	--------	-----------	-----------	------------------------------

Comments:

Install a permanent address numbers in a contrasting color on the front of the dwelling..

Plumbing clean outs shall be cut down to finish grade and shall have a permanent cap or shall be landscape type box.,

Identify the main electrical panel door with sign..

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel.,

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler..

Provide a landing at the electrical panel service door.,

Smoke detectors shall be interconnected..

The oven and the kitchen cook top shall have a lock out type breaker..

The master and front bathroom shall convenance GFIC recpicales. .

10



City, Address, School, Agent, ZIP



Buy • Rent • Sell • Mortgage • Real Estate Ag



← Feed

Overview

Sale & tax history

Property details

Neighborhood

Climate

♥ Favorite



👤 Street View

🏠 Redesign



● OFF MARKET— SOLD DEC 2021 FOR \$2,350,000

\$2,555,309 Redfin Estimate**6 bd • 4 ba • 4,476 sq ft**

2608 Pinto Ln, Las Vegas, NV 89107



Estimated sale price

\$2.43M – \$2.94MReach more buyers wh
Redfin. Plus, you'll save
fees. 🏠**Claim home**

Claim home to manage this property



View dashboard



Edit facts



Manage photos

Schedule a sellin

Get an in-depth report
home value and the La.**Request a free****Rates have dropped**Lower mortgage rates could mean more buyers and higher sale prices.
Learn more

About this home

Timeless, fully-remodeled Cape Cod home on the best street in Vegas that is featured as the opening scene of Property Brothers "Forever Home" series! Stunning design coupled with your own ultra-private, resort-like backyard including tennis court, sand volleyball court, pool, palapa, firepit, and outdoor kitchen. Over \$1M invested in gorgeous interior and exterior upgrades throughout includes 20' sliding doors for true indoor/outdoor living. Perfect for an active family or entertaining with an open floorplan, chef's kitchen, wine cooler, home gym, 6 bedrooms including massive mainfloor primary bedroom suite with huge walk in closet, 4 bathrooms and an oversized laundry room. Over an acre of lush, tree-lined property with plenty of room to add another garage or guest house.

<https://www.redfin.com/NV/Las-Vegas/2608-Pinto-Ln-89107/home/29346316> //
1/8/26, 9:36 PM
Page 1 of 2

NOVATION: 2800 PINTO
PRIOR TO PAVERS
SOURCE: GOOGLE EMAPS



12

PAVERS: 2709 PINTO LANE \$12.03/SF
7,500 SF = \$90,225 TAXABLE
OR, \$31,579 ASSESSED
ANNUAL TAX: \$1,035



RENOVATION: 2800 PINTO MAJOR REMODEL
SUPPLEMENTAL = \$0

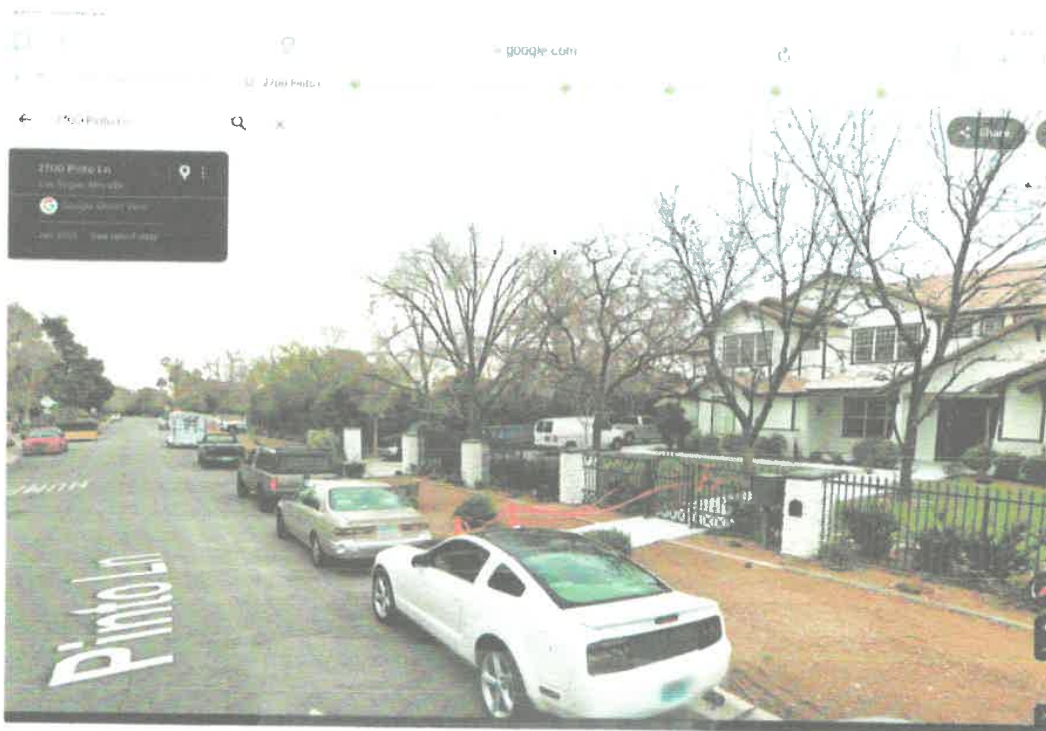


RENOVATION: 2800 PINTO MAJOR REMODEL
SUPPLEMENTAL = \$0



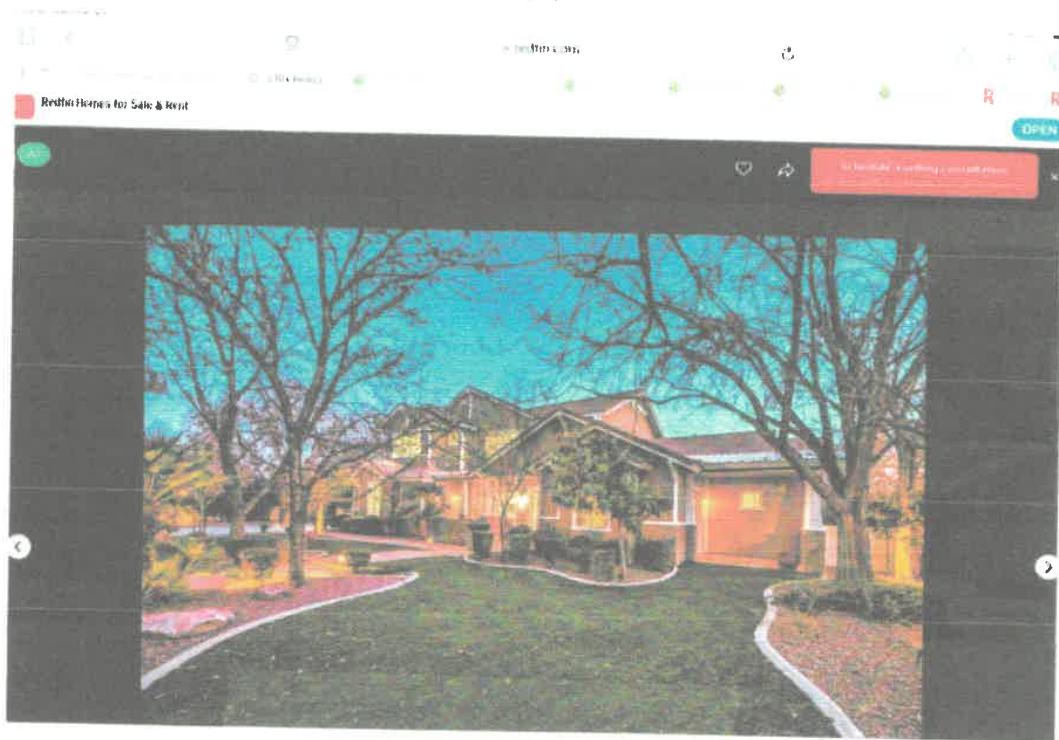
14

RENOVATION: 2701 PINTO
1ST (MAJOR) RENOVATION
SUPPLEMENTAL \$0

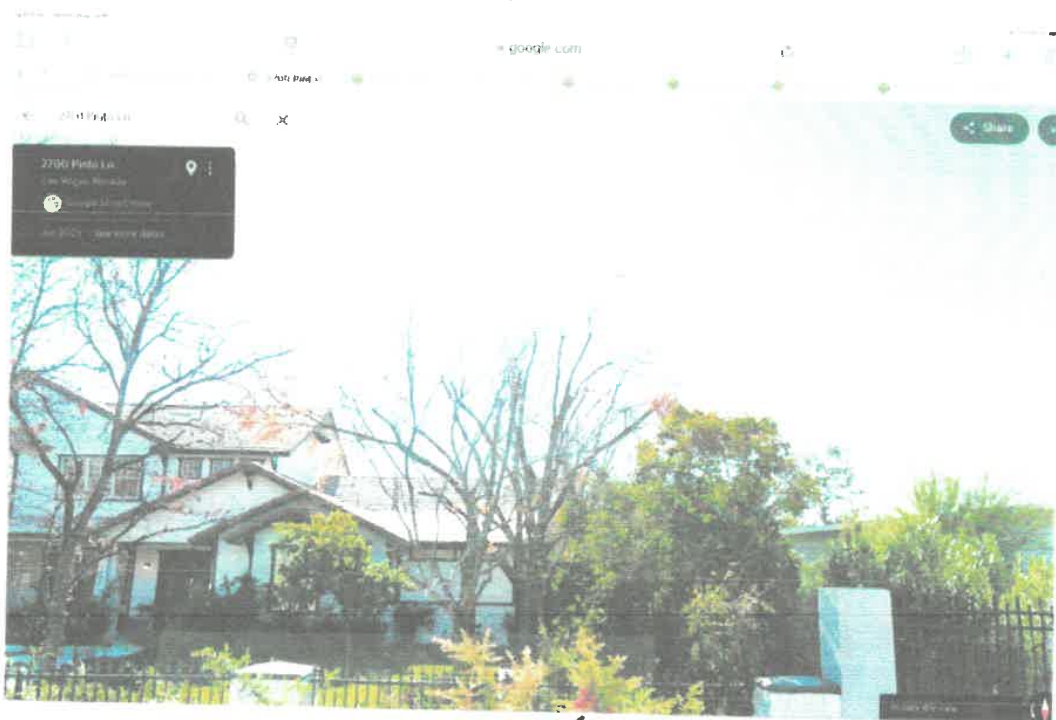


15

RENOVATION: 2701 PINTO
PRE 2ND RENOVATION



RENOVATION: 2701 PINTO
POST 2ND RENOVATION
SUPPLEMENTAL \$0



16

2400 Palomino

Date	Event	Price
9/12/2024	Sold	\$2,600,000 -7.1% \$515/sqft
Source LVR LVR #2371176 Report		
8/26/2024	Pending sale	\$2,800,000 \$555/sqft
Source LVR LVR #2371176 Report		
7/8/2024	Price change	\$2,800,000 -3.4% \$555/sqft
Source LVR LVR #2371176 Report		
3/29/2024	Listed for sale	\$2,900,000 +23.4% \$575/sqft
Source LVR LVR #2371176 Report		
12/2/2022	Sold	\$2,350,000 -9.6% \$466/sqft
Source LVR LVR #2341983 Report		
11/26/2022	Contingent	\$2,600,000 \$515/sqft
Source LVR LVR #2341983 Report		
1/10/2022	Sold	\$1,200,000 -7.7% \$238/sqft
Source LVR LVR #2342835 Report		
11/12/2021	Pending sale	\$1,300,000 \$258/sqft
Source LVR LVR #2342835 Report		
10/18/2021	Listed for sale	\$1,300,000 \$258/sqft

~~\$1,000,000~~

~~2.5 bds 2 bns 1.866 sqft Sold~~

~~5240 E. ... Las Vegas NV 89107~~

17

http://www.zillow.com/homedetails/2400-Palomino-Ln-Las-Vegas-NV-89107/2014928_zpid/

10/25 11:31 PM
Page 1 of 16

CCA ADDENDUM

2/18/25, 4:58 PM

Matrix

page 19

Clark County**2400 Palomino Lane****\$2,600,000****Virtual Tour:** <https://www.propertypanorama.com/instaview/las/2571176>**ML #:** 2571176**Status:** S**Subdiv:** None**City/Town:** Las Vegas**St:** NV**Short Sale:** N**Foreclosure Commenced:** N**Repo/REO:** N**Bedrooms:** 5**Full Baths:** 4**3/4 Baths:** 0**Half Baths:** 1**#Den/Oth:** 4**#Loft:** 0**Furn Incl:** Optional**DOM:** 151**AppxLivArea:** 5,047**AppxAddLivArea:**[Click here for map view](#)**AddLivAreaDesc:****AppxTotLivArea:** 5,047**Year Built:** 1969 / RESALE**PropSubTyp:** Single Family Residential**Lot Sqft:** 30,492**PropDes:** Detached Guest House**Garages:** 2 / Detached**Carports:** 0

Welcome to this extraordinary mid-century colonial home, nestled in the beautiful historic district of Las Vegas. As you enter the private gate, you'll instantly be captivated by this breathtaking home, consisting of five bedrooms, five bathrooms, and a detached guest house, all situated on a large .70 acre lot. The interior has been fully renovated and meticulously maintained, making this the perfect place to call home. Step outside to the backyard where you'll find a lush green lawn, a sparkling pool and spa, a full size tennis or basketball court, and alfresco dining area that is ideal for hosting unforgettable parties and gatherings with friends and family. Don't miss out on the opportunity to own this estate, offering all the luxuries in a historic neighborhood without any HOA restrictions.

Construction:

Frame & Stucco

Interior Features:

Alarm System-Owned, Drapes, Drywall, Paneling, Window Coverings Partial

Exterior Features:

Back Yard Access, Built-In Barbecue, Circular Driveway, Courtyard, Covered Patio, Private Tennis Court, Private Yard, Secured Entry

Private Pool/Description:

Y / Heated Pool, Pool/Spa Combo

Lot Description:

1/4 to 1 Acre

<https://las.mlsmatrix.com/Matrix/Printing/PrintOptions.aspx?c=H4slAAAAAAEAIRWMjOwifTSUTIOAhJghqGxMZZK83JgRBKhpDXPyEEsgEI1MgYY...> 1/2

18

SBE 344

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

R23-02096 - Residential Building Permit (Res)

Key Number: 1811753

Current Status: Completed

Application Received: 2/13/2023

Project Name: PRATO POOL

Address: 2400 PALOMINO LN

Type of Work: Pool/ Spa

Permit Issued: 2/17/2023

Scope of Work: POOL/SPA

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	910 POOL PRE- PLASTER/FINAL	1	Passed	5/3/2023	5/3/2023	Johnny S. (702)303- 1685	

19

Comments: Gates and alarms ok Gas heater on propane permit

2	901 POOL PRE-	1	Passed	3/30/2023	3/30/2023	Johnny S.
	GUNITE					(702)303-1685

Comments: No gas installed

Inspection status table

Inspections Hold

Fees

Outstanding Items

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

70

POOL: 2400 PALOMINO

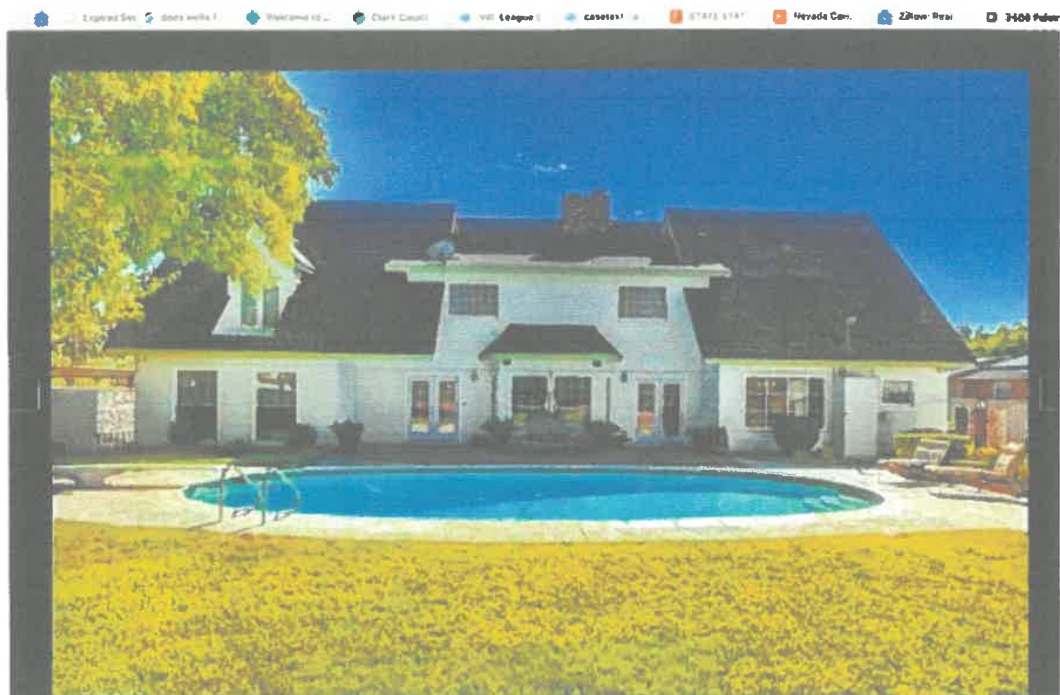
PRIOR TO 2023 REPLACEMENT WHICH WAS FULLY PERMITTED

EYB 1969

RCN \$60,534

DEPR: 75%

RCNLD: \$15,134



21

2400 PAVING

POOL:

EYB 1969

AYB 5/3/2023

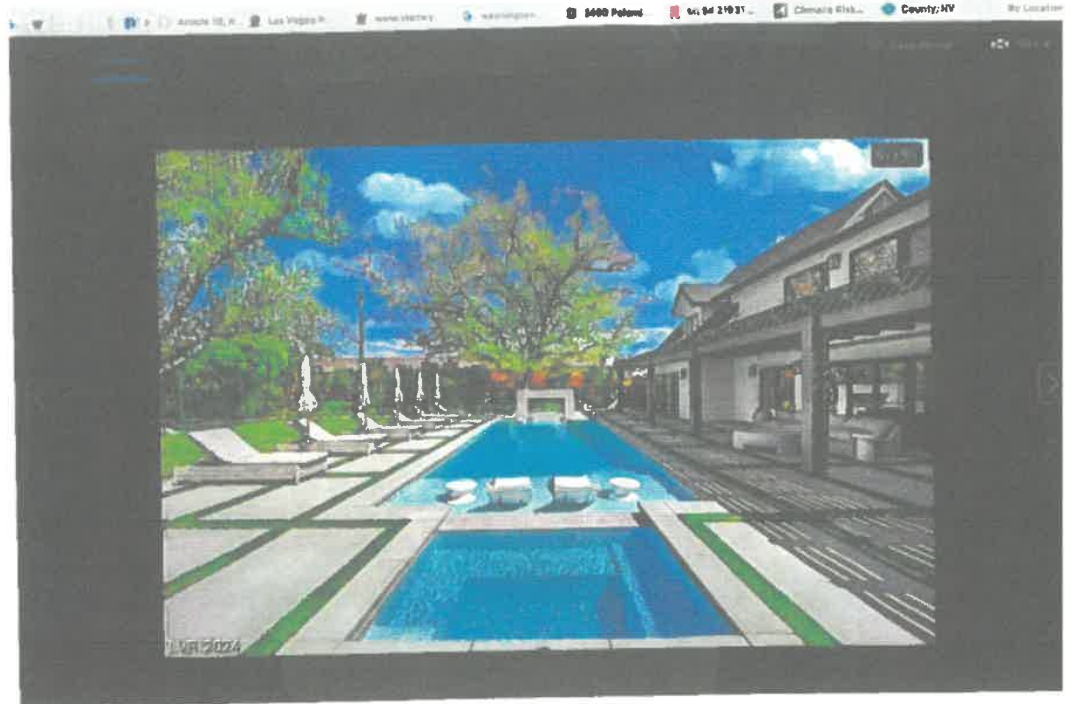
RCN \$60,534

DEPR: 75%

RCNLD: \$15,134

TAX:

① \$174/YR



$$\begin{aligned} \textcircled{1} & \$15,134 \times .35 = \$5297 \\ & \times .032782 = \$174 \\ & \quad \quad \quad = \end{aligned}$$

EYB 2021

RCN \$51,941

DEPR: 6%

RCNLD: \$48,825

② TAX \$560/YR



22

$$\begin{aligned} \textcircled{2} & \$48,825 \times .35 = \$17,089 \\ & \times .032782 = \$560/YR \\ & \quad \quad \quad = \end{aligned}$$

REMAND SBE 26-107 Pg 63

OWNER(S)/MAIL TO				SITUS				139-32-703-002				Printed: 3/25/2025		
TO LANE TRUST ETAL				2709 PINTO LN								Page: 2 of 4		
SON MARK B TRS				LAS VEGAS										
PINTO LN				PARCEL STATUS: A Active - Locally Assessed Parcel										
LAS VEGAS NV, 89107 NV				NEIGHBORHOOD: 1311.09 Central West										
				PRIMARY USE: 20.110 Single Family Residential										
				UNIT DISC(S): 1 of 2										
TYPE: RES				BUILDING STYLE: 01 One Story				QUALITY: 40 Good						
AYE: 1966				EYE: 2011				% COMP: 100%				% DEPR: 21.0		
BASIC BUILDING FEATURES				BASIC BUILDING FEATURES				BASIC BUILDING FEATURES						
CAT	TYPE	AREA	%	% ADJ.	CAT	TYPE	AREA	%	% ADJ.	CAT	TYPE	AREA	%	% ADJ.
SFL	Concrete Slab		100.00%	-37,437	1-1	GL1	Resid Level 1	1968	2011	4,985	4,985	182.95	912,008	
EW	Frame-Stucco		100.00%		1-1	GAB	Att Garage - Built-up or Com	1968	2011		810	61.37	49,710	
RC	Composition Shingle		100.00%	-14,506	1-1	PBA	Patio Comp Roof	1968	2011		140	41.27	5,778	
HT	Forced Air		100.00%		1-1	PMA	Patio Minimum Roof	1968	2011		1,424	25.05	35,671	
AC	Central Cooling		100.00%	20,837	1-1	OTH	Other - Extra Feature	1968	2011		875			
FLOORING				FLOORING				FLOORING						
CAT	TYPE	AREA	%	% ADJ.	CAT	TYPE	AREA	%	% ADJ.	CAT	TYPE	AREA	%	% ADJ.
2														
ROOMS/BATHROOMS				ROOMS/BATHROOMS				ROOMS/BATHROOMS						
CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	TYPE	UNITS	FAC	UNIT ADJ.
RM1	Bedrooms	4.00	1.00		PD7	PtoDkStone	140	1,628						
RM2	Family/Den/Other	3.00	1.00		PD7	PtoDkStone	360	4,187						
RM3	Fml Dining Room	1.00	1.00											
RM4	Total Rooms	10.00	1.00											
RM5	Full Baths	4.00	1.00											
RM6	Half Baths	2.00	1.00											
FIX	Plumb Fxt	23.00	1.00	41,173										
BUILT-IN FIREPLACES				BUILT-IN FIREPLACES				BUILT-IN FIREPLACES						
CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	TYPE	UNITS	FAC	UNIT ADJ.
AP1	Built Ins	1	1.00	9,183	RPL3	Pool Size Appx 512 Square Fe	1	1.00	\$56,237.66	1.00	51,941.10	2020	2021	51,941
FPL	Fireplace (L-Rank)	1	1.00	4,612	RPLD5	Pool Deck - Kool Deck	1	500.00	\$13.92	1.00	13.92	2021	2021	6,960
AP2	Built-in Refrigerator/Extra/Each	2	1.00	16,812	SPR2	Sprinkler Average	1	1.00	\$3,753.05	1.00	3,753.05	1968	1970	3,753
AP4	Dishwasher Extra	2	1.00	1,582	RPV3	Paving - Brick	1	7,500.00	\$12.03	1.00	12.03	2021	2021	90,225
AP5	Bi Microwave	1	1.00	932	RSPT	Septic	1	1.00	\$9,086.39	1.00	9,086.39	1968	1970	9,086
					RY40	Wrought Iron/Square Feet	1	860.00	\$12.57	1.00	12.57	1968	1970	10,810
					RPSP	Pool Spa/Attached Each	1	1.00	\$17,592.41	1.00	17,592.41	2020	2021	17,592
					RY67	Porte Cochere/Square Feet	1	875.00	\$62.53	1.00	62.53	1968	1980	54,714
ADDITIONAL BUILDING FEATURES				ADDITIONAL BUILDING FEATURES				ADDITIONAL BUILDING FEATURES						
CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	TYPE	UNITS	FAC	UNIT ADJ.
WH	Wall Height (RES)	10	1.00											
X35	Home Auto System HV	1	0.10	10,468										



Clark County Assessor Reports

15
2400 Palomino

Value History

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

Parcel: 139-32-702-024

Assessed

Tax Year	Land			Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.70	165,375	0	97,873	0	137,058	17,286	0	0	200
2024-25	0.70	165,375	0	100,995	0	0	19,179	0	0	200
2023-24	0.71	157,500	0	91,658	0	0	16,554	0	0	200
2022-23	0.71	132,300	0	82,693	0	0	15,162	0	0	200
2021-22	0.71	118,125	0	77,328	0	0	0	0	0	200
2020-21	0.71	131,250	0	75,563	0	0	0	0	0	200
2019-20	0.71	105,000	0	73,148	0	0	0	0	0	200
2018-19	0.71	70,000	0	72,497	0	0	0	0	0	200
2017-18	0.71	59,500	0	75,643	0	0	0	0	0	200
2016-17	0.71	52,500	0	77,886	0	0	0	0	0	200
2015-16	0.71	43,750	0	79,221	0	0	0	0	0	200
2014-15	0.71	35,000	0	80,374	0	0	0	0	0	200
2013-14		35,000	0	79,664	0	0	0	0	0	200
2012-13		28,000	0	82,592	0	0	0	0	0	200
2011-12		29,400	0	80,059	0	0	0	0	0	200
2010-11		42,000	0	86,136	0	0	0	0	0	200
2009-10		131,250	0	85,181	0	0	0	0	0	200
2008-09		157,500	0	86,444	0	0	0	0	0	200
2007-08		71,151	0	82,473	0	0	0	0	0	200
2006-07		71,050	0	82,821	0	0	0	0	0	200
2005-06		51,188	0	77,249	0	0	0	0	0	200
2004-05		58,800	0	75,978	0	0	0	0	0	200

Parcel from 030-300-038

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

25

Briana Johnson, Assessor

[Assessor Map](#)
[Aerial View](#)
[Building Sketch](#)
[Ownership History](#)
[Neighborhood Sales](#)
[New Search](#)

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-702-024
<u>OWNER AND MAILING ADDRESS</u>	PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 S 7TH ST STE 300 LAS VEGAS NV 89101
<u>LOCATION ADDRESS</u>	2400 PALOMINO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	N2 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20240912:00490
<u>RECORDED DATE</u>	SEP 12 2024
<u>VESTING</u>	NS
<u>COMMENTS</u>	-.01A COR SF 233-91

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	165375	189000
IMPROVEMENTS	234931	229720
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	400,306	418,720
TAXABLE LAND + IMP (SUBTOTAL)	1,143,731	1,196,343
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	400,306	418,720
TOTAL TAXABLE VALUE	1,143,731	1,196,343

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?hdnParcel=13932702024&hdnInstance=pci7>

1/8/26, 11:35 PM
Page 1 of 2

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.70 ACRES
ORIGINAL CONST. YEAR	1969
LAST SALE PRICE	2600000
MONTH/YEAR	9/2024
SALE TYPE	R - RECORDED VALUE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2484	CASITA SQ. FT.	216	ADDN/CONV	
2ND FLOOR SQ. FT.	1976	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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27

2. Multiple houses have major renovations yet all but one has numerous critical items omitted.

- ❖ **2709 Pinto's initial supplemental was \$631K (taxable). Later, without notice from appraiser, it was raised to \$893K (taxable).**

After several months and multiple personal meetings and dozens of emails, the supplemental assessment was reduced to \$681K by literally scouring over every line item and every assigned dollar for each and every element of the assessment. Clearly, this resulted in a more accurate assessment. Petitioner was initially over assessed by \$212K, or 31% (\$893K/\$681K) by the assessor before the following corrections were made.

- A. Correcting the EYB and depreciation of the Casita**
- B. Correcting the EYB and depreciation of the Main residence**
- C. Revaluing the RCN rate to reflect the correct EYB for the Casita & Main residence**
- D. Correcting the sf of the new attached garage**
- E. Correcting the rate/sf for the existing carport**
- F. Correcting the EYB for the existing carport**
- G. Removing the valuation for non existent outdoor kitchen appliances**
- H. Reducing by 80% the valuation for a non existent home automation system**

- ❖ **2333 Pinto Lane – subsequent to Petitioner's prior year appeal this parcel was increased by \$511K (taxable in 2025/26) for material omissions and an additional \$260K (taxable in 2026/27) for an upgrade in Quality Class (QC) as the direct result of petitioner's appeal. This represents a staggering increase of \$771K, or 94%, from the original \$819K. (\$771K/\$819K)**

According to the assessor (Ms. Jacobs) neither was applied retroactively to the year of the remodel even though the NRS permits 3 years look back to make corrections for factual and/or clerical errors. Even though Mr. Bonesteel, the same appraiser for my property, walked this property, he missed the following:

- A. 4-car garage**
- B. Tennis court**
- C. Home Automation system**
- D. An extremely high end finish out initially rated good/40 to now excellent/60, raising the replacement cost valuation from \$181/sf to \$293/sf.**

VB

ced Addison

2/18/25, 5:05 PM

Matrix

page 17

Clark County**2333 PINTO Lane****\$5,000,000****Virtual Tour:** <https://my.matterport.com/show/?m=YlegPTdVxbz&brand=0&mls=1&>**ML #:** 2583329 **Status:** S**Subdiv:** Historic Alta Medical District**City/Town:** Las Vegas **St:** NV**Short Sale:** N**Foreclosure Commenced:** N**Repo/REO:** N**Bedrooms:** 7**Full Baths:** 7**3/4 Baths:** 0**Half Baths:** 1**#Den/Oth:** 0**#Loft:** 0 **Furn Incl:** No**DOM:** 77**AppxLivArea:** 6,575**AppxAddLivArea:** 903[Click here for map view](#)**AddLivAreaDesc:** Casitas,
Conversion/Additional**AppxTotLivArea:** 7,478**Year Built:** 1954 / RESALE**PropSubTyp:** Single Family Residential**Lot Sqft:** 42,253**PropDes:** Guest Quarters**Garages:** 4 / Attached, Auto Door Opener(s), Electric Car
Charger, Tandem**Carports:** 0

Welcome to a testament to luxury living in the heart of Las Vegas's historic district. This fully remodeled 2-story custom home boasts elegance and functionality. With 7,500 square feet of living space, including 7 bedrooms that feature two primary suites—one upstairs and another on the main floor—this residence offers unparalleled comfort and versatility. The property features a 4-car tandem, pull-through garage with separate RV parking and hookups. Nestled on a spacious 0.97-acre homesite, enjoy nearly 1 acre of lush land, a rarity in this area with no HOA restrictions. Just moments from the Las Vegas Strip, yet tucked away in a tranquil enclave. Additional features include an electric car charger, an 8ft deep pool, spa, and a detached casita primed for conversion into a pool house. Property will also have a Tennis court. Don't miss this rare opportunity to own a piece of Las Vegas history with modern sophistication.

Construction:**Interior Features:**

None

Exterior Features:

Back Yard Access, Balcony, Circular Driveway

Private Pool/Description:

Y / Inground-Private

Lot Description:

1/4 to 1 Acre

<https://las.mlsmatrix.com/Matrix/Printing/PrintOptions.aspx?c=H4slAAAAAAAEAIWMIOWtFTSUTlyAhIghqGhsTGcyivNyYEQSoaWyFz8hBLIMCNTIG...>

1/2

29

Briana Johnson, Assessor

[Assessor Map](#)
[Aerial View](#)
[Building Sketch](#)
[Ownership History](#)
[Neighborhood Sales](#)
[New Search](#)

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-702-013
<u>OWNER AND MAILING ADDRESS</u>	HIGHET ANN B REVOCABLE TRUST HIGHET ANN B TRS 2333 PINTO LN LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	2333 PINTO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20250115:03207
<u>RECORDED DATE</u>	JAN 15 2025
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	90896 $\div .35 = \$259,703$ (TAXABLE)

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	564623	650623
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	748,373	860,623
TAXABLE LAND + IMP (SUBTOTAL)	2,138,209	2,458,923
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	748,373	860,623
TOTAL TAXABLE VALUE	2,138,209	2,458,923

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.97 ACRES
ORIGINAL CONST. YEAR	1954
LAST SALE PRICE	5000000
MONTH/YEAR	10/2024
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	5525	CASITA SQ. FT.	714	ADDN/CONV	YES
2ND FLOOR SQ. FT.	1050	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	6 FULL	ROOF TYPE	ELASTOMERIC (RUBBER)
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	589				

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32



Clark County Assessor Reports

2333 Pinto

Value History

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

Parcel: 139-32-702-013

Assessed

Tax Year	Land			Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp				
2025-26	0.97	183,750	0	385,753	#10	178,870		69,606	0	200
2024-25	0.97	183,750	0	106,147	#20	286,655		10,822	0	200
2023-24	0.97	175,000	0	96,711	0	0		9,745	0	200
2022-23	0.97	147,000	0	86,287	0	0		8,919	0	200
2021-22	0.97	131,250	0	80,676	0	0		0	0	200
2020-21	0.97	131,250	0	78,357	0	0		0	0	200
2019-20	0.97	105,000	0	75,417	0	0		0	0	200
2018-19	0.97	70,000	0	70,968	0	0		0	0	200
2017-18	0.97	59,500	0	70,378	0	0		0	0	200
2016-17	0.97	52,500	0	69,004	0	0		0	0	200
2015-16	0.97	43,750	0	70,952	0	0		0	0	200
2014-15	0.97	35,000	0	72,667	0	0		0	0	200
2013-14		35,000	0	72,553	0	0		0	0	200
2012-13		35,000	0	76,078	0	0		0	0	200
2011-12		49,000	0	74,509	0	0		0	0	200
2010-11		70,000	0	80,919	0	0		0	0	200
2009-10		175,000	0	80,612	0	0		0	0	200
2008-09		210,000	0	81,814	0	0		0	0	200
2007-08		158,113	0	79,160	0	0		0	0	200
2006-07		157,850	0	79,699	0	0		0	0	200
2005-06		113,750	0	74,932	0	0		0	0	200
2004-05		73,500	0	72,916	0	0		0	0	200

Parcel from 030-300-024

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

PRC TAXABLE VALUE #1 \$178,870 ÷ .35 = \$511,058
#2 \$286,655 ÷ .35 = \$819,014

33

2333 PINTO LANE

3

OWNER(S)/MAIL TO HIGHT ANN B REVOCABLE TRUST HIGHT ANN B TRS 2333 PINTO LN LAS VEGAS NV, 89107 NV				SITUS 2333 PINTO LN LAS VEGAS				139-32-702-013				Printed: 3/5/2025 Page: 2 of 2		
				PARCEL STATUS: A Active - Locally Assessed Parcel				*139-32-702-0				2025/26		
NEIGHBORHOOD: 1311.09 Central West				PRIMARY USE: 20.110 Single Family Residential										
BUILDING: 1 of 1				SECTION 1 OF 1										
TYPE: RES				BUILDING STYLE: 01 One Story				QUALITY: 40 Good						
AYB: 1954				EYB: 2002				% COMP: 100%				% DEPR: 34.5		
BASIC BUILDING FEATURES														
CAT	TYPE	AREA	%	SF ADJ.										
SFL	Concrete Slab		100.00%	-49,378										
EW	Frame-Stucco		100.00%											
RC	Elastomeric (Rubber)		100.00%	9,883										
HT	Forced Air		100.00%											
AC	Central Cooling		100.00%	27,484										
FLOORING														
CAT	TYPE	AREA	%	SF ADJ.										
RIF	% Floor Carpet		90%											
RIF	% Floor Vinyl		10%											
ROOMS/BATHROOMS														
CAT	TYPE	UNITS	FAC	UNIT ADJ.										
RM1	Bedrooms	5.00	1.00											
RM2	Family/Den/Other	1.00	1.00											
RM3	Form Dining Room	1.00	1.00											
RM4	Total Rooms	13.00	1.00											
RM5	Full Baths	6.00	1.00											
RM6	Half Baths		1.00											
FIX	Plumb Fix	30.00	1.00											
GARAGES/CARPORTS/PORCHES/PATIOS/BALC ADD-ONS														
CAT	DESCRIPTION	UNITS	UNIT ADJ.											
BUILT-INS/FIREPLACES														
CAT	TYPE	UNITS	FAC	UNIT ADJ.										
AP1	Built Ins	2	1.00	18,328										
FPL	Fireplace (L-Rank)	1	1.00	4,612										
AP5	B Microwave	1	1.00	932										
AP2	Built-in Refrigerator/Extra/Each	2	1.00	18,612										
AP6	Trash Compactor	1	1.00	1,132										
EXTRA FEATURES														
CAT	DESCRIPTION	GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ	UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES
RPLC	Pool Custom Square Feet	2	1	1,200.00	\$114.86	1.00		114.86	1954	1966	137,832	75.0	34,458	
RPLD	Pool Deck - Kool Deck	1	1	360.00	\$13.92	1.00		13.92	1954	1966	5,011	75.0	1,253	
SPR2	Sprinkler Average	1	1	1.00	\$3,753.05	1.00		3,753.05	1954	1966	3,753	75.0	938	
RPV4	Paving - Concrete	1	1	1,765.00	\$6.36	1.00		6.36	1954	1966	11,225	75.0	2,806	
RSPT	Septic	1	1	1.00	\$9,086.39	1.00		9,086.39	1954	1966	9,086	75.0	2,272	
RY38	Concrete Block/Slump/Sq Ft	1	1	2,100.00	\$15.66	1.00		15.66	1954	1966	32,886	75.0	8,222	
RPHI	Pool Heater Included	1	1	1.00		1.00			2023	2024		1.5		
RPSP	Pool Spa/Attached Each	1	1	1.00	\$17,592.41	1.00		17,592.41	2023	2024	17,592	1.5	17,329	
RY17	Casita/Square Feet	1	1	714.00	\$148.32	1.00		148.32	1999	1999	105,900	39.0	64,599	
RPV4	Paving - Concrete	1	1	5,000.00	\$6.36	1.00		6.36	2023	2024	31,800	1.5	31,323	
RPV4	Paving - Concrete	1	1	3,500.00	\$6.36	1.00		6.36	2023	2024	22,260	1.5	21,926	
RY68	Spiral Stairs	1	1	1.00	\$13,957.50	1.00		13,957.50	2023	2024	13,958	1.5	13,748	
ADDITIONAL BUILDING FEATURES														
CAT	TYPE	UNITS	FAC	UNIT ADJ.										
WH	Wall Height (RES)	10	1.00											
X05	Bar Cooler	2	1.00	3,254										
X80	Wine Vault/Each	1	1.00	12,934										

OWNER(S)/MAIL TO				SITUS				139-32-702-013				Printed: 12/29/2025																																																																																																																																																																
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SBE 26-107 Pg 65

- ❖ **2337 Pinto Lane was remodeled and received a supplemental in the 2018 fiscal year. Several material errors were made that resulted in an additional supplemental in 2025/26 in the amount of \$186K, taxable, 8 years after remodel with no retroactive treatment. This represents a 61% increase over the initial assessment of \$306K.**

The following were omitted even though they were in the MLS listing advertisement.

- A. 1,652 sf finished basement – impact in 2026/27 is ~ \$115K**
- B. Out door kitchen/bar**
- C. 3 car garage – added at a \$69.03/sf, or ~ \$65K.**
- D. Reduced sf of parcel by 128 sf on a project notated as ‘addition’**
 - **At \$165/sf, the RCN was short by \$21K**
- E. New addition built in 2017 was issued an EYB of 1996 rather than 2017**
 - **Result was an extra 32% in depreciation**
- F. No M&S worksheet was utilized. An agreement was reached with builder and a 60% new and 40% old was used to compute the depreciation. The permit describes the project as a complete remodel. My ratio was 80% new 20% old.**

Other parcels that were increased substantially for omissions by the assessor were:

3011 Pinto Lane – up \$637K

2400 Palomino – up \$392K

2337 Pinto

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Sell it yourself
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[List your home](#)

What's special

****PRICED TO SELL**** This magnificent home has spared no detail and no expense! A complete renovation includes new roof, plumbing and electrical. Inviting open floor plan on a huge lot of almost 1 acre. Paved driveway in the Historic Medical District with extremely RARE finished basement. All Thermador appliances surround sound included. Lush green grass, sparkling custom pool and outdoor bar area w/bath!

This property is off market, which means it's not currently listed for sale or rent on Zillow. This may be different from what's available on websites or public sources.

[^ Hide](#)

Facts & features

Interior

\$395,000
3 bds | 2 ba | 1,866 sqft - Sold
5310 Evergreen Ave, Las Vegas, NV 89107

37

https://www.zillow.com/homedetails/2337-Pinto-Ln-Las-Vegas-NV-89107/7014020_zpid/

1/9/26, 8:11 AM
Page 1 of 16



Clark County Assessor Reports

2337 Pinto

Value History

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

Parcel: 139-32-702-012

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Code	Value		
2025-26	0.98	183,750	0	251,566	#1	65,362		43,794	0	200
2024-25	0.98	183,750	0	244,059	#2	13,027		31,931	0	200
2023-24	0.98	175,000	0	226,332	0	0		27,819	0	200
2022-23	0.98	147,000	0	207,682	0	0		25,759	0	200
2021-22	0.98	131,250	0	197,119	0	0		0	0	200
2020-21	0.98	131,250	0	195,707	0	0		0	0	200
2019-20	0.98	105,000	0	193,555	0	0		0	0	200
2018-19	0.98	70,000	0	168,833	#3	17,012		0	0	200
2017-18	0.98	59,500	0	63,546	#4	107,329		0	0	200
2016-17	0.98	52,500	0	62,464	0	0		0	0	200
2015-16	0.98	43,750	0	60,554	0	0		0	0	200
2014-15	0.98	35,000	0	62,139	0	0		0	0	200
2013-14		35,000	0	62,103	0	0		0	0	200
2012-13		35,000	0	60,323	0	0		0	0	200
2011-12		49,000	0	64,075	0	0		0	0	200
2010-11		70,000	0	68,788	0	0		0	0	200
2009-10		175,000	0	68,654	0	0		0	0	200
2008-09		210,000	0	70,670	0	0		0	0	200
2007-08		158,113	0	68,115	0	0		0	0	200
2006-07		157,850	0	69,181	0	0		0	0	200
2005-06		113,750	0	65,485	0	0		0	0	200
2004-05		73,500	0	63,672	0	0		0	0	200

Parcel from 030-300-023

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TAXABLE: #1 \$65,362 X .35 = \$22,877 (CORRECTION NO NEW WORK)
 #2 \$13,749 X .35 = \$4,812 (SPA)
 #3 \$17,012 X .35 = \$5,954 (REMODEL COS. TA)
 #4 \$107,329 X .35 = \$37,565 (MAJOR REMODEL)
 * WORK COMPLETED IN 2017 - ASSESSED IN 2025/2026

OWNER(S)/MAIL TO				SITUS				139-32-702-012				Printed: 12/29/2025																	
ALVAREZ JAMES NADER II LIVING TRUST ALVAREZ JAMES NADER II TRS 2337 PINTO LN LAS VEGAS NV 89107 NV				2337 PINTO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20 110 Single Family Residential				*139-32-702-0				Page: 1 of 3																	
														2026/27															
#9				LAND ACRES		0.98		LAND SQUARE FEET		42,689		SUMMARY OF TAXABLE VALUES				WORKING													
				LEGAL DESCRIPTION				FISCAL YEAR				2022-23		2023-24		2024-25		2025-26		2026-27									
				N2 SE4 SEC 32 20 61				VALUE TYPE				BLCM		BLCM		BLCM		BLCM		BLCM									
								LAND				\$420,000		\$500,000		\$525,000		\$525,000		\$600,000									
								SUBDIVISION DISCOUNT																					
NET LAND								\$420,000		\$500,000		\$525,000		\$525,000		\$600,000													
				IMPROVEMENTS				\$593,378		\$646,663		\$687,311		\$718,761		\$863,898													
				SUPPLEMENTAL								\$37,219		\$186,749															
				COMMON ELEMENT																									
				TOTAL IMPROVEMENT				\$593,378		\$646,663		\$734,530		\$905,510		\$863,898													
				SECURED PERSONAL PROP																									
				PARCEL TOTAL				\$1,013,378		\$1,146,663		\$1,222,311		\$1,243,761		\$1,463,899													
				EXEMPTION TOTAL																									
SALES HISTORY																													
TYPE		SALE DATE		SALE PRICE		DEED BOOK		PAGE		GRANTOR				GRANTEE															
R		8/20/2020		\$ 1,325,000.00		20200820		00001450		HOWARD MATTHEW L				ALVAREZ JAMES NADER II															
R		6/27/2016		\$ 680,000.00		20160627		00001643		ASHWORTH DON W & MARY B TRUST				HOWARD MATTHEW L															
LAND APPRAISAL																													
# CODE		LAND CATEGORY		ZONING		UNIT TYPE		FF DEPTH		UNITS		UNIT PRICE		TOTAL ADJ		ADJ UNIT PRICE		ADJ VALUE		OVERD VALUE		NOTES							
1 1AR01		Residential		L.R-A		LT				1.00		\$600,000		[+]		1.0000		\$600,000		\$600,000									
ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE		CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE									
LAND - GOLF COURSE/AG/OPEN SPACE																													
CLASSIFIED AG/GOLF COURSE										MARKET AG/GOLF COURSE																			
LAND CATEGORY		TYPE		UNITS		UNIT PRICE		ADJ		ADJ UNIT PRICE		ADJ VALUE		# CODE		LAND CATEGORY		TYPE		UNITS		UNIT PRICE		ADJ		ADJ UNIT PRICE		ADJ VALUE	
CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE		CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE							
IMPROVEMENTS																		PERMITS											
PROJECT NAME		BUILDING COUNT		SECTION COUNT		1		2		TYPE		DESCRIPTION		COUNT		STATUS													
TYPE BLDG		BUILDING TYPE		CLIQ RNK		AYB EYB		STY HGT		UNITS BSMT MEZZ		SPRK %CMP		SQFT S/SQFT		RCNLD													
RES 1-1		Split Level		40		1952 1996		8.0				100%		5,178 155.88		807,040													
RES 1-2		Garage		40		2018 2018						100%		56,859															
ACCOUNT FLAGS																													
CAT		TYPE		VAL																									
CONV		Capacity		1																									
PAR		Parcel Land Use		20 110																									
CONV		Pool Count		1																									

SBE 26-107 Pg 69

OWNER(S)/MAIL TO				SITUS				139-32-702-012				Printed: 12/2/2024																																																																																																																																														
ALVAREZ JAMES NADER II LIVING TRUST ALVAREZ JAMES NADER II TRS 2337 PINTO LN LAS VEGAS NV, 89107 NV				2337 PINTO LN LAS VEGAS								Page 1 of 2																																																																																																																																														
				PARCEL STATUS: A Active - Locally Assessed Parcel				Barcode				2024/25																																																																																																																																														
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SBE 26-107 Pg 70

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SBE 26-107 Pg 71

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

R17-01597 - Residential Building Permit (Res)

Key Number: 855470

Current Status: Completed

Application Received: 7/20/2017

Project Name: O/B Howard

Address: 2337 PINTO LN

Type of Work: Building Project

Permit Issued: 7/31/2017

Scope of Work: Addition/remodel to existing attached casita to garage and additional square footage

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Passed	4/30/2018	4/30/2018	Edward B.	

42

12	125 DRYWALL NAILING	1	Passed	4/30/2018	4/30/2018	Edward B.
13	120 FRAMING	1	Passed	4/9/2018	4/9/2018	Edward B.
14	109 SHEAR	1	Passed	3/29/2018	3/29/2018	Edward B.
15	107 ROOF SHEATHING	1	Passed	3/29/2018	3/29/2018	Edward B.
16	105 PRE-SLAB	1	Passed	12/13/2017	12/13/2017	Edward B.
17	101 FOOTING	1	Passed	12/13/2017	12/13/2017	Edward B.

Comments: EXPRESS 160 & 101 - 12/13/17 - 8:00 AM - MATTHEW 702-769-6824
EXPRESS 160 & 101 - 12/13/17 - 8:00 AM - MATTHEW 702-769-6824

Inspection status table

Inspections Hold

Fees

Outstanding Items

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

43

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

R23-14400 - Residential Building Permit (Res)

Key Number: 1856251

Current Status: Completed

Application Received: 9/5/2023

Project Name: Alvarez Vane Res

Address: 2337 PINTO LN

Type of Work: Pool/ Spa

Permit Issued: 9/22/2023

Scope of Work: Spa Construction Only

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	910 POOL PRE-PLASTER/FINAL	1	Passed	11/21/2023	11/21/2023	Mike H.	
2	908 SPA	1	Passed	10/26/2023	10/26/2023	Tony N.	

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/1856251>

1/9/26, 7:56 AM
Page 1 of 3

SBE 26-107 Pg 74

[REMAND SBE 26-107 Pg 84](#)

INSPECTION						(702)303-0274
3	905 PRE DECK	1	Passed	10/26/2023	10/26/2023	Tony N. (702)303-0274
4	903 POOL GAS TEST	1	Passed	10/26/2023	10/26/2023	Tony N. (702)303-0274
5	901 POOL PRE-GUNITE	1	Passed	10/26/2023	10/26/2023	Tony N. (702)303-0274
6	160 EPOXY EXPRESS	1	Passed	10/25/2023	10/25/2023	Jason C. (702)229-2355

Comments: 10/25/23 SPECIAL INSPECTION - ADHESIVE

Inspection status table

Inspections Hold

Fees

Outstanding Items

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

45

2337 Photo

Effective Year worksheet

Input highlighted fields only

APN 139-32-702-012
 Bldg-Sec 1-1
 Project

Additions

Area	Name	Square Feet	Year	% of Total	Weight
Original					
Addn 1					
Addn 2					
Addn 3					
Addn 4					
Addn 5					
Addn 6					
Addn 7					
Addn 8					
Addn 9					
Addn 10					

0

Adj Effective Year

Remodels / Fire / Rebuilds (see example next tab)

Area	Year Built	% of Area	
Original	1965	40.00%	Areas must = 100%
Remodel	2016	60.00%	% of original area left intact
			% of area remodeled
		1996	Adj Effective Year

Comment

PPTY ELECTRICAL, PLUMBING, INTERIOR SIGNIFICANTLY RENOVATED. HOMEOWNER STATES PPTY GUTTED AND AGREES THAT 40% ORIG. STRUCTURE REMAINS WITH 60% RENOVATED. NOW HAS 7 BDRMS, 6 BATHS WITH 5 XLAV AND XSHW. 5/10/2017 MGAR

Rev 03/16/16

46



Clark County Assessor Reports

24
3011 Pink

Value History

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

Parcel: 139-32-305-001

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.99	183,750	0	396,129	0	79,970	26,806	0	0	200
2024-25	0.99	183,750	0	418,437	0	0	27,493	0	0	200
2023-24	0.99	175,000	0	390,046	0	0	24,281	0	0	200
2022-23	0.99	147,000	0	357,911	0	0	22,779	0	0	200
2021-22	0.99	131,250	0	341,193	0	0	0	0	0	200
2020-21	0.99	131,250	0	339,205	0	0	0	0	0	200
2019-20	0.99	105,000	0	336,257	0	0	0	0	0	200
2018-19	0.99	70,000	0	325,089	0	0	0	0	0	200
2017-18	0.99	59,500	0	329,708	0	0	0	0	0	200
2016-17	0.99	52,500	0	334,115	0	0	0	0	0	200
2015-16	0.99	43,750	0	332,734	0	0	0	0	0	200
2014-15	0.99	35,000	0	272,169	0	0	0	0	0	200
2013-14		35,000	0	324,041	0	0	0	0	0	200
2012-13		35,000	0	328,772	0	0	0	0	0	200
2011-12		49,000	0	312,335	0	0	0	0	0	200
2010-11		70,000	0	329,103	0	0	0	0	0	200
2009-10		175,000	0	319,033	0	0	0	0	0	200
2008-09		210,000	0	316,940	0	0	0	0	0	200
2007-08		158,113	0	300,102	0	0	0	0	0	200
2006-07		157,850	0	297,103	0	0	0	0	0	200
2005-06		113,750	0	274,698	192,044	0	0	0	0	200
2004-05		73,500	0	82,166	0	0	0	0	0	200

Parcel from 030-290-015

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

47

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-305-001
OWNER AND MAILING ADDRESS	ARROYO HONDO PROPERTIES-NM L L C 3011 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	3011 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20210708:00681
RECORDED DATE	JUL 8 2021
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	142801 1 .35 = \$408,003

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	476099	607502
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	659,849	817,502
TAXABLE LAND + IMP (SUBTOTAL)	1,885,283	2,335,720
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	659,849	817,502
TOTAL TAXABLE VALUE	1,885,283	2,335,720

48

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdnParcel=13932305001&hdnInstance=>

1/9/26 8:49 AM
Page 1 of 2

[Click here for Treasurer information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.99 ACRES
ORIGINAL CONST. YEAR	1959
LAST SALE PRICE	3150000
MONTH/YEAR	7/2021
SALE TYPE	R - RECORDED VALUE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	6859	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-BRICK VENEER
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	867				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

49

3. Multiple houses, rated equally, are assigned vastly lower replacement cost values on a \$/SF basis than that of subject property.

See attached chart #1, #1A

50

TERRY FARR

Very well. Thank you.

MARK WOLFSON

My dialogue here. (inaudible)

TERRY FARR

Okay, let's hear from the Assessor's Office.

JAYME JACOBS

Thank you, Mr. Chair. Jayme Jacobs for Clark County Assessor's Department. I'm just going to go over our case. Some of it may be relevant, some not, but I just want to complete the case in case this goes to State. Please refer to page seven of the addendum for my comparable worksheet. All comparable sales are in the same subdivision as the subject. Adjustments were made for differences. Additional adjustments were made to sales one through five for superior yard amenities.

MARK WOLFSON

Can I ask what page he's looking at?

JAYME JACOBS

Page seven of the addendum book.

MARK WOLFSON

I got it.

JAYME JACOBS

Sale numbers six and seven are dated and need updating, so adjustments were made. The median adjustment sale price of all comparables is \$2,378,695, which well supports the subject taxable value. And obviously this is more of an equity case, so please refer to the equity grid of the subject neighborhood, which can be found on page eight of the addendum. Of the approximately 53 homes in the neighborhood, the subject falls at number 15 at the highest to lowest overall taxable value. A couple of additional columns to note are the supplemental and supplemental year towards the right side of the grid. It shows over the years it shows that the supplemental value has been added to many of the properties, we're not just singling out the petitioner, we are addressing other ones. To demonstrate that, please refer to page 22 of the addendum for the effective age worksheet.

The worksheet shows that we use the Marshall & Swift to determine what is left of the original structure and use a weighted average of the original versus the remodel to determine the new effective year built. In this case, 2011. Again, the home was basically torn down to the foundation, just leaving the slab in a couple exterior walls and then completely rebuilt. So, basically 20% was left and the 80% was all new, to do a weighted average to get to 2011.

And if we go back to page eight of the equity grid and we look at row 13, which is also sale number three from the comparable worksheet, a similar effective year-built worksheet was done, and it was using a 40% original and a 60% remodel. Again, that home was not taken down to the slab. It was just a major remodel, and that equated to an effective year build of 2002. So, we're not going to get to where he's at where it's a pretty much a tear down to slab. These are just major remodels, and that weighted average based on the statute would only come to the 2002 in that case.

CASE 90 2025-2026

Parcel Equity Analysis

Subject:

			Bldg	Bldg	Act	*Eff.	*Econ.	*Buil.	*Quality Class	*Construction	*Wall	Full	Half	Finish	Unfin	Garage		Patio	Costs/		Golf /	Taxable Values			Suppl.				
No.	Parcel Number	Property Address	SqFt	RCN	Year	Year	Age	Obs.	Cd.	Cd.	Descr.	Ht.	Baths	Baths	Bsmt	Bsmt	Ct	Total	Ct	Total	House	Guest	View	Land	Suppl.	Total	Year	Comments	
5	139-32-703-002	2709 PINTO LN	4,985	182.55	1968	2011	14	0.0%	01	40	Good	Frame-Stucco	10	4	2	0	0	2	1834	3	1,785	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23	
Equity Comparison Properties:																													
No.	Parcel Number	Property Address	Bldg	Bldg	Act	*Eff.	*Age	*Econ.	*Buil.	*Quality Class	*Construction	*Wall	Full	Half	Finish	Unfin	Garage		Patio	Costs/		Golf /	Taxable Values			Suppl.			
			SqFt	RCN	Year	Year		Obs.	Cd.	Cd.	Descr.	Ht.	Baths	Baths	Bsmt	Bsmt	Ct	Total	Ct	Total	House	Guest	View	Land	Suppl.	Total		Comments	
1	139-32-701-005	2720 PINTO LN	4,942	551.81	2019	2019	6	0.0%	05	74	Exceptional/G	Masonry-Stucco	12	2	1	0	0	2	2757	5	4,288	Y	455	N	\$446,250	\$26,415	\$4,887,844	24/25	
2	139-32-702-001	2329 ALTA DR	9,712	304.16	2002	2002	23	0.0%	02	65	Excellent Plus	Frame-Stucco	12	10	1	4,675	0	1	1103	9	2,921	Y	788	N	\$525,000	\$0	\$3,634,950		
3	139-32-306-024	2905 PINTO LN	7,077	350.73	2004	2004	21	0.0%	01	65	Excellent Plus	Frame-Stucco	14	4	2	0	0	2	1672	4	1,003	Y	916	N	\$525,000	\$1,450,954	\$3,201,785	13/14	Sale #1
4	139-32-703-013	2710 PALOMINO LN	12,138	243.09	1952	1996	29	0.0%	02	55	Very Good - B	Frame-Stucco	10	4	1	0	7,394	3	2,590	5	2,708	N	3984	N	\$656,250	\$1,645,409	\$3,147,657	01/02	
5	139-32-702-016	2323 PINTO LN	7,261	243.09	2016	2016	9	0.0%	02	55	Very Good - B	Frame-Stucco	10	5	1	0	0	1	932	6	3,250	Y	1279	N	\$525,000	\$345,860	\$2,677,690	19/20	
6	139-32-306-010	3071 ARABIAN RD	7,207	307.01	1998	1998	27	0.0%	02	65	Excellent Plus	Frame-Stucco	12	6	1	1,029	0	1	1424	3	1,613	Y	2144	N	\$525,000	\$64,351	\$2,558,356	13/14	
7	139-32-305-005	3000 ARABIAN RD	8,534	275.08	1999	2002	23	0.0%	02	60	Excellent	Frame-Siding/St	12	5	1	0	0	1	718	7	1,938	Y	0	N	\$525,000	\$347,302	\$2,441,358	24/25	
8	139-32-306-019	3051 ARABIAN RD	5,828	372.19	1998	1998	27	0.0%	02	72	Exceptional/Fs	Frame-Stucco	14	5	0	0	0	1	840	2	969	Y	0	N	\$525,000	\$1,326,780	\$2,401,596	9/99	
9	139-32-306-020	2801 PINTO LN	11,281	264.37	1960	1976	49	0.0%	01	55	Very Good - B	Frame-Siding/St	10	6	2	4,360	0	1	480	4	1,101	Y	11098	N	\$525,000	\$1,089,331	\$2,241,375	02/03	
10	139-32-702-002	2327 ALTA DR	6,849	306.37	1977	1995	30	0.0%	01	60	Excellent	Frame-Stucco	12	4	1	0	0	1	768	6	2,456	Y	1323	N	\$608,750	\$648,512	\$2,049,704	24/25	Sale #2
11	139-32-306-001	2981 PINTO LN	6,859	206.10	1939	1995	30	0.0%	01	40	Good	Frame-Brick Ve	12	5	0	0	0	2	1267	3	2,615	Y	1861	N	\$525,000	\$228,486	\$1,885,282	25/26	Petitioner
12	139-32-702-030	2315 ALTA DR	7,256	221.82	1974	1999	32	0.0%	01	50	Very Good	Frame-Brick Ve	10	4	1	0	0	1	1150	1	668	Y	1950	N	\$525,000	\$572,899	\$1,856,295	13/14	Sale #6
13	139-32-703-004	2609 PINTO LN	6,294	229.33	1959	2004	21	0.0%	02	55	Very Good - B	Frame-Stucco	0	3	1	0	0	1	840	4	1,515	Y	0	N	\$525,000	\$905,789	\$1,856,150	13/14	Sale #3
14	139-32-702-021	2426 PALOMINO LN	6,711	243.09	1996	1996	29	0.0%	02	55	Very Good - B	Frame-Stucco	10	5	1	0	0	1	705	3	1,016	Y	0	N	\$525,000	\$851,743	\$1,802,819	03/04	Sale #4
15	139-32-703-002	2709 PINTO LN	4,985	182.55	1968	2011	14	0.0%	01	40	Good	Frame-Stucco	10	4	2	0	0	2	1834	3	1,785	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23	SUBJECT
16	139-32-702-013	2333 PINTO LN	6,575	180.62	1934	2002	23	0.0%	01	40	Good	Frame-Stucco	10	6	0	0	0	0	0	4	1,648	Y	714	N	\$525,000	\$819,013	\$1,627,151	24/25	Sale #5
17	139-32-702-009	2400 PINTO LN	4,950	295.07	1990	1990	35	0.0%	02	60	Excellent	Frame-Siding/St	12	4	0	0	0	1	680	5	1,151	Y	880	N	\$608,750	\$674,551	\$1,564,659	02/03	
18	139-32-701-008	2608 PINTO LN	4,476	180.10	2002	2003	22	0.0%	02	45	Good-Very Go	Frame-Siding/St	0	4	0	0	0	2	1164	1	2,001	Y	0	N	\$525,000	\$343,120	\$1,489,092	24/25	Petitioner
19	139-32-702-007	2508 PINTO LN	6,482	243.09	1990	1990	35	0.0%	02	55	Very Good - B	Frame-Stucco	10	5	1	0	0	1	852	6	1,946	Y	0	N	\$525,000	\$617,483	\$1,444,977	02/03	
20	139-32-702-012	2337 PINTO LN	5,178	165.01	1952	1996	29	0.0%	04	40	Good	Frame-Stucco	8	6	0	1,652	0	1	996	5	1,032	Y	0	N	\$525,000	\$1,655,584	\$1,409,345	25/26	Petitioner
21	139-32-305-003	3013 PINTO LN	8,087	243.09	1980	1991	44	0.0%	02	55	Very Good - B	Frame-Stucco	10	5	0	0	0	1	660	6	1,331	Y	0	N	\$525,000	\$643,369	\$1,357,238	02/03	
22	139-32-703-003	2701 PINTO LN	5,430	156.14	1998	1998	27	0.0%	02	40	Good	Frame-Siding/St	0	4	1	0	0	1	1300	1	144	Y	0	N	\$525,000	\$474,391	\$1,348,014	13/14	Petitioner
24	139-32-701-011	500 SHELTON RD	7,249	309.75	1970	1973	52	0.0%	01	60	Excellent	Masonry-Slump	12	4	0	0	0	1	720	3	2,079	Y	192	N	\$656,250	\$624,903	\$1,340,978	02/03	
25	139-32-703-009	2694 PALOMINO LN	4,475	172.99	2009	2009	16	0.0%	02	40	Good	Frame-Stucco	10	5	0	0	0	1	672	4	696	Y	0	N	\$262,500	\$242,231	\$1,091,256	13/14	
26	139-32-702-027	2408 PALOMINO LN	7,130	170.40	1972	1979	46	0.0%	01	40	Good	Frame-Stucco	0	4	2	0	264	2	1916	5	1,753	Y	0	N	\$551,250	\$41,358	\$1,071,480	24/25	
27	139-32-306-001	2981 PINTO LN	6,533	243.09	1961	1961	64	0.0%	02	55	Very Good - B	Frame-Stucco	10	6	0	0	0	1	840	5	1,946	Y	1074	N	\$525,000	\$285,874	\$1,068,925	13/14	Petitioner
28	139-32-702-014	2331 PINTO LN	4,758	173.89	1962	1967	38	0.0%	01	40	Good	Frame-Stucco	0	3	0	0	0	0	0	3	807	Y	0	N	\$525,000	\$232,709	\$1,048,352	13/14	
29	139-32-702-008	2500 PINTO LN	4,568	189.04	1963	1971	54	0.0%	01	40	Good	Frame-Brick Ve	0	4	0	0	0	1	680	6	2,685	Y	1735	N	\$525,000	\$409,223	\$1,028,891	02/03	
30	139-32-703-008	2700 PALOMINO LN	3,548	200.57	2000	2000	25	0.0%	01	45	Good-Very Go	Frame-Stucco	0	3	1	750	0	1	748	3	872	N	0	N	\$367,500	\$440,240	\$1,020,273	02/03	
31	139-32-304-007	2901 ALTA DR	4,727	219.91	1980	1980	45	0.0%	01	50	Very Good	Frame-Stucco	10	3	0	0	0	1	868	2	701	Y	0	N	\$525,000	\$377,117	\$951,491	02/03	
32	139-32-304-008	2801 ALTA DR	4,726	233.68	1961	1965	60	9.0%	01	50	Very Good	Frame-Brick Ve	10	3	1	0	0	0	0	3	2,091	Y	1196	N	\$525,000	\$53,249	\$924,832	18/19	
33	139-32-306-023	2800 PALOMINO LN	3,580	135.44	1985	1985	40	0.0%	01	30	Average	Frame-Stucco	0	4	0	0	0	1	900	3	2,124	Y	0	N	\$525,000	\$894,458			
34	139-32-304-009	2727 ALTA DR	4,807	190.21	1966	1966	59	0.0%	01	45	Good-Very Go	Frame-Siding/St	0	3	1	0	0	0	0	4	974	Y	1120	N	\$525,000	\$0	\$886,089		Sale #7
35	139-32-304-017	2800 PINTO LN	2,993	188.53	1957	1959	66	0.0%	01	40	Good	Frame-Stucco	0	3	1	0	0	2	4200	2	793	Y	0	N	\$525,000	\$163,960	\$823,093	02/03	
36	139-32-702-006	2520 PINTO LN	5,676	150.00	1962	1974	51	0.0%	01	35	Avg-Good	Frame-Stucco	0	2	0	0	0	1	2280	2	226	Y	0	N	\$525,000	\$168,677	\$815,964	07/08	Petitioner
37	139-32-702-015	2327 PINTO LN	2,983	164.70	1962	1967	58	0.0%	01	35	Avg-Good	Frame-Stucco	0	2	0	0	0	1	600	4	916	Y	816	N	\$525,000	\$108,710	\$815,278	17/18	Petitioner
38	139-32-306-025	2951 PINTO LN	5,064	177.89	1951	1959	66	0.0%	01	40	Good	Masonry-CB/CB	0	3	0	0	0	1	528	3	679	Y	0	N	\$525,000	\$0	\$805,973		
39	139-32-703-005	2601 PINTO LN	4,068	177.17	1964	1964	61	0.0%	01	40	Good	Frame-Siding/St	0	2	1	0	0	1	756	3	1,667	Y	0	N	\$525,000	\$193,694	\$805,432	02/03	
40	139-32-702-011	2525 PINTO LN	3,949	185.47	1960	1970	55	0.0%	01	40	Good	Masonry-CB/CB	0	3	0	0	0	0	0	4	1,132	Y	990	N	\$525,000	\$39,537	\$798,170	09/10	
41	139-32-701-009	2600 PINTO LN	4,740	179.80	1954	1968	57	0.0%	01	40	Good	Masonry-CB/CB	0	2	1	0	0	1	984	2	435	Y	0	N	\$525,000	\$20			

CASE 90 2025-2026

Parcel Equity Analysis

Subject:

No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN cost/sf	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Buil Cd.	*Quality Class Cd.	Descr.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmnt	Unfin Bsmnt	Garage Ct	Garage Total SqFt	Patio Ct	Patio Total SqFt	Pool	Casita/ Guest House	Golf / View	Taxable Values			Suppl. Year	Comments
S	139-32-703-002	2709 PINTO LN	4,985	182.95	1968	2011	14	0.0%	01	40	Good	Frame-Stucco	10	4	2	0	0	2	1834	3	1,785	Y	1096	N	Land	Suppl.	Total	22/23	

Equity Comparison Properties:

No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN cost/sf	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Buil Cd.	*Quality Class Cd.	Descr.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmnt	Unfin Bsmnt	Garage Ct	Garage Total SqFt	Patio Ct	Patio Total SqFt	Pool	Casita/ Guest House	Golf / View	Taxable Values			Suppl. Year	Comments
48	139-32-305-002	619 CAMPBELL DR	2,654	141.19	1948	1948	77	0.0%	01	30	Average	Frame-Siding/Si	0	2	0	0	0	0	0	2	188	N	0	N	\$525,000	\$55,374	\$646,019	02/03	
49	139-32-702-020	2500 PALOMINO LN	2,637	172.60	1952	1969	56	0.0%	01	35	Avg-Good	Masonry-CB/CB	0	4	0	0	0	2	1272	1	147	Y	0	N	\$446,250	\$19,226	\$624,865	19/20	
50	139-32-702-010	2310 PINTO LN	2,922	143.98	1954	1955	70	0.0%	01	30	Average	Masonry-CB/CB	0	3	1	0	0	1	960	3	609	Y	0	N	\$446,250	\$78,029	\$610,615	02/03	
51	139-32-702-019	2520 PALOMINO LN	3,036	156.81	1975	1975	50	0.0%	04	35	Avg-Good	Frame-Stucco	0	2	0	0	0	0	0	2	402	N	0	N	\$446,250	\$135,523	\$591,398	02/03	
52	139-32-306-011	3030 PALOMINO LN	6,054	170.40	1959	1971	54	0.0%	01	40	Good	Frame-Stucco	0	5	0	0	0	1	840	0	0	Y	0	N	\$262,500	\$286,920	\$579,489	02/03	
53	139-32-702-018	2550 PALOMINO LN	2,560	144.48	1947	1963	62	0.0%	01	30	Average	Frame-Stucco	0	2	1	0	0	0	0	5	1,266	N	0	N	\$446,250	\$84,377	\$564,730	02/03	

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z C1 C2 C3 C4

The chart from the Assessor's 2025/26 addendum on Page 8 – 9 is numbered 1-53

This chart is labeled 'Parcel Equity Analysis)

There are only 52 items as there is no line # 23. Of the 52:

10 properties are M&S rated 30-35, or Average/Good

19 properties are M&S rated 40, or Good

3 properties are M&S rated 45, or Good/Very Good

3 properties are M&S rate 50, or Very Good

8 properties are M&S rated 55, or Very Good/Excellent

4 properties are M&S rated 60, or Excellent

The remaining 5 properties are M&S rated 65-74, Excellent – Exceptional

Subject property in included in the 19 rated Good/40

The chart on page 7 presented by the Assessor last year included an extract of 7 properties from the 51 (52 less subject's property) described as comps to the petitioner's property.

Of the 7 chosen as 'comps', 5 were rated above Good/40:

2905 Pinto Lane	'65'	Excellent +	(line #3)
2327 Alta	'60'	Excellent	(line #10)
2426 Palomino	'55'	Very Good/Excellent	(line#14)
2315 Alta	'50'	Very Good	(line #12)
2727 Alta	'45'	Good/Very Good	(line # 34)

The remaining 2 that were used as comps and rated similarly to petitioner's property were:

2333 Pinto Lane
2400 Palomino Lane

53.1

Subsequent to the hearing last year, however

- 2333 Pinto Lane had its rating raised from '40'/Good to '60'/Excellent
 - In 2025/26, the assessor increased their taxable value by \$511K
 - In 2026/27, the assessor again increased their taxable value by an additional \$260K. A total of \$771K on top of the original \$819K.
- 2400 Palomino
 - At the time of the hearing the assessor didn't even have a supplemental for this property, but after the hearing...
 - In May 2025/26, the assessor increased their taxable value by \$396K
 - Prior to this increase of \$396K the \$/sf was rated at \$160.16
 - After the \$396K supplemental, \$/sf rose to ^{\$160.94}\$161.97, a meager ^{5%}1.1% increase
 - Petitioner's value per sf is \$182.95, representing a ^{14%}13% premium

Back to page 8 of the Assessor's 2025/26 addendum:

Of the 52 properties, Petitioner's is #15. At last year's hearing Ms. Jacobs made reference to this when she said (on page 14 of 167 of the transcript):

'Of the approximately 53 homes in the neighborhood, which can be found on page 8, the subject falls at number 15.'

This statement 'implies' that the valuation of my property is reasonable and fairly treated. Why not? There are 14 above me and 38 below. Here's what she did not say:

Of the 14 above me, 13 were rated above Good/40. The only one of the 13 that was rated similar to mine was 3011 Pinto Lane. 2 ½ months after the hearing its rating was increased from Good/40 to Excellent/60 and had a taxable value increase of \$408K.

With this change, 100% of the 13 above me were rated more highly than good/40.

Since there were 19 properties rated good/40 on pages 8-9, why would an appraiser use properties with higher ratings as comps? Why not just compare my house to the Taj Mahal or the White House?

The next comment made by Ms. Jacobs was:

'A couple of additional comments to note are the supplemental and supplemental year towards the right side of the grid. It shows over the years that the supplemental value has been added to many of the properties, we're not just singling out the petitioner, we are addressing other ones.'

53.2

Here's a fact check of that statement:

1. 53 line items
2. No line 23, leaving 52 parcels
3. Line 15 is subject property, leaving 51 parcels
4. 7 line items with no 'supplemental' assessments, leaving 44 parcels
5. 8 parcels received supplementals after my project. Of the 8
 - a. Only 1 received a supplemental in the correct year
 - b. 3 received supplementals as a result of my appeal last year
 - c. 3 received a supplemental between 1 & 3 years after completion
 - d. The last parcel received a small supplemental in 2024/25 but missed a \$1M improvement several years before.
 - e. This leaves 36 remaining parcels
6. 1 parcel received a supplemental in 1998/99, 28 years ago.
7. 20 parcels received supplementals between 2000-2005, 18-23 years prior to mine.
8. 2 parcels received supplementals between 2006-2010, 13-17 years prior to mine.
9. 9 parcels received supplemental between 2011-2016, 7-11 years prior to mine.
10. 4 parcels received supplemental between 2016-2020, 3-7 years prior to mine.

To summarize:

1. 87.5% of supplementals issued after the completion of my project were applied years after completion. (7/8)
2. My supplemental was issued in the fiscal year prior to completion.
3. 48% of the supplementals referred to are 22-28 years old. (21/44)
4. 73% of the supplemental referred to are 17-28 years old (32/44)
5. 38% of supplementals issued post my project would not have occurred if not for my appeal.
6. No supplementals were issued for 2800 Pinto Lane and 2701 Pinto Lane, and no supplemental was issued for the \$1M improvement at 2608 Pinto Lane.
7. The supplemental for 2337 Pinto was issued 8-9 years after the renovation.
8. None of the supplementals issued in response to my appeal were applied retroactively even though the assessor has a 3 year look back period for correction.

The next chart will put in perspective how a comp of 'improvements' to the other good/40 properties relate. Compared to the 15 that did not have their ratings increased, Petitioner's taxable valuation is \$633K (\$1,088K - \$455K) above the average of all the others. Converting this to 'assessed' value the increase is \$222K ($\$633K \times .35 = \$222K$).

53.3

Of the \$222K variance, \$212K is due strictly to rate. Petitioner's improvements, defined by Nevada law as replacement cost, of \$381K compares to only an average of \$159K for the other 15 properties from Ms. Jacobs' list.

Since 'improvements' are to be assessed at replacement cost, why would all properties rated Good/40 not cost the same to replace, on a \$/sf basis? In the event the neighborhood went up in flames wouldn't it cost the same to rebuild similarly rated properties? Sound absurd? Ask the residents of Altadena, California or Maui, Hawaii.

Why is the cost to replace my improvements 125% higher (\$218.19 v. \$96.92) than the average of all the other Good/40 properties selected from Ms. Jacobs report? It should not matter if or when any of these properties underwent renovations. To replace a refrigerator that is 1 year old and one 10 years old will cost the same. To replace a roof that is 1 year old will cost no more or less than one that was 10 years old. To replace burned out electrical wires or HVAC systems will cost the same whether the ones destroyed were 10 years or 10 days old. We are comparing properties that the assessor has rated the same. Clearly if a home is rated as a 65 or 60 or 55 or 45 the cost to replace should be more that that of a house rated a 40 on a \$/sf basis.

534

C-HA85 #1

REAL ESTATE ASSESSMENT APPEAL 2026-2027							
IMPROVEMENTS							
DATA SOURCE:							
CCA 2025/26 ADDENDUM P. 8-9							
AND							
2026/27 ASSESSOR'S REPORT							
		LINE #	BLDG SF	2026/2027 ASSESSED IMPR. (ASSESSED \$)	2026/2027 ASSESSED IMPR. (TAXABLE \$)	RATE/SF TAXABLE \$	ADDRESS
	PARCEL #						
1	139-32-702-012	20	5,178	\$302,365	\$883,900	\$166.84	2337 PINTO LANE
2	139-32-703-003	22	5,430	\$277,286	\$792,246	\$145.90	2701 PINTO LANE
3	139-32-703-009	25	4,475	\$265,998	\$817,137	\$182.60	2684 PALOMINO
4	139-32-702-027	26	7,350	\$265,060	\$757,314	\$103.04	2408 PALOMINO
5	139-32-702-014	28	4,758	\$177,830	\$508,086	\$106.79	2331 PINTO LANE
6	139-32-304-017	35	2,993	\$104,702	\$299,149	\$99.95	2600 PINTO LANE
7	139-32-306-026	38	5,064	\$96,892	\$276,834	\$54.67	2951 PINTO LANE
8	139-32-703-005	39	4,068	\$96,758	\$276,451	\$67.96	2601 PINTO LANE
9	139-32-702-011	40	3,949	\$96,151	\$274,717	\$69.57	2525 PINTO LANE
10	139-32-701-009	41	4,740	\$92,712	\$264,891	\$55.88	2600 PINTO LANE
11	139-32-306-009	42	4,411	\$88,600	\$253,143	\$57.39	711 CAMPBELL
12	139-32-306-004	43	3,761	\$87,933	\$251,237	\$66.80	2825 PINTO LANE
13	139-32-702-024	44	4,594	\$229,720	\$656,343	\$142.87	2400 PALOMINO
14	139-32-701-002	45	3,546	\$73,756	\$210,731	\$59.43	2701 ALTA
15	139-32-306-011	52	6,054	\$111,414	\$318,326	\$82.58	3030 PALOMINO
	TOTAL		70,371	\$2,387,177	\$6,820,506	\$96.92	
	AVERAGE		4,691	\$159,145	\$454,700	\$96.92	
18	139-32-703-002	15	4,985	\$380,890	\$1,087,686	\$218.19	2709 PINTO LANE
	RATE VARIANCE:	Taxable	$4,985 \times (\$218.19 - \$96.92) =$	\$604,529	\$483,157	225.12%	VS MEAN AVG
	VOLUME VARIANCE:	Taxable	$(4,985 - 4,691) \times \$96.92 =$	\$28,456			
	TOTAL VARIANCE (*)	Taxable		\$632,985		313.65%	VS MEDIAN AVG
	RATE VARIANCE:	Assessed	X.35 =	\$211,585			
	VOLUME VARIANCE:	Assessed	X.35 =	\$9,960			
	TOTAL VARIANCE	Assessed	X.35 =	\$221,545			
EXCLUDED	16	2333 PINTO LANE					
DUE TO QC RATING	29	2500 PINTO LANE					
INCREASE	11	3011 PINTO LANE					
					(*) \$1,087,686-\$454,700 = \$632,986		

54

CHART #1 A

REAL ESTATE ASSESSMENT APPEAL 2026-2027							
		IMPROVEMENTS					
	DATA SOURCE:						
	CCA 2025/26 ADDENDUM P. 8-9		PROPERTIES RATED GOOD/40 (*)				
	AND						
	2026/27 ASSESSOR'S REPORT						
		LINE #	BLDG SF	2026/2027 ASSESSED IMPR. (ASSESSED \$)	2026/2027 ASSESSED IMPR. (TAXABLE \$)	RATE/SF TAXABLE \$	ADDRESS
	PARCEL #						
1	139-32-702-012	20	5,178	\$302,365	\$863,900	\$168.84	2337 PINTO LANE
2	139-32-703-003	22	5,430	\$277,286	\$792,246	\$145.90	2701 PINTO LANE
3	139-32-703-009	25	4,475	\$285,998	\$817,137	\$182.60	2894 PALOMINO
4	139-32-702-027	26	7,350	\$265,060	\$757,314	\$103.04	2408 PALOMINO
5	139-32-702-014	28	4,758	\$177,830	\$508,086	\$106.79	2331 PINTO LANE
6	139-32-304-017	35	2,993	\$104,702	\$299,149	\$99.95	2600 PINTO LANE
7	139-32-306-026	38	5,064	\$96,892	\$276,834	\$54.67	2951 PINTO LANE
8	139-32-703-005	39	4,068	\$96,758	\$276,451	\$67.96	2601 PINTO LANE
9	139-32-702-011	40	3,949	\$96,151	\$274,717	\$69.57	2525 PINTO LANE
10	139-32-701-009	41	4,740	\$92,712	\$264,891	\$55.88	2600 PINTO LANE
11	139-32-306-009	42	4,411	\$88,600	\$253,143	\$57.39	711 CAMPBELL
12	139-32-306-004	43	3,761	\$87,933	\$251,237	\$66.80	2825 PINTO LANE
13	139-32-702-024	44	4,594	\$229,720	\$656,343	\$142.87	2400 PALOMINO
14	139-32-701-002	45	3,546	\$73,756	\$210,731	\$59.43	2701 ALTA
15	139-32-306-011	52	6,054	\$111,414	\$318,326	\$52.58	3030 PALOMINO
	TOTAL		70,371	\$2,387,177	\$6,820,506	\$96.92	
	AVERAGE		4,691	\$159,145	\$454,700	\$96.92	
16	139-32-703-002	15	4,985	\$380,690	\$1,087,686	\$218.19	2709 PINTO LANE
	RATE VARIANCE:		4,985 x (\$218.19- \$69.57) =	\$740,898	\$346,768	225.12%	VS MEAN AVG
	VOLUME VARIANCE:		(4,985-3,949) x \$69.57 =	\$72,071			
	TOTAL VARIANCE			\$812,969		313.65%	VS MEDIAN AVG
(*) EXCLUDING PROPERTIES						Calculated median \$	\$299,149
THAT HAD QC RATING RAISE		16	2333 PINTO LANE			Calculated median sf	4,594
		29	2500 PINTO LANE			Calculate median \$/sf	\$65.12
		11	3011 PINTO LANE			Adj rate variance	\$763,067
						Adj vol variance	\$25,461
						Total Variance	\$788,528

0.35

55

#1

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-012
OWNER AND MAILING ADDRESS	ALVAREZ JAMES NADER II LIVING TRUST ALVAREZ JAMES NADER II TRS 2337 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2337 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	N2 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20220803:00996
RECORDED DATE	AUG 3 2022
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	316928	302365
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	500,678	512,365
TAXABLE LAND + IMP (SUBTOTAL)	1,430,509	1,463,900
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	500,678	512,365
TOTAL TAXABLE VALUE	1,430,509	1,463,900

https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?hcnParcel=13932702012&hcnInstance=nc17

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Page 1 of 2

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#1A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.98 ACRES
ORIGINAL CONST. YEAR	1952
LAST SALE PRICE	1325000
MONTH/YEAR	8/2020
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3465	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	1713	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	SPLIT LEVEL	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	7	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	1652	BATHROOMS	6 FULL	ROOF TYPE	ELASTOMERIC (RUBBER)
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	936				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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57

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?hcnParcel=13932702012&hcninstance=pci7>

1/1/26, 11:39 AM
Page 2 of 2

#2

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-003
OWNER AND MAILING ADDRESS	2701 PINTO LN L L C 2701 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2701 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20220915:00078
RECORDED DATE	SEP 15 2022
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	288055	277286
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	471,805	487,286
TAXABLE LAND + IMP (SUBTOTAL)	1,348,014	1,392,246
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	471,805	487,286
TOTAL TAXABLE VALUE	1,348,014	1,392,246

58

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#2A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.85 ACRES
ORIGINAL CONST. YEAR	1998
LAST SALE PRICE	2125000
MONTH/YEAR	4/2022
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3493	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	1937	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	1300				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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59

#3

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-009
OWNER AND MAILING ADDRESS	PLASTER BRIAN & MARGARET FAM TR PLASTER BRIAN R & MARGARET B TRS 2694 PALOMINO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2694 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20090106:03007
RECORDED DATE	JAN 6 2009
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	91875	105000
IMPROVEMENTS	290065	285998
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	381,940	390,998
TAXABLE LAND + IMP (SUBTOTAL)	1,091,257	1,117,137
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	381,940	390,998
TOTAL TAXABLE VALUE	1,091,257	1,117,137

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Page 1 of 2

#3A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.23 ACRES
ORIGINAL CONST. YEAR	2009
LAST SALE PRICE	125000
MONTH/YEAR	12/2008
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2373	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	2102	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	672				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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61

#4

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-027
OWNER AND MAILING ADDRESS	KIVA STUDIOS NASHVILLE G P 4431 PETIT AVE ENCINO CA 91436
LOCATION ADDRESS	2408 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20190318:01277
RECORDED DATE	MAR 18 2019
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	91753

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	192938	220500
IMPROVEMENTS	182081	265060
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	375,018	485,560
TAXABLE LAND + IMP (SUBTOTAL)	1,071,480	1,387,314
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	375,018	485,560
TOTAL TAXABLE VALUE	1,071,480	1,387,314

62

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdnParcel=13932702027&hdnInstance=pci7>

1/1/26, 12:19 PM
Page 1 of 2

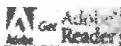
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#4A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.38 ACRES
ORIGINAL CONST. YEAR	1972
LAST SALE PRICE	1380000
MONTH/YEAR	3/2019
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7350	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	264	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /2 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	1916				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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63

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdnParcel=13932702027&hdnInstance=pdf7>

1/1/26, 12:19 PM
Page 2 of 2

#5

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-014
OWNER AND MAILING ADDRESS	K F L T FINANCIAL TRUST C/O MR & MRS J SHOOK 2331 PINTO LN LAS VEGAS NV 89107-4625
LOCATION ADDRESS	2331 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20111129:02312
RECORDED DATE	NOV 29 2011
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	183173	177830
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	366,923	387,830
TAXABLE LAND + IMP (SUBTOTAL)	1,048,351	1,108,086
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	366,923	387,830
TOTAL TAXABLE VALUE	1,048,351	1,108,086

64

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdpParcel=13932702014&hdpInstance=pci7>

1/1/25, 11:42 AM
Page 1 of 2

#5A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.75 ACRES
ORIGINAL CONST. YEAR	1962
LAST SALE PRICE	725000
MONTH/YEAR	5/2005
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4758	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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65

#6

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-304-017
OWNER AND MAILING ADDRESS	O'HARA JACQUE NEWBERRY LIVING TRUST O'HARA JACQUE NEWBERRY TRS 2800 PINTO LN LAS VEGAS NV 89107-4636
LOCATION ADDRESS	2800 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20251118:00922
RECORDED DATE	NOV 18 2025
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	104333	104702
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	288,083	314,702
TAXABLE LAND + IMP (SUBTOTAL)	823,094	899,149
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	288,083	314,702
TOTAL TAXABLE VALUE	823,094	899,149

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelidetail.aspx?hdmParcel=13932304017&hdmInstance=pct7>

1/1/26, 11:43 AM
Page 1 of 2

#6A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.91 ACRES
ORIGINAL CONST. YEAR	1957
LAST SALE PRICE	465000
MONTH/YEAR	9/1998
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2993	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL /1 HALF	ROOF TYPE	WOOD SHAKE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	4200				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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67

#7

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-306-026
OWNER AND MAILING ADDRESS	SPAGHETTI & MEATBALLS TRUST BARBERINI LAURA & BONNIE B TRS 2951 PINTO LN LAS VEGAS NV 89107-4618
LOCATION ADDRESS	2951 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20160630:01909
RECORDED DATE	JUN 30 2016
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	98341	96892
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	282,091	306,892
TAXABLE LAND + IMP (SUBTOTAL)	805,974	876,834
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	282,091	306,892
TOTAL TAXABLE VALUE	805,974	876,834

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1/1/26, 11:43 AM
Page 1 of 2

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#7A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.95 ACRES
ORIGINAL CONST. YEAR	1951
LAST SALE PRICE MONTH/YEAR SALE TYPE	
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	5064	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	816	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	MASONRY-CB/CBS, HV STONE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL	ROOF TYPE	WOOD SHAKE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	528				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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69

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1/1/26, 11:43 AM
Page 2 of 2

#B

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-005
OWNER AND MAILING ADDRESS	TARKANIAN PAMELA KING ERIK 2601 PINTO LN LAS VEGAS NV 89107-4614
LOCATION ADDRESS	2601 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 19970304:00139
RECORDED DATE	MAR 4 1997
VESTING	RS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	98151	96758
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	281,901	306,758
TAXABLE LAND + IMP (SUBTOTAL)	805,431	876,451
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	281,901	306,758
TOTAL TAXABLE VALUE	805,431	876,451

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1/1/26, 11:44 AM
Page 1 of 2

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#8A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.88 ACRES
ORIGINAL CONST. YEAR	1964
LAST SALE PRICE	350000
MONTH/YEAR	2/1995
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4068	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	720	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	2 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	756				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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71

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1/1/26, 11:44 AM
Page 2 of 2

#9

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-011
OWNER AND MAILING ADDRESS	SIERRA ONE PROPERTIES L L C 95% PERSISTENT PROPERTIES L L C 5% 2706 ASHBY AVE LAS VEGAS NV 89102
LOCATION ADDRESS	2525 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250616:01197
RECORDED DATE	JUN 16 2025
VESTING	NS-NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	95610	96151
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	279,360	306,151
TAXABLE LAND + IMP (SUBTOTAL)	798,171	874,717
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	279,360	306,151
TOTAL TAXABLE VALUE	798,171	874,717

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1/1/26, 12:07 PM
Page 1 of 2

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#9A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.00 ACRES
ORIGINAL CONST. YEAR	1960
LAST SALE PRICE	279360
MONTH/YEAR	6/2025
SALE TYPE	P - PART OR PERCENTAGE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3949	CASITA SQ. FT.	990	ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	MASONRY-CB/CBS, HV STONE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL	ROOF TYPE	WOOD SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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73

#10

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-701-009
OWNER AND MAILING ADDRESS	DELL MICHELLE 2600 PINTO LN LAS VEGAS NV 89107-4611
LOCATION ADDRESS	2600 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20150727:04207
RECORDED DATE	JUL 27 2015
VESTING	NS
COMMENTS	C-20150727:4208

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	92710	92712
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	276,460	302,712
TAXABLE LAND + IMP (SUBTOTAL)	789,886	864,891
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	276,460	302,712
TOTAL TAXABLE VALUE	789,886	864,891

74

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10A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.03 ACRES
ORIGINAL CONST. YEAR	1954
LAST SALE PRICE	995000
MONTH/YEAR	7/2015
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4740	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	3	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	2 FULL /1 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	984				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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75

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Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-306-009
OWNER AND MAILING ADDRESS	MOUSAVI SEYEDHOSEIN REZA ZADEH 711 CAMPBELL DR LAS VEGAS NV 89107
LOCATION ADDRESS	711 CAMPBELL DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PARCEL MAP FILE 6 PAGE 95 LOT 1
RECORDED DOCUMENT NO.	* 20210729:03015
RECORDED DATE	JUL 29 2021
VESTING	NS
COMMENTS	C-20210729:3016

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	88900	88600
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	272,650	298,600
TAXABLE LAND + IMP (SUBTOTAL)	779,000	853,143
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	272,650	298,600
TOTAL TAXABLE VALUE	779,000	853,143

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7/1/26, 12:35 PM
Page 1 of 2

#11A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.11 ACRES
ORIGINAL CONST. YEAR	1953
LAST SALE PRICE	1033000
MONTH/YEAR	7/2021
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4411	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	308	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		3	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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77

#12

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-306-004
OWNER AND MAILING ADDRESS	CARMENA NEIL TRUST CARMENA NEIL TRS 2825 PINTO LN LAS VEGAS NV 89107-4618
LOCATION ADDRESS	2825 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32-20-61
RECORDED DOCUMENT NO.	* 20040409:00607
RECORDED DATE	APR 9 2004
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	87473	87933
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	271,223	297,933
TAXABLE LAND + IMP (SUBTOTAL)	774,923	851,237
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	271,223	297,933
TOTAL TAXABLE VALUE	774,923	851,237

#12A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.91 ACRES
ORIGINAL CONST. YEAR	1966
LAST SALE PRICE MONTH/YEAR SALE TYPE	
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2921	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	840	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	SPLIT LEVEL	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE		1
TOTAL GARAGE SQ. FT.	523				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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79

#13

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-024
OWNER AND MAILING ADDRESS	PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 S 7TH ST STE 300 LAS VEGAS NV 89101
LOCATION ADDRESS	2400 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	N2 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20240912:00490
RECORDED DATE	SEP 12 2024
VESTING	NS
COMMENTS	-.01A COR SF 233-91

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	165375	189000
IMPROVEMENTS	234931	229720
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	400,306	418,720
TAXABLE LAND + IMP (SUBTOTAL)	1,143,731	1,196,343
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	400,306	418,720
TOTAL TAXABLE VALUE	1,143,731	1,196,343

#13A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.70 ACRES
ORIGINAL CONST. YEAR	1969
LAST SALE PRICE	2600000
MONTH/YEAR	9/2024
SALE TYPE	R - RECORDED VALUE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2484	CASITA SQ. FT.	216	ADDN/CONV	
2ND FLOOR SQ. FT.	1976	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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81

#14

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-701-002
<u>OWNER AND MAILING ADDRESS</u>	BARTSAS MARY 13 L L C 10181 PARK RUN DR STE 200 LAS VEGAS NV 89145
<u>LOCATION ADDRESS</u>	2701 ALTA DR
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20090528:03403
<u>RECORDED DATE</u>	MAY 28 2009
<u>VESTING</u>	NS
<u>COMMENTS</u>	SF 221-19

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	73685	73756
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	257,435	283,756
TAXABLE LAND + IMP (SUBTOTAL)	735,529	810,731
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	257,435	283,756
TOTAL TAXABLE VALUE	735,529	810,731

82

#14A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.91 ACRES
ORIGINAL CONST. YEAR	1960
LAST SALE PRICE	850000
MONTH/YEAR	12/2004
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3546	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL /1 HALF	ROOF TYPE	BUILT-UP
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	526				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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83

#15

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-306-011
<u>OWNER AND MAILING ADDRESS</u>	MOLASKY ANDREW REVOCABLE FAM TR MOLASKY ANDREW TRS 100 N CITY PKWY # 1700 LAS VEGAS NV 89106-4614
<u>LOCATION ADDRESS</u>	3030 PALOMINO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PARCEL MAP FILE 39 PAGE 68 LOT 1
<u>RECORDED DOCUMENT NO.</u>	* 20041222:03698
<u>RECORDED DATE</u>	DEC 22 2004
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

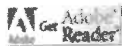
FISCAL YEAR	2025-26	2026-27
LAND	91875	105000
IMPROVEMENTS	110946	111414
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	202,821	216,414
TAXABLE LAND + IMP (SUBTOTAL)	579,489	618,326
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	202,821	216,414
TOTAL TAXABLE VALUE	579,489	618,326

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.52 ACRES
ORIGINAL CONST. YEAR	1959
LAST SALE PRICE	537500
MONTH/YEAR	8/1997
SALE TYPE	M - MULTIPLE-PARCEL SALE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	6054	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		3	
TOTAL GARAGE SQ. FT.	840				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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85

#16

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-002
OWNER AND MAILING ADDRESS	2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS 2709 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2709 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20180330:03057
RECORDED DATE	MAR 30 2018
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	387906	380690
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	571,656	590,690
TAXABLE LAND + IMP (SUBTOTAL)	1,633,303	1,687,686
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	571,656	590,690
TOTAL TAXABLE VALUE	1,633,303	1,687,686

#16A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.85 ACRES
ORIGINAL CONST. YEAR	1968
LAST SALE PRICE	965000
MONTH/YEAR	3/2018
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4985	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /2 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	1834				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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87

#1

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-701-008
OWNER AND MAILING ADDRESS	CROVETTI MICHAEL J JR & KAREN 2608 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2608 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20211201:02772
RECORDED DATE	DEC 1 2021
VESTING	JT
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	6845

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	337432	338029
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	521,182	548,029
TAXABLE LAND + IMP (SUBTOTAL)	1,489,091	1,565,797
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	521,182	548,029
TOTAL TAXABLE VALUE	1,489,091	1,565,797

89

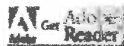
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/ A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.03 ACRES
ORIGINAL CONST. YEAR	2002
LAST SALE PRICE	2350000
MONTH/YEAR	12/2021
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3488	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	988	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	6	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	1164				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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90

#2

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-008
OWNER AND MAILING ADDRESS	HINDELANG PAUL E JR 2700 PALOMINO WAY LAS VEGAS NV 89107-4510
LOCATION ADDRESS	2700 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20050926:01741
RECORDED DATE	SEP 26 2005
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	128625	147000
IMPROVEMENTS	228471	224657
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	357,096	371,657
TAXABLE LAND + IMP (SUBTOTAL)	1,020,274	1,061,877
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	357,096	371,657
TOTAL TAXABLE VALUE	1,020,274	1,061,877

91

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#24

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.57 ACRES
ORIGINAL CONST. YEAR	2000
LAST SALE PRICE	915000
MONTH/YEAR	9/2005
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3548	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	750	BATHROOMS	3 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
TOTAL GARAGE SQ. FT.	748				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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92

#3

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-304-009
OWNER AND MAILING ADDRESS	L V FIRST L L C 2330 PASEO DEL PRADO # C204 LAS VEGAS NV 89102
LOCATION ADDRESS	2727 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT N2 S2 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250603:01530
RECORDED DATE	JUN 3 2025
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	126381	124074
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	310,131	334,074
TAXABLE LAND + IMP (SUBTOTAL)	886,089	954,497
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	310,131	334,074
TOTAL TAXABLE VALUE	886,089	954,497

93

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?hcnParcel=13932304009&hcnInstance=pci7>

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Page 1 of 2

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#37

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.88 ACRES
ORIGINAL CONST. YEAR	1966
LAST SALE PRICE	1508000
MONTH/YEAR	1/2025
SALE TYPE	UR - UNDER REVIEW-RECORDED VALUE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4807	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	1696	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	3	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL /1 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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94

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdnParcel=13932304009&hdnInstance=pci7>

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Page 2 of 2

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Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION	
PARCEL NO.	139-32-702-030
OWNER AND MAILING ADDRESS	SICILIANO FAMILY TRUST SICILIANO FRANCIS DANIEL II & HOLLY ANN TRS 1920 REDBIRD CREST LN LAS VEGAS NV 89134
LOCATION ADDRESS	2315 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT N2 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20240905-01592
RECORDED DATE	SEP 5 2024
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT	
TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE		
FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	465953	459542
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	649,703	669,542
TAXABLE LAND + IMP (SUBTOTAL)	1,856,294	1,912,977
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	649,703	669,542
TOTAL TAXABLE VALUE	1,856,294	1,912,977

#14

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.23 ACRES
ORIGINAL CONST. YEAR	1974
LAST SALE PRICE	2224000
MONTH/YEAR	9/2024
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7256	CASITA SQ. FT.	1950	ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-BRICK VENEER
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE	2	
TOTAL GARAGE SQ. FT.	1150				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
	In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 

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97

#2

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-304-007
<u>OWNER AND MAILING ADDRESS</u>	A P HOLDINGS NV L L C SERIES 1 630 S THIRD ST LAS VEGAS NV 89101
<u>LOCATION ADDRESS</u>	2901 ALTA DR
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NE4 SW4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20250911:02803
<u>RECORDED DATE</u>	SEP 11 2025
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	149272	142486
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	333,022	352,486
TAXABLE LAND + IMP (SUBTOTAL)	951,491	1,007,103
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	333,022	352,486
TOTAL TAXABLE VALUE	951,491	1,007,103

99

#2A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.92 ACRES
ORIGINAL CONST. YEAR	1980
LAST SALE PRICE	960000
MONTH/YEAR	3/2018
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4727	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL	ROOF TYPE	WOOD SHAKE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	868				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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99

#3

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-304-008
OWNER AND MAILING ADDRESS	BLUE DIAMOND TRUST PRABHU RACHAKONDA D & LATA TRS 2801 ALTA DR LAS VEGAS NV 89107-3201
LOCATION ADDRESS	2801 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20080501:02658
RECORDED DATE	MAY 1 2008
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	139941	147911
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	323,691	357,911
TAXABLE LAND + IMP (SUBTOTAL)	924,831	1,022,603
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	323,691	357,911
TOTAL TAXABLE VALUE	924,831	1,022,603

#34

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.92 ACRES
ORIGINAL CONST. YEAR	1961
LAST SALE PRICE MONTH/YEAR SALE TYPE	
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4726	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-BRICK VENEER
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE		1
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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101

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102

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-013
OWNER AND MAILING ADDRESS	HACIENDA PALOMINO L L C 328 W HUNTINGTON DR MONROVIA CA 91016
LOCATION ADDRESS	2710 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250701:01741
RECORDED DATE	JUL 1 2025
VESTING	NS
COMMENTS	

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ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	229688	262500
IMPROVEMENTS	871992	854681
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	1,101,680	1,117,181
TAXABLE LAND + IMP (SUBTOTAL)	3,147,657	3,191,946
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	1,101,680	1,117,181
TOTAL TAXABLE VALUE	3,147,657	3,191,946

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#1A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.70 ACRES
ORIGINAL CONST. YEAR	1952
LAST SALE PRICE	3500000
MONTH/YEAR	12/2004
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	11774	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	364	CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	7394	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
TOTAL GARAGE SQ. FT.	2254				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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104

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1/2/26, 9:51 AM
Page 2 of 2

#2

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-016
OWNER AND MAILING ADDRESS	A A PINTO LANE L L C C/O P CAPKO 100 N CITY PKWY # 1700 LAS VEGAS NV 89106
LOCATION ADDRESS	2323 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20170320:01632
RECORDED DATE	MAR 20 2017
VESTING	NS
COMMENTS	

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ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	753442	748392
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	937,192	958,392
TAXABLE LAND + IMP (SUBTOTAL)	2,677,691	2,738,263
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	937,192	958,392
TOTAL TAXABLE VALUE	2,677,691	2,738,263

105

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#24

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.75 ACRES
ORIGINAL CONST. YEAR	2016
LAST SALE PRICE	1200000
MONTH/YEAR	3/2017
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	5461	CASITA SQ. FT.	1279	ADDN/CONV	YES
2ND FLOOR SQ. FT.	1800	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		5	
TOTAL GARAGE SQ. FT.	932				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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106

#3

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-306-020
OWNER AND MAILING ADDRESS	SIDES ALLEN & ANNE 2801 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2801 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PARCEL MAP FILE 26 PAGE 14 PT LOT 1 & PT LOT 2 & PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20181024-01875
RECORDED DATE	OCT 24 2018
VESTING	JT
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	600731	577068
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	784,481	787,068
TAXABLE LAND + IMP (SUBTOTAL)	2,241,374	2,248,766
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	784,481	787,068
TOTAL TAXABLE VALUE	2,241,374	2,248,766

107

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hnpParcel=13932306020&hndninstance=pci7>

1/2/26, 10:02 AM
Page 1 of 2

#34

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.14 ACRES
ORIGINAL CONST. YEAR	1960
LAST SALE PRICE	2100000
MONTH/YEAR	10/2018
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	11281	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	700	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	9	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	6 FULL /2 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		4	
TOTAL GARAGE SQ. FT.	480				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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108

#4

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-004
OWNER AND MAILING ADDRESS	CIRCLE B HOLDINGS TRUST AKUMIAH SYLVIA TRS 2609 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2609 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20211025:03141
RECORDED DATE	OCT 25 2021
VESTING	NS
COMMENTS	

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ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	465903	459787
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	649,653	669,787
TAXABLE LAND + IMP (SUBTOTAL)	1,856,151	1,913,677
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	649,653	669,787
TOTAL TAXABLE VALUE	1,856,151	1,913,677

109
<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdnParcel=13932703004&hdninstance=pci7>

1/2/26, 10:08 AM
 Page 1 of 2

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#4A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.88 ACRES
ORIGINAL CONST. YEAR	1959
LAST SALE PRICE	3400000
MONTH/YEAR	10/2021
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	5635	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	659	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	3 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	840				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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110

#5

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-021
OWNER AND MAILING ADDRESS	POELSTRA KORNELIS 2426 PALOMINO LN LAS VEGAS NV 89107-4504
LOCATION ADDRESS	2426 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20230824:03865
RECORDED DATE	AUG 24 2023
VESTING	NS
COMMENTS	C-20230824:3866

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	447237	439161
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	630,987	649,161
TAXABLE LAND + IMP (SUBTOTAL)	1,802,820	1,854,746
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	630,987	649,161
TOTAL TAXABLE VALUE	1,802,820	1,854,746

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#54

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.00 ACRES
ORIGINAL CONST. YEAR	1996
LAST SALE PRICE	2350000
MONTH/YEAR	8/2023
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4888	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	1823	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	705				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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112

#6

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-007
OWNER AND MAILING ADDRESS	MORRIS STEVE PICKERING KRISTINA 2508 PINTO LN LAS VEGAS NV 89107-4626
LOCATION ADDRESS	2508 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 19990226:00018
RECORDED DATE	FEB 26 1999
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	321992	313222
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	505,742	523,222
TAXABLE LAND + IMP (SUBTOTAL)	1,444,977	1,494,920
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	505,742	523,222
TOTAL TAXABLE VALUE	1,444,977	1,494,920

113

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1/2/26, 10:13 AM
Page 1 of 2

#6A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.98 ACRES
ORIGINAL CONST. YEAR	1990
LAST SALE PRICE	1427500
MONTH/YEAR	2/1999
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4005	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	2477	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		3	
TOTAL GARAGE SQ. FT.	852				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

114

7

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-305-003
OWNER AND MAILING ADDRESS	O'REILLY JOHN & RENE LIVING TRUST SURV TR O'REILLY JOHN F TRS 3013 PINTO LN LAS VEGAS NV 89107-4631
LOCATION ADDRESS	3013 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32-20-61
RECORDED DOCUMENT NO.	* 20150827-00460
RECORDED DATE	AUG 27 2015
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	291283	279798
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	475,033	489,798
TAXABLE LAND + IMP (SUBTOTAL)	1,357,237	1,399,423
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	475,033	489,798
TOTAL TAXABLE VALUE	1,357,237	1,399,423

115

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?hcnParcel=13932305003&hcnInstance=pc17>

1/2/26, 10:27 AM
Page 1 of 2

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#7A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.86 ACRES
ORIGINAL CONST. YEAR	1980
LAST SALE PRICE MONTH/YEAR SALE TYPE	
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4415	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	3672	CARPORT SQ. FT.	1056	POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	6	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		3	
TOTAL GARAGE SQ. FT.	660				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
	In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 

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116

#9

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-306-001
OWNER AND MAILING ADDRESS	KAHSHEN-CHIA JENNIFER LIVING TRUST MORGAN DALE TRS 209-676 RICHMOND TORONTO ON M6J 1C3 CANADA
LOCATION ADDRESS	2981 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20180223-01910
RECORDED DATE	FEB 23 2018
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	64901

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	190374	256479
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	374,124	466,479
TAXABLE LAND + IMP (SUBTOTAL)	1,068,926	1,332,797
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	374,124	466,479
TOTAL TAXABLE VALUE	1,068,926	1,332,797

117
<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?hdnParcel=13932306001&hdninstance=pci7>

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Page 1 of 2

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#8A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.91 ACRES
ORIGINAL CONST. YEAR	1961
LAST SALE PRICE	4500000
MONTH/YEAR	2/2018
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3978	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	2555	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	6 FULL /1 HALF	ROOF TYPE	CLAY TILE/SLATE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	840				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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118

4. Multiple houses make renovations but supplementals, if and when issued, are done so in a non-uniform manner.

Reference:

- A. Transcript from 2/26/25 CBOE hearing – J. Jacobs
- B. Chart from 2/26/25 Assessor's addendum P.8 – J. Jacobs

Chart labeled 'parcel equity analysis'

- ❖ 19 traceable supplementals other than subject property
- ❖ 4 supplementals issued in correct year – Fiscal Year after date of final inspection
- ❖ 4 supplementals issued 1 year late
- ❖ 5 supplementals issued 2 years late
- ❖ 3 supplementals issued 3 years late
- ❖ Chart on p.8, row 17, 2400 Pinto Lane shows last supplemental in 2002/03 FY
 - 4 permitted projects since that time
 - As of 2026/27 FY, they are 6, 8, 8, and 12 years old, respectively

Subject property supplemental issued 1 year prior to correct year.

The only supplemental that predates the year of the final inspection.

119

TERRY FARR

Very well. Thank you.

MARK WOLFSON

My dialogue here. (inaudible)

TERRY FARR

Okay, let's hear from the Assessor's Office.

JAYME JACOBS

Thank you, Mr. Chair. Jayme Jacobs for Clark County Assessor's Department. I'm just going to go over our case. Some of it may be relevant, some not, but I just want to complete the case in case this goes to State. Please refer to page seven of the addendum for my comparable worksheet. All comparable sales are in the same subdivision as the subject. Adjustments were made for differences. Additional adjustments were made to sales one through five for superior yard amenities.

MARK WOLFSON

Can I ask what page he's looking at?

JAYME JACOBS

Page seven of the addendum book.

MARK WOLFSON

I got it.

JAYME JACOBS

Sale numbers six and seven are dated and need updating, so adjustments were made. The median adjustment sale price of all comparables is \$2,378,695, which well supports the subject taxable value. And obviously this is more of an equity case, so please refer to the equity grid of the subject neighborhood, which can be found on page eight of the addendum. Of the approximately 53 homes in the neighborhood, the subject falls at number 15 at the highest to lowest overall taxable value. A couple of additional columns to note are the supplemental and supplemental year towards the right side of the grid. It shows over the years it shows that the supplemental value has been added to many of the properties, we're not just singling out the petitioner, we are addressing other ones. To demonstrate that, please refer to page 22 of the addendum for the effective age worksheet.

The worksheet shows that we use the Marshall & Swift to determine what is left of the original structure and use a weighted average of the original versus the remodel to determine the new effective year built. In this case, 2011. Again, the home was basically torn down to the foundation, just leaving the slab in a couple exterior walls and then completely rebuilt. So, basically 20% was left and the 80% was all new, to do a weighted average to get to 2011.

And if we go back to page eight of the equity grid and we look at row 13, which is also sale number three from the comparable worksheet, a similar effective year-built worksheet was done, and it was using a 40% original and a 60% remodel. Again, that home was not taken down to the slab. It was just a major remodel, and that equated to an effective year build of 2002. So, we're not going to get to where he's at where it's a pretty much a tear down to slab. These are just major remodels, and that weighted average based on the statute would only come to the 2002 in that case.

CASE 90 2025-2026

Parcel Equity Analysis

Subject:

No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Bull Cd.	*Quality Class Cd.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmnt	Unfin Bsmnt	Garage Cl	Garage Total SqFt	Patio Cl	Patio Total SqFt	Cost/Guest House	Guest House	Golf / View	Land	Suppl.	Total	Year	Comments		
5	139-32-703-002	2709 PINTO LN	4,965	351.85	1968	2011	4	0.0%	01	40	Good	Frame-Stucco	10	4	2	0	0	2	1834	3	1,765	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23		
Equity Comparison Properties:																														
No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Bull Cd.	*Quality Class Cd.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmnt	Unfin Bsmnt	Garage Cl	Garage Total SqFt	Patio Cl	Patio Total SqFt	Cost/Guest House	Guest House	Golf / View	Land	Suppl.	Total	Year	Comments		
1	139-32-701-005	2720 PINTO LN	4,942	351.81	2019	2019	6	0.0%	05	74	Exceptional/G	Masonry-Stucco	12	2	1	0	0	3	2757	5	4,208	Y	655	N	\$446,250	\$26,415	\$4,817,844	24/25		
2	139-32-702-001	2329 ALTA DR	9,712	304.16	2002	2002	23	0.0%	02	65	Excellent Plus	Frame-Stucco	12	10	3	4,675	0	1	1103	9	2,921	Y	788	N	\$325,000	\$3,639,950				
3	139-32-306-024	2905 PINTO LN	7,677	350.73	2004	2004	21	0.0%	01	65	Excellent Plus	Frame-Stucco	14	4	2	0	0	1	1672	4	1,803	Y	916	N	\$525,000	\$1,450,954	\$3,201,785	13/14	Sale #1	
4	139-32-703-013	2710 PALOMINO LN	12,138	243.09	1952	1996	29	0.0%	02	55	Very Good-E	Frame-Stucco	10	4	1	0	7,394	3	2550	5	2,708	N	3984	N	\$656,250	\$1,645,409	\$3,147,657	01/02		
5	139-32-702-016	2323 PINTO LN	7,261	243.09	2016	2016	9	0.0%	02	55	Very Good-E	Frame-Stucco	10	5	1	0	0	1	992	6	3,250	Y	1279	N	\$525,000	\$345,860	\$2,677,650	19/20		
6	139-32-306-010	3071 ARABIAN RD	7,207	307.01	1998	1998	27	0.0%	02	65	Excellent Plus	Frame-Stucco	12	6	1	1,029	0	1	1424	9	1,613	Y	2144	N	\$525,000	\$64,351	\$2,558,356	13/14		
7	139-32-305-005	3000 ARABIAN RD	6,534	275.00	1999	2002	23	0.0%	02	60	Excellent	Frame-Siding	12	5	1	0	0	1	718	7	1,938	Y	0	N	\$525,000	\$347,302	\$2,441,350	24/25		
8	139-32-306-019	3051 ARABIAN RD	5,828	372.19	1998	1998	27	0.0%	02	72	Exceptional/Fr	Frame-Stucco	14	5	0	0	0	1	840	2	969	Y	0	N	\$525,000	\$1,326,780	\$2,401,596	98/99		
9	139-32-306-020	2801 PINTO LN	11,281	264.37	1960	1976	49	0.0%	01	55	Very Good-E	Frame-Siding/St	10	6	2	4,360	0	1	480	4	1,101	Y	11096	N	\$525,000	\$1,089,531	\$2,241,375	02/03		
10	139-32-702-002	2327 ALTA DR	6,849	206.37	1977	1993	30	0.0%	01	60	Excellent	Frame-Stucco	12	4	1	0	0	1	768	6	2,456	Y	1323	N	\$603,750	\$648,512	\$2,049,704	24/25	Sale #2	
11	139-32-305-001	3011 PINTO LN	6,819	206.10	1959	1995	30	0.0%	01	60	Excellent	Frame-Brick Vel	12	5	0	0	0	2	1267	7	2,615	Y	1861	N	\$525,000	\$228,486	\$1,895,282	24/25	Petitioner	
12	139-32-702-030	2315 ALTA DR	7,256	221.82	1974	1993	32	0.0%	01	50	Very Good	Frame-Brick Vel	10	4	1	0	0	1	1150	1	669	Y	1950	N	\$525,000	\$572,801	\$1,856,295	13/14	Sale #5	
13	139-32-703-004	2609 PINTO LN	6,294	229.33	1959	2004	21	0.0%	02	55	Very Good-E	Frame-Stucco	0	3	1	0	0	1	840	4	1,523	Y	0	N	\$525,000	\$905,789	\$1,856,150	13/14		
14	139-32-702-021	2426 PALOMINO LN	6,711	243.09	1996	1996	29	0.0%	02	55	Very Good-E	Frame-Stucco	10	5	1	0	0	1	705	3	1,016	Y	0	N	\$525,000	\$851,743	\$1,802,819	03/04	Sale #4	
15	139-32-701-001	2709 PINTO LN	4,983	351.81	2019	2019	6	0.0%	01	40	Good	Frame-Stucco	10	4	2	0	0	2	1884	3	1,785	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23	SUBJECT	
16	139-32-702-013	2333 PINTO LN	6,575	180.62	1954	2002	23	0.0%	01	40	Good	Frame-Stucco	10	6	0	0	0	0	0	0	4	1,648	Y	714	N	\$525,000	\$819,013	\$1,627,151	24/25	Sale #3
17	139-32-702-009	2400 PINTO LN	4,950	295.07	1990	1990	35	0.0%	02	60	Excellent	Frame-Siding/St	12	4	0	0	0	1	880	5	1,151	Y	880	N	\$603,750	\$675,551	\$1,564,659	02/03		
18	139-32-701-008	2608 PINTO LN	4,476	180.10	2002	2003	22	0.0%	02	45	Good-Very Go	Frame-Siding/St	10	4	0	0	0	2	1164	2	2,001	Y	0	N	\$525,000	\$343,120	\$1,489,092	24/25	Petitioner	
19	139-32-702-007	2508 PINTO LN	6,482	243.09	1990	1990	35	0.0%	02	55	Very Good-E	Frame-Stucco	10	5	1	0	0	1	852	6	564	Y	0	N	\$525,000	\$617,483	\$1,444,977	02/03		
20	139-32-702-012	2337 PINTO LN	5,178	165.01	1952	1996	29	0.0%	04	40	Good	Frame-Stucco	8	6	0	1,652	0	1	936	5	1,032	Y	0	N	\$525,000	\$165,584	\$1,409,345	25/26	Petitioner	
21	139-32-305-003	3013 PINTO LN	8,087	243.09	1980	1981	44	0.0%	02	55	Very Good-E	Frame-Stucco	10	5	0	0	0	1	660	6	1,351	Y	0	N	\$525,000	\$643,369	\$1,357,238	02/03		
22	139-32-703-003	2701 PINTO LN	5,430	158.14	1998	1998	27	0.0%	02	60	Excellent	Frame-Siding/St	0	4	1	0	0	1	1300	3	144	Y	0	N	\$525,000	\$474,591	\$1,246,014	13/14	Petitioner	
24	139-32-701-011	500 SHETLAND RD	7,249	309.75	1970	1973	52	0.0%	01	60	Excellent	Masonry-Stamp	12	4	0	0	0	1	720	7	2,879	Y	192	N	\$656,250	\$624,903	\$1,346,918	02/03		
25	139-32-703-009	2694 PALOMINO LN	4,475	172.99	2009	2009	16	0.0%	02	40	Good	Frame-Stucco	10	5	0	0	0	1	672	4	696	Y	0	N	\$262,500	\$242,731	\$1,091,256	13/14		
26	139-32-702-027	2408 PALOMINO LN	7,350	170.40	1972	1979	46	0.0%	01	40	Good	Frame-Stucco	0	4	2	0	264	2	1916	5	1,753	Y	0	N	\$551,250	\$41,358	\$1,071,480	24/25		
27	139-32-306-001	2981 PINTO LN	6,533	243.09	1961	1961	64	0.0%	02	55	Very Good-E	Frame-Stucco	10	6	0	0	0	1	840	5	1,946	Y	1074	N	\$525,000	\$285,874	\$1,068,925	13/14	Petitioner	
28	139-32-702-014	2331 PINTO LN	4,758	173.89	1962	1987	38	0.0%	01	40	Good	Frame-Stucco	0	3	0	0	0	0	0	0	3	807	Y	0	N	\$525,000	\$232,709	\$1,048,352	13/14	
29	139-32-702-008	2500 PINTO LN	4,568	189.04	1963	1971	54	0.0%	01	40	Good	Frame-Brick Vel	0	4	0	0	0	1	880	6	2,685	Y	1735	N	\$525,000	\$409,223	\$1,026,891	02/03		
30	139-32-703-008	2700 PALOMINO LN	3,548	200.57	2000	2000	25	0.0%	01	45	Good-Very Go	Frame-Stucco	0	3	1	750	0	1	748	3	872	N	0	N	\$367,500	\$440,240	\$1,020,273	02/03		
31	139-32-304-007	2901 ALTA DR	4,777	219.91	1980	1980	45	0.0%	01	50	Very Good	Frame-Stucco	10	3	0	0	0	1	868	2	701	Y	0	N	\$525,000	\$377,117	\$951,491	02/03		
32	139-32-304-008	2903 ALTA DR	4,726	233.68	1981	1985	40	0.0%	01	50	Very Good	Frame-Brick Vel	10	3	1	0	0	0	0	0	2	2,891	Y	1196	N	\$525,000	\$53,749	\$924,832	14/19	
33	139-32-306-023	2800 PALOMINO LN	3,580	135.44	1985	1985	40	0.0%	01	30	Average	Frame-Stucco	0	4	0	0	0	1	900	3	2,134	Y	0	N	\$525,000	\$894,458				
34	139-32-304-009	2727 ALTA DR	4,807	190.21	1986	1986	39	0.0%	01	45	Good-Very Go	Frame-Siding/St	0	3	1	0	0	0	0	0	4	974	Y	1120	N	\$525,000	\$846,009			
35	139-32-304-017	2800 PINTO LN	2,993	188.53	1937	1959	66	0.0%	01	40	Good	Frame-Stucco	0	3	1	0	0	2	4200	2	793	Y	0	N	\$525,000	\$163,960	\$823,053	02/03		
36	139-32-702-006	2520 PINTO LN	5,676	150.00	1962	1974	51	0.0%	01	35	Avg-Good	Frame-Stucco	0	2	0	0	0	1	2280	2	226	Y	0	N	\$525,000	\$168,677	\$815,964	07/08	Petitioner	
37	139-32-702-015	2327 PINTO LN	2,983	164.70	1962	1967	58	0.0%	01	35	Avg-Good	Frame-Stucco	0	2	0	0	0	1	600	4	916	Y	816	N	\$525,000	\$108,710	\$815,278	17/18	Petitioner	
38	139-32-306-026	2951 PINTO LN	5,864	177.89	1951	1959	66	0.0%	01	40	Good	Masonry-CB/CB	0	3	0	0	0	1	528	3	679	Y	0	N	\$525,000	\$805,973				
39	139-32-703-005	2601 PINTO LN	4,068	177.17	1964	1964	61	0.0%	01	40	Good	Frame-Siding/St	0	2	1	0	0	1	756	3	1,667	Y	0	N	\$525,000	\$193,694	\$805,432	02/03		
40	139-32-702-011	2525 PINTO LN	3,949	185.47	1960	1970	55	0.0%	01	40	Good	Masonry-CB/CB	0	3	0	0	0	0	0	0	4	1,132	Y	990	N	\$525,000	\$39,537	\$798,170	09/10	
41	139-32-701-009	2600 PINTO LN	4,740	179.80	1954	1968	57	0.0%	01	40	Good	Masonry-CB/CB	0	2	1	0	0	0	1	984	2	435	Y	0	N	\$525,000	\$204,106	\$789,886	02/03	
42	139-32-306-009	2711 CAMPBELL DR	4,411	176.03	1953	1953	72	0.0%	01	40	Good	Frame-Stucco	0	4	1	0	0	0	0	0	2	583	Y	0	N	\$525,000	\$779,001			
43	139-32-306-004	2825 PINTO LN	3,																											

TIMING OF SUPPLEMENTAL ASSESSMENTS			SOURCE OF DATA:	CCA ADD'L EVIDENCE				
LINE ITEM:	ADDRESS	ACTUAL YEAR OF SUPPLEMENTAL	TAXABLE \$000 VALUE	DATE OF PASSED FINAL INSPECTION	CORRECT YEAR OF SUPPLEMENTAL	VARIANCE	PERTINENT PERMITS	COMMENTS
A	1	2720 PINTO	24/25	\$26	August 31, 2021	22/23	+2	R21-11340
B	3	2905 PINTO	13/14	\$1,450	November 2, 2011	12/13	+1	R-157139
C	5	2323 PINTO	19/20	\$346	March 25, 2019	19/20	-	R18-04441
D	7	3000 ARABIAN	24/25	\$347	February 17, 2022	22/23	+2	R21-01072
E	12	2315 ALTA	13/14	\$573	January 25, 2011	11/12	+2	R-168322
F	13	2609 PINTO	13/14	\$906	May 1, 2012	12/13	+1	R-19030
G	16	2333 PINTO	24/25	\$819	September 29, 2023	24/25	-	R23-09693
H	18	2608 PINTO	24/25	\$343	February 10, 2023	23/24	+1	R22-12066
I	25	2694 PALOMINO	13/14	\$242	October 8, 2009	10/11	+3	R-119830
J	26	2408 PALOMINO	24/25	\$41	May 31, 2021	21/22	+3	R20-12683
K	27	2981 PINTO	13/14	\$286	February 22, 2011	11/12	+2	R-171113
L	28	2331 PINTO	13/14	\$233	October 29, 2009	10/11	+3	R-132701
L1			13/14	July 25, 2012	13/14	-	R-208313	ROOM ADDITION POOL
M	32	2801 ALTA	18/19	\$53	December 17, 2015	16/17	+2	R-277074
N	45	2325 ALTA	13/14	\$19	October 17, 2011	12/13	+1	R-187232
O	49	2500 PALOMINO	19/20	\$19	July 12, 2018	19/20	-	R18-04029
P	15	2709 PINTO	22/23	\$711	July 27, 2022	23/24	-1	R19-17616
CHART REFLECTS 2002/03 AS LAST SUPPLEMENTAL FOR 2400 PINTO LANE								
Q	17	2400 PINTO	NONE ISSUED	?	December 30, 2013	14/15	+12	R-241876
R	17	2400 PINTO	NONE ISSUED	?	March 1, 2018	18/19	+8	R17-01463
S	17	2400 PINTO	NONE ISSUED	?	February 20, 2020	20/21	+6	R19-09877

122

SUPPLEMENTAL ASSESSMENT TIMING**PARCELS NOT INCLUDED IN PARCEL EQUITY ANALYSIS**

<u>PROPERTY</u>	<u>DATE OF COMPLETION</u>	<u>FISCAL YR - SUPPLEMENTAL</u>	<u>TIMING</u>
1. 2327 ALTA	10/18/21(*) (PAGE 7 COMP #2)	2024/25	2 YEARS LATE
2. 2608 PINTO (A).	9/15/2021 (OR EARLIER)	NONE	5+ YEARS LATE
3. 2608 PINTO (B).	2/16/23	2024/25	1 YEAR LATE
4. 2717 PINTO	ACKNOWLEDGED 10/10/24	NONE	1 YEAR LATE **
5. 2701 PINTO (A)	1 YEAR REMODEL – NO PERMIT	NONE	PCSD 4/22
6. 2701 PINTO (B)	ADDITION TO FRONT – NO PERMIT	NONE	4Q24
7. 2800 PINTO	UNKNOWN	NONE	WAY LATE!
8. 2709 PINTO	7/27/22	2022/23	1 YEAR EARLY

- * PER ASSESSOR'S M&S WORKSHEET AND LISTING PRESENTATION
- ** SEE J. BONESTEEL EMAIL DATED 10/10/24. WORK/PERMIT EXPIRED
 - 12/3/2023. (2 YEARS LATE BASED ON PERMIT EXP. DATE)

123

A

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

R21-11340 - Residential Building Permit (Res)

Key Number: 1659194

Current Status: Completed

Application Received: 7/15/2021

Project Name: Lee Residence

Address: 2720 PINTO LN

Type of Work: Patio Cover Balcony

Permit Issued: 7/27/2021

Scope of Work: Construct a 15x30 freestanding solid aluminum patio cover with six (6) footings

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	140 FINAL BUILDING	1	Passed	8/31/2021	8/31/2021	Frank D. (702)918-7138	

124

<https://www.lapvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/1659194>

1/9/26, 1:45 PM
Page 1 of 3

B

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

/

R-157139 - Residential Building Permit (Res)

Key Number: 643447

Current Status: Completed

Application Received: 2/22/2010

Project Name: WILLIAMS

Address: 2905 PINTO LN

Type of Work: Building Project

Permit Issued: 3/5/2010

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

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location

125

https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit_Application-Status#/detail/643447

1/9/26, 1:47 PM
Page 1 of 4

1	440 FINAL PLUMBING	1	Passed	11/2/2011	11/2/2011	Robert R.
2	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	4/20/2010	4/20/2010	Edward B.

Comments: PER Patricia

Comments:

420 | 890401 | Other | NEED shower membrane test As Per Previous notice

3	420 ROUGH PLUMBING - TOP OUT	2	Partpassed	4/15/2010	4/15/2010	Edward B.
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Comments: all Except shower MEMBRANE

Comments:

420 | 890401 | Other | NEED shower membrane test As Per Previous notice

4	420 ROUGH PLUMBING - TOP OUT	3	Partpassed	4/12/2010	4/12/2010	Edward B.
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Comments: NEED Shower membrane and Test

5	420 ROUGH PLUMBING - TOP OUT	4	Passed	4/21/2010	4/21/2010	Edward B.
6	240 FINAL ELECTRICAL	1	NA			Nicole A. (702)229- 1802

Comments: 140 passed

7	220 ROUGH ELECTRICAL	1	Passed	4/13/2010	4/13/2010	Edward B.
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Comments: 1) Lower mini CANS 2) FLEX INwall@ closet

8	140 FINAL BUILDING	1	Passed	11/2/2011	11/2/2011	Robert R.
9	125 DRYWALL NAILING	1	Passed	4/19/2010	4/19/2010	Edward B.
10	120 FRAMING	1	Failed	4/12/2010	4/12/2010	Edward B.

126

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

R18-04441 - Residential Building Permit (Res)

Key Number: 903435

Current Status: Completed

Application Received: 4/17/2018

Project Name: MOLASKY

Address: 2323 PINTO LN

Type of Work: Building Project

Permit Issued: 4/19/2018

Scope of Work: 11'x54' ACCESSORY BUILDING *PERMIT REINSTATED 1-22-19*

Applicant

Review Info

Inspection Status

Print

Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	NA			Yolanda P. (702)229-1239	

127

2	140 FINAL BUILDING	1	Passed	3/25/2019	3/25/2019	Tony N. (702)303-0274
3	120 FRAMING	1	Cancelled	2/14/2019	2/13/2019	Web
4	120 FRAMING	2	Cancelled	2/15/2019	2/14/2019	Web
5	120 FRAMING	3	Failed	2/19/2019	2/19/2019	Tony N. (702)303-0274

Comments:

Complete the 45's over the stall openings.,

Set windows and install the south gable vent.

6	120 FRAMING	4	Cancelled	2/21/2019	2/21/2019	Tony N. (702)303-0274
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Comments:

Complete the 45's over the stall openings.,

Set windows and install the south gable vent.

7	120 FRAMING	5	Passed	2/25/2019	2/25/2019	Tony N. (702)303-0274
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Comments:

Complete the 45's over the stall openings.,

Set windows and install the south gable vent.

8	120 FRAMING	6	Passed	2/27/2019	2/27/2019	Tony N. (702)303-0274
---	-------------	---	--------	-----------	-----------	--------------------------

Comments: This inspection was already approved.

9	109 SHEAR	1	Cancelled	2/14/2019	2/13/2019	Web
10	109 SHEAR	2	Cancelled	2/19/2019	2/14/2019	Web
11	109 SHEAR	3	Failed	2/19/2019	2/19/2019	Tony N. (702)303-0274

Comments:

128

D

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

R21-01072 - Residential Building Permit (Res)

Key Number: 1580665

Current Status: Completed

Application Received: 1/26/2021

Project Name: Perry Rogers Remodel

Address: 3000 ARABIAN RD

Type of Work: Building Project

Permit Issued: 3/10/2021

Scope of Work: Constructing an addition to the home and remodeling the kitchen per plans **2/15/2022 - Permit Renewed; new expiration date 8/16/2022**

Click to view the Quality Assurance Agreement (QAA)

QAA Information



Applicant

Review Info

Inspection Status

Print

Schedule Inspection

129

Insp.

11	150 OTHER BUILDING	1	Passed	5/5/2021	5/5/2021	Jerry P. (702)772-4435
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Comments: Terry (702) 521-7010. Gate code is KEY, KEY 5246. Framing is steel high beams. INFORMATIONAL

12	140 FINAL BUILDING	1	Passed	2/17/2022	2/17/2022	Jerry P. (702)772-4435
----	--------------------	---	--------	-----------	-----------	---------------------------

13	129 EXTERIOR LATH/STUCCO	1	Passed	6/30/2021	6/30/2021	Jerry P. (702)772-4435
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Comments: 702-521-7010 702-521-7010

14	123 INSULATION	1	Partpassed	6/28/2021	6/28/2021	Tony N. (702)303-0274
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Comments: 702-521-7010 Laundry room and the kitchen.

15	123 INSULATION	2	Passed	7/27/2021	7/27/2021	Tony N. (702)303-0274
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16	120 FRAMING	1	Cancelled	5/5/2021	5/5/2021	Jerry P. (702)772-4435
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Comments: Terry (702) 521-7010. Gate code is KEY, KEY 5246 INFORMATIONAL WALK ABOUT STRUCTURAL STEEL ADDED

17	120 FRAMING	2	Partpassed	5/24/2021	5/24/2021	Tony N. (702)303-0274
----	-------------	---	------------	-----------	-----------	--------------------------

Comments: Incorrect inspection type scheduled see the 107 inspection for today's results.

18	120 FRAMING	3	Failed	6/8/2021	6/8/2021	Jerry P. (702)772-4435
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Comments:

6-07-21-COMplete 320 INSPECTION ON KITCHEN ,

6-07-21-COMplete ALL DRAFT STOPPING AND FIRE BLOCKING ,

E

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

R-168322 - Residential Building Permit (Res)

Key Number: 654279

Current Status: Completed

Application Received: 7/27/2010

Project Name: YOUSEFI

Address: 2315 ALTA DR

Type of Work: Building Project

Permit Issued: 7/27/2010

Scope of Work: Interior Remodel ***OTC*** - ***PLANS DESTROYED
12/06/13-lm***

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	12/23/2010	12/23/2010	Thomas C.	

131

Comments: OUTLETS IN BDRM 2 AND 3 ONLY, OK TO FURNISH. MASTER AND BDRM 4 NOT READY.

13	240 FINAL ELECTRICAL	2	Failed	1/6/2011	1/6/2011	Robert R.
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Comments: CHECKED ARC-FAULT IN MSTR BDRM ONLY

14	240 FINAL ELECTRICAL	3	Partpassed	1/7/2011	1/7/2011	Robert R.
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Comments: ARC-FAULTS ONLY, OK TO FURNISH BEDROOMS.

15	240 FINAL ELECTRICAL	4	Passed	1/13/2011	1/13/2011	Frederick Z.
----	----------------------	---	--------	-----------	-----------	--------------

Comments: CK KIT GFCIS

16	220 ROUGH ELECTRICAL	1	Passed	8/26/2010	8/27/2010	Robert R.
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17	140 FINAL BUILDING	1	Partpassed	1/18/2011	1/18/2011	Robert R.
----	--------------------	---	------------	-----------	-----------	-----------

Comments: GFI PROTECT OUTLET @ LAUNDRY ROOM. INSTALL SECONDARY LOCK @ SLIDER. PROVIDE CLEARANCE @ KITCHEN SINK C/O. TEMP UNTIL 1/25/11. OK TO OCCUPY

18	140 FINAL BUILDING	2	Passed	1/25/2011	1/25/2011	Robert R.
----	--------------------	---	--------	-----------	-----------	-----------

19	125 DRYWALL NAILING	1	Failed	9/27/2010	9/27/2010	Tyrol L.
----	---------------------	---	--------	-----------	-----------	----------

Comments:
125 | 960018 | Work Not Ready |

20	125 DRYWALL NAILING	2	Partpassed	9/24/2010	9/24/2010	Robert R.
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Comments: 2ND FL ONLY

21	125 DRYWALL NAILING	3	Passed	9/27/2010	9/27/2010	Tyrol L.
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22	123 INSULATION	1	Passed	1/25/2011	1/25/2011	Robert R.
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23	123	2	Cancelled	9/22/2010	9/22/2010	Robert R.
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132

F

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

R-191030 - Residential Building Permit (Res)

Key Number: 674290

Current Status: Completed

Application Received: 6/30/2011

Project Name: ROBIN

Address: 2609 PINTO LN

Type of Work: Building Project

Permit Issued: 8/30/2011

Scope of Work: 3,175 sq ft remodel, 2815 sq.ft. addition ** DESTROYED
5/15/2013

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	340 FINAL MECHANICAL	1	Cancelled	4/30/2012	4/27/2012	Robert R.	

/33

Comments: # 4 REBAR

14	201 UNDERGROUND ELECTRICAL	1	Passed	9/28/2011	9/28/2011	Robert R.
15	201 UNDERGROUND ELECTRICAL	2	Passed	1/18/2012	1/18/2012	Frederick Z.

Comments: UG,TO POOL COVER

16	160 EPOXY EXPRESS	1	Passed	10/20/2011	10/20/2011	Robert R.
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Comments: RECEIVED CHECK NO. 16416 FOR 125.00 FROM R.W. BUGBEE. TITAN ANCHOR INSTALLATION COMPLETED.

17	160 EPOXY EXPRESS	2	Passed	9/27/2011	9/27/2011	Robert R.
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Comments: RECEIVED CHECK NO. 16349 FOR 125. 00 FROM R.W. RUGBEE. #4 REBAR EMBEDDED 6" IN SIMPSON SET @ EXIITING SLAB EDGE.

18	160 EPOXY EXPRESS	3	Passed	1/24/2012	1/24/2012	Robert R.
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Comments: THREADED ANCHERS/HILTI ADHESIVE PER ENGINEERING FOR PATIO CANOPY. RECEIVED CHECK FOR 125.00 FROM SLATER DESIGN STUDIOS.

19	150 OTHER BUILDING	1	Passed	3/16/2012	3/16/2012	Robert R.
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Comments: INFORMATION ONLY

20	140 FINAL BUILDING	1	Cancelled	4/30/2012	4/27/2012	Robert R.
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Comments: CALLID:427052

21	140 FINAL BUILDING	2	Passed	5/1/2012	5/1/2012	Robert R.
22	129 EXTERIOR LATH/STUCCO	1	Passed	12/30/2011	12/30/2011	Robert R.
23	129 EXTERIOR LATH/STUCCO	2	Partpassed	12/8/2011	12/8/2011	Robert R.

Comments: ELECTRIC PANEL NICHE

24	125 DRYWALL	1	Passed	12/12/2011	12/12/2011	Edward
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BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION
STATUS

G

R22-09643 - Residential Building Permit (Res)

Key Number: 1722600

Current Status: Completed

Application Received: 6/21/2022

Project Name: Residence Remodel

Address: 2333 PINTO LN

Type of Work: Building Project

Permit Issued: 11/1/2022

Scope of Work: Roof Replacement, relocate entry door, new kitchen window, rood addition, relocate bathrooms plumbing fixtures, new bathroom in first floor, electrical re-wire, replace HVAC machines, replacing windows.



Certificate of Occupancy

Applicant

Review Info

Inspection Status

Print

Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/1722600>

1/9/26, 2:06PM
Page 1 of 6

135

1	940 CERTIFICATE OF OCCUPANCY	1	Failed	9/27/2023	9/27/2023	Tony N. (702)303- 0274
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Comments:

Complete the 140 corrections for the 940 approval.

2	940 CERTIFICATE OF OCCUPANCY	2	Passed	9/28/2023	9/28/2023	Tony N. (702)303- 0274
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Comments:

Complete the 140 corrections for the 940 approval.

3	440 FINAL PLUMBING	1	Passed	9/27/2023	9/27/2023	Tony N. (702)303- 0274
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Comments: 702-275-9226 erasmo 702-275-9226 erasmo

4	420 ROUGH PLUMBING - TOP OUT	1	Passed	12/14/2022	12/14/2022	Tony N. (702)303- 0274
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5	340 FINAL MECHANICAL	1	Passed	9/27/2023	9/27/2023	Tony N. (702)303- 0274
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6	320 ROUGH MECHANICAL	1	Passed	12/14/2022	12/14/2022	Tony N. (702)303- 0274
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7	240 FINAL ELECTRICAL	1	Passed	9/27/2023	9/27/2023	Tony N. (702)303- 0274
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8	220 ROUGH ELECTRICAL	1	Failed	12/13/2022	12/13/2022	Tony N. (702)303- 0274
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Comments:

Provide as built plan revision. ,

No inspection started 100% re-inspection required.

136

H

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

R22-12066 - Residential Building Permit (Res)

Key Number: 1729890

Current Status: Completed

Application Received: 7/27/2022

Project Name: Pinto Lane Backyard Improvements

Address: 2608 PINTO LN

Type of Work: Patio Cover Balcony

Permit Issued: 9/29/2022

Scope of Work: Construct an attached patio cover on existing residence

Click to view the Quality Assurance Agreement (QAA)

[QAA Information](#)



Applicant

Review Info

Inspection Status

[Print](#)

[Schedule Inspection](#)

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/1729890>

1/9/26, 2:07 PM
Page 1 of 5

137

1	240 FINAL ELECTRICAL	1	Passed	2/10/2023	2/10/2023	Joseph S. (702)482-6099
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2	220 ROUGH ELECTRICAL	1	Cancelled	11/15/2022	11/15/2022	Tony N. (702)303-0274
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Comments: Cancelled as per the contractor.

3	220 ROUGH ELECTRICAL	2	Passed	11/17/2022	11/17/2022	Tony N. (702)303-0274
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4	201 UNDERGROUND ELECTRICAL	1	Passed	11/17/2022	11/17/2022	Tony N. (702)303-0274
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Comments: 1" conduit from the main house panel to the new patio cover.

5	156 QAA VERIFICATION	1	Passed	2/6/2023	2/6/2023	Torie W. (702)918-7154
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Comments: Final Grading Report and Final Special Inspection Report submitted by Universal Engineering Sciences approved on 2/6/2023

6	140 FINAL BUILDING	1	Passed	2/10/2023	2/10/2023	Joseph S. (702)482-6099
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7	125 DRYWALL NAILING	1	NA	11/23/2022	11/23/2022	Tony N. (702)303-0274
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Comments: This inspection is not required for this permit.

8	120 FRAMING	1	Cancelled	11/15/2022	11/15/2022	Tony N. (702)303-0274
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Comments: Cancelled as per the contractor.

9	120 FRAMING	2	Passed	11/17/2022	11/17/2022	Tony N. (702)303-0274
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10	109 SHEAR	1	Passed	11/15/2022	11/15/2022	Tony N. (702)303-
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BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION
STATUS

R-119930 - Residential Building Permit (Res)

Key Number: 602049

Current Status: Completed

Application Received: 7/15/2008

Project Name: PLASTER

Address: 2694 PALOMINO LN

Type of Work: Building Project

Permit Issued: 12/31/2008

Scope of Work: Custom SFD rolled ILO ***Contractor stills owes soils/SI forms*** ***si-2 and soils in 07/16-pb***SI-3 SI-6 in 07/16*jer* **APPL,SI AGREEMENT SCANNED** **DOCS IN BOX 5008 @ RECORDS** **PLANS DESTROYED 10-11-11 DC**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

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

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/602049>

1/9/26, 2:10 PM
Page 1 of 7

SBE 26-107 Pg 173

[REMAND SBE 26-107 Pg 183](#)

Comments:

140 | 910254 | Work Not Ready |

23	140 FINAL BUILDING	3	Passed	10/8/2009	10/8/2009	Edward B.
24	129 EXTERIOR LATH/STUCCO	1	Failed	5/29/2009	5/29/2009	Edward B.

Comments:

129 | 890401 | Incorrect weep screed |

25	129 EXTERIOR LATH/STUCCO	2	Passed	6/25/2009	6/25/2009	Edward B.
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Comments: MECH. Mezz Revision

26	129 EXTERIOR LATH/STUCCO	3	Passed	6/3/2009	6/3/2009	Edward B.
27	125 DRYWALL NAILING	1	Partpassed	5/29/2009	5/29/2009	Edward B.

Comments: All But Garage LID NAIL Or screw w/ 17/8" fasteners 6" ¢

28	125 DRYWALL NAILING	2	Passed	6/3/2009	6/3/2009	Edward B.
29	123 INSULATION	1	Passed	5/22/2009	5/22/2009	Edward B.

Comments: PREV. List complete

30	120 FRAMING	1	Passed	5/19/2009	5/19/2009	Edward B.
----	-------------	---	--------	-----------	-----------	-----------

Comments: 1) complete FAU platform 2) NEED secondary DRAIN @ Balcony 3)5 SIDE exhaust can @ Garage LID will CHECK AT INSUL

31	120 FRAMING	2	Failed	5/15/2009	5/15/2009	Edward B.
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Comments:

120 | 890401 | Work Not Ready | O.K. To cocoon insulate and Drop D WV TEST

32	120 FRAMING	3	Passed	6/17/2009	6/17/2009	Edward B.
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Comments: Revision MECH. Deck

33	109 SHEAR	1	Partpassed	3/9/2009	3/9/2009	Joseph H.
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J

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

R20-12683 - Residential Building Permit (Res)

Key Number: 1519954

Current Status: Completed

Application Received: 8/26/2020

Project Name: Belz Residence Home Addition

Address: 2408 PALOMINO LN

Type of Work: Building Project

Permit Issued: 10/6/2020

Scope of Work: 635 SF home addition.

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

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

Comments:

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

2	440 FINAL PLUMBING	2	Passed	5/3/2021	5/3/2021	Tony N. (702)303-0274
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Comments:

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

3	420 ROUGH PLUMBING - TOP OUT	1	Passed	2/11/2021	2/11/2021	Tony N. (702)303-0274
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4	407 UNDERSLAB PLUMBING	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303-0274
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5	340 FINAL MECHANICAL	1	Passed	4/29/2021	4/29/2021	Tony N. (702)303-0274
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6	320 ROUGH MECHANICAL	1	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274
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7	240 FINAL ELECTRICAL	1	Passed	4/29/2021	4/29/2021	Tony N. (702)303-0274
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8	220 ROUGH ELECTRICAL	1	Passed	2/16/2021	2/16/2021	Tony N. (702)303-0274
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9	201 UNDERGROUND ELECTRICAL	1	Cancelled	2/17/2021	2/16/2021	Web
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10	201 UNDERGROUND ELECTRICAL	2	NA	5/3/2021	5/3/2021	Tony N. (702)303-0274
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11	140 FINAL BUILDING	1	Failed	4/29/2021	4/29/2021	Tony N. (702)303-0274
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Comments:

Complete the 440 corrections for the 140 approval.

142

K

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

R-171113 - Residential Building Permit (Res)

Key Number: 652335

Current Status: Completed

Application Received: 8/30/2010

Project Name: BANANA SPLIT SPENDTHRIFT TRUST

Address: 2981 PINTO LN

Type of Work: Building Project

Permit Issued: 10/12/2010

Scope of Work: sfd remodel rolled / docs w/appl *structural in pkg* Per policy-cannot send fax until owner's fax is provided. rac 9/3/10- fax for owner atty recd 9/7/10 sent 9/7/10 rac **destroyed, 10/4/13.ew**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Passed	11/10/2010	11/10/2010	Robert R.	

143

<https://www.iasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status/#detail/652335>

1/9/26 2:23 PM
Page 1 of 8

240 | 910254 | Work Not Ready |

11	240 FINAL ELECTRICAL	2	Passed	2/22/2011	2/22/2011	Frederick Z.
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12	220 ROUGH ELECTRICAL	1	Partpassed	11/2/2010	11/2/2010	Robert R.
----	----------------------	---	------------	-----------	-----------	-----------

Comments: 11/02/10 EXPRESS @ 8:00 AM/MARVIN/ 523-3555 MASTER BATH

13	220 ROUGH ELECTRICAL	2	Partpassed	10/22/2010	10/22/2010	Robert R.
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Comments: PLAYROOM ONLY

14	220 ROUGH ELECTRICAL	3	Passed	1/20/2011	1/20/2011	Robert R.
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Comments: PIANO ROOM

15	160 EPOXY EXPRESS	1	Passed	1/5/2011	1/5/2011	Robert R.
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Comments: FOOTING REINFORCEMENT @ PIANO ROOM COMPLETED PER DETAIL 1-S.23. PRE-PAID EXPRESS,TRANS # 1222126

16	140 FINAL BUILDING	1	Failed	2/15/2011	2/15/2011	Robert R.
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Comments:

140 | 910254 | Required inspection(s) not passed (240, 340, 440, 540, 640, 740) |

17	140 FINAL BUILDING	2	Passed	2/22/2011	2/22/2011	Frederick Z.
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18	140 FINAL BUILDING	3	Partpassed	2/16/2011	2/16/2011	Robert R.
----	--------------------	---	------------	-----------	-----------	-----------

Comments: INTERIOR ONLY, NEED 220 CORRECTIONS COMPLETED, PIANO ROOM NOT COMPLETED, LANDINGS REQUIRED. INSPECTION STOPPED.

Comments:

140 | 910254 | Required inspection(s) not passed (240, 340, 440, 540, 640, 740) |

19	140 FINAL BUILDING	4	Cancelled	2/18/2011	2/18/2011	Robert R.
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Comments: PER SUPER

Comments:

140 | 910254 | Required inspection(s) not passed (240, 340, 440, 540, 640, 740) |

20	129 EXTERIOR	1	Passed	1/28/2011	1/28/2011	Robert R.
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L

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

R-209313 - Residential Building Permit (Res)

Key Number: 691638

Current Status: Completed

Application Received: 4/19/2012

Project Name: SHOOK

Address: 2331 PINTO LN

Type of Work: Pool/ Spa

Permit Issued: 4/19/2012

Scope of Work: Pool/spa w/sheer/wet deck/bbq stub/firering/1232sf pavers
TO BE DESTROYED 7/25/15 BC ***Destroyed Plans, 02/23/2016, AC***

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	910 POOL PRE-PLASTER/FINAL	1	Partpassed	7/19/2012	7/19/2012	Robert R.	

Comments: NEED BATCH TICKETS. ALARMS INSTALLED AND FUNCTIONING.

Comments:

910 | 910254 | See Notes | NO ONE HOME

2	910 POOL PRE- PLASTER/FINAL	2	Failed	7/18/2012	7/18/2012	Robert R.
---	--------------------------------	---	--------	-----------	-----------	-----------

Comments:

910 | 910254 | See Notes | NO ONE HOME

3	910 POOL PRE- PLASTER/FINAL	3	Passed	7/25/2012	7/25/2012	Edward B.
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4	910 POOL PRE- PLASTER/FINAL	4	Cancelled	7/20/2012	7/23/2012	Gerald D.
---	--------------------------------	---	-----------	-----------	-----------	-----------

Comments: no one home

Comments:

910 | 960449 | See Notes | NO ONE HOME

5	904 POOL PLUMBING	1	Passed	4/25/2012	4/24/2012	
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6	903 POOL GAS TEST	1	Passed	7/19/2012	7/19/2012	Robert R.
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7	903 POOL GAS TEST	2	Failed	7/18/2012	7/18/2012	Robert R.
---	----------------------	---	--------	-----------	-----------	-----------

Comments:

903 | 910254 | See Notes | NO ONE HOME

8	902 POOL ELECTRICAL	1	Passed	4/25/2012	4/24/2012	
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9	901 POOL PRE- GUNITE	1	Passed	5/15/2012	5/15/2012	Edward B.
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Inspection status table

Inspections Hold

Fees

146

L-1

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

R-132701 - Residential Building Permit (Res)

Key Number: 623125

Current Status: Completed

Application Received: 2/2/2009

Project Name: SHOOK (242-5129)

Address: 2331 PINTO LN

Type of Work: Building Project

Permit Issued: 2/24/2009

Scope of Work: ROOM ADDITION***ILO***TRUSS CALCS IN**NO SI
REQUIRED PER SI-2** ROLLED ** **APPL SCANNED/STRUC CALCS,TRUSS
CALCS TO BE DESTROYED 12/14/2021 MB** **ROLLED PLANS TO BE
DESTROYED 12/14/10 MB**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER	1	Passed	7/29/2009	7/29/2009	Edward	

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/623125>

1/9/26 2:33 PM
Page 1 of 5

SBE 26-107 Pg 181

[REMAND SBE 26-107 Pg 191](#)

14	140 FINAL BUILDING	1	Failed	10/29/2009	10/29/2009	Edward B.
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Comments:

140 | 890401 | Other | 1) provide Heat 2) Complete veneer 3) + 3" AC CONDENSER 4) 1" ARma flex for Ext, line SET 5) NEED Ext. Landings

15	140 FINAL BUILDING	2	Passed	12/1/2009	12/1/2009	Joseph H.
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16	129 EXTERIOR LATH/STUCCO	1	Passed	7/10/2009	7/10/2009	Edward B.
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17	125 DRYWALL NAILING	1	Passed	8/5/2009	8/5/2009	Edward B.
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18	123 INSULATION	1	Passed	8/3/2009	8/3/2009	Edward B.
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19	120 FRAMING	1	Passed	7/31/2009	7/31/2009	Edward B.
----	-------------	---	--------	-----------	-----------	-----------

Comments: 1) Fire Block @ F/P 2) Seal windows will check @ Insul INSP.

20	109 SHEAR	1	Passed	6/25/2009	6/25/2009	Edward B.
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21	109 SHEAR	2	Failed	6/16/2009	6/17/2009	Edward B.
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Comments:

109 | 890401 | Incorrect type or size nails | Type one and Two shear walls Require 8d nails not Staples PER PLAN 2) BAD EMBED HOLDdowns @front - PROVIDE ENG. Fix3)BLK All EDGES SW 104) plan REQUIRES H-1 AND A35Uno 5) insp. stopped List not conclusive

22	107 ROOF SHEATHING	1	Passed	6/4/2009	6/4/2009	Edward B.
----	--------------------	---	--------	----------	----------	-----------

Comments: 1) install Hangers @ Hips PER Calcs. 2) Install purlins 4' @ Conventional Roof will check @ 109 insp.

23	101 FOOTING	1	Failed	4/3/2009	4/6/2009	Thomas C.
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Comments:

101 | 930206 | Work Not Ready | (1) COM0LETE STHD 10'S AT FRONT OF BUILDING (2) MUST HOLD UPPER STEEL AT PERIMETER 3 TO 4 INCHES FROM TOP, STEEL MUST CROSS OVER HOOK END OS STHD ENTIRE PERIMETER (3) CAR PORT AREA NOT READY YET FOR INSPECTION

24	101 FOOTING	2	Passed	4/6/2009	4/6/2009	Gary K.
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148

M

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

R-277074 - Residential Building Permit (Res)

Key Number: 757925

Current Status: Completed

Application Received: 1/8/2015

Project Name: PRABU

Address: 2801 ALTA DR

Type of Work: Building Project

Permit Issued: 4/29/2015

Scope of Work: SFD detached garage conversion to casita**DOCS SENT TO
WH 4/29/16; JB**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Partpassed	10/28/2015	10/28/2015	Winston S.	

149

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/757925>

1/9/26, 2:50 PM
Page 1 of 2

13	320 ROUGH MECHANICAL	2	Failed	9/4/2015	9/4/2015	Gerald D.
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Comments: Schedule IWR confirmation #662629-05 Contractor Phone #7027260098
Special Instructions: PLEASE CALL JOHN COMPAGNO AT 30 MIN PRIOR

Comments:

320 | 960449 | Work Not Ready | not ready

14	240 FINAL ELECTRICAL	1	Failed	12/16/2015	12/16/2015	Raymond F.
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Comments: Schedule IWR confirmation #041341-05 Contractor Phone #7027260098
Special Instructions:

Comments:

240 | 960079 | Work Not Ready | INTERCONNECT SMOKIES,

240 | 960079 | Work Not Ready | UPDATE SCHEDULE ,

240 | 960079 | Work Not Ready | NEED SPACER / ELECTRICAL PANEL,

240 | 960079 | Work Not Ready | EXTERIOR LUMINARIES SEAL AND ATTACH

15	240 FINAL ELECTRICAL	2	Passed	12/17/2015	12/17/2015	Frederick Z.
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Comments: Schedule IWR confirmation #043778-02 Contractor Phone #7027260098
Special Instructions: Please call John 30 min prior to inspection. Thank you!

16	220 ROUGH ELECTRICAL	1	Failed	8/10/2015	8/10/2015	Winston S.
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Comments: Schedule IWR confirmation #553836-02 Contractor Phone #7024678899
Special Instructions: Please Call 1/2 hour before arrival so that we can have someone there.

Comments:

220 | 982245 | Work Not Ready |

17	220 ROUGH ELECTRICAL	2	Passed	9/9/2015	9/9/2015	Frederick Z.
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Comments: Schedule IWR confirmation #678696-02 Contractor Phone #7025567342
Special Instructions: please call CONTRACTOR PHONE #702-556-7342
SPECIAL INSTRUCTIONS: PLEASE CALL NICK NIMAUS 30 MIN BEFORE INSPECTION PLEASE

18	220 ROUGH ELECTRICAL	3	Failed	9/4/2015	9/4/2015	Gerald D.
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150



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

R-187232 - Residential Building Permit (Res)

Key Number: 670780

Current Status: Completed

Application Received: 5/5/2011

Project Name: CHIU

Address: 2325 ALTA DR

Type of Work: Over the counter

Permit Issued: 5/5/2011

Scope of Work: ELECTRICAL FOR DETACHED GARAGE - DETACHED GARAGE
PERMIT EXPIRED RE: 104505 *** **MET RETENTION PERIOD, PLAN
DESTROYED 5/15/15 BC**

Applicant

Review Info

Inspection Status

Print

Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	Passed 151	10/17/2011	10/17/2011	Edward B.	

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/670780>

1/9/26, 3:53 PM
Page 1 of 3

2	220 ROUGH ELECTRICAL	1	Passed	6/22/2011	6/22/2011	Robert R.
3	201 UNDERGROUND ELECTRICAL	1	Passed	7/6/2011	7/6/2011	Robert R.

Inspection status table

Inspections Hold

Fees

Outstanding Items

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

152



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

R18-04029 - Residential Building Permit (Res)

Key Number: 902206

Current Status: Completed

Application Received: 4/9/2018

Project Name: VORZIMER O/B

Address: 2500 PALOMINO LN

Type of Work: Building Project

Permit Issued: 5/31/2018

Scope of Work: UNPERMITTED DETACHED GARAGE; DOUBLE FEES PER CASE
180188

Applicant

Review Info

Inspection Status

Print

Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	NA		7/11/2018	Glenda D. (702)229-5258	

153

2	140 FINAL BUILDING	1	Passed	7/12/2018	7/12/2018	Tony N. (702)303-0274
Comments: 702-685-6608 702-685-6608						
3	129 EXTERIOR LATH/STUCCO	1	Passed	7/2/2018	7/2/2018	Tony N. (702)303-0274
4	125 DRYWALL NAILING	1	Passed	7/2/2018	7/2/2018	Tony N. (702)303-0274
5	120 FRAMING	1	Cancelled	6/26/2018	6/26/2018	Tony N. (702)303-0274
6	120 FRAMING	2	Passed	6/28/2018	6/28/2018	Tony N. (702)303-0274
7	101 FOOTING	1	Passed	6/19/2018	6/19/2018	Tony N. (702)303-0274

Inspection status table

Inspections Hold

Fees

Outstanding Items

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

154

P

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

R19-17616 - Residential Building Permit (Res)

Key Number: 1427316

Current Status: Completed

Application Received: 11/14/2019

Project Name: Wolfson O/B

Address: 2709 PINTO LN

Type of Work: Building Project

Permit Issued: 4/2/2020

Scope of Work: Remodel: (4,985 SF); Attached Garage Addition: (679 SF); and Engineered Patio Cover (1,082 SF) DEFERRED TRUSSES

Click to view the Quality Assurance Agreement (QAA)

QAA Information



Applicant

Review Info

Inspection Status

Print

Schedule Inspection

155

#	Insp. Type &	Insp. Count	Status	Scheduled	Completion	Inspector	Location
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The oven and the kitchen cook top shall have a lock out type breaker.,

The master and front bathroom shall convenience GFIC recpicales. ,

All doorways that open into the rear yard pool area shall be alarmed.

24	140 FINAL BUILDING	2	Passed	7/27/2022	7/27/2022	Tony N. (702)303-0274
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Comments:

Install a permanent address numbers in a contrasting color on the front of the dwelling.,

Plumbing clean outs shall be cut down to finish grade and shall have a permanent cap or shall be landscape type box.,

Identify the main electrical panel door with sign.,

Identify air conditioning equipment electrical disconnects to verify over current ratings in the main electrical service panel.,

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler.,

Provide a landing at the electrical panel service door.,

Smoke detectors shall be interconnected.,

The oven and the kitchen cook top shall have a lock out type breaker.,

The master and front bathroom shall convenience GFIC recpicales. ,

All doorways that open into the rear yard pool area shall be alarmed.

25	129 EXTERIOR LATH/STUCCO	1	Passed	3/9/2021	3/9/2021	Tony N. (702)303-0274
26	123 INSULATION	1	Passed	3/19/2021	3/19/2021	Jerry P. (702)772-4435
27	120 FRAMING	1	Partpassed	1/5/2021	1/5/2021	Tony N. (702)303-

156

Q

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

R-241876 - Residential Building Permit (Res)

Key Number: 723413

Current Status: Completed

Application Received: 8/1/2013

Project Name: COULTHARD

Address: 2400 PINTO LN

Type of Work: Building Project

Permit Issued: 8/5/2013

Scope of Work: remodel family room **DESTROYED 1/22/2016 MV**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	Passed	12/30/2013	12/30/2013	Robert R.	

157

Comments: Schedule IWR confirmation #425690-03 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

2 240 FINAL 2 Cancelled 12/19/2013 12/18/2013 Robert R.
ELECTRICAL

Comments: Schedule IWR confirmation #411049-02 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

3 240 FINAL 3 Cancelled 12/24/2013 12/23/2013 Robert R.
ELECTRICAL

Comments: Schedule IWR confirmation #417619-03 Contractor Phone #7022028916
Special Instructions: please call 1 hr prior to arrival

4 220 ROUGH 1 Failed 10/22/2013 10/23/2013 Robert R.
ELECTRICAL

Comments: Schedule IWR confirmation #235698-02 Contractor Phone #7022028916
Special Instructions: call 1 hr prior to arrival

Comments:
220 | 910254 | Work Not Ready |

5 220 ROUGH 2 Passed 10/24/2013 10/28/2013 Stephen
ELECTRICAL H.

Comments: Schedule IWR confirmation #249808-02 Contractor Phone #702.202.8916
Special Instructions: please call 1 hr prior to arrival

6 160 EPOXY 1 Passed 10/22/2013 10/22/2013 Edward
EXPRESS B.

Comments: EXPRESS @0830 CHECK #20370 FOR 144.00 RECEIVED FROM MERLIN
CONTRACTING 5/8 EPOXY EMBEDS PER ENGINEERING

7 140 FINAL 1 Passed 12/30/2013 12/30/2013 Robert R.
BUILDING

Comments: Schedule IWR confirmation #425690-02 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

8 140 FINAL 2 Cancelled 12/19/2013 12/18/2013 Robert R.
BUILDING

Comments: Schedule IWR confirmation #411049-03 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

9 140 FINAL 3 Cancelled 12/24/2013 12/23/2013 Robert R.
BUILDING

158

R

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

R17-01463 - Residential Building Permit (Res)

Key Number: 853579

Current Status: Completed

Application Received: 7/18/2017

Project Name: Carla

Address: 2400 PINTO LN

Type of Work: Building Project

Permit Issued: 7/18/2017

Scope of Work: SFD Remodel - New windows/raise plate height

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Cancelled	9/27/2017	9/27/2017	Edward B.	
2	440 FINAL	2	Cancelled	9/28/2017	9/27/2017	Web	

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/853579>

1/9/26, 8:44 PM
Page 1 of 6

SBE 26-107 Pg 193

[REMAND SBE 26-107 Pg 203](#)

5812

Comments:

Remove 10/3 romex from floor boxes,

Address Electrical load for tankless electric water heater panels are not large enough Main or sub

19	201 UNDERGROUND ELECTRICAL	1	Passed	9/14/2017	9/14/2017	Edward B.
20	160 EPOXY EXPRESS	1	Passed	9/13/2017	9/13/2017	Robert R.

Comments: 09/13/17 EXPRESS 160 8:00 AM; KENNETH 702-417-5424 09/13/17 EXPRESS 160 8:00 AM; KENNETH 702-417-5424 Inspection included epoxy for 6 hold downs.

21	140 FINAL BUILDING	1	Failed	1/18/2018	1/18/2018	Edward B.
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Comments:

Provide landing elevation in compliance with 311 IRC in direction of door swing

22	140 FINAL BUILDING	2	Passed	3/1/2018	3/1/2018	Edward B.
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Comments:

Provide landing elevation in compliance with 311 IRC in direction of door swing

23	125 DRYWALL NAILING	1	Passed	9/21/2017	9/21/2017	Edward B.
24	123 INSULATION	1	Passed	9/19/2017	9/19/2017	Edward B.
25	120 FRAMING	1	Passed	9/15/2017	9/15/2017	Edward B.
26	109 SHEAR	1	Failed	9/13/2017	9/13/2017	Robert R.

Comments:

Framing not per plan.

27	109 SHEAR	2	Passed	9/14/2017	9/14/2017	Edward B.
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Comments:

Framing not per plan.

28	107 ROOF	1	Partpassed	8/29/2017	8/29/2017	Edward
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S

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

R19-09877 - Residential Building Permit (Res)

Key Number: 1403922

Current Status: Completed

Application Received: 7/8/2019

Project Name: COULTHARD

Address: 2400 PINTO LN

Type of Work: Building Project

Permit Issued: 7/10/2019

Scope of Work: KITCHEN REMODEL

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	2/19/2020	2/19/2020	Tony N. (702)303-0274	

161

Comments:

Provide revision for eliminating the counter top.

10	220 ROUGH ELECTRICAL	2	Passed	9/25/2019	9/25/2019	Tony N. (702)303-0274
----	----------------------	---	--------	-----------	-----------	--------------------------

Comments:

Provide revision for eliminating the counter top.

11	140 FINAL BUILDING	1	Failed	2/19/2020	2/19/2020	Tony N. (702)303-0274
----	--------------------	---	--------	-----------	-----------	--------------------------

Comments:

Provide 8" x 11" plan revision eliminating the north west counter top, to include the electrical.,

GFIC at the end of the south west counter top will not trip when the tester is activated.,

In the electrical sub panel the arch fault breaker on the right side fourth one up will not go into the reset motion.,

Expose the sink clean out of the sink located at the south west counter top.

12	140 FINAL BUILDING	2	Passed	2/20/2020	2/20/2020	Tony N. (702)303-0274
----	--------------------	---	--------	-----------	-----------	--------------------------

Comments:

Provide 8" x 11" plan revision eliminating the north west counter top, to include the electrical.,

GFIC at the end of the south west counter top will not trip when the tester is activated.,

In the electrical sub panel the arch fault breaker on the right side fourth one up will not go into the reset motion.,

Expose the sink clean out of the sink located at the south west counter top.

13	131 WALL GROUT & STEEL	1	Passed	8/2/2019	8/2/2019	Raymond F.
14	125 DRYWALL NAILING	1	NA	10/9/2019	10/9/2019	Tony N. (702)303-0274
15	123 INSULATION	1	Passed	10/9/2019	10/9/2019	Tony N. (702)303-

162

103

2327 ALTA

APN: 139-32-702-002

Appraiser 202

Date 11/28/23

Marshall & Swift % of Completion Component	MS-42 85-3	Original (Y/N)	FACTOR	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%		
Excavation, forms, water/sewage hookup	4%	Y	100%		2.00%
Concrete	8%	Y	100%		4.00%
Rough framing	21%	Y	100%		8.00%
Windows and exterior doors	2%	Y	80%	SOME NEW WINDOWS	21.80%
Roof Cover	3%	N		NEW ROOF	1.60%
Rough-in plumbing	4%	Y	100%		0.00%
Insulation	1%	Y	100%		4.00%
Rough-in electrical and mechanical	11%	Y	100%		1.00%
Exterior cover	6%	Y	100%		11.00%
Interior drywall and ceiling finish	8%	N		NEW CEILING FINISH	6.00%
Built-in cabinets, interior doors, trim, etc.	13%	N		NEW CABINETRY, TRIM	0.00%
Plumbing fixtures	5%	N		NEW PLUMBING FIXTURES	0.00%
Floor covers	3%	N		NEW FLOORING T/O	0.00%
Built-in appliances	3%	N		NEW APPLIANCES TO REPLACE EXISTING	0.00%
Light fixtures and finish hardware	2%	N		NEW LIGHTING	0.00%
Painting and decorating	4%	N		NEW INTERIOR PAINT	0.00%

163

Original % Complete = 58.6%

Remodels / Fire / Rebuilds

Area	Year Built	% of Area	(rounded)
Original	1977	58.60%	60.00%
Remodel	2021	41.40%	40.00%
Remodel			0.00%
Adjusted Effective Year		1995	

Comments:

KITCHEN AND BATHS COMPLETELY RENOVATED, ALL NEW CABINETRY, LIGHTING, COUNTER TOPS, FLOORING AND PAINT. RENOVATION COMPLETED PRIOR TO 2/2022 SALE PER MLS. USED ADJ EFF AGE FOR BOTH BLDG 1-1 & 2-1. R202

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\$4,575,000

Sold Price

5

Beds

5.5

Baths

8,227

Sq Ft

 SOLD - MARCH 11, 2025

2327 Alta Dr
Las Vegas, NV 89107



Schedule a selling consultation
It's free. With no obligation - cancel anytime.

SBE 26-107 Pg 198

[REMAND SBE 26-107 Pg 208](#)

Find Homes

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My Home

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Recently Sold

This home last sold for \$4,575,000 on March 11, 2025.



Thinking of selling?

Estimated sale price

\$3,911,000 - \$4,652,000

Reach more buyers when you sell with Redfin. Plus, you will save **\$41,162** in fees. 

Schedule a selling consultation

About this home

This newly renovated mid-century modern estate in the esteemed Historic District seamlessly marries timeless design with contemporary elegance, offering an unparalleled living experience on a sprawling 1.59-acre homesite. Spanning 8,227 square feet, it features 4 spacious bedrooms in the main home, 6 meticulously designed bathrooms, a chef's kitchen w/ Wolf and Subzero appliances, plus a separate guest house complete w/ full kitchen, living area & 5th bedroom. The airy interior boasts vaulted ceilings, floor-to-ceiling windows, & a dual-sided fireplace in the great room. The primary suite is a sanctuary w/ high ceilings, private balcony, oversized walk-in shower & steam room. The newly landscaped backyard boasts a saltwater pool & private sport court for pickleball, tennis, volleyball & basketball. This estate offers a rare opportunity to own a piece of architectural history in a prestigious location. Schedule a private showing

Schedule a selling consultation

It's free, with no obligation. Cancel anytime.

SBE 26-107 Pg 199

[REMAND SBE 26-107 Pg 209](#)

5. Multiple houses have major renovations but several have M&S worksheets developed with multiple material errors in owner's favor while subject property has multiple errors in county's favor. Numerous properties have no M&S Worksheets or abbreviated ones.

❖ No worksheets:

- 2608 Pinto Lane
- 2701 Pinto Lane
- 2800 Pinto Lane
- 2717 Pinto Lane
- 2426 Pinto Lane *
- 2905 Pinto Lane *
- 2727 Alta Drive *
- 2400 Palomino * (issued 2 years late)

Abbreviated worksheet:

2315 Alta Drive P. 168

❖ Error ridden worksheets:

- 2333 Pinto Lane (corrected 1 year late) P. 169-173
- 2337 Pinto Lane (corrected 8 years late) P. 174
- 2400 Palomino - issued 5/7/25 P. 175-176
- 2327 Alta (also issued 3 years late) P. 177-179
- 2500 Pinto Lane P. 180-184

subject Property P. 185-187

(*) Assessor comps on p. 7 of addendum (4 of 7 have no M&S worksheet)

M&S developed and issued post 2025 hearing for 2400 Palomino

166

From: mark wolfson mbw1016@hotmail.com
 Subject: Re: Emails
 Date: Mar 24, 2025 at 5:35:49 PM
 To: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov

Thank you for the update. For the properties without the M&S worksheet can you provide the old/ new %?

On Mar 24, 2025, at 5:32 PM, Jayme Jacobs
 <Jayme.Jacobs@clarkcountynv.gov> wrote:

Hi Mr. Wolfson,

I hope to have an answer soon about the home automation system.

Your request for the PRC's is ready and can be picked up tomorrow at customer service:

- | | |
|--|--------------------------|
| 1. <u>139-32-702-002</u> PRC & M&S worksheet for 24/25 | <u>2327 ALTA</u> |
| 2. <u>139-32-701-008</u> PRC, No M&S worksheet | <u>2608 PINTO LANE</u> |
| 3. <u>139-32-703-003</u> PRC, No M&S worksheet | <u>2701 PINTO LANE</u> |
| 4. <u>139-32-702-030</u> PRC & M&S worksheet for 13/14 | <u>* 2315 ALTA</u> |
| 5. <u>139-32-304-017</u> PRC, No M&S worksheet | <u>2800 PINTO</u> |
| 6. <u>139-32-703-001</u> PRC, No M&S worksheet | <u>2717 PINTO</u> |
| 7. <u>139-32-702-021</u> PRC, No M&S worksheet | <u>* 2426 PINTO</u> |
| 8. <u>139-32-702-030</u> Duplicate | |
| 9. <u>139-32-306-024</u> PRC, No M&S worksheet | <u>* 2905 PINTO LANE</u> |
| 10. <u>139-32-304-009</u> PRC, No M&S worksheet | <u>2727 ALTA</u> |

Jayme Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office

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

167

From: mark wolfson <mbw1016@hotmail.com>

139-32-702-030

2315 ACTA

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original		50.0%	1974		1974	987.0
Remodel 1		50.0%	2011	50.0%	2011	1005.5
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1993	

No Marshall & Swift worksheet is available for this parcel.

168/891

2333 PINTO LANE

APN:

139-32-702-013

Appraiser

Date

Marshall & Swift % of Completion Component	MS-42 85-3	Original (Y/N)	FACTOR	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%	NEW Plans & Permits	2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%		4.00%
Concrete	8%	Y	100%		8.00%
Rough framing	21%	Y	100%	S/B ~ 30%	21.00%
Windows and exterior doors	2%	N		new windows	0.00%
Roof Cover	3%	N		new roof	0.00%
Rough-in plumbing	4%	Y	100%	S/B ~ 4%	4.00%
Insulation	1%	N		re-insulation	0.00%
Rough-in electrical and mechanical	11%	Y	30%	re wire of electrical S/B 4%	3.30%
Exterior cover	6%	N		new exterior walls	0.00%
Interior drywall and ceiling finish	8%	N		new interior walls	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N		New	0.00%
Plumbing fixtures	5%	N		New & additional fixtures	0.00%
Floor covers	3%	N		new flooring	0.00%
Built-in appliances	3%	N		new appliances	0.00%
Light fixtures and finish hardware	2%	N		new lighting	0.00%
Painting and decorating	4%	N		new	0.00%

Original % Complete =

42.3%

Remodels / Fire / Rebuilds

Area	Year Built	% of Area	(rounded)
Original	1971	42.30%	40.00%
Remodel	2023	57.70%	60.00%
Remodel		100.0%	0.00%

Adjusted Effective Year

2002

Comments:

YB	1971	15.6	16.1% 315	(1971 x 16)
2023	84.4	84.4% 1699	(2023 x 84)	
	100.0%	100.0	2014	

Adj EYB

VS

IMPACT +

2014

2002

SBE 26-107 Pg 203

Sent from my iPad

On Mar 19, 2025, at 1:15 PM, Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov> wrote:

Hi Mr. Wolfson,

I will review the home automation details mentioned in your other email. In the meantime, I've set aside your BOCC correction until I have had the opportunity to investigate further.

As for the neighboring properties, as discussed, we are conducting a reappraisal of your neighborhood this spring. Until the reappraisal is complete, it would not be productive to compare differences at this time.

Thanks.

Jayme Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office

<image001.jpg>

From: mark wolfson <mbw1016@hotmail.com>

Sent: Tuesday, March 18, 2025 12:14 PM

To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>

Subject: Fwd: Unsecured Roll (supplemental assessment) Notice Form

Ms. Jacobs, I was just at the assessor's office to pick up some more docs. I was being helped by Lindsey at station 4. At a point in time Darren (Daryl?) came out to speak to me and advised me you were out sick. Hope you feel better soon.

A little later Jeff Bonesteel walked by and I asked if he had a couple of minutes. I asked him about the Home Automation system in my email below, in the presence of both Lindsey and Darren. He asked if I had cat6 cabling in the house, which he knew I did from 1st hand information. He told me the rough in of cat6 cable value was \$45,000 based on the Marshall & Swift model for the year in question. I questioned that and I ask that you to provide me the information supporting that claim.

170

Even, if it turns out to be true, it's outrageous since it is needed for security systems and smart tv's. \$45,000 to run wires? If that was the case it must cost an arm and a leg to run electrical wires. I asked him why then the house at 2333 Pinto has \$0 for the same. I walked thru that house when they ran an open house. They have the same cat6. They have tv's. They have a security camera system. The cameras are visible from the street. Jeff then told me that he walked the house with the owner (builder).

That really got my blood boiling. He walked that house and didn't see the cat6 cabling - I did. He walked the house and he rated the improvements as 'good', the same as mine. You should compare the buildout to 2327 Alta that has a rating of 'excellent'. The M&S value for good is \$182/sf, excellent is \$243/sf, and 'Very Good' i am sure is somewhere in between. That's a miss in the \$500K range for taxable value.

Photos from both houses, post improvements, are still on the internet on Redfin and Zillow and others. Take a look.

He rated their rough framing as 100% old on the M&S worksheet, giving them a full 21% for that, the largest category, on the worksheet. This, and other very liberal ratings, gave them about 10 years of additional depreciation. You should look at the aerials of that property to see all the work being done when then replaced the roof and trusses (they have permits for deferred trusses on both the house and guest house) on both the main house and the guest house. Amazing how that can be done with no rough framing. That doesn't even address the rough framing inside the house not visible by your eye in the sky.

I guess he couldn't see the tennis court either, so that has a \$0 value. The tennis court at 2327 Alta has a value of ~ \$57K. That one has depreciation netting to a lower value, but this tennis court is brand spanking new! No depreciation for this one.

The above is not even the entire story. As much as I don't want to spend any more time at the assessor's office, which I'm sure would also be your preference, I think another face to face is required.

Personally, I would like to see you, Jeff, the manager from the last meeting who's name escapes me, and I would even add Briana Johnson to the list, if at all possible.

I look forward to hearing back from you regarding the above and the issues raised in the email, below.

Thank you,

171

Marshall & Swift Comparisons

Taxable
(\$000)

	<u>2709 Pinto Lane</u>	<u>2333 Pinto Lane</u>	<u>Variance</u>
Initial supplemental	\$878	\$819	(\$59)
Adjustments:			
+	\$15	\$511	\$496
		\$260	\$260
-	<u>(\$212)</u>	<u>-</u>	<u>\$212</u>
Final result	\$681 =====	\$1,590 =====	\$909 =====

ANNUAL SAVINGS AT 2333 PINTO: \$10,429/YEAR
 (\$909,000 x .35 = \$318,150 x .032782 = \$10,429

172

2333 AUTO

Residential

APN: 139-32-702-013

Appraiser 145

Date 9/10/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original V/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%		100%			2.00%
Excavation, forms, water/sewage hookup	4%		100%			4.00%
Concrete	8%		100%			8.00%
Rough framing	21%	N	50%		new roof trusses	10.50%
Windows and exterior doors	2%	N	0%		new windows	0.00%
Roof Cover	3%	N	0%		new roof	0.00%
Rough-in plumbing	4%		100%			4.00%
Insulation	1%	N	0%		re-insulation	0.00%
Rough-in electrical and mechanical	11%	N	30%		re wire of electrical	3.30%
Exterior cover	6%	N	0%		new exterior walls	0.00%
Interior drywall and ceiling finish	8%	N	0%		new interior walls	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		New	0.00%
Plumbing fixtures	5%	N	0%		New & additional fixture	0.00%
*Floor covers	3%	N	0%	Removed	new flooring	0.00%
*Built-in appliances	3%	N	0%	Removed	new appliances	0.00%
Light fixtures and finish hardware	2%	N	0%		new lighting	0.00%
*Painting and decorating	4%	N	0%	Removed	new	0.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment.

If these are included, see line comments for reason.

Original % Complete = 31.8%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	30.0%	1971		1971	591.3
Remodel 1		70.0%	2023	70.0%	2023	1416.1
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2007	

Comments:

2337 21050

Effective Year worksheet

Input highlighted fields only

APN 139-32-702-012
 Bldg-Sec 1-1
 Project

Additions

Area	Name	Square Feet	Year	% of Total	Weight
Original					
Addn 1					
Addn 2					
Addn 3					
Addn 4					
Addn 5					
Addn 6					
Addn 7					
Addn 8					
Addn 9					
Addn 10					

0

Adj Effective Year

Remodels / Fire / Rebuilds (see example next tab)

Area	Year Built	% of Area	Areas must = 100%
Original	1965	40.00%	% of original area left intact
Remodel	2016	60.00%	% of area remodeled
		1996	Adj Effective Year

Comment

PPTY ELECTRICAL, PLUMBING, INTERIOR SIGNIFICANTLY RENOVATED. HOMEOWNER STATES PPTY GUTTED AND AGREES THAT 40% ORIG. STRUCTURE REMAINS WITH 60% RENOVATED. NOW HAS 7 BDRMS, 6 BATHS WITH 5 XLAV AND XSHW. 5/10/2017 MGAR

Rev 03/16/16

174

2400 Providence

Residential

APN: 139-32-702-024

Appraiser 165

Date 5/7/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	25%		mostly new	1.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	25%		mostly new	2.75%
Exterior cover	6%	Y	100%			6.00%
Interior drywall and ceiling finish	8%	N	25%		mostly new	2.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Original % Complete = 56.8%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	55.0%	1969		1969	1083.0
Remodel 1		45.0%	2022	45.0%	2022	909.9
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1993	

Comments:

Original built in 1969. Complete remodel in 2022, changing effective year to 1993.

2400 provided

	ACTUAL @ 49.5' DEPR. EYB: 1993	PROFORMA @ 42.0' DEPR EYB 1990	<u>Δ</u>
BUDGET	\$827,309	\$827,309	0
DEPR.	(409,518)	(347,470)	\$62,048
POOR/SPA	84,694	84,694	0
OTHER	87,717	87,717	0
TOTAL REMLD	\$590,202	\$652,150	\$62,048
X, 35	\$272,572	\$228,288	\$21,717
X	.032782	X .032782	X .032782
=	<u>\$8,935</u>	<u>\$7,484</u>	<u>\$712</u>

OWNER SAVES \$712/YR

(TEST: \$62,048 x .35 x .032782 = \$712)

176

1000

2327 ALTA

APN: 139-32-702-002

Appraiser 202

Date 11/28/23

177

Marshall & Swift % of Completion Component	MS-42 85-3	Original (Y/N)	FACTOR	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%		
Excavation, forms, water/sewage hookup	4%	Y	100%		2.00%
Concrete	8%	Y	100%		4.00%
Rough framing	21%	Y	100%		8.00%
Windows and exterior doors	2%	Y	80%	SOME NEW WINDOWS	21.00%
Roof Cover	3%	N		NEW ROOF	1.60%
Rough-in plumbing	4%	Y	100%		0.00%
Insulation	1%	Y	100%		4.00%
Rough-in electrical and mechanical	11%	Y	100%		1.00%
Exterior cover	6%	Y	100%		11.00%
Interior drywall and ceiling finish	8%	N		NEW CEILING FINISH	6.00%
Built-in cabinets, interior doors, trim, etc.	13%	N		NEW CABINETRY, TRIM	0.00%
Plumbing fixtures	5%	N		NEW PLUMBING FIXTURES	0.00%
Floor covers	3%	N		NEW FLOORING T/O	0.00%
Built-in appliances	3%	N		NEW APPLIANCES TO REPLACE EXISTING	0.00%
Light fixtures and finish hardware	2%	N		NEW LIGHTING	0.00%
Painting and decorating	4%	N		NEW INTERIOR PAINT	0.00%

EXH. B. 12.

Original % Complete = 58.6%

Remodels / Firs / Rebuilds

Area	Year Built	% of Area	(rounded)
Original	1977	58.60%	60.00%
Remodel	2021	41.40%	40.00%
Remodel			0.00%
Adjusted Effective Year		1995	

Comments:

KITCHEN AND BATHS COMPLETELY RENOVATED, ALL NEW CABINETRY, LIGHTING, COUNTER TOPS, FLOORING AND PAINT. RENOVATION COMPLETED PRIOR TO 2/2022 SALE PER MLS. USED ADJ EFF AGE FOR BOTH BLDG 1-1 & 2-1. #202

1440

PRO-FORMA

237 ALTA

APN: 139-32-702-002

Appraiser 202

Date 11/28/23

178

Marshall & Swift % of Completion Component	MS-42 85-3	Original (Y/N)	FACTOR	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%	5%	2.00%
Excavation, forms, water/sewage hook up	4%	Y	100%		4.00%
Concrete	8%	Y	100%		8.00%
Rough framing	21%	Y	100%	90%	21.00%
Windows and exterior doors	2%	Y	80%	SOME NEW WINDOWS	1.60%
Roof cover	3%	N		NEW ROOF	0.00%
Rough-in plumbing	4%	Y	100%	50%	4.00%
Insulation	1%	Y	100%		1.00%
Rough-in electrical and mechanical	11%	Y	100%		11.00%
Exterior cover	6%	Y	100%		6.00%
Interior drywall and ceiling finish	8%	N		NEW CEILING FINISH	0.00%
Built-in cabinets, interior doors, trim, etc	13%	N		NEW CABINETRY, TRIM	0.00%
Plumbing fixtures	5%	N		NEW PLUMBING FIXTURES	0.00%
Floor covers	3%	N		NEW FLOORING T/O	0.00%
Built-in appliances	3%	N		NEW APPLIANCES TO REPLACE EXISTING	0.00%
Light fixtures and finish hardware	2%	N		NEW LIGHTING	0.00%
Painting and decorating	4%	N		NEW INTERIOR PAINT	0.00%

ADJ
ORIG
4.0
18.9
1.0
2.0
6.0

Original % Complete = 58.6%

Remodels / Fire / Rebuilds

Area	Year Built	% of Area	(rounded)
Original	1977	58.60%	60.00%
Remode	2021	41.40%	40.00%
Remode			0.00%
Adjusted Effective Year			1995

X
Comments:

KITCHEN AND BATHS COMPLETELY RENOVATED, ALL NEW CABINETRY, LIGHTING, COUNTER TOPS, FLOORING AND PAINT. RENOVATION COMPLETED PRIOR TO 2/2022 SALE PER MLS. USED ADJ EFF AGE FOR BOTH BLDG 1-1 & 2-1 #202

1977 x .40 = 790
2018 x .60 = 1210
EYB 2001

DEPR IMPACT
6 x .015 = 9.0%

VS 1995

6 YEARS LATER

X LISTED FOR SALE POST REMODEL
ON 10/18/21
SUPPLEMENTAL S/S 2/12 FY ACTION

SBE 26-107 Pg 212

Exit 'M'

P.21

2327 ALTA EFFECTIVE YEAR BUILT RECALCULATION
PRO-FORMA MARSHALL & SWIFT

ORIGINAL % COMPLETE 58.6%

LESS:

• PLANS, PERMITS, SURVEY	(2.0%)	PERMIT WAS LEGALLY REQUIRED
• ROUGH FRAMING (10% NEW)	(2.1%)	DEFINITELY BUILT FROM PLANS
• WINDOWS AND EXT DOORS	(1.6%)	RAISED KITCHEN CEILING
		NEW WINDOWS/DOORS
• ROUGH IN PLUMBING (50% NEW)	(2.0%)	NEW ROOF, NEW TRUSSES?
• INSULATION (100% NEW)	(1.0%)	PRETTY MUCH ALL NEW
• ROUGH IN ELECTRICAL/MECH	<u>(11.0)</u>	GIVE BENEFIT OF THE DOUBT?
		ALL NEW SHEETROCK AND 50
		YEAR OLD INSULATION?
REVISED 'ORIG % COMPLETE'	38.9%	100% NEW
REMODEL %	<u>61.1%</u>	
	100.0%	

BPA

179

2500 PINTO

Residential

APN: 139-32-702-008

Appraiser 165

Date 5/13/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	N	15%		estimated from nearmap areial 5/12/23	3.15%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	0%		all new	0.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	0%		all new	0.00%
Exterior cover	6%	N	0%		all new	0.00%
Interior drywall and ceiling finish	8%	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Original % Complete = 27.2%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	25.0%	1971		1971	492.8
Remodel 1		75.0%	2024	75.0%	2024	1518.0
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2011	

Comments:

Original 1963 rebuilt from slab in 2024, changing original effective year built to 2011. New additions in 2024. DT

Effective Age

APN: 139-32-702-008
 Bldg.-Sec.:
 Project:

Enter Information in
yellow cells only

APPR: 165
 DATE: 5/13/2025

Additions

☐ Original Year Built (Cell D10) is From a Previously Calculated Effective Age

Area	Description	Square Feet	Year Built	Area % of Total Sq. Ft.	Cumulative Addition SF to Date	Cum. % of Addns. to Date	Year for Eff. Age Calc.	Weight
Original	Complete rebuild	4,518	2011	74.1%			2011	1489.7
Addition 1	addns/2024	1,581	2024	25.9%	1581	26%	2024	524.7
Addition 2								
Addition 3								
Addition 4								
Addition 5								
Total Square Feet:		6,099	Adjusted Effective Year:					2014

Remodels / Rebuilds

Area	Description	% of Imp.	Year Built	% Remodel Area to Date	Year for Eff. Age Calc.	Weight
Remodel 1						
Remodel 2						
Total Area:			Adjusted Effective Year:			

Comments:

Original 1963 rebuilt from slab in 2024, changing original effective year built to 2011. New additions in 2024. DT

1 STORY (G+1) 2500 sq ft

Residential

APN: 139-32-702-008

Appraiser 165

Date 5/13/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS §61.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	Y	100%			4.00%
Insulation	1%	Y	100%			1.00%
Rough-in electrical and mechanical	11%	Y	100%			11.00%
Exterior cover	6%	N	0%		all new	0.00%
Interior drywall and ceiling finish	8%	Y	100%			8.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%
Original % Complete =						69.0%

* Per NRS §61.229.1, these items are not included in effective age adjustment if these are included, see line comments for reason.

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	70.0%	2001		2001	1400.7
Remode 1		30.0%	2024	30.0%	2024	607.2
Remode 2						
Remode 3						
Total Area:		100%	Adjusted Effective Year:			
			2008			

69.0
(12.0)
57.0%

Comments:

Building 3 guesthouse built in 2001. Complete remodel in 2024

1 Story (G+H+2) 2500 sq ft

Residential

APN: 139-32-702-008

Appraiser 165

Date 5/13/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	Y	100%			4.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	Y	100%			11.00%
Exterior cover	6%	N	0%		all new	0.00%
Interior drywall and ceiling finish	8%	Y	100%			8.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%
Original % Complete =						68.0%

* Per NRS 361.229 1, these items are not included in effective age adjustment
if these are included, see line comments for reason

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	70.0%	1990		1990	1393.0
Remodel 1		30.0%	2024	30.0%	2024	607.2
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2000	

68.0
112.0
46.0

Comments:

building 2 guesthouse built in 1990. Complete remodel in 2024

Residential

APN: 139-32-702-008

Appraiser 165

Date 5/13/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	0%		all new	0.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	50%		all new	5.50%
Exterior cover	6%	N	0%		all new	0.00%
Interior drywall and ceiling finish	8%	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%
Original % Complete =						50.5%

* Per NRS 361.229.1, these items are not included in effective age adjustment if these are included, see line comments for reason

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	50.0%	1963		1963	981.5
Remodel 1		50.0%	2024	50.0%	2024	1012.0
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1994	

50.5
(12.0)
38.5%

Comments:

Garage built in 1963. Complete remodel in 2024

From: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov
 Subject: RE: M&S reports
 Date: Oct 7, 2025 at 9:49:10 AM
 To: mark wolfson mbw1016@hotmail.com
 Cc: Mary Ann Weidner mwe@clarkcountynv.gov

Mr. Wolfson,

Good morning! Thank you for your questions from this and pervious emails. As I stated in my last email to you, NRS 361.260 requires the county assessor to ascertain and assess all real property that is in the county on July 1st either on the Secured (December) or Unsecured Tax Roll (Supplemental). I have provided the language of those sections of the statute below for your convenience.

NRS 361.260 Method of assessing property for taxation; appraisals and reappraisals.

1. Each year, the county assessor, except as otherwise required by a particular statute, shall ascertain by diligent inquiry and examination all real and secured personal property that is in the county on July 1 which is subject to taxation, and also the names of all persons, corporations, associations, companies or firms owning the property. The county assessor shall then determine the taxable value of all such property, and shall then list and assess it to the person, firm, corporation, association or company owning it on July 1 of that fiscal year...

3. An improvement on real property in existence on July 1 whose existence was not ascertained in time to be placed on the secured roll for that tax year and which is not governed by subsection 4 must be placed on the unsecured tax roll.

As presented at the State Board, we have re-looked at your entire neighborhood and are revaluing the properties based on the knowledge we have of the current conditions. We will not be analyzing any other properties for you going forward. We have sent letters to all of your neighbors and any property owner that desires our office to take a closer look at their assessment may reach out to us at anytime and we will review their property record with them. No additional adjustments (beyond those already identified) are going to be made to your record at this time as we believe we have assessed it properly based on the information you have provided to us.

We have provided answers to your other questions below.

Regarding question #1:

- 2333 Pinto for the upcoming 26/27 roll has a 30% original (1971) and 70% new (2023) for an effective year of 2007. For comparison, your home is 20% original (1970) and 80% new (2021) for an effective year of 2011. Although, yours' is receiving less depreciation they left more of the original framing.

Regarding question #2:

- 2400 Palomino has a 55% original (1969) and 45% new (2022) for an effective year of 1993. This was more of a typical remodel that did not have any framing removal. 2500 Pinto was a similar teardown and rebuild like yours and went from a 1963 original to a 2014 effective year which is closer to a 15% original (1963) and 85% new (2024) and are

182

2500 PINTO LANE 'PRO-FORMA' EFFECTIVE YEAR BUILT (EYB) RECALCULATION

	ASSESSOR	PETITIONER
<u>STEP #1:</u>		
ORIGINAL % COMPLETE	27.2%	15.2% (1)
ROUNDED VALUE - ORIG	25.0%	15.0%
ROUNDED VALUE - NEW	75.0%	85.0%
YEAR OLD: (1971 x .25) =	492.8	295.7 (2)
YEAR NEW: (2024 x .75) =	1,518.0	1720.4 (3)
ADJUSTED EYB: (493+1518) =	2011	2016 (4)

(1) $27.2\% - 12.0\% = 15.2\%$

(2) $1971 \times .15 = 295.7$

(3) $2024 \times .85 = 1720.4$

(4) $295.7 + 1720.4 = 2016.1$

PETITIONER'S CALCULATED EYB: 2016
5 YEARS LATER

103

2500 PINTO LANE 'PRO-FORMA' EFFECTIVE YEAR BUILT (EYB) RECALCULATION

	ASSESSOR	PETITIONER
<u>STEP #2</u>		
ADJUSTED EYB: STEP 1	2011	2016
REBUILD EYB	2011	2016
% OF PARCEL x SF	74.1%	74.1%
ADDITION x SF	25.9%	25.9%
<u>WTD AVG CALC:</u>		
2011 x .741 =	1489.7	1493.9 (1)
2024 x .259 =	524.7	524.2 (2)
TOTAL	2014.4	2018.1 (3)
<u>EYB - TOTAL PROPERTY</u>	2014	2018 (4)

- (1) $2016 \times .741 = 1493.9$
 (2) $2024 \times .259 = 524.2$
 (3) $1493.9 + 524.2 = 2,018.1$
 (4) $EYB: 2018.1 - .1 = 2018$

PETITIONER'S CALCULATION = EYB	2018
ASSESSOR'S CALCULATION = EYB	2014
VARIANCE	4 YEARS
DEPRECIATION IMPACT (4 x 1.5%/YEAR)	6%
CURRENT BUILDING RCN	\$1,916,722
CURRENT DEPRECIATION (18.0%)	\$345,010
DEPRECIATION @ 12% (18.0% - 6.0%)	\$230,007
'EXTRA' DEPRECIATION - TAXABLE	\$115,003
'EXTRA' DEPRECIATION - ASSESSED (35%)	\$40,251
TAX SAVINGS (3.2782% TAX RATE)	\$1,320/YEAR
(\$40,251 x .032782)	

184

2709 PINTO

APN: 139-32-703-002

Appraiser 154

Date 11/18/2024

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	N	0%		New plans & permits for remodel rebuild	0.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	N	20%		three exterior walls left, trusses and interior frame new	4.20%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	0%		all new	0.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	0%		all new	0.00%
Exterior cover	6%	N	30%		three exterior walls left for remodel, new finishes	1.80%
Interior drywall and ceiling finish	8%	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	Removed	all new not in eff age calc	0.00%
*Built-in appliances	3%	N	0%	Removed	all new not in eff age calc	0.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	Removed	all new not in eff age calc	0.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Original % Complete = 18.0%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	20.0%	1970		1970	394.0
Remodel 1		80.0%	2021	80.0%	2021	1616.8
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2011	

Comments:

18.0%
+ 12.0%
30% old 1970 = 591
70% New 2021 1415
New GYB 2006
5 yrs extra
7.5% extra depreciation
SBE 26-107 Pg 222

THE EXCLUSION OF 12% ADDITIONAL POINTS ON THE M&S WORKSHEET FOR 2709 PINTO LANE, BASED ON THE PREVIOUS CHARTS MUST BE EITHER A CLERICAL OR FACTUAL ERROR ON THE PART OF THE ASSESSOR.

SINCE THE ASSESSOR HAS A 3 YEAR LOOK BACK PERIOD FOR THESE TYPE OF ERRORS*, AND SINCE THE LOOK BACK PERIOD DOES NOT EXPIRE UNTIL 6/30 /2026, PETITIONER REQUESTS THIS BOARD TO INSTRUCT THE ASSESSOR TO MAKE THIS CORRECTION RETROACTIVE AND ENSURE IT IS HANDLED IN A MANNER TO REDUCE THE OVERALL SUPPLEMENTAL OUTSIDE THE 3% CAP.

THIS WILL RESULT IN A REDUCTION IN TAXABLE VALUATION FOR 2022/23 FISCAL YEAR, AND IN FUTURE YEARS, OF \$79,934, OR \$27,977 ASSESSED VALUE.

(*) NRS 361.765 AND NRS 361.768

186

2400 PALMINDO - MAIN HOUSE

Residential

APN: 139-32-702-024

Appraiser 165

Date 5/7/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	25%		mostly new	1.00%
Insulation	1%	N	0%		all new	0.00%
Rough in electrical and mechanical	11%	N	25%		mostly new	2.75%
Exterior cover	6%	Y	100%			6.00%
Interior drywall and ceiling finish	8%	N	25%		mostly new	2.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Original % Complete = 56.8%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	55.0%	1969		1969	1083.0
Remodel 1		45.0%	2022	45.0%	2022	909.9
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1993	

Comments:

Original built in 1969. Complete remodel in 2022, changing effective year to 1993.

12%

44.8 → 45.1

OLD 45 x 1969 = 886
NEW 51 x 2022 = 1112

1993

= 54.15 = 7.15% DEPRECIATION

PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 S 7TH ST STE 300 LAS VEGAS NV, 89101 NV				2400 PALOMINO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 31.110 Multi Family Res: Two SFR Units BUILDING(S): 1 of 2				139-32-702-024 *139-32-702-0				Printed: 12/29/2025 Page: 2 of 3			
TYPE: 02 Two Story RES: 1969 1993 100% 49.5 QUALITY: 40 Good				BUILDING 1 OF 2 SECTION 1 OF 1				BUILDING VALUE SUMMARY				2026/27			
BUILDING CHARACTERISTICS CAT TYPE AREA % SF ADJ. SFL Concrete Slab 2,484 55.70% -18,507 EW Frame-Siding/Shingle 100.00% RC Composition Shingle 100.00% -7,314 HT Forced Air 100.00% AC Central Cooling 100.00% 18,821				SUBBASIS BLSE CODE DESCRIPTION AYE EYB HTD AREA SQ. FT. S/SQ. FT. RCN 1-1 PAA Patio Alumna Roof 1969 1993 504 42.31 21,324 1-1 PAA Patio Alumna Roof 1969 1993 336 42.31 14,216 1-1 CAS Casita - Extra Feature 1969 1993 216 1-1 GL1 Resid Level 1 1969 1993 2,484 161.97 402,333 1-1 GL2 Resid Level 2 1969 1993 1,976 161.97 320,053 1-1 PD4 Patio Deck Concrete 1969 1993 48 6.40 307				BASIC BUILDING 722,388 SQ. FT. ADJUSTMENTS -7,000 LUMP SUM ADJUSTMENTS 76,076 BASEMENT PORCHES 35,847 GARAGES/CARPORTS BUILDING RCN 827,309 DEPRECIATION 409,518 POOL/SPA/DECK 84,694 OTHER EXTRA FEATURES 87,717 TOTAL RCNLD 590,202				IMPROVEMENT FACTOR MULTIPLE ADJUSTMENT OVERRIDE IMP. VALUE CONDO COST SQ. FT. NTV PUD/Common Area			
FLOORING CAT TYPE AREA % SF ADJ. RIF None 90%				ROOMS/BATHROOMS \$45,204 CAT TYPE UNITS FAC UNIT ADJ. RM1 Bedrooms 4.00 1.00 RM2 Family/Den/Other 4.00 1.00 RM3 Fmnl Dining Room 1.00 1.00 RM4 Total Rooms 11.00 1.00 RM5 Full Baths 4.00 1.00 RM6 Half Baths 1.00 1.00 FIX Plumb Fxt 24.00 1.00 45,204				GARAGES/CARPORTS/PORCHES/PATIOS/BALC ADD-ONS CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.				BUILDING AREAS HEATED AREA 4,460 HEATED AREA W/FIN BSMT 4,460 ADJ RATE			
BUILDING TINS/FIREPLACES \$27,586 CAT TYPE UNITS FAC UNIT ADJ. AP1 Built Ins 2 1.00 18,272 FPL Fireplace (L-Rank) 2 1.00 9,314				EXTRA FEATURES CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYE EYB RPL3 Pool Size Appx 512 Square Feet 3 1 1.00 \$52,384.99 1.00 56,387.20 2022 2022 56,387 8.0 53,004 RPLD4 Pool Deck - Concrete 1 1 1.00 \$2,500.00 1.00 6.40 2022 2022 18,000 8.0 15,040 SPR3 Sprinkler Large 1 1 1.00 \$11,296.38 1.00 11,296.38 1969 1969 11,296 75.0 2,824 RPV4 Paving - Concrete 1 1 1.00 \$3,000.00 1.00 6.40 2022 2022 19,200 8.0 18,048 RTAS Tennis Court - Asphalt 1 1 1.00 \$49,743.82 1.00 49,743.82 1969 1969 49,744 75.0 12,436 RTLT Tennis Court Lighting 1 1 1.00 \$18,520.70 1.00 18,520.70 1969 1969 18,521 75.0 4,630 RTFN Tennis Court Fencing 1 1 1.00 \$15,786.10 1.00 15,786.10 1969 1969 15,786 75.0 3,947 RFN3 Fence Large - 1/2 Acre Custom 1 1 1.00 \$30,046.42 1.00 30,046.42 1969 1969 60,093 75.0 15,023 RPSP Pool Spa/Attached Each 1 1 1.00 \$17,712.75 1.00 17,712.75 2022 2022 17,713 8.0 16,650 RY17 Casita/Square Feet 1 1 1.00 \$151.74 1.00 151.74 2022 2022 32,776 8.0 30,809				BUILDING NOTES							
ADDITIONAL BUILDING FEATURES \$3,286 CAT TYPE UNITS FAC UNIT ADJ. WH Wall Height (RES) 2 1.00 X05 Bar Cooler 2 1.00 3,286															

2400 Armino Guest House

Residential

APN: 139-32-702-024

Appraiser 165

Date 5/7/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	Y	100%			4.00%
Insulation	1%	Y	100%			1.00%
Rough-in electrical and mechanical	11%	Y	100%			11.00%
Exterior cover	6%	Y	100%			6.00%
Interior drywall and ceiling finish	8%	Y	100%			8.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Original % Complete = 75.0%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	75.0%	1992		1992	1494.0
Remodel 1		25.0%	2022	25.0%	2022	505.5
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2000	

Comments:

Original built in 1992. Complete remodel in 2022, changing effective year to 2000.

OWNER(S)/MAIL TO						SITUS				139-32-702-024				Printed: 9/18/2025																																																																																																																																																																																																																																																																																																																																																																																																																				
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RM1	Bedrooms	1.00	1.00		RM2	Family/Den/Other		1.00		RM3	Frmal Dining Room		1.00		RM4	Total Rooms	1.00	1.00		RM5	Full Baths	1.00	1.00		RM6	Half Baths	1.00	1.00		FIX	Plumb Fxt	5.00	1.00	-9,344	<table border="1"> <thead> <tr> <th colspan="4">BUILT-INS/FIREPLACES</th> <th>\$5,001</th> </tr> <tr> <th>CAT</th> <th>TYPE</th> <th>UNITS</th> <th>FAC</th> <th>UNIT ADJ.</th> </tr> </thead> <tbody> <tr> <td>AP1</td> <td>Built Ins</td> <td>1</td> <td>1.00</td> <td>5,001</td> </tr> </tbody> </table>						BUILT-INS/FIREPLACES				\$5,001	CAT	TYPE	UNITS	FAC	UNIT ADJ.	AP1	Built Ins	1	1.00	5,001	<table border="1"> <thead> <tr> <th colspan="4">ADDITIONAL BUILDING FEATURES</th> <th>\$0</th> </tr> <tr> <th>CAT</th> <th>TYPE</th> <th>UNITS</th> <th>FAC</th> <th>UNIT ADJ.</th> </tr> </thead> <tbody> <tr> <td>WH</td> <td>Wall Height (RES)</td> <td></td> <td>1.00</td> <td></td> </tr> </tbody> </table>						ADDITIONAL BUILDING FEATURES				\$0	CAT	TYPE	UNITS	FAC	UNIT ADJ.	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2400 PALOMINO LANE

ADDENDUM

A1

2400 PALOMINO

- ❖ HOUSE SOLD FOR \$1.2M – JAN. 2022
- ❖ FLIPPED 11 MONTHS LATER FOR \$2.35M (DEC. 2022)
 - 100% REMODEL (SEE P.231,233,234)
- ❖ ASSESSOR ISSUED \$392K SUPPLEMENT (PAGE A4, A22)
- ❖ COUNTY INCREASED 'BASIC BLDG' RATE \$.78/SF FOR COMPLETE REMODEL
 - \$160.16/SF (PAGE A 20) TO \$160.94/SF (PAGE A23)

THE NET RESULT OF THE BASIC BUILDING COST (BBC) TO REPLACE FROM PRE-RENOVATION TO POST RENOVATION ACTUALLY DECLINED BY \$18K

- BBC ON 3/18/25 PRC IS \$736K (PAGE A20)
- BBC ON 9/18/25 PRC IS \$718K (PAGE A23)

SEE RECONCILIATION ON PAGE A4

A2

DEPRECIATION

EYB: 1993 (page A23)

AYB: 1969 (page A23)

AGE: 24 YEARS (1993-1969)

ANNUAL STATUTORY DEPRECIATION: 1.5%

NRS 361.227 (2)(B)

PROPER DEPRECIATION: $36\% (24 \times 1.5) = 36$

ACTUAL DEPRECIATION APPLIED: 48% (page A22 & A23)

EXTRA DEPRECIATION PER 9/18/25 PRC @ 48%

(FOLLOWING YEAR 2026/27 NOW 49.5% - PAGE A17)

BUILDING RCN: (PAGE A23)	\$821,536
DEPRECIATION AT 48%: (PAGE A23)	\$394,337
DEPRECIATION AT 36%:	\$295,753
EXTRA DEPRECIATION (TAXABLE):	\$ 98,584
EXTRA DEPRECIATION (ASSESSED @ 35%)	\$34,504
ANNUAL TAX SAVINGS TO OWNER (3.2782%)	\$1,131

A3

2400 PALOMINO
\$392K SUPPLEMENTAL RECONCILIATION

TOTAL SUPPLEMENTAL: \$392K

Causal Factors:

• Pool/Spa	\$74K	
• Reduced depreciation	\$183K	
◦ 75% to 48%		
• Porches	\$28K	
• Casita	\$23K	
• Bar cooler	\$3K	
• Built-ins	\$14K	
• Plumbing fixtures	\$34K	
• Tertiary structure	\$31K	
• Fencing	\$15K	
• Other miscellaneous	\$ 5K	
• Basic Building	<u>(\$18K)</u>	\$392K

Basic Building change of (\$18K)
(SEE P. A20 & A23)

Rate impact: \$.78/sf x 4,460 sf:	+ \$3.5K
Vol. impact: (4,460-4,594) x 160.16:	- <u>\$21.5K</u>
Net change:	- \$18.0K
	=====

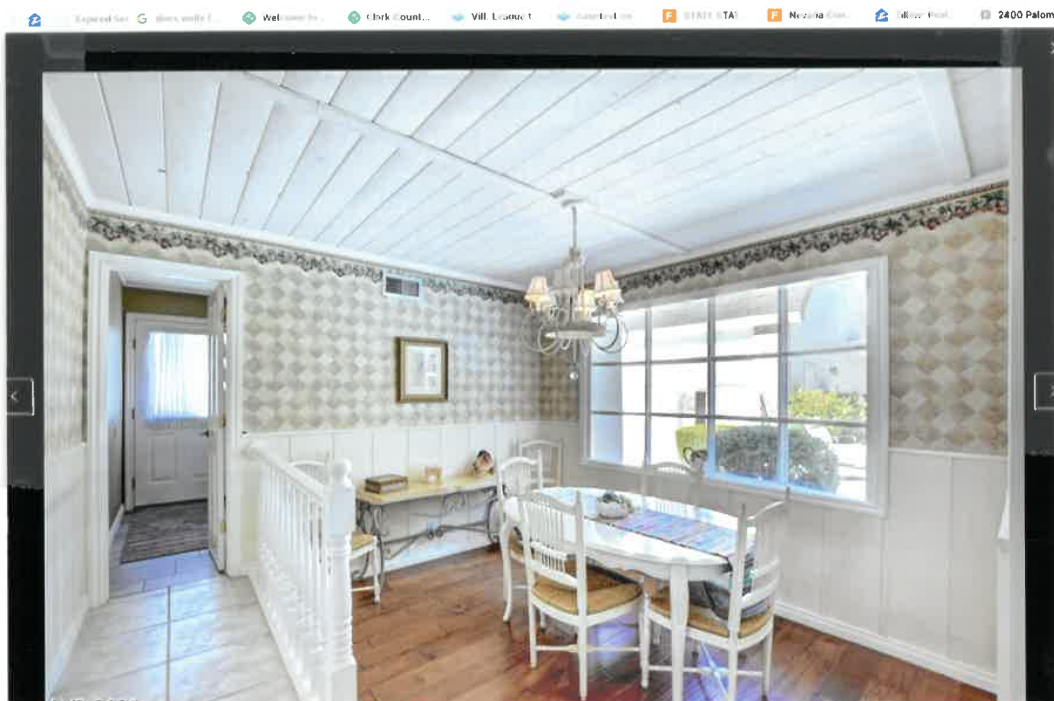
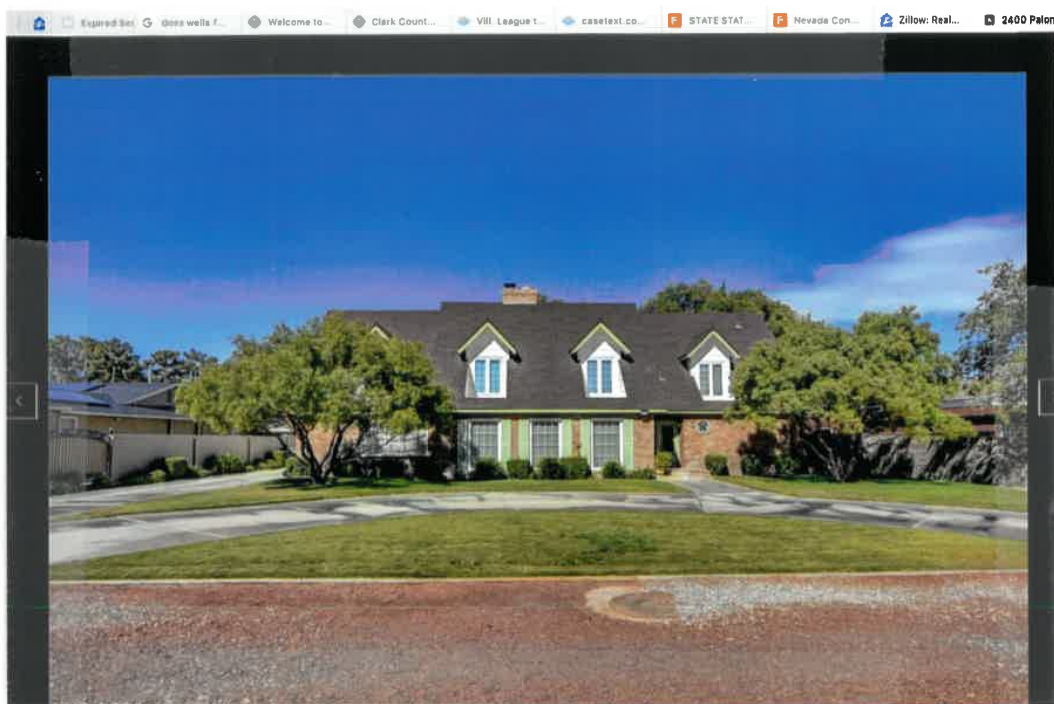
A4

2400 Barrio

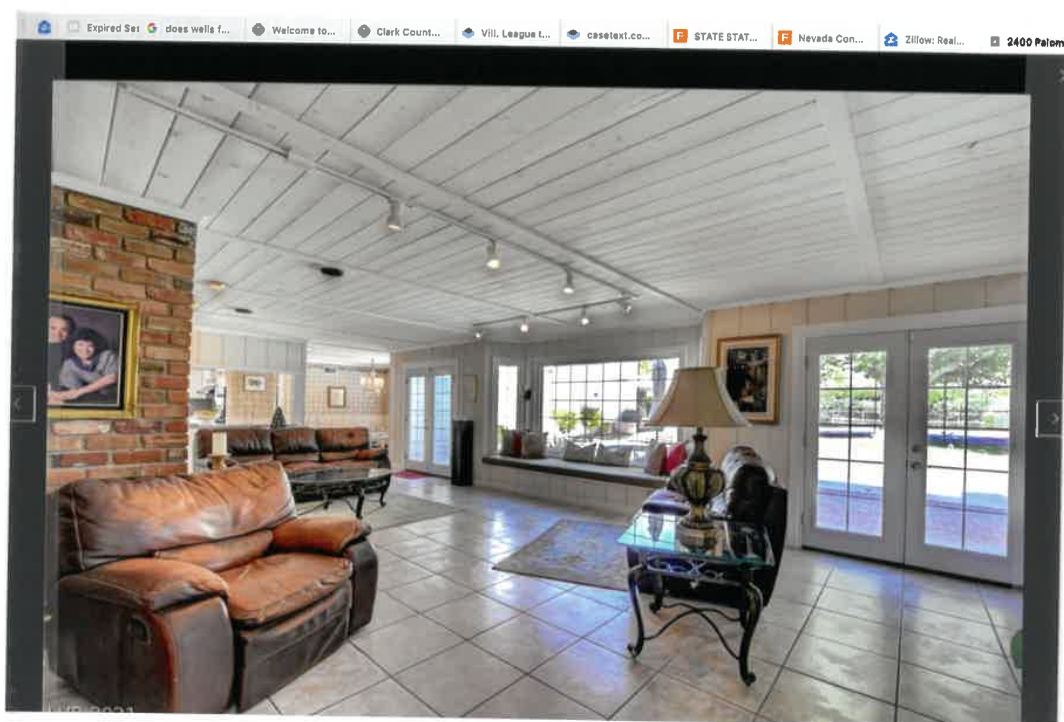
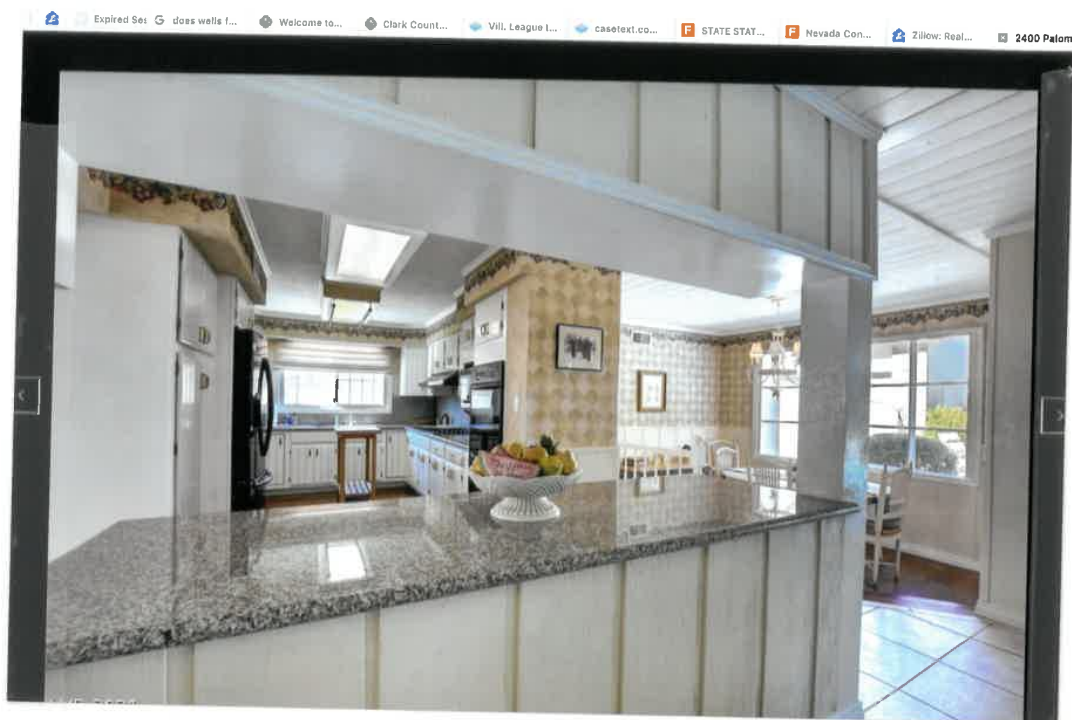
	9/10/25 PRC	3/18/25 PRC	Δ
SQ. FT	4,460	4,594	(134)
BASIC BLDG \$/SF	\$160.94	\$160.16	\$.78
IMPROVEMENTS	\$279,636	\$288,413	(\$8,777)
SUPPLEMENTAL	\$391,593	-	+391,593
TOTAL IMP	\$671,229	\$288,413	\$382,816
CASITA	\$67,225	\$43,964	\$23,261
\$/SF	\$163.91	\$133.09	\$30.82
SF	453	453	-
RATE Δ	\$30.82	\$30.82	-
DEPR 50%	\$15.41	\$15.41	-
GARAGE	\$7K	\$7K	-
			\$23K
MAIN/OTHER			
BASIC BLDG	\$71.8K	\$73.6K	(\$1.8K)
\$/SF	\$160.94	\$160.16	\$.78
SF	4460	4594	(134)
RATE Δ	\$4K	\$4K	-
VOC Δ	(2K)	(2K)	-
- POOL/SPA	\$90K	\$16K	+74K
- DEPR	\$394K	\$577K	+183K
- OTHER FEATURES	\$87K	\$30K	+57K
- LUMPS IN AS	\$76K	\$25K	+51K
POURTES	\$35K	\$7K	+28K
Supplemental			\$392
AS			

Pre-Renovation
Basic Building
Cost to Replace
@ \$160.16/sf
(P. A20)

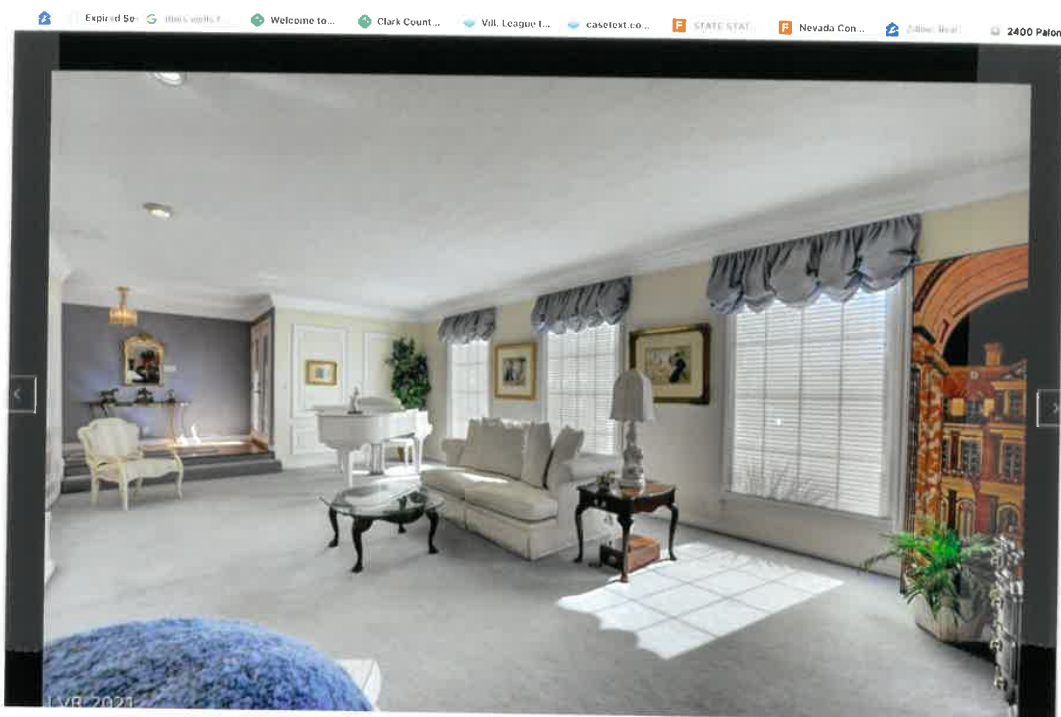
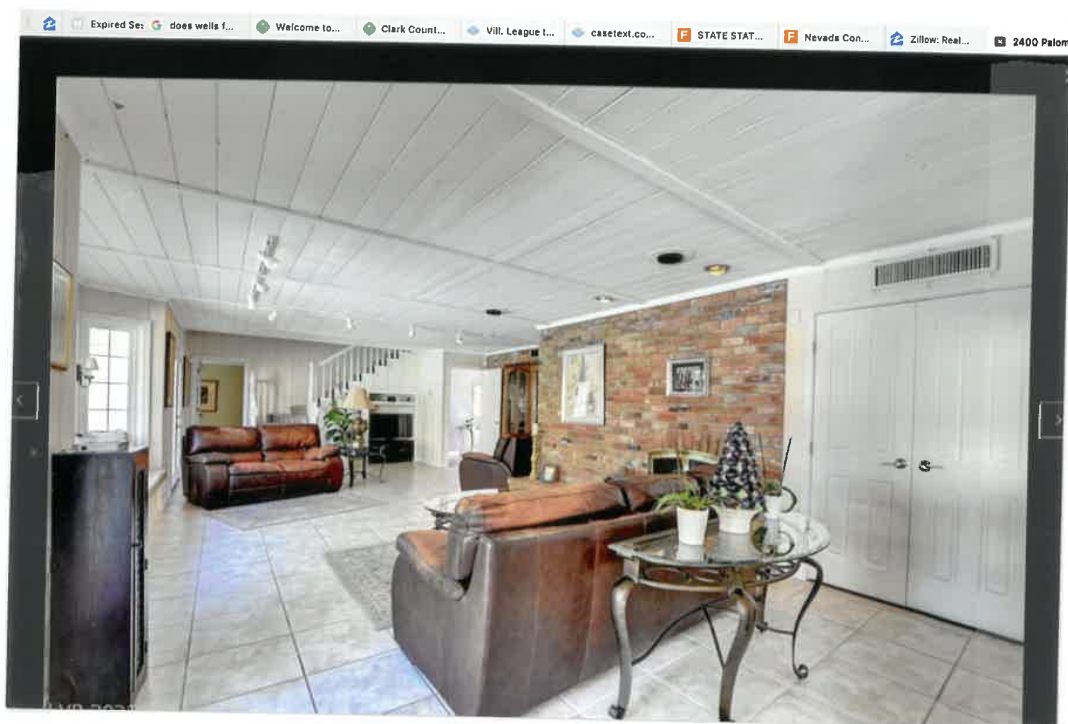
A6



A7



AB



A9

Post-Renovation

Basic Building

Cost to Replace

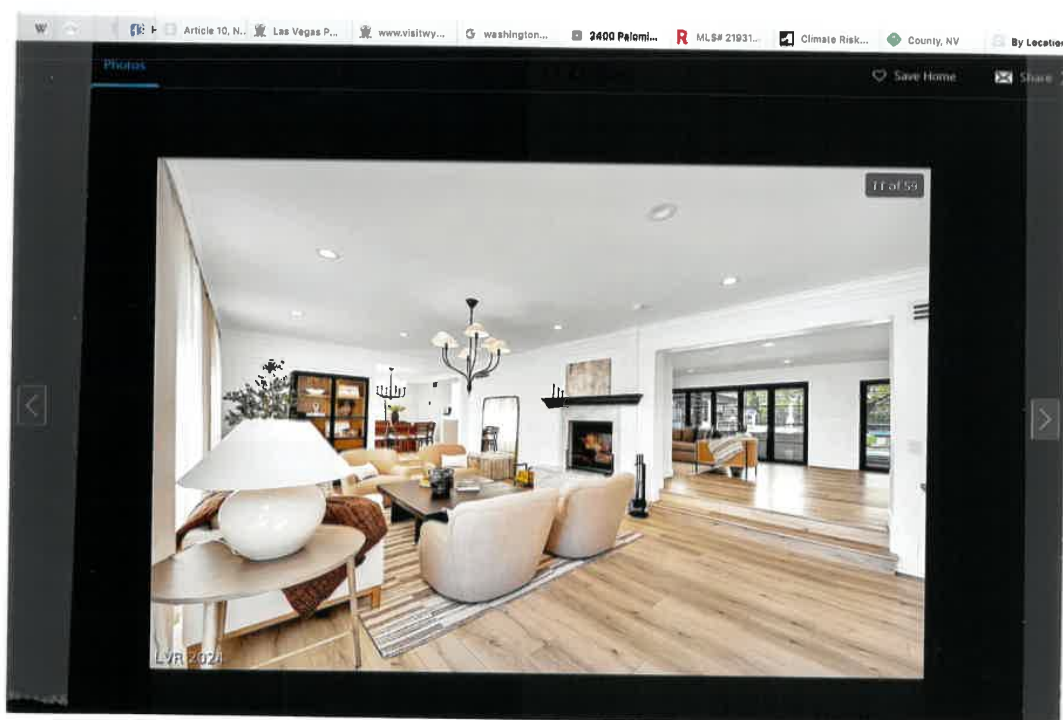
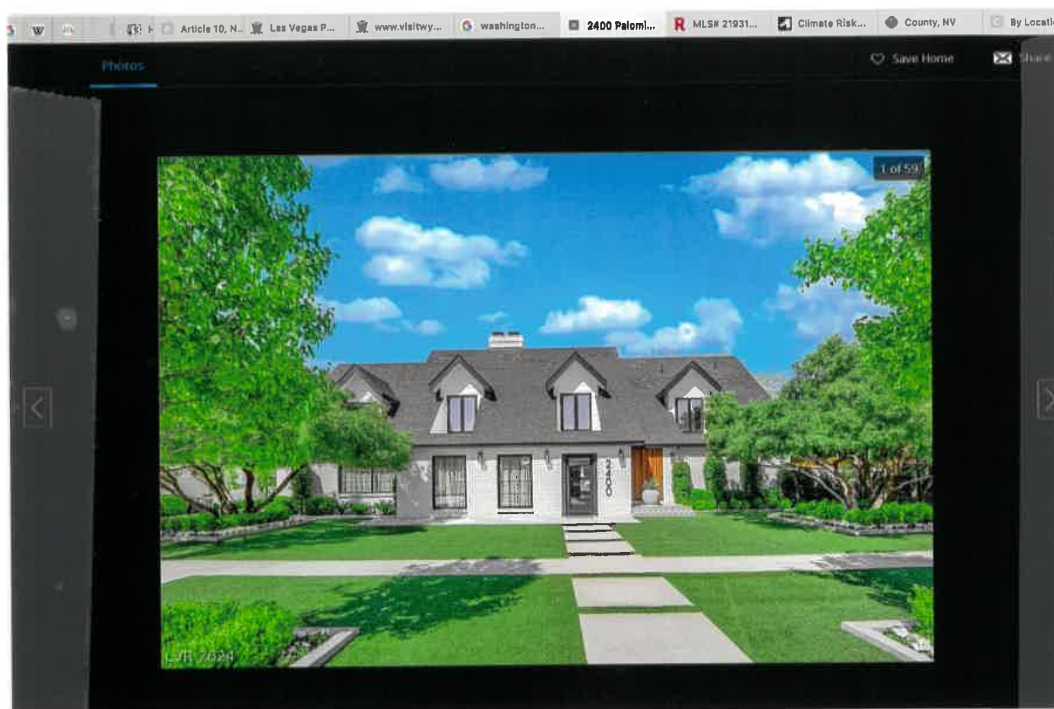
@ \$160.94/sf

(P. A23)

+\$\$.78/sf

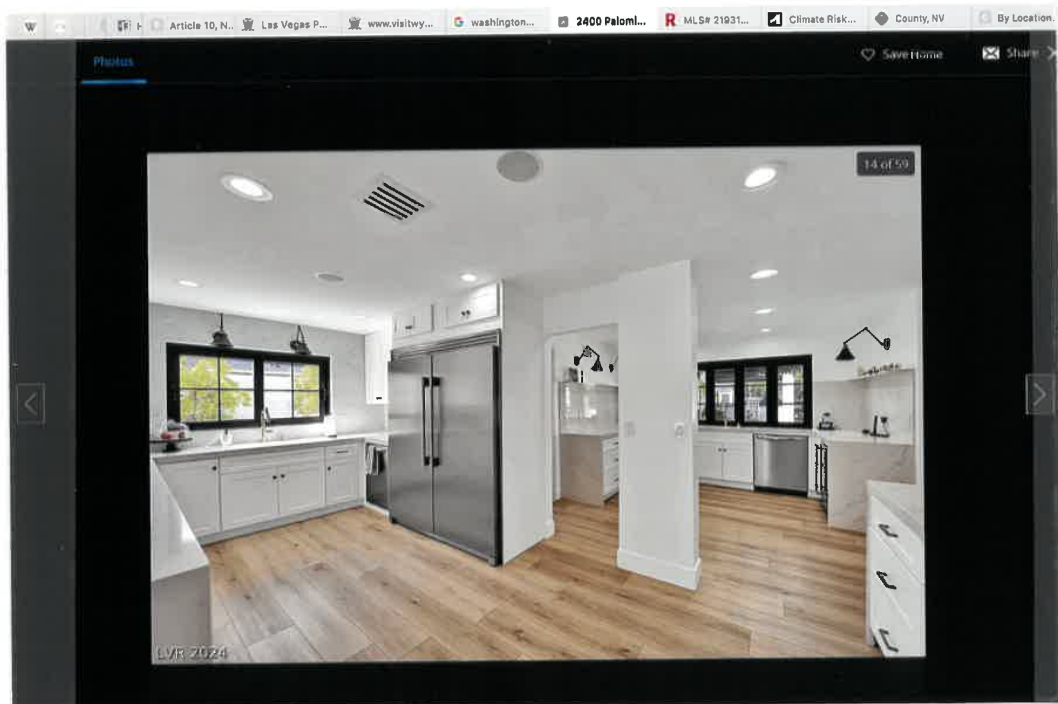
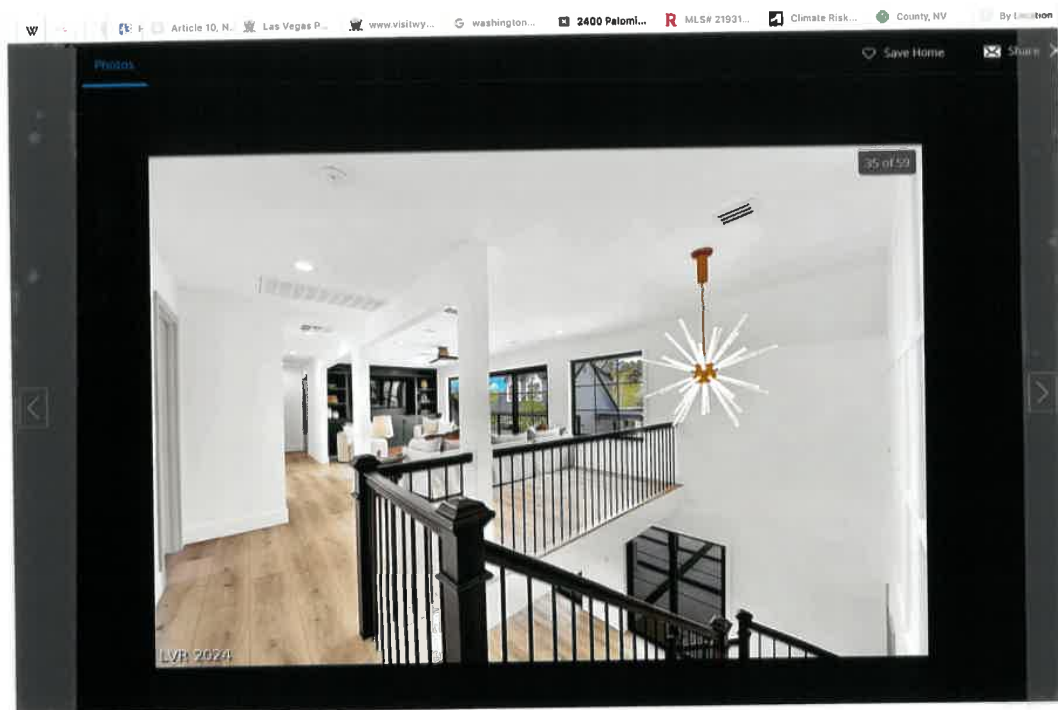
- ❖ Over 4,400 sf of renovation
- ❖ Somehow lost 134 sf between :
 - 3/18/25 PRC (P. A20) &
 - 9/19/25 PRC (P.A23)

A10

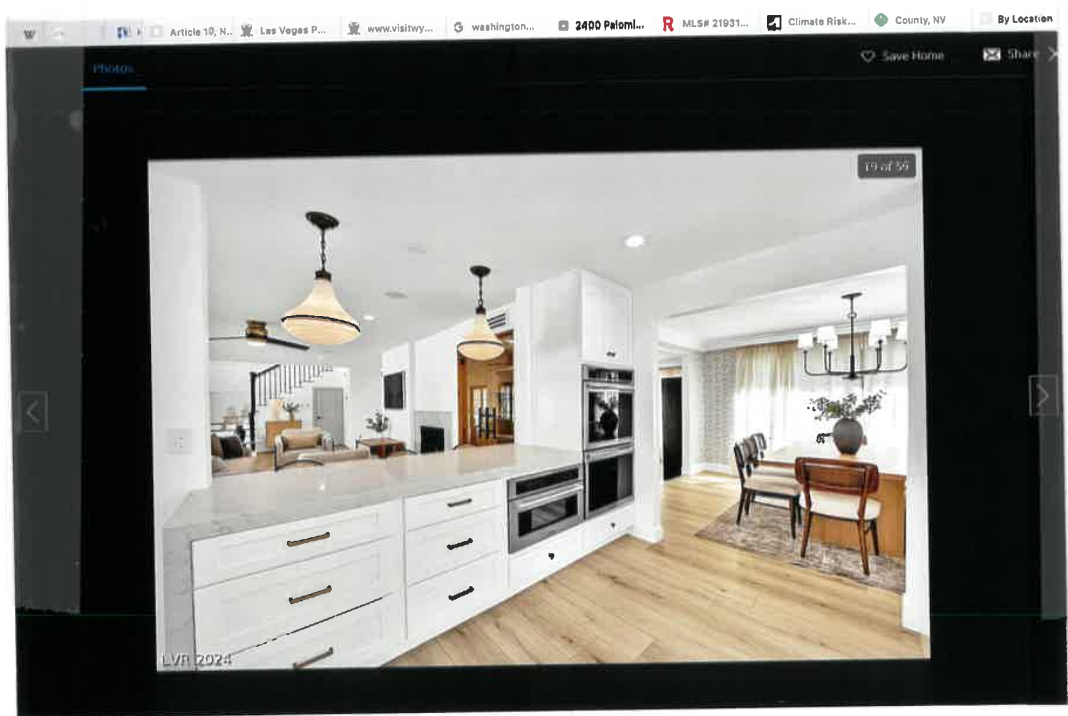
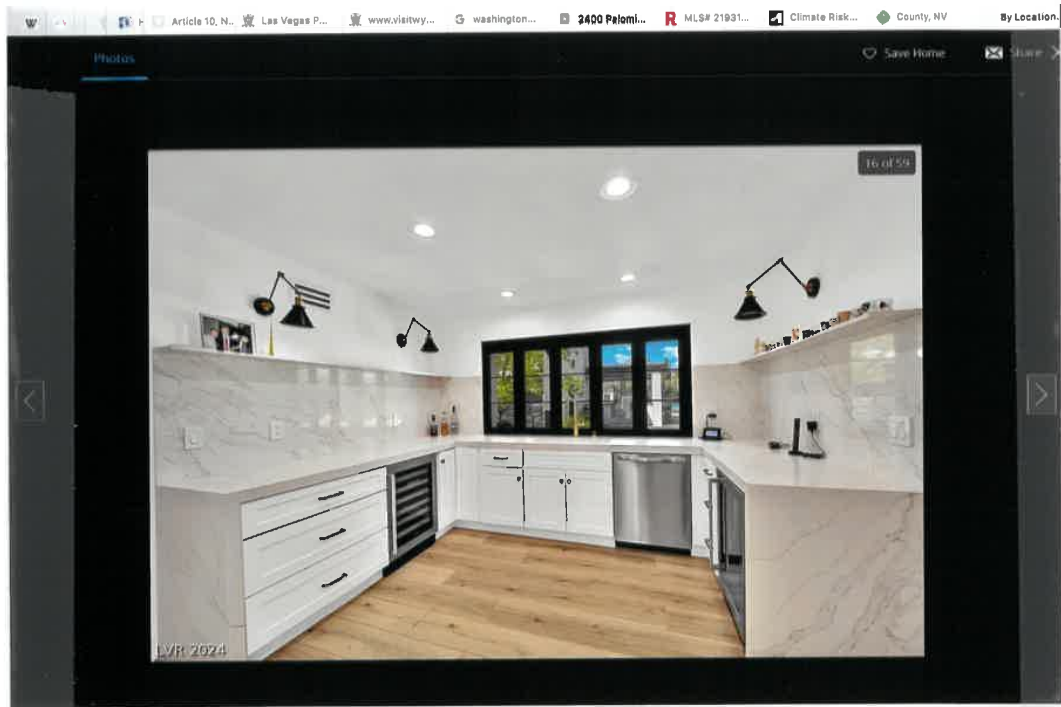


A 11





A13



A 14

AA zillow.com

W Article 10, N... Las Vegas P... www.visitwy... G washington... 2400 Palomi... R MLS# 21931... Climate Risk... County, NV By Location

Save Home Share

47 of 59

A/S

LVR 2024

SBE 26-107 Pg 242

OWNER(S)/MAIL TO						SITUS						139-32-702-024				Printed: 12/29/2025																																																																																																																																																																																									
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SBE 26-107 Pg 245

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PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 A 7TH ST STE 300 LAS VEGAS NV, 89101 NV						2400 PALOMINO LN LAS VEGAS												2025/26													
						PARCEL STATUS			A Active - Locally Assessed Parcel																						
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						PRIMARY USE			31.110 Multi Family Res: Two SFR Units																						
						LAND ACRES		0.70		LAND SQUARE FEET		30,492		SUMMARY OF TAXABLE VALUES						WORKING											
LEGAL DESCRIPTION N2 SE4 SEC 32 20 B1						FISCAL YEAR		VALUE TYPE		BLCM		2021-22		2022-23		2023-24		2024-25		2025-26											
								BLCM		\$337,500		\$378,000		\$450,000		\$472,500		\$472,500													
						SUBDIVISION DISCOUNT																									
						NET LAND		\$337,500		\$378,000		\$450,000		\$472,500		\$472,500															
						IMPROVEMENTS		\$220,937		\$236,267		\$261,880		\$288,558		\$288,413															
						SUPPLEMENTAL																									
						COMMON ELEMENT		\$220,937		\$236,267		\$261,880		\$288,558		\$288,413															
						TOTAL IMPROVEMENT		\$220,937		\$236,267		\$261,880		\$288,558		\$288,413															
						SECURED PERSONAL PROP																									
						PARCEL TOTAL		\$558,437		\$614,267		\$711,880		\$761,058		\$760,913															
						EXEMPTION TOTAL																									
SALES HISTORY																															
TYPE		SALE DATE		SALE PRICE		DEED BOOK		PAGE		GRANTOR				GRANTEE																	
R		9/12/2024		\$ 2,600,000.00		20240912		00000490		BIG RED 1 TRUST				PISANELLI JAMES J LIVING TRUST																	
R		12/2/2022		\$ 2,350,000.00		20221202		00000358		SIERRA ONE PROPERTIES L L C				PRATO THOMAS																	
R		1/10/2022		\$ 1,200,000.00		20220110		00002388		LACAYO FAMILY TRUST				SIERRA ONE PROPERTIES L L C																	
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#	CODE	LAND CATEGORY		ZONING		UNIT TYPE		FF		DEPTH		UNITS		UNIT PRICE		TOTAL ADJ		ADJ UNIT PRICE		ADJ VALUE		OVERD VALUE		NOTES							
1	AR01	Residential		L R-A		LT						1.00		\$525,000 (+)		1.0000		\$472,500		\$472,500											
CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE		CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE									
AR01		% - Size				-0.10		-\$52,500.00																							
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PROJECT NAME		BUILDING COUNT		SECTION COUNT		RCNLD		TYPE		DESCRIPTION		COUNT		STATUS																	
TYPE	BLDG	BUILDING TYPE	CL/Q	RNK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%CMP	SQFT	\$/SQFT	RCNLD	TYPE	DESCRIPTION	COUNT	STATUS											
RES	1-1	Two Story	40		1989	1989							100%	4,594	53.21	244,449															
RES	2-1	Two Story	10		1992	1992							100%	453	97.05	43,964															
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OWNER(S)/MAIL TO						SITUS							139-32-702-024				Printed: 8/19/2025 Page: 1 of 3				
PISANELLI JAMES J LIVING TRUST PISANELLI JAMES J TRS 400 S 7TH ST STE 300 LAS VEGAS NV, 89101 NV						2400 PALOMINO LN LAS VEGAS PARCEL STATUS A Active - Locally Assessed Parcel NEIGHBORHOOD 1311.09 Central West PRIMARY USE 31.110 Multi Family Res: Two SFR Units							*139-32-702-0				2025/26				
						LAND ACRES		0.70		LAND SQUARE FEET		30,492		SUMMARY OF TAXABLE VALUES				WORKING			
LEGAL DESCRIPTION N2 SE4 SEC 32 20 61						FISCAL YEAR		VALUE TYPE		2021-22		2022-23		2023-24		2024-25		2025-26			
								BLCM		BLCM		BLCM		BLCM		BLCM					
						SUBDIVISION DISCOUNT		\$337,500		\$378,000		\$450,000		\$472,500		\$472,500					
						NET LAND		\$337,500		\$378,000		\$450,000		\$472,500		\$472,500					
						IMPROVEMENTS		\$220,937		\$236,267		\$261,880		\$288,558		\$288,558					
						SUPPLEMENTAL COMMON ELEMENT															
						TOTAL IMPROVEMENT		\$220,937		\$236,267		\$261,880		\$288,558		\$288,558					
SECURED PERSONAL PROP																					
PARCEL TOTAL		\$558,437		\$614,267		\$711,880		\$761,058		\$761,058		\$752,136									
EXEMPTION TOTAL																					
SALES HISTORY																					
TYPE		SALE DATE		SALE PRICE		DEED BOOK		PAGE		GRANTOR				GRANTEE							
R		9/12/2024		\$ 2,600,000.00		20240912		00000490		BIG RED 1 TRUST				PISANELLI JAMES J LIVING TRUST							
R		12/2/2022		\$ 2,350,000.00		20221202		00000358		SIERRA ONE PROPERTIES L L C				PRATO THOMAS							
R		1/10/2022		\$ 1,200,000.00		20220110		00002388		LACAYO FAMILY TRUST				SIERRA ONE PROPERTIES L L C							
LAND APPRAISAL																					
#	CODE	LAND CATEGORY		ZONING	UNIT TYPE	FF	DEPTH	UNITS	UNIT PRICE	TOTAL ADJ	ADJ UNIT PRICE	ADJ VALUE	OVERD VALUE	NOTES							
1	AR01	Residential		L-R-A	LT			1.00	\$525,000	[+]	1.0000	\$472,500	\$472,500								
CODE		ADJUSTMENT		TYPE	ADJ %	ADJ VALUE		ADJ NOTE		CODE		ADJUSTMENT		TYPE	ADJ %	ADJ VALUE		ADJ NOTE			
AR01		% - Size			-0.10	-\$52,500.00															
LAND - GOLF COURSE/AG/OPEN SPACE																					
CLASSIFIED AG/GOLF COURSE									MARKET AG/GOLF COURSE												
#	CODE	LAND CATEGORY		TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE	#	CODE	LAND CATEGORY		TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE		
CODE		ADJUSTMENT		TYPE	ADJ %	ADJ VALUE		ADJ NOTE		CODE		ADJUSTMENT		TYPE	ADJ %	ADJ VALUE		ADJ NOTE			
IMPROVEMENTS																					
PROJECT NAME:								BUILDING COUNT				SECTION COUNT		PERMITS							
TYPE	BLDG	BUILDING TYPE		CL/Q	RNK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%CMP	SQFT	\$/SQFT	RCNLD	TYPE	DESCRIPTION	COUNT	STATUS
RES	1-1	Two Story		40		1969	1993							100%	4,460	135.43	604,004				
RES	2-1	Two Story		30		1992	2000							100%	453	148.40	67,225				
ACCOUNT FLAGS																					
CAT		TYPE																		VAL	
CONV		Capacity																		2	
CONV		Pool Count																		1	
PAR		Parcel Land Use																		31.110	
SBE 26-107 Pg 249																					

OWNER(S)/MAIL TO					SITUS					139-32-702-024					Printed: 9/18/2025																																																																																																																																				
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SFL	Concrete Slab	2,484	55.70%	-18,656																																																																																																																																															
EW	Frame-Siding/Shingle		100.00%																																																																																																																																																
RC	Composition Shingle		100.00%	-7,404																																																																																																																																															
HT	Forced Air		100.00%																																																																																																																																																
AC	Central Cooling		100.00%	18,643																																																																																																																																															
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AP1	Built Ins	2	1.00	18,326	RPL3	Pool Size Appx 512 Square Feet	3	1	1.00	\$56,237.66	1.00	60,534.22	2022	2022	60,534	4.5	57,810																																																																																																																																		
FPL	Fireplace (L-Rank)	2	1.00	9,224	RPL4	Pool Deck - Concrete		1	2,500.00	\$6.36	1.00	6.36	2022	2022	15,900	4.5	15,185																																																																																																																																		
					SPR3	Sprinkler Large		1	1.00	\$11,247.05	1.00	11,247.05	1969	1969	11,247	75.0	2,812																																																																																																																																		
					RPV4	Paving - Concrete		1	3,000.00	\$6.36	1.00	6.36	2022	2022	19,080	4.5	18,221																																																																																																																																		
					RTAS	Tennis Court - Asphalt		1	1.00	\$47,445.08	1.00	47,445.08	1969	1969	47,445	75.0	11,861																																																																																																																																		
					RTLT	Tennis Court Lighting		1	1.00	\$18,378.32	1.00	18,378.32	1969	1969	18,378	75.0	4,595																																																																																																																																		
					RTFN	Tennis Court Fencing		1	1.00	\$15,718.30	1.00	15,718.30	1969	1969	15,718	75.0	3,930																																																																																																																																		
					RFN3	Fence Large - 1/2 Acre Custom		1	2.00	\$29,990.52	1.00	29,990.52	1969	1969	59,981	75.0	14,995																																																																																																																																		
					RPSP	Pool Spa/Attached Each		1	1.00	\$17,592.41	1.00	17,592.41	2022	2022	17,592	4.5	16,801																																																																																																																																		
					RY17	Casita/Square Feet		1	216.00	\$148.32	1.00	148.32	2022	2022	32,037	4.5	30,595																																																																																																																																		
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X05	Bar Cooler	2	1.00	3,254																																																																																																																																															

REMAND SBE 26-107 Pg 261

2500 Avenue

Residential

APN: 139-32-702-020

Appraiser 165

Date 5/7/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 83	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00% (2)
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	40%		mostly new	0.80%
Roof Cover	3%	Y	100%			3.00%
Rough-in plumbing	4%	N	40%		mostly new	1.60%
Insulation	1%	N	0%		all new	0.00%
Rough in electrical and mechanical	11%	N	40%		mostly new	4.40%
Exterior cover	6%	Y	100%			6.00%
Interior drywall and ceiling finish	8%	N	40%		mostly new	3.20%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00% (3)
*Built-in appliances	3%	N	0%	100%	NRS	3.00% (3)
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00% (4)

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Original % Complete = 64.0%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	65.0%	1952		1952	1268.8
Remodel 1		35.0%	2023	35.0%	2023	708.1
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1977	

Comments:

Original built in 1952. Complete remodel in 2023, changing effective year to 1984.

50 1973 986.50
50 2023 1011.50
ELAS 1998.00

CHART
REV
50
YEARS

2500 Paxson, in

Residential

APN: 139-32-702-020

Appraiser 165

Date 5/7/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	Y	100%			21.00%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	0%		all new	0.00%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	0%		all new	0.00%
Exterior cover	6%	Y	100%			6.00%
Interior drywall and ceiling finish	8%	N	0%		all new	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

196.6

* Per NRS 361.229.1, these items are not included in effective age adjustment
If these are included, see line comments for reason.

Original % Complete = 51.0%

12 1/2%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	50.0%	1952		1952	976.0
Remodel 1		50.0%	2023	50.0%	2023	1011.5
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		1988	

use 40/60

40 1973 = 989.2
.60 2023 = 1213.8
EYB 2003.0

Comments:

Original built in 1952. Complete remodel in 2023, changing effective year to 1984.

1973

2500 Area, 1977

Effective Age

APN: 139-32-702-020
Bldg.-Sec.:
Project:

Enter information in
yellow cells only

APPR: 165
DATE: 5/7/2025

Additions

☐ Original Year Built (Cell D10) is From a Previously Calculated Effective Age

Area	Description	Square Feet	Year Built	Area % of Total Sq. Ft.	Cumulative Addition SF to Date	Cum. % of Addns. to Date	Year for Eff. Age Calc.	Weight
Original	remodeled original	1,695	1977	64.3%			1977	1270.8
Addition 1	1980 addition	454	1980	17.2%	454	21%	1980	340.9
Addition 2	2017 addition	488	2017	18.5%	942	36%	2017	373.3
Addition 3								
Addition 4								
Addition 5								
Total Square Feet:		2,637						Adjusted Effective Year: 1985

Remodels / Rebuilds

Area	Description	% of Imp.	Year Built	% Remodel Area to Date	Year for Eff. Age Calc.	Weight
Remodel 1						
Remodel 2						
Total Area:			Adjusted Effective Year:			

Comments:

Original 1952 with additons in 1980 and 2017. 2023 remodel, changing effective year built to 1985.

SBE 26-107 Pg 255

2333 finto

Residential

APN: 139-32-702-013

Appraiser 165

Date 5/7/2025

Marshall & Swift Percentage of Completion Breakdown	MS-42 Sec. 85	All Original Y/N	Original % of Component	NRS 361.229.1 Override	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%			2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%			4.00%
Concrete	8%	Y	100%			8.00%
Rough framing	21%	N	65%		new roof, truss, wall height, layout	13.65%
Windows and exterior doors	2%	N	0%		all new	0.00%
Roof Cover	3%	N	0%		all new	0.00%
Rough-in plumbing	4%	N	65%		some new	2.60%
Insulation	1%	N	0%		all new	0.00%
Rough-in electrical and mechanical	11%	N	65%		some new	7.15%
Exterior cover	6%	Y	100%			6.00%
Interior drywall and ceiling finish	8%	N	65%		some new	5.20%
Built-in cabinets, interior doors, trim, etc.	13%	N	0%		all new	0.00%
Plumbing fixtures	5%	N	0%		all new	0.00%
*Floor covers	3%	N	0%	100%	NRS	3.00%
*Built-in appliances	3%	N	0%	100%	NRS	3.00%
Light fixtures and finish hardware	2%	N	0%		all new	0.00%
*Painting and decorating	4%	N	0%	100%	NRS	4.00%

* Per NRS 361.229.1, these items are not included in effective age adjustment.
If these are included, see line comments for reason.

Original % Complete = 58.6%

Remodel Effective Year / Destruction Rebuild Effective Year

Area	Description	% of Imp.	Year	% Remodel Area to Date	Year for Eff. Age Calculation	Weight
Original	From Analysis Above	60.0%	1999		1999	1199.4
Remodel 1		40.0%	2023	40.0%	2023	809.2
Remodel 2						
Remodel 3						
Total Area:		100%	Adjusted Effective Year:		2009	

Comments:

Casita remodel with new roof/truss in 2024.

OWNER(S)/MAIL TO					SITUS					139-32-702-013					Printed: 9/18/2025	
ANN B REVOCABLE TRUST					2333 PINTO LN										Page: 2 of 2	
ET ANN B TRS					LAS VEGAS											
333 PINTO LN					PARCEL STATUS					A Active - Locally Assessed Parcel						
LAS VEGAS NV, 89107 NV					NEIGHBORHOOD					1311.09 Central West						
					PRIMARY USE					20.110 Single Family Residential						
					BUILDING(S)					1 of 1						
					BUILDING 1 OF 1					SECTION 1 OF 1						
					Subareas											
TYPE BUILDING STYLE QUALITY					BL/SE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN											
RES 01 One Story 55 Very Good-Excellent					1-1 PBA Patio Comp Roof 1954 2002 510 43.82 22,348											
AYB EYB % COMP % DEPR					1-1 CAS Casita - Extra Feature 1954 2002 714											
1954 2002 100% 34.5					1-1 100 100% Addition 1954 2002 544 263.15 143,154											
BUILDING CHARACTERISTICS					1-1 GAB Att Garage - Built-up or Com 1954 2002 589 76.34 44,964											
BASIC BUILDING FEATURES					1-1 PTA Patio Tile Roof 1954 2002 56 78.13 4,375											
CAT TYPE AREA % SF ADJ.					1-1 100 100% Addition 1954 2002 32 263.15 8,421											
SFL Concrete Slab 100.00% -82,134					1-1 GL1 Resid Level 1 1954 2002 4,949 263.15 1,302,329											
EW Frame-Stucco 100.00%					1-1 GL2 Resid Level 2 1954 2002 1,050 263.15 276,308											
RC Elastomeric (Rubber) 100.00% -36,228					1-1 BWA Balcony Wood 1954 2002 888 61.52 54,630											
HT Forced Air 100.00%					1-1 BWA Balcony Wood 1954 2002 532 61.52 32,729											
AC Central Cooling 100.00% 29,851																
FLOORING																
CAT TYPE AREA % SF ADJ.																
RIF % Floor Carpet 90%																
RIF % Floor Vinyl 10%																
ROOMS/BATHROOMS					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS											
CAT TYPE UNITS FAC UNIT ADJ.					CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.											
RM1 Bedrooms 5.00 1.00																
RM2 Family/Den/Other 1.00 1.00																
RM3 Fmrl Dining Room 1.00 1.00																
RM4 Total Rooms 13.00 1.00																
RM5 Full Baths 6.00 1.00																
RM6 Half Baths 1.00 1.00																
FIX Plumb Fxt 30.00 1.00																
BUILT-INS/FIREPLACES					EXTRA FEATURES											
CAT TYPE UNITS FAC UNIT ADJ.					CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYB EYB RCN DEPR% RCNLD NOTES											
AP1 Built Ins 2 1.00 26,412					RPLC Pool Custom Square Feet 2 1 1,200.00 \$114.86 1.00 114.86 1954 1986 137,832 75.0 34,458											
FPL Fireplace (L-Rank) 1 1.00 9,762					RPLD Pool Deck - Kool Deck 1 1 360.00 \$13.92 1.00 13.92 1954 1966 5,011 75.0 1,253											
AP5 Bi Microwave 1 1.00 1,350					SPR2 Sprinkler Average 1 1 1.00 \$3,753.05 1.00 3,753.05 1954 1986 3,753 75.0 938											
AP2 Built-in Refrigerator/Extra/Each 2 1.00 21,470					RPV4 Paving - Concrete 1 1 1,765.00 \$6.36 1.00 6.36 1954 1966 11,225 75.0 2,806											
AP6 Trash Compactor 1 1.00 1,312					RSPT Septic 1 1 1.00 \$9,086.39 1.00 9,086.39 1954 1966 9,086 75.0 2,272											
					RY38 Concrete Block/Slump/Sq Ft 1 1 2,100.00 \$15.66 1.00 15.66 1954 1986 32,886 75.0 8,222											
					RPHI Pool Heater Included 1 1 1.00 1.00 2023 2024 1.5											
					RPSP Pool Spa/Attached Each 1 1 1.00 \$17,592.41 1.00 17,592.41 2023 2024 17,592 1.5 17,329											
ADDITIONAL BUILDING FEATURES					RY17 Casita/Square Feet 1 1 714.00 \$148.32 1.00 148.32 1998 2009 105,900 24.0 80,484											
CAT TYPE UNITS FAC UNIT ADJ.					RPV4 Paving - Concrete 1 1 5,000.00 \$6.36 1.00 6.36 2023 2024 31,800 1.5 31,323											
WH Wall Height (RES) 10 1.00					RPV4 Paving - Concrete 1 1 3,500.00 \$6.36 1.00 6.36 2023 2024 22,260 1.5 21,926											
X05 Bar Cooler 2 1.00 3,254					RY68 Spiral Stairs 1 1 1.00 \$13,957.50 1.00 13,957.50 2023 2024 13,958 1.5 13,748											
X80 Wine Vault/Each 1 1.00 12,934					RTCN Tennis Court - Concrete 1 1 1.00 \$57,915.89 1.00 57,915.89 2024 2025 57,916 57,916											
					RY20 Auto Gate Opener/Each 1 1 3.00 \$10,247.12 1.00 10,247.12 2024 2025 30,741 30,741											
					RTLTL Tennis Court Lighting 1 1 1.00 \$18,378.32 1.00 18,378.32 2024 2025 18,378 18,378											

SBE 26-107 Pg 257

2709 M&S Recalculation

18-Nov-2024	Calculated	Rounded
Original % Complete	18%	20%
New %	82%	80%
Total	100%	100%
Recalculated for Equity		
Original % Complete	30%	
New %	70%	
Total	100%	

EYB	ORIGINAL
1970	394
2021	1617
Total	2011
Recalculated	
EYB	
1970	591
2021	1415
Total	2006

Increase in years of depr:	5%
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Increase in depreciation:	7.5%	(5 x 1.5%)
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	Actual	Pro- Forma	
	@22.5% Depr	@30%	
	EYB:	EYB:	
	2011	2016	Variance
Building RCN	\$1,065,786	\$1,065,786	\$0
Depreciation	(\$239,802)	(\$319,736)	\$79,934
Pool/Spa	\$67,613	\$67,613	\$0
Other	\$101,430	\$101,430	\$0
Total RCNLD - Taxable	\$995,027	\$915,093	\$79,934
Conversion Rate	35.00%	35.00%	
Total RCNLD - Assessed	\$348,259	\$320,283	\$27,977
Tax rate	3.2782%	3.2782%	
Tax impact - Annual	\$11,417	\$10,500	\$917

OWNER 'OVERCHARGED' BY \$917/YEAR DUE TO INEQUITABLY LOWER DEPRECIATION

187

6. Non-Uniformity of assessment process - IMPROVEMENTS

- 1. NON-UNIFORM ISSUANCE OF M&S WORKSHEETS**
- 2. NON-UNIFORM TIMING OF SUPPLEMENTALS**
- 3. NON-UNIFORM % OLD/NEW ON M&S WORKSHEETS**
- 4. NON-UNIFORM APPLICATION OF QUALITY CLASS IN M&S WORKSHEET**
- 5. NON-UNIFORM WALK THRU/TRESPASS**
- 6. NON-UNIFORM DILIGENCE IN DETAIL OF IMPROVEMENT ATTRIBUTES**
- 7. NON-UNIFORM USE OF AERIALS**
- 8. NON-UNIFORM USE OF PERMIT SEARCH FOR PROPERTY DETAILS**
- 9. NON-UNIFORM USE OF INTERNET SEARCH FOR PROPERTY DETAILS**

SEE CHART #3 FOR PROPERTY SPECIFIC VARIATIONS OF PROCESSES

108
~~750~~

CHART #3

NON-UNIFORMITY										
		DILIGENT					REVISIT	REVISIT		
		INQUIRY &	PERMIT	AERIAL	M&S	SECONDARY	TERTIARY		INTERNET	
PROPERTY	WALK-THRU	EXAM	SEARCH	VIEW #	SPREAD SHEET	STRUCTURE	STRUCTURE	TRESPASS	SEARCH	COMMENTS
2709 PINTO LANE 139-32-703-002	YES	YES	YES	3 MIN	YES	YES	YES	YES	UNK	DILIGENT INQUIRY & EXAMINATION
2333 PINTO LANE 13-32-702-013	YES	NO	UNK	NO	YES	NO	N/A	NO	UNK	WHY BOTHER? MISSED 1/2 THE HOUSE
2400 PALOMINO 139-32-702-024	NO	NO	NO	NO	NO	NO	NO	NO	NO	
2337 PINTO 139-32-702-012	NO	NO	NO	NO	NO	NO	N/A	NO	NO	
2327 ALTA 139-32-702-002	NO	NO	NO	NO	YES (1)	YES	N/A	NO	NO	WORKSHEET DATE 11/23, WORK DONE IN 2022, SUPP 24/25?
2608 PINTO LANE 139-32-701-008	NO	NO	NO	NO	NO	NO	N/A	NO	NO	
2701 PINTO LANE 139-32-703-003	NO	NO	NO	NO	NO	NO	N/A	NO	NO	ADVISED OF NEW ADDITION IN FRONT & EXTENSIVE REMODEL
2315 ALTA 139-32-702-030	UNK	NO	UNK	UNK	NO	UNK	N/A	NO	UNK	
2800 PINTO LANE 139-32-304-017	NO	NO	NO	NO	NO	NO	NO	NO	NO	ADVISED OF SUBSTANTIAL REMODEL STILL IN PROCESS
2717 PINTO LANE 139-32-703-001	NO	NO	YES	YES	NO	NO	NO	NO	NO	STILL DID NOT ISSUE A SUPPLEMENTAL

(1) WORKSHEET DATE 11/28/23
60/40 OLD/NEW
MISSED 1/2 THE HOUSE
CEILING RAISED IN SOME LOCATIONS

7. Non-Conforming with NRS 361.260 § 1

'EACH YEAR, THE COUNTY ASSESSOR SHALL ASCERTAIN BY DILIGENT INQUIRY AND EXAMINATION ALL REAL PROPERTY THAT IS IN THE COUNTY ON JULY 1 WHICH IS SUBJECT TO TAXATION'

EXCEPT FOR REMODELS AT:

1. 2800 PINTO LANE – STILL NO CHANGE (INSIDE REMODEL/PAVERS)
2. 2701 PINTO LANE – STILL NO CHANGE (1 YEAR REMODEL/ADDITION)
3. 2717 PINTO LANE – NO CHANGE IN 2025/26 PER J. BONESTEEL COMMITMENT
4. 2400 PALOMINO (SUBSEQUENT INCREASE OF \$392K)
 - a. MASSIVE REMODEL
 - b. USED AS A COMP BY ASSESSOR W/MLS DESCRIPTION OF RENOVATION
 - c. NEW POOL WITH PERMIT – NO ASSESSMENT TILL YEARS LATER
5. 2400 PINTO LANE – NO SUPPLEMENTALS
 - a. PERMIT R-241876 FINAL 12/18/2013 (REMODEL FAMILY ROOM)
 - b. PERMIT R17-03476 FINAL 1/16/2018 (ELEC REMODEL CASITA)
 - c. PERMIT R17-01463 FINAL 3/1/2018 (SGL FAM RESID REMODEL)
 - d. PERMIT R19-09877 FINAL 2/20/2020 (KITCHEN REMODEL)
6. 2337 PINTO LANE
 - a. (SUBSEQUENT INCREASE OF \$186K, 8 YEARS AFTER COMPLETION OF REMODEL)
 - i. A 1,652 SF FINISHED BASEMENT AT 2337 PINTO LANE
 - ii. A 3 CAR GARAGE AT 2337 PINTO LANE
 - iii. AN OUTDOOR KITCHEN AT 2337 PINTO LANE
7. 2333 PINTO LANE (WALKED THRU BY J. BONESTEEL AND BUILDER)
 - a. SUBSEQUENT INCREASE OF \$711K
 - i. AN INCORRECT QUALITY CLASS AT 2333 PINTO LANE (40 – 60)
 - ii. A 4 CAR GARAGE AT 2333 PINTO LANE
 - iii. A TENNIS COURT AT 2333 PINTO LANE
8. 2905 PINTO LANE - NEW WROUGHT IRON FENCE REQUIRED A VARIANCE AND A PERMIT (R20-06272, FINAL INSPECTION 12/9/2024)
9. A \$1M REMODEL AT 2608 PINTO LANE – NO SUPPLEMENTAL
10. A MASSIVE REMODEL AT 2327 ALTA DRIVE
 - a. WORK COMPLETED 2021, ASSESSMENT ISSUED 2024/2025
11. AN INCORRECT QUALITY CLASS AT 3011 PINTO LANE (40 – 60)
 - a. (SUBSEQUENT INCREASE OF \$228K IN 25/26 + \$406K IN 26/27)
 - i. LAST PERMIT AT ADDRESS WAS 2012

190

ASSESSOR'S ADDENDUM – PAGE 7

LOGICAL ERRORS:

- ASSESSOR USED THIS CHART, 'COMPARABLE SALES ANALYSIS' TO REBUT AND REFUTE PETITIONER'S CLAIM OF INEQUITY OF ASSESSED IMPROVEMENTS
 - NEVADA LAW REQUIRES REPLACEMENT COST NEW (RCN) TO ASSESS AND TAX IMPROVEMENTS, NOT SALES/MARKET VALUE (NRS 361.260 (5)(a).
 - COMMINGLES LAND AND IMPROVEMENTS TO DEVELOP \$/SF
 - 6 OF THE 7 COMPS (86%) ARE RATED ABOVE THE QUALITY OF SUBJECT PROPERTY FROM P.8-9. **THESE ARE NOT COMPARABLE.**
 - 18 OTHER PROPERTIES ARE RATED SAME AS SUBJECT PROPERTY AS COMPS, BUT ONLY 1 WAS USED . **THESE ARE COMPARABLE.**

FACTUAL/MATHEMATICAL ERRORS:

1. SALE PRICE \$/SF (COL. #4) IS CALCULATED BY DIVIDING TOTAL **ACTUAL SALE PRICE** (COL. #3) BY ONLY MAIN BLDG SF (COL. # 8).
 - 6 OF THE 7 'COMPS' HAVE CASITAS (COL. #20)
 - CASITA SIZE RANGED FROM 714 SF – 2240 SF (COL. # 20)
2. IMPROPER \$/SF (COL. #4) WAS USED TO CALCULATE MEDIAN VALUES
3. ASSUMING THE MEDIAN VALUE CALCULATION WAS CORRECT
 - a. CELL H4/H7, CORRECTLY DETERMINED THE MEDIAN OF COMPS 1-3
 - b. CELL I4/I7, CORRECTLY DETERMINED THE MEDIAN OF COMPS 1-5
 - c. CELL J27 HOWEVER USES THE MEDIAN OF 1-7 OF THE **ADJUSTED SALES PRICE**
4. THE ACTUAL SALES PRICE (COL. #3) IS ADJUSTED WITHOUT ANY EXPLANATION AND IS REFLECTED IN COL. #7.
 - a. ADJUSTMENTS RANGE FROM AN INCREASE OF \$1.138M FOR COMP # 3 TO A DECREASE OF \$749K FOR COMP #7. THESE REPRESENT CHANGES OF 22.7% AND 49.7%, RESPECTIVELY. NO EXPLANATION. NO CALCULATIONS. NO REFERENCE TO NRS OR NAC REQUIRING THESE ADJUSTMENTS, NOR ANY METHODOLOGIES PROVIDED.
 - b. THE % IDENTIFIED IN COL #22 & #23 HAVE NO MATHEMATICAL RELATIONSHIP TO THESE ADJUSTMENTS

191

5. COL # 10 IS LABELED BLDG TYPE.
 - a. COMPS 1,2,3,6, AND 7 ARE LISTED A 1 STORY
 - i. THEY ARE ALL 2 STORY BUILDINGS
 1. CRITICAL IMPACT ON PRC OF COMP #2
 - a. UNDER TAXES OWNER \$371/YEAR FOREVER & EVER
 2. SIMILAR ISSUE ON OTHERS
6. COL # 17 REFLECTS GARAGE SF
 - a. COMP #3 SHOWS ZERO SF. IT ACTUALLY HAS A 4 CAR TANDEM GARAGE
 - i. SEE P. 17 CCA ADDENDUM FROM 25/26
 - b. COMP #7 SHOWS ZERO SF. IT ACTUALLY HAS 4 GARAGES
 - i. SEE P. 21 CCA ADDENDUM FROM 25/26
 - ii. HAS SPACE FOR 12 CARS (SEE MLS)
 - iii. 3/24/25 PRC INCLUDES NO CHARGE FOR ANY GARAGE SPACE
7. COL #18 HIGHLIGHTS MULTIPLE GARAGES PER PARCEL
 - a. COMP #7 IS MARKED 'N' FOR NO
 - i. COMP #7 HAS 4 GARAGES IN TOTAL
 1. ENOUGH FOR 12 VEHICLES
8. COL #20 HIGHLIGHTS 'FINISHED BASEMENT SF'
 - a. 100% OF THE COMPS REFLECT ZERO SF OF FINISHED BASEMENT
 - b. COMP # 6 HAS A FINISHED BASEMENT
 - c. COMP #7 HAS A FINISHED BASEMENT
 - i. 3/24/25 PRC INCLUDES NO CHARGES FOR A FINISHED BASEMENT
 - ii. MLS/REDFIN ADVERTISES 5,912 SF IN MAIN HOUSE PLUS GH
 1. AT THE RATE OF \$190.21/SF, TAXABLE VALUE IS SHY BY \$210,182, OR \$73,563 ASSESSED, AND \$18,390 AFTER DEPRECIATION RESULTING IN AN ANNUAL TAX SAVINGS EVERY YEAR SINCE WHENEVER OF \$602 (for 2025/26).
 - a. $5912 - 4807 = 1105$ SF FINISHED BASEMENT
 - b. $1105 \times 190.21/\text{sf} = \$210,182$ taxable value
 - c. $\$210,182 \times .35 = \$73,563.70$ assessed value
 - d. $\$73,574 \times .25 = \$18,393.50$ assessed less 75% depr
 - e. $\$18,294 \times .032782 = \599.71 annual tax savings
 - f. $\$600 \times 50 = \$30,000.00$ max under tax (50 yr depr)

192

9. COMP #5, 2400 PALOMINO – THIS IS THEIR COMP (P. 19 – ADDENDUM)

- a. REFLECTS A SALE PRICE OF \$2,600,000
 - i. PRESENTED TO CBOE ON 2/26/25
 - ii. PROPERTY SOLD ON 1/10/22 FOR \$1.2M
 - iii. FLIPPED AND RESOLD ON 12/2/22 FOR \$2.35M
 - iv. RESOLD AGAIN ON 9/12/24 FOR \$2.6M
 - v. PROPERTY HAD 100% COMPLETE REMODEL BETWEEN 1/10/22 AND 12/2/22.
 - vi. NO SUPPLEMENTAL PRIOR TO 2025 HEARING (P. 8, ROW 44, COL C1)
 - vii. SUPPLEMENTAL ASMT ISSUED FOR THE 2025/26 FY
 - viii. SUPPLEMENTAL S/B FOR 2023/24 FY
 - ix. OCCURRED ONLY DUE TO MY APPEAL

10. COMP #6 – THEIR COMP

- a. PRC INCLUDES AN UNFINISHED GARAGE (GNF) WITH A VALUE OF -\$8,484.
- b. P. 20 OF THEIR ADDENDUM DESCRIBES **'RECENTLY COMPLETED 5 CAR GARAGE WITH A/C!!'**
 - i. LAST SUPPLEMENTAL IN 2013/14 (P.8. ROW 12, COL. C1)
 - ii. MY 2 CAR GARAGE IS ASSESSED AT \$61.37/SF., \$49,710.
 - iii. 2315 ALTA HAS A ~ 1,500 SF GARAGE (60 x 25).
 - iv. At \$61.37/SF THEY ARE UNDER-ASSESSED \$92,000 TAXABLE
 - 1. \$32,219, ASSESSED (NO DEPRECIATION – BRAND NEW)
 - 2. \$1,056 UNDERTAXED.
- c. City issued permit # R25-0727 on 3/27/2025
 - i. 'remodeling existing casita – new home gym and powder room'
 - 1. Final inspection failed on 8/1/25, but passed on 8/4/25
 - 2. No supplemental for the 2025/26 FY
 - 3. **No supplemental for the 2026/27 FY**
 - 4. No partial supplemental per M. Widener's claim
 - 5. My final passed on 7/27/22. Supplemental was issued for the 2022/23 FY.
 - a. Inspection 450 'other plumbing' passed on 6/2/25
 - b. Final plumbing 'part passed' on 5/19/25
 - c. Under slab plumbing passed on 5/12/25
 - d. Rough electrical and mechanical passed on 5/21/25
 - e. Framing passed on 5/21/25
 - 6. Only 5 days separated the completion of the 2 projects. Mine was issued for the prior year. Their's is yet to be issued.

193

IF YOU HAVE THIS MANY ERRORS AS DATA ENTRY, HOW CAN THE RESULT BE CORRECT?

194

CLARK COUNTY BOARD OF EQUALIZATION

Case #

90

Comparable Sales Analysis FY 2025-2026

2/19/2025

Subject:

PARCEL
139-32-709-002

LOCATION ADDRESS
2709 PINTO LN

OWNER
2709 PINTO LANE TRUST ET AL WOLFSON
MARK B TRS FISHNER ROBIN S TRS

SALE DATE
2018/03

SALE PRICE
\$963,000

SP / SQ FT
N/A

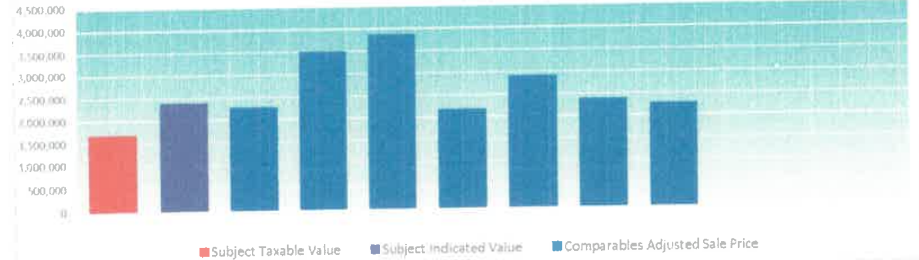
25-29 TAXABLE VALUES
LAND \$25,000

SFP \$1,147,790

TOTAL \$1,672,790

PER SQ FT \$336

LAND USE
Single Family Residential
NUMBER OF BUILDINGS
2



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

SUMMARY	LOW	HIGH	MEDIAN	IND. VALUE
ADJ. VALUES	2,168,895	3,861,960	2,378,695	2,378,000
RES. VALUE OF SUBJECT PER SQ FT	435	775	477	477

Comments and Reconciliation:

The Subject's former house was torn down to the foundation, leaving the slab and a couple of exterior walls, in 2021. The home was then rebuilt to its current state. The pool/spa was also replaced. All comps are in the Subject's Pinto/Palomino development.

SUBJECT PROPERTY INFORMATION

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

ADJUSTMENTS

SQ FT	AGE	BLDG TYPE	ACRES	GOLF/VIEW	FULL BATH	HALF BATH	POOL	GARAGE	FINISH BSMT	CABIN/GUEST HOUSE	AMENITIES	OTHER
175	-4,500	-40,000	110,000		5,000	3,000		45		90	As Indicated	As Indicated

Comparable Sales:

Comparable Sales: 1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
LOCATION		PARCEL	SALE PRICE	SALE PRICE Per SQFT	SALE DATE	SALE TYPE	ADJ. SALE PRICE	BLDG SQFT	BFF YEAR	BLDG TYPE	ACRES	GOLF/VIEW	BED ROOMS	FULL BATHS	HALF BATH	POOL	GAR SQFT	MULT GAR	FINISH BSMT SQFT	CABIN/GUEST HOUSE	AMENITIES	OTHER	PROX. Miles To Subject	
1	2905 PINTO LN	139-32-306-024	\$ 2,875,000	\$ 408	2024/07	R	\$ 2,259,100	5,627	2004	One Story	0.87	N	4	4	2	Y	1672	Y	0	916	Superior	-10%	0.10	
2	2327 ALTA DR	139-32-702-002	\$ 4,225,000	\$ 817	2023/05	R	\$ 3,492,440	6,849	1995	One Story	1.59	N	5	5	1	Y	768	N	0	1333	Superior	-10%	0.18	
3	2333 PINTO LN	139-32-702-013	\$ 5,000,000	\$ 760	2024/10	R	\$ 3,861,960	5,575	2002	One Story	0.97	N	5	6	0	Y	0	N	0	714	Superior	-20%	0.16	
4	2426 PALOMINO LN	139-32-702-021	\$ 2,350,000	\$ 350	2023/08	R	\$ 2,168,895	6,711	1996	Two Story	1.00	N	4	5	1	Y	705	N	0	0	Superior	-5%	0.18	
5	2400 PALOMINO LN	139-32-702-024	\$ 2,600,000	\$ 566	2024/09	R	\$ 2,899,645	4,594	1969	Two Story	0.70	N	8	5	1	Y	504	N	0	453	Superior	-5%	0.24	
6	2315 ALTA DR	139-32-702-030	\$ 2,224,000	\$ 307	2024/09	R	\$ 2,378,695	7,256	1993	One Story	1.23	N	5	4	1	Y	1150	N	0	1950	Inferior	5%	Cond. 20%	0.25
7	2727 ALTA DR	139-32-304-009	\$ 1,508,000	\$ 314	2025/01	R	\$ 2,257,620	4,807	1966	One Story	0.88	N	3	3	1	Y	0	N	0	2240	Inferior	15%	Cond. 20%	0.12

Comparable sales characteristics highlighted in RED match the subject property.

For assessment purposes only.
Data is from public records.

#4 (From prior page)

Page 7 analysis																	
	A	B	C	D	E	F		G	H	I	J	K	L	M	N	O	P
										Excluded/missing							

1. $43,869 \div 7 = 6,267$ SF (AVG SF) - MAIN HOUSE SF ONLY
 2. $19,327,755 - 43,869 = \$441/\text{SF}$ - MAIN HOUSE SF ONLY
 3. $51,796 \div 7 = 7,399$ SF - TOTAL SF
 4. $19,327,755 \div 51,796 = \373 - TOTAL SF
- SBE 26-107 Pg 26

CASE 90 2025-2026

Parcel Equity Analysis

Subject:

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Equity Comparison Properties:

Property Comparison Properties:																														
No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN cost/sf	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Buil. Cd.	*Quality Class Cd.	*Quality Class Descr.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Basement	Unfin. Basement	Garage Ct	Total SqFt	Patio Total SqFt	Pool	Caula/Guest House	Golf / View	Taxable Values			Comments			
																								Land	Suppl.	Total				
1	139-32-701-005	2720 PINTO LN	4,942	551.81	2019	2019	6	0.0%	05	74	Exceptional/G	Masonry-Stucco	12	2	1	0	0	2	2,757	5	4,288	Y	455	N	\$446,250	\$26,415	\$4,887,844	24/25		
2	139-32-702-001	2329 ALTA DR.	9,712	304.16	2002	2002	23	0.0%	02	65	Excellent Plus	Frame-Stucco	12	10	1	4,675	0	1	1,103	9	2,921	Y	788	N	\$525,000	\$0	\$3,634,950			
3	139-32-306-024	2905 PINTO LN	7,077	350.73	2004	2004	21	0.0%	01	65	Excellent Plus	Frame-Stucco	14	4	2	0	0	2	1,672	4	1,003	Y	916	N	\$525,000	\$1,450,954	\$3,201,785	13/14	Sale #1	
4	139-32-703-013	2720 PALOMINO LN	12,138	243.09	1952	1996	29	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	4	1	0	7,394	3	2,590	5	2,708	N	3984	N	\$656,250	\$1,645,409	\$3,147,657	01/02		
5	139-32-702-016	2323 PINTO LN	7,261	243.09	2016	2016	9	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	1	0	0	1	932	6	3,250	Y	1279	N	\$525,000	\$345,860	\$2,677,690	19/20		
6	139-32-306-010	3071 ARABIAN RD	7,207	307.01	1998	1998	27	0.0%	02	65	Excellent Plus	Frame-Stucco	12	6	1	1,029	0	1	1,424	3	1,613	Y	2144	N	\$525,000	\$64,351	\$2,598,356	13/14		
7	139-32-305-005	3000 ARABIAN RD	8,534	275.08	1999	2002	23	0.0%	02	60	Excellent	Frame-Siding/St	12	5	1	0	0	1	718	7	1,938	Y	0	N	\$525,000	\$947,302	\$2,441,358	24/25		
8	139-32-306-019	3051 ARABIAN RD	8,828	372.19	1998	1998	27	0.0%	02	72	Exceptional/Fr	Frame-Stucco	14	5	0	0	0	1	840	2	969	Y	0	N	\$525,000	\$1,326,780	\$2,401,586	08/09		
9	139-32-306-020	2601 PINTO LN	11,281	264.37	1960	1976	49	0.0%	01	55	Very Good - Ex	Frame-Siding/St	10	6	2	4,360	0	1	480	4	1,101	Y	11098	N	\$525,000	\$1,080,531	\$2,241,375	02/03		
10	139-32-702-002	2327 ALTA DR	6,849	306.37	1977	1995	30	0.0%	01	60	Excellent	Frame-Stucco	12	4	1	0	0	2	1,267	3	2,613	Y	1861	N	\$603,750	\$648,512	\$2,048,704	24/25	Sale #2	
11	139-32-305-001	3011 PINTO LN	6,859	206.10	1959	1995	30	0.0%	01	40	Good	Frame-Brick Ver	12	5	0	0	0	0	2	1,150	3	668	Y	1950	N	\$525,000	\$228,486	\$1,885,282	25/26	Petitioner
12	139-32-702-030	2315 ALTA DR	7,256	221.82	1974	1993	32	0.0%	01	50	Very Good	Frame-Brick Ver	10	4	1	0	0	1	1,150	3	668	Y	1950	N	\$525,000	\$1,856,295	\$1,856,295	13/14	Sale #6	
13	139-32-703-004	2609 PINTO LN	6,294	229.33	1959	2004	21	0.0%	02	55	Very Good - Ex	Frame-Stucco	0	3	1	0	0	1	840	4	1,525	Y	0	N	\$525,000	\$905,789	\$1,856,150	13/14		
14	139-32-702-021	2426 PALOMINO LN	6,711	243.09	1996	1996	29	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	1	0	0	1	705	3	1,016	Y	0	N	\$525,000	\$851,743	\$1,802,819	03/04	Sale #4	
15	139-32-703-002	2709 PINTO LN	4,985	182.95	1968	2011	14	0.0%	01	40	Good	Frame-Stucco	10	4	2	0	0	2	1,834	3	1,795	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23	SUBJECT	
16	139-32-702-013	2333 PINTO LN	6,575	180.62	1954	2002	23	0.0%	01	40	Good	Frame-Stucco	10	6	0	0	0	0	0	4	1,648	Y	714	N	\$525,000	\$819,013	\$1,627,151	24/25	Sale #3	
17	139-32-702-009	2400 PINTO LN	4,950	295.07	1990	1990	35	0.0%	02	60	Excellent	Frame-Siding/St	12	4	0	0	0	1	880	5	1,151	Y	880	N	\$603,750	\$675,551	\$1,564,659	02/03		
18	139-32-701-008	2608 PINTO LN	4,476	180.10	2002	2003	22	0.0%	02	45	Good-Very Go	Frame-Siding/St	0	4	0	0	0	2	1,164	3	2,001	Y	0	N	\$525,000	\$343,120	\$1,489,092	24/25	Petitioner	
19	139-32-702-007	2508 PINTO LN	6,482	243.09	1990	1990	35	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	1	0	0	1	852	6	1,564	Y	0	N	\$525,000	\$617,483	\$1,444,977	02/03		
20	139-32-702-012	2337 PINTO LN	5,178	165.01	1952	1996	29	0.0%	04	40	Good	Frame-Stucco	8	6	0	1,652	0	1	936	5	1,032	Y	0	N	\$525,000	\$1,655,584	\$1,409,345	25/26	Petitioner	
21	139-32-305-003	3013 PINTO LN	8,087	243.09	1980	1981	44	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	0	0	0	1	660	6	1,331	Y	0	N	\$525,000	\$643,369	\$1,357,238	02/03		
22	139-32-703-003	2701 PINTO LN	5,430	156.14	1998	1998	27	0.0%	02	40	Good	Frame-Siding/St	0	4	1	0	0	1	1,300	1	144	Y	0	N	\$525,000	\$474,391	\$1,348,014	13/14	Petitioner	
24	139-32-701-011	500 SHETLAND RD	7,249	309.75	1970	1973	52	0.0%	01	60	Excellent	Masonry Slump	12	4	0	0	0	1	720	3	2,079	Y	192	N	\$656,250	\$624,903	\$1,340,978	02/03		
25	139-32-703-009	2694 PALOMINO LN	4,475	172.99	2009	2009	16	0.0%	02	40	Good	Frame-Stucco	10	5	0	0	0	1	672	4	696	Y	0	N	\$262,500	\$242,231	\$1,091,256	13/14		
26	139-32-702-027	2408 PALOMINO LN	7,350	170.40	1972	1979	46	0.0%	01	40	Good	Frame-Stucco	0	4	3	0	264	2	1,916	5	1,751	Y	0	N	\$551,250	\$41,358	\$1,071,480	24/25		
27	139-32-306-001	2981 PINTO LN	6,533	243.09	1961	1961	64	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	6	0	0	0	1	840	5	1,946	Y	1074	N	\$525,000	\$285,874	\$1,068,925	13/14	Petitioner	
28	139-32-702-014	2331 PINTO LN	4,758	173.89	1962	1987	38	0.0%	01	40	Good	Frame-Stucco	0	3	0	0	0	0	0	3	807	Y	0	N	\$525,000	\$232,709	\$1,048,352	13/14		
29	139-32-702-008	2500 PINTO LN	4,568	189.04	1963	1971	54	0.0%	01	40	Good	Frame-Brick Ver	0	4	0	0	0	1	980	6	2,685	Y	1735	N	\$525,000	\$409,223	\$1,028,891	02/03		
30	139-32-703-008	2700 PALOMINO LN	3,548	200.57	2000	2000	25	0.0%	01	45	Good-Very Go	Frame-Stucco	0	3	1	750	0	1	748	3	872	Y	0	N	\$367,500	\$440,240	\$1,020,273	02/03		
31	139-32-304-007	2901 ALTA DR	4,727	219.91	1980	1980	45	0.0%	01	50	Very Good	Frame-Stucco	10	3	0	0	0	1	868	2	701	Y	0	N	\$525,000	\$377,117	\$951,491	02/03		
32	139-32-304-008	2801 ALTA DR	4,726	233.68	1961	1965	60	0.0%	01	50	Very Good	Frame-Brick Ver	10	3	1	0	0	0	0	3	2,091	Y	1196	N	\$525,000	\$53,249	\$924,832	18/19		
34	139-32-306-023	2800 PALOMINO LN	3,580	135.44	1985	1985	40	0.0%	01	30	Average	Frame-Stucco	0	4	0	0	0	1	900	3	2,124	Y	0	N	\$525,000	\$894,458	\$894,458			
35	139-32-304-009	2727 ALTA DR	4,807	190.21	1966	1966	59	0.0%	01	45	Good-Very Go	Frame-Siding/St	0	3	1	0	0	0	0	4	974	Y	1120	N	\$525,000	\$0	\$886,089		Sale #7	
36	139-32-702-006	2520 PINTO LN	2,993	188.53	1957	1959	66	0.0%	01	40	Good	Frame-Stucco	0	3	1	0	0	2	4,200	2	793	Y	0	N	\$525,000	\$163,960	\$823,093	02/03		
37	139-32-304-017	2800 PINTO LN	5,676	150.00	1962	1974	51	0.0%	01	35	Avg-Good	Frame-Stucco	0	2	0	0	0	1	2,280	2	226	Y	0	N	\$525,000	\$168,677	\$815,964	07/08	Petitioner	
38	139-32-701-015	2520 PINTO LN	2,983	164.70	1962	1967	58	0.0%	01	35	Avg-Good	Frame-Stucco	0	2	0	0	0	1	600	4	916	Y	816	N	\$525,000	\$108,710	\$815,278	17/18	Petitioner	
39	139-32-702-015	2327 PINTO LN	5,064	177.89	1951	1959	66	0.0%	01	40	Good	Masonry-CB/CB	0	3	0	0	0	1	528	3	679	Y	0	N	\$525,000	\$0	\$805,973			
40	139-32-703-006	2651 PINTO LN	4,068	177.17	1964	1964	61	0.0%	01	40	Good	Frame-Siding/St	0	2	1	0	0	1	756	3	1,667	Y	0	N	\$525,000	\$193,694	\$805,432	02/03		
41	139-32-702-011	2525 PINTO LN	3,949	185.47	1960	1970	55	0.0%	01	40	Good	Masonry-CB/CB	0	3	0	0	0	0	0	4	1,132	Y	990	N	\$525,000	\$19,537	\$798,170	09/10		
42	139-32-701-009	2600 PINTO LN	4,740	179.80	1954	1968	57	0.0%	01	40	Good	Masonry-CB/CB	0	2	1	0	0	1	984	2	435	Y	0	N	\$525,000	\$204,106	\$789,886	02/03		
43	139-32-306-009	711 CAMPBELL DR	4,411	176.03	1953	1953	72	0.0%	01	40	Good	Frame-Stucco	0	4	1	0	0	0	3	583	Y	0	N	\$525,000	\$0	\$779,001				
44	139-32-306-004	2825 PINTO LN	3,761	174.68	1966	1966	59	0.0%	04	40	Good	Frame-Stucco	0	3	1	0	0	1	523	2	175	Y	0	N	\$525,000	\$0	\$774,922			
45	139-32-702-024	2400 PALOMINO LN	4,594	160.16	1969	1969	56	0.0%	02	60	Good	Frame-Siding/St	0	4	0	0	0	1	504	2	1,004	Y	453	N	\$472,500	\$19,517	\$760,913	13/14	*Sale #5/Petitioner	
46	139-32-702-028	2325 ALTA DR	3,523	164.37	1951																									



861

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OUR VISION STATEMENT

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Important Updates:

- Online filing for Personal Property is now available. Postcards were mailed the first week of July to all business owners.
- Tax Abatement Rental Rates for Fiscal Year 2025-2026 are shown below.
- You may submit your forms and documentation by Email to AOCustomerServiceRequests@ClarkCountyNV.gov. It's a quick and easy way to conduct your business with the Assessor's Office.



AUTO

Briana Johnson,
Assessor



#5A

2905 PINTO LANE Comp #1



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About this home

Situated on a 37,897 square foot lot in the historic Alta area behind private gates, semi circular drive with impressive porte co-chère sits this over 7,000 square foot masterpiece. 8 foot doors welcome you to this luxury estate. Once inside you are transformed to a tropical oasis. The sound of the waterfalls from the 14 foot deep pool fill the sunken living room, bar, kitchen and, multiple dining areas. This home offers 5 bedrooms, 5 bathrooms, 2 half bath detached casita and a 6 car garage. Exterior lush landscaping with putting green, elevated gardening beds and an outdoor kitchen to impress. This one is a must see.

<https://www.redfin.com/NV/Las-Vegas/2905-Pinto-Ln-69107/home/29345579>

199

1/6/26, 9:01 AM
Page 1 of 11

2327 ALTA Comp # 2



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79 photos

Kitchen

Living

Bed

Bath

Dining

Exterior



LVR/2025

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About this home

This newly renovated mid-century modern estate in the esteemed Historic District seamlessly marries timeless design with contemporary elegance, offering an unparalleled living experience on a sprawling 1.59-acre homesite. Spanning 8,227 square feet, it features 4 spacious bedrooms in the main home, 6 meticulously designed bathrooms, a chef's kitchen w/ Wolf and Subzero appliances, plus a separate guest house complete w/ full kitchen, living area & 5th bedroom. The airy interior boasts vaulted ceilings, floor-to-ceiling windows, & a dual-sided fireplace in the great room. The primary suite is a sanctuary w/ high ceilings, private balcony, oversized walk-in shower & steam room. The newly landscaped backyard boasts a saltwater pool & private sport court for pickleball,

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200

1/6/26, 9:03 AM
Page 1 of 10

Briana Johnson, Assessor

[Assessor Map](#)
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[Building Sketch](#)
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GENERAL INFORMATION

PARCEL NO.	139-32-702-002
OWNER AND MAILING ADDRESS	W T F J FAMILY TRUST JEFFERIES WAYNE TRS 2327 ALTA DR LAS VEGAS NV 89107
LOCATION ADDRESS	2327 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250320:01912
RECORDED DATE	MAR 20 2025
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	211313	241500
IMPROVEMENTS	506084	495566
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	717,396	737,066
TAXABLE LAND + IMP (SUBTOTAL)	2,049,703	2,105,903
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	717,396	737,066
TOTAL TAXABLE VALUE	2,049,703	2,105,903

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.59 ACRES
ORIGINAL CONST. YEAR	1977
LAST SALE PRICE	4575000
MONTH/YEAR	3/2025
SALE TYPE	R - RECORDED VALUE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	6849	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	1550	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE		2
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

20V

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79 photos
Kitchen
Living
Bed
Bath
Dining
Exterior

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Show more ▾

Single-family

1977

1.59 acres

1/6/26, 9:52 AM
Page 1 of 10

Parking

Garage/Carport Information

- Has Garage
- # of Garage Spaces: 3

Parking

- Features: Detached, Finished Garage, Garage, Garage Door Opener, Private, RV Potential, RV Access/Parking, Storage

Interior

Virtual Tour

- Virtual Tour Branded 1 (External Link)
- Virtual Tour Unbranded 1 (External Link)
- VirtualTourURLUnbranded2: Virtual Tour Unbranded 2 (External Link)

Bedroom Information

- # of Bedrooms Possible: 5

Bathroom Information

- # of Full Bathrooms: 2
- # of Three Quarter Bathrooms: 3
- # of Half Bathrooms: 1

Room Information

- # of Rooms (Total): 10

Room 1 Information

- Great Room
- Description: Downstairs,Wet Bar
- Dimensions: 53x34

Room 2 Information

- Living Room
- Description: Formal,Front
- Dimensions: 29x22

Room 3 Information

- Kitchen
- Description: Breakfast Bar/Counter,Breakfast Nook/Eating Area,Custom Cabinets,Island,Lighting Recessed,Marble/Stone Countertops,Pantry

Room 4 Information

- Dining Room
- Description: Formal Dining Room
- Dimensions: 18x15

Room 5 Information

- Bedroom 5
- Description: Walk-In Closet(s),With Bath
- Dimensions: 18x9

Room 6 Information

- Bedroom 4
- Description: Ceiling Fan,Closet,Downstairs,With Bath
- Dimensions: 19x14

Room 7 Information

- Bedroom 3
- Description: Ceiling Fan,Closet,Downstairs,With Bath
- Dimensions: 15x15

Room 8 Information

- Bedroom 2
- Description: Ceiling Fan,Closet,Downstairs,With Bath

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204

1/6/26, 9:51AM
Page 5 of 11

- Dimensions: 15x13

Room 9 Information

- Primary Bathroom
- Description: Double Sink, Separate Shower, Separate Tub, Steam Shower

Room 10 Information

- Primary Bedroom
- Description: Balcony, Ceiling Fan, Pbr Separate From Other, Upstairs, Walk-In Closet(s)
- Dimensions: 25x24

Laundry Information

- Features: Electric Dryer Hookup, Gas Dryer Hookup, Main Level, Laundry Room

Fireplace Information

- Has Fireplace
- # of Fireplaces: 2
- Features: Gas, Great Room, Living Room, Multi-Sided

Equipment

- Appliances: Dryer, Dishwasher, Disposal, Gas Range, Microwave, Refrigerator, Wine Refrigerator, Washer

Interior Features

- Window Features: Double Pane Windows
- Unfurnished
- Flooring: Ceramic Tile, Hardwood
- Other Features: Bedroom on Main Level, Ceiling Fan(s), Window Treatments, Programmable Thermostat

Exterior

Building Information

- Stories: 2
- Year Built Details: RESALE
- Roof Details: Asphalt, Pitched
- Construction Details: Frame, Stucco, Drywall
- Builder Name: Custom

Exterior Features

- Exterior Features: Balcony, Circular Driveway, Patio, Private Yard, Tennis Court(s), Sprinkler/Irrigation
- Patio And Porch Features: Balcony, Covered, Patio
- Other Structures: Guest House
- Security Features: Security System Owned, Controlled Access
- Fencing: Block, Chain Link, Electric, Full

Green Features

- Green Energy Efficient: Windows

Pool and Spa Information

- Has Private Pool
- Pool Features: In Ground, Private, Salt Water

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OWNER(S)/MAIL TO				SITUS				139-32-702-002				Printed: 3/24/2025			
JEFFERIES WAYNE F 2327 ALTA DR LAS VEGAS NV, 89107 NV				2327 ALTA DR LAS VEGAS PARCEL STATUS: Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 31.110 Multi Family Res: Two SFR Units				*139-32-702-0				Page: 1 of 3			
												2025/26			
				LAND ACRES		1.59		LAND SQUARE FEET		69,260		SUMMARY OF TAXABLE VALUES			
LEGAL DESCRIPTION PT NW4 SE4 SEC 32 20 61				FISCAL YEAR		VALUE TYPE		2021-22		2022-23		2023-24		2024-25	
								2025-26							
								BLCM		BLCM		BLCM		BLCM	
								\$431,250		\$483,000		\$575,000		\$603,750	
								\$431,250		\$483,000		\$575,000		\$603,750	
								\$750,061		\$770,516		\$823,132		\$830,233	
								\$750,061		\$770,516		\$823,132		\$1,478,745	
								\$1,181,311		\$1,253,516		\$1,398,132		\$1,433,983	
								\$1,181,311		\$1,253,516		\$1,398,132		\$1,433,983	
								\$1,181,311		\$1,253,516		\$1,398,132		\$1,433,983	
								\$1,181,311		\$1,253,516		\$1,398,132		\$1,433,983	
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COMPOSITE SHINGLE IMPACT
2709 PINTO V 2327 ALTA

LoL

	2709 PINTO	2327 ALTA	VARIANCE	ANNUAL TAX RELIEF 2327 ALTA
M&S RATING	40	60	50.0%	
BLDG TOTAL BASE COST	\$182.95	\$306.37	67.5%	
TOTAL SF (1)	4985	6849	37.4%	
LESS: 2ND FLOOR SF	0	1502		1502
NET APPLICABLE SF	4985	5347	7.3%	
\$ RATE VARIANCE / SF (2)	\$2.91	\$21.50	638.8%	\$21.50
BASE COST EXCL SHINGLES	180.04	284.87	58.2%	\$32,293
				X.35 =
				\$11,303
				X.032782 =
				\$371

(1) refer to PRC dated 3/24/25

(2) refer to email from M. Weidner dated 10/9/25

From: Mary Ann Weidner mwe@clarkcountynv.gov
 Subject: RE: M&S reports
 Date: Oct 9, 2025 at 4:37:08 PM
 To: mark wolfson mbw1016@hotmail.com

Mr. Wolfson,

Good afternoon!

Thank you for your email. After our meeting with you on Tuesday, Ms. Johnson and I have been reviewing the documents you provided. Please know, Ms. Johnson personally took time out of her busy schedule to review these documents with me in detail. With this knowledge, the responses have been provided below.

As was testified to at the County and State Board hearings, we are conducting a revaluation of your entire neighborhood. Many of the issues you have brought to our attention on your neighbor's properties have already been addressed and others will be addressed in our upcoming 2026-2027 tax roll. We have reviewed Jayme's responses and believe she has answered most of your questions in the prior emails appropriately. We have provided some additional detailed answers to your questions regarding the plumbing fixtures and their associated costs based on the quality class of the property below in red.

As we discussed with you in our meeting, each quality class includes a base cost for the various components that make up the overall cost of a property including items such as plumbing fixtures and roofs. We reviewed in detail the comparison you are making between your property at 2709 Pinot Lane and 2327 Alta Drive.

For 2327 Alta:

As mentioned before the property at 2327 Alta has a quality class of 6.0 (Excellent) and is being charged for the 18 plumbing fixtures that is included in the base cost of \$306.37/sf. Additionally, this base cost includes the cost of a higher quality roof than was built on the property. Because the roof is actually a shingle roof it is adjusted at downward at \$21.50/sf ($-\$21.50 \times 6,849\text{sf} = -\$147,254$). This adjustment is based on Marshall & Swift adjustments for this type of roof with this quality construction.

For 2709 Pinto Lane:

Your property at 2709 Pinto Lane has a quality class of 4.0 (Good) and is being charged for 12 of your plumbing fixtures that is included in the base costs of \$182.95/sf. As a result, the 11 extra plumbing fixtures outside this based are being added at \$3,743/fixture ($\$3,743 \times 11 = \$41,173$). Additionally, the base cost of a 4.0 quality class includes a higher quality roof than what was built on your property. Because your roof is a shingle roof, it has been adjusted downward at \$2.91/sf ($-\$2.91 \times 4,985 = -\$14,506$).

As mentioned, the base cost for both quality classes includes certain components of a certain quality. This is indicated by the difference in the base cost of the 6.0 Alta property at \$306.37/sf to your Pinto 4.0 property at \$182.95/sf. Because the base cost on a 4.0 quality class property is significantly lower than that of a 6.0 quality class, the adjustment for the roof will also be lower. These adjustments are not based on percentages, but on actual cost differences in the type of roof to the standard base cost of a roof.

It appears there is still a misunderstanding on when the Assessor may add value to the tax roll. Jayme Jacobs did provide you with the statute NRS 361.260 in the prior email which does indicate that we are ascertaining what was in existence on July 1st. In some instances, buildings are only partially complete, and we do add them based on the percentage of the completion. For your property, we did look a bit further into the history on your build by reaching out to the City of Las Vegas Building Department. The Electrical, Plumbing, and Mechanical all passed final inspection on 05-23-22. We see the Building final was delayed for minor items only. This is sufficient evidence that the project was completed for taxation purposes prior to July 1st. Based on that, the supplemental value that was added during this time will remain and not be adjusted.

In closing, we have reviewed the documents you provided to us in person, and we believe we have addressed all your concerns and have provided you with detailed responses to all your inquiries.

As Jayme has already indicated, ...we have re-looked at your entire neighborhood and are revaluing the properties based on the knowledge we have of the current conditions. We will not be analyzing any other properties for you going forward. We have sent letters to all of your neighbors and any property owner that desires our office to take a closer look at their assessment may reach out to us at any time and we will review their property record with them. No additional adjustments (beyond those already identified) are going to be made to your record at this time as we believe we have assessed it properly based on the information you have provided to us.

Sincerely,

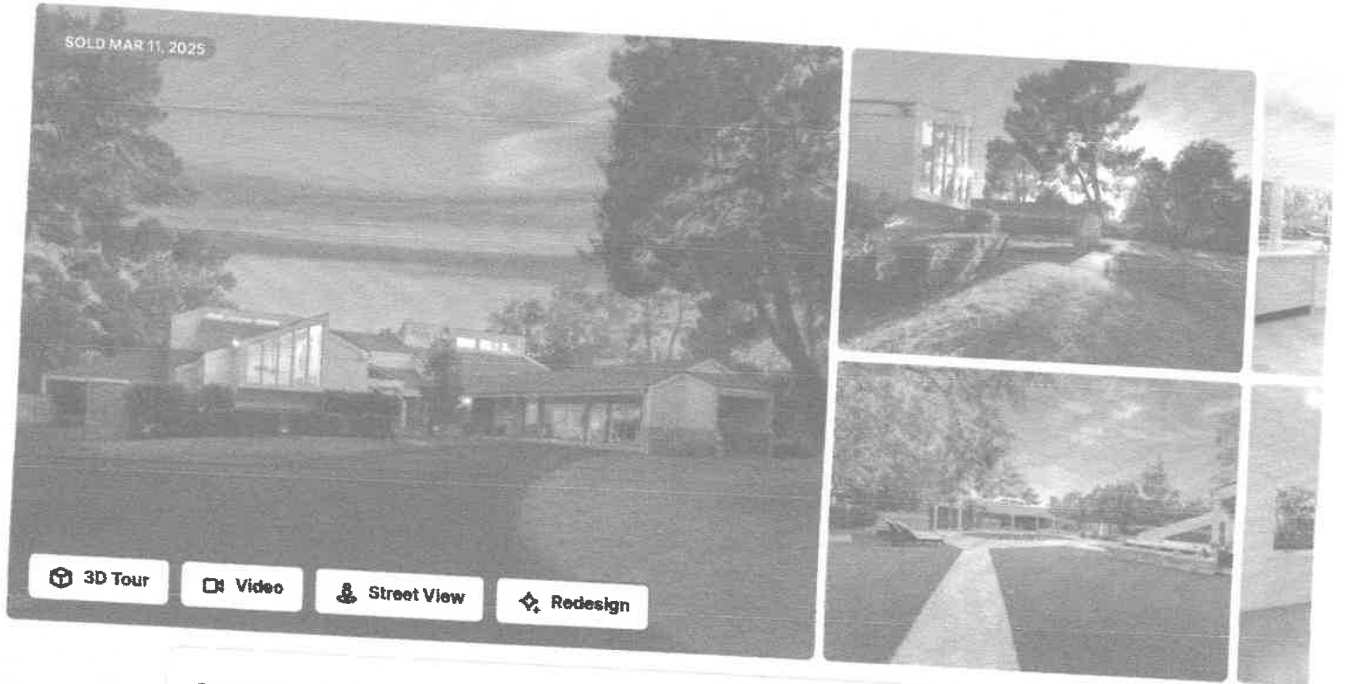
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City, Address, School, Agent, ZIP



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SOLD MAR 11, 2025

3D Tour Video Street View Redesign

● OFF MARKET— SOLD MAR 2025 FOR \$4,575,000

\$3,927,133 Redfin Estimate

5 bd • 5.5 ba • 8,227 sq ft

2327 Alta Dr, Las Vegas, NV 89107



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Claim home to manage this property



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Edit facts



Manage photos



Rates have dropped

Lower mortgage rates could mean more buyers and higher sale prices.
Learn more

About this home

This newly renovated mid-century modern estate in the esteemed Historic District seamlessly marries timeless design with contemporary elegance, offering an unparalleled living experience on a sprawling 1.59-acre homesite. Spanning 8,227 square feet, it features 4 spacious bedrooms in the main home, 6 meticulously designed bathrooms, a chef's kitchen w/ Wolf and Subzero appliances, plus a separate guest house complete w/ full kitchen, living area & 5th bedroom. The airy interior boasts vaulted ceilings, floor-to-ceiling windows, & a dual-sided fireplace in the great room. The primary suite is a sanctuary w/ high ceilings, private balcony, oversized walk-in shower & steam room. The newly landscaped backyard boasts a saltwater pool & private sport court for pickleball, tennis, volleyball & basketball. This estate offers a rare opportunity to own a piece of

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209

1/3/26, 9:19 AM
Page 1 of 11

Parking**Garage/Carport Information**

- Has Garage
- # of Garage Spaces: 3

Parking

- Features: Detached, Finished Garage, Garage, Garage Door Opener, Private, RV Potential, RV Access/Parking, Storage

Interior**Virtual Tour**

- Virtual Tour Branded 1 (External Link)
- Virtual Tour Unbranded 1 (External Link)
- VirtualTourURLUnbranded2: Virtual Tour Unbranded 2 (External Link)

Bedroom Information

- # of Bedrooms Possible: 5

Bathroom Information

- # of Full Bathrooms: 2
- # of Three Quarter Bathrooms: 3
- # of Half Bathrooms: 1

Room Information

- # of Rooms (Total): 10

Room 1 Information

- Great Room
- Description: Downstairs, Wet Bar
- Dimensions: 53x34

Room 2 Information

- Living Room
- Description: Formal, Front
- Dimensions: 29x22

Room 3 Information

- Kitchen
- Description: Breakfast Bar/Counter, Breakfast Nook/Eating Area, Custom Cabinets, Island, Lighting Recessed, Marble/Stone Countertops, Pantry

Room 4 Information

- Dining Room
- Description: Formal Dining Room
- Dimensions: 18x15

Room 5 Information

- Bedroom 5
- Description: Walk-in Closet(s), With Bath
- Dimensions: 18x9

Room 6 Information

- Bedroom 4
- Description: Ceiling Fan, Closet, Downstairs, With Bath
- Dimensions: 19x14

Room 7 Information

- Bedroom 3
- Description: Ceiling Fan, Closet, Downstairs, With Bath
- Dimensions: 15x15

Room 8 Information

- Bedroom 2
- Description: Ceiling Fan, Closet, Downstairs, With Bath

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2/10

1/3/26, 9:19 AM
Page 5 of 11

- Dimensions: 15x13

Room 9 Information

- Primary Bathroom
- Description: Double Sink, Separate Shower, Separate Tub, Steam Shower

Room 10 Information

- Primary Bedroom
- Description: Balcony, Ceiling Fan, Por Separate From Other, Upstairs, Walk-In Closet(s)
- Dimensions: 25x24

Laundry Information

- Features: Electric Dryer Hookup, Gas Dryer Hookup, Main Level, Laundry Room

Fireplace Information

- Has Fireplace
- # of Fireplaces: 2
- Features: Gas, Great Room, Living Room, Multi-Sided

Equipment

- Appliances: Dryer, Dishwasher, Disposal, Gas Range, Microwave, Refrigerator, Wine Refrigerator, Washer

Interior Features

- Window Features: Double Pane Windows
- Unfurnished
- Flooring: Ceramic Tile, Hardwood
- Other Features: Bedroom on Main Level, Ceiling Fan(s), Window Treatments, Programmable Thermostat

Exterior

Building Information

- Stories: 2
- Year Built Details: RESALE
- Roof Details: Asphalt, Pitched
- Construction Details: Frame, Stucco, Drywall
- Builder Name: Custom

Exterior Features

- Exterior Features: Balcony, Circular Driveway, Patio, Private Yard, Tennis Court(s), Sprinkler/Irrigation
- Patio And Porch Features: Balcony, Covered, Patio
- Other Structures: Guest House
- Security Features: Security System Owned, Controlled Access
- Fencing: Block, Chain Link, Electric, Full

Green Features

- Green Energy Efficient: Windows

Pool Information

- Has Private Pool
- Pool Features: In Ground, Private, Salt Water

Lot Information

- Lot Size Area: 1.59
- Lot Size Acres: 1.59
- Lot Features: Back Yard, Drip Irrigation/Bubblers, Front Yard, Landscaped, Synthetic Grass,

See less property details ^

Refinance

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211

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1/3/26 9:19 AM
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Overview

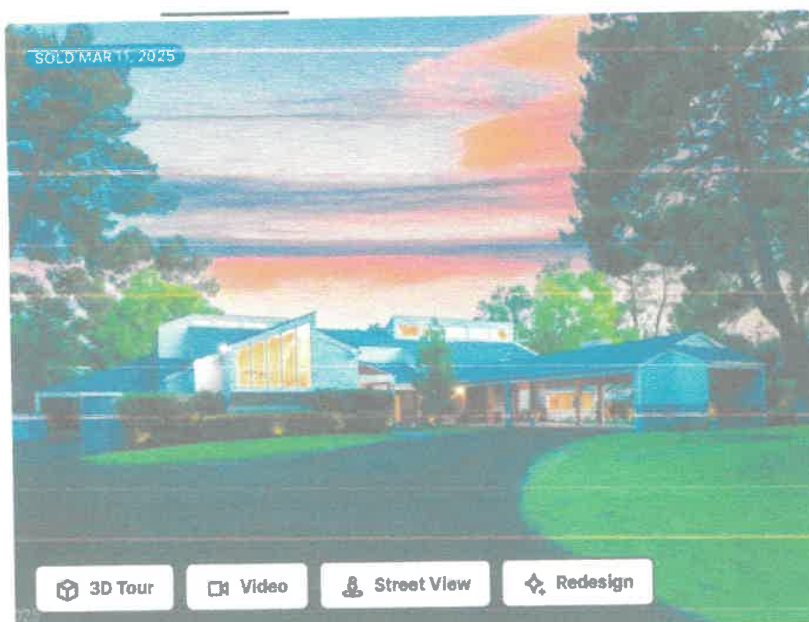
Sale & tax history

Property details

Neighborhood

Climate

Favorite



● OFF MARKET— SOLD MAR 2025 FOR \$4,575,000

\$3,927,133 [Redfin Estimate](#)

5 bd • 5.5 ba • 8,227 sq ft

2327 Alta Dr, Las Vegas, NV 89107



Estimated sale price

\$3.73M – \$4.52

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2/2

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Page 1 of 10

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2327 ALTA

APN:

139-32-702-002

Appraiser

202

Date

11/28/23

Marshall & Swift % of Completion Component	MS-42 85-3	Original (Y/N)	FACTOR	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%		2.00%
Excavation, forms, water/sewage hookup	4%	Y	100%		4.00%
Concrete	8%	Y	100%		8.00%
Rough framing	21%	Y	100%		21.00%
Windows and exterior doors	2%	Y	80%	SOME NEW WINDOWS	1.60%
Roof Cover	3%	N		NEW ROOF	0.00%
Rough-in plumbing	4%	Y	100%		4.00%
Insulation	1%	Y	100%		1.00%
Rough-in electrical and mechanical	11%	Y	100%		11.00%
Exterior cover	6%	Y	100%		6.00%
Interior drywall and ceiling finish	8%	N		NEW CEILING FINISH	0.00%
Built-in cabinets, interior doors, trim, etc.	13%	N		NEW CABINETRY, TRIM	0.00%
Plumbing fixtures	5%	N		NEW PLUMBING FIXTURES	0.00%
Floor covers	3%	N		NEW FLOORING T/O	0.00%
Built-in appliances	3%	N		NEW APPLIANCES TO REPLACE EXISTING	0.00%
Light fixtures and finish hardware	2%	N		NEW LIGHTING	0.00%
Painting and decorating	4%	N		NEW INTERIOR PAINT	0.00%

Original % Complete =

58.6%

Remodels / Fire / Rebuilds

Area	Year Built	% of Area	(rounded)
Original	1977	58.60%	60.00%
Remodel	2021	41.40%	40.00%
Remodel			0.00%
Adjusted Effective Year			1995

Comments:

KITCHEN AND BATHS COMPLETELY RENOVATED, ALL NEW CABINETRY, LIGHTING, COUNTER TOPS, FLOORING AND PAINT. RENOVATION COMPLETED PRIOR TO 2/2022 SALE PER MLS. USED ADJ EFF AGE FOR BOTH BLDG 1-1 & 2-1. #202

LATEST SUPPLEMENT
S/B 2022/2023 FY

ACTUAL = 2024/2025 FY
2 YRS LATE

SBE 26-107 Pg 285



Clark County Assessor Reports

Value History

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

Parcel: 139-32-702-002

Assessed

Tax Year	Land		Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Common Element	Code Value		
2024-25	1.59	211,312	0	290,582	0	226,979	25,430	0	0	200
2023-24	1.59	201,250	0	288,096	0	0	25,444	0	0	200
2022-23	1.59	169,050	0	269,681	0	0	24,390	0	0	200
2021-22	1.59	150,938	0	262,521	0	0	0	0	0	200
2020-21	1.59	150,938	0	265,956	0	0	0	0	0	200
2019-20	1.59	120,750	0	266,780	0	0	0	0	0	200
2018-19	1.59	87,500	0	263,777	0	0	0	0	0	200
2017-18	1.59	74,375	0	271,596	0	0	0	0	0	200
2016-17	1.59	65,625	0	272,638	0	0	0	0	0	200
2015-16	1.59	54,688	0	273,078	0	0	0	0	0	200
2014-15	1.59	52,500	0	274,058	0	0	0	0	0	200
2013-14		52,500	0	262,010	0	0	0	0	0	200
2012-13		52,500	0	200,900	0	0	0	0	0	200
2011-12		61,250	0	256,767	0	0	0	0	0	200
2010-11		87,500	0	275,897	0	0	0	0	0	200
2009-10		288,750	0	270,760	0	0	0	0	0	200
2008-09		346,500	0	271,518	0	0	0	0	0	200
2007-08		158,113	0	258,995	0	0	0	0	0	200
2006-07		157,850	0	258,265	0	0	0	0	0	200
2005-06		113,750	0	241,136	0	0	0	0	0	200
2004-05		84,525	0	232,754	0	0	0	0	0	200

Parcel from 030-300-004

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

APN:

139-32-702-002

Appraiser 202

Date 11/28/23

Marshall & Swift % of Completion Component	MS-42 85-3	Original (Y/N)	FACTOR	Comments	Factored Percent %
Plans, permits and survey	2%	Y	100%		
Excavation, forms, water/sewage hookup	4%	Y	100%		
Concrete	8%	Y	100%		2.00%
Rough framing	21%	Y	100%		4.00%
Windows and exterior doors	2%	Y	100%	90%	8.00%
Roof Cover	3%	N	80%	SOME NEW WINDOWS	21.00%
Rough-in plumbing	4%	Y	100%	NEW ROOF	1.60%
Insulation	1%	Y	100%		0.00%
Rough-in electrical and mechanical	11%	Y	100%		4.00%
Exterior cover	6%	Y	100%		1.00%
Interior drywall and ceiling finish	8%	N			11.00%
Built-in cabinets, interior doors, trim, etc.	13%	N		NEW CEILING FINISH	6.00%
Plumbing fixtures	5%	N		NEW CABINETRY, TRIM	0.00%
Floor covers	3%	N		NEW PLUMBING FIXTURES	0.00%
Built-in appliances	3%	N		NEW FLOORING T/O	0.00%
Light fixtures and finish hardware	2%	N		NEW APPLIANCES TO REPLACE EXISTING	0.00%
Painting and decorating	4%	N		NEW LIGHTING	0.00%
				NEW INTERIOR PAINT	0.00%

Remodels / Fire / Rebuilds

Area	Year Built	% of Area	(rounded)
Original	1977	58.60%	60.00%
Remodel	2021	41.40%	40.00%
Remodel			0.00%
Adjusted Effective Year			1995

Original % Complete = 58.6%

Comments: KITCHEN AND BATHS COMPLETELY RENOVATED, ALL NEW CABINETRY, LIGHTING, COUNTER TOPS, FLOORING AND PAINT. RENOVATION COMPLETED PRIOR TO 2/2022 SALE PER M/S. USED ADJ EFF AGE FOR BOTH BLDG 1-1 & 2-1. #202

1977 x .40 = 790
 2018 x .60 = 1214
 EYB 2001
 VS 1995

DEPR IMPACT
 6 x .015 = 9.0%

SBE 26-107 Pg 287

Back

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What's special

This newly renovated mid-century modern estate in the esteemed Historic District seamlessly marries timeless design with contemporary elegance, offering an unparalleled living experience on a sprawling 1.59-acre homesite. Spanning 8,227 square feet, it features 4 spacious bedrooms in the main home, 6 meticulously designed bathrooms, a chef's kitchen w/ Wolf and Subzero appliances, plus a separate guest house complete w/ full kitchen, living area & 5th bedroom. The airy interior boasts vaulted ceilings, floor-to-ceiling windows, & a dual-sided fireplace in the great room. The primary suite is a sanctuary w/ high ceilings, private balcony, oversized walk-in shower & steam room. The newly landscaped backyard boasts a saltwater pool & private sport court for pickleball, tennis, volleyball & basketball. This estate offers a rare opportunity to own a piece of architectural history in a prestigious location. Schedule a private showing today to view this mid-century modern masterpiece.

Hide

Zillow last checked: 4 minutes ago
Listing updated: March 11, 2025 at 09:03am

Listed by: Lindsay Presswood BS.0145025 702-461-6167, IS Luxury
Bought with: Lindsay Presswood, BS.0145025
IS Luxury

Source: GLVAR, MLS#: 2644007 Originating MLS: Greater Las Vegas Association of Realtors Inc

Get a cash offer in 3 minutes

Find out how much your home could sell for in as little as 3 minutes with a no-obligation cash offer.

Estimated market value

\$4,575,900

What is this number?

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SBE 26-107 Pg 288

REMAND SBE 26-107 Pg 298



7/1/2025

SBE 26-107 Pg 289

[REMAND SBE 26-107 Pg 299](#)



R 2025

SBE 26-107 Pg 290

[REMAND SBE 26-107 Pg 300](#)



SBE 26-107 Pg 291



© 2025

SBE 26-107 Pg 292

[REMAND SBE 26-107 Pg 302](#)

2327 ALTA

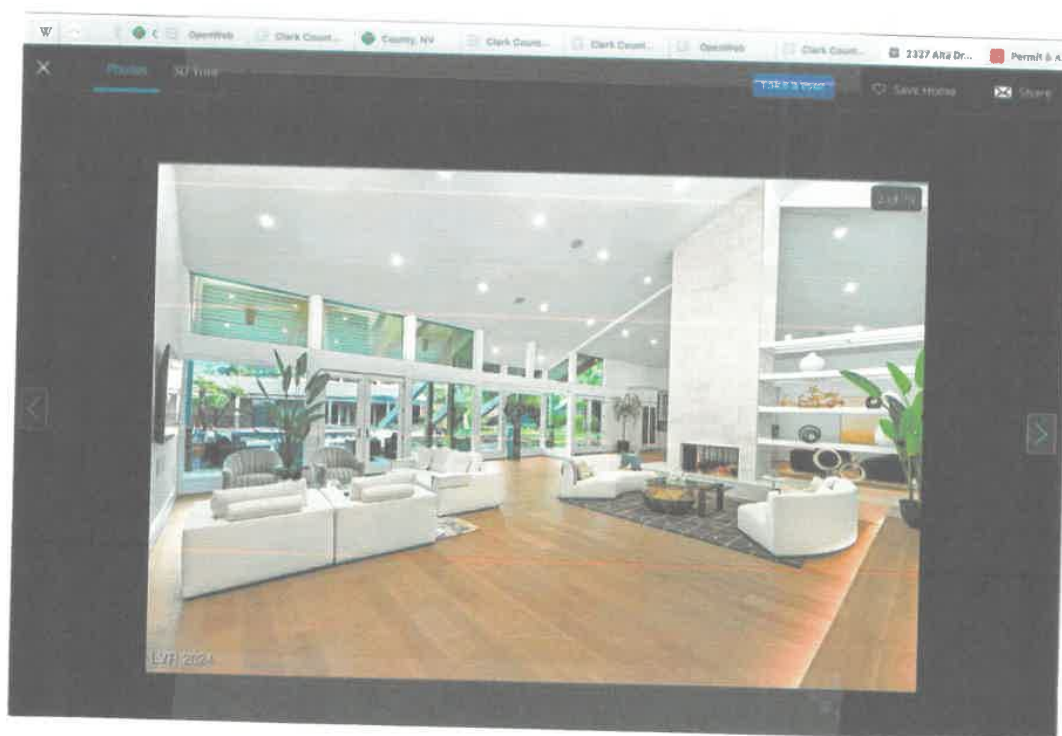


← 2327 Alta Dr., Las Vegas NV 89107, USA
 YouTube · IS LUXURY · Jul 30, 2013

YouTube



Related topics



~~XXXX~~

www

BEFORE AND AFTER – 2327 ALTA



BEFORE AND AFTER – 2327 ALTA



9/8/24

273

ATING '30' AVERAGE: (SOURCE 2025/26 PROPERTY RECORD CARD P.3 OF 3)



ATING '30' AVERAGE:



224

CASITA KITCHEN: 2327 ALTA \$162/SF (AVG - 30) 11.5% DISCOUNT



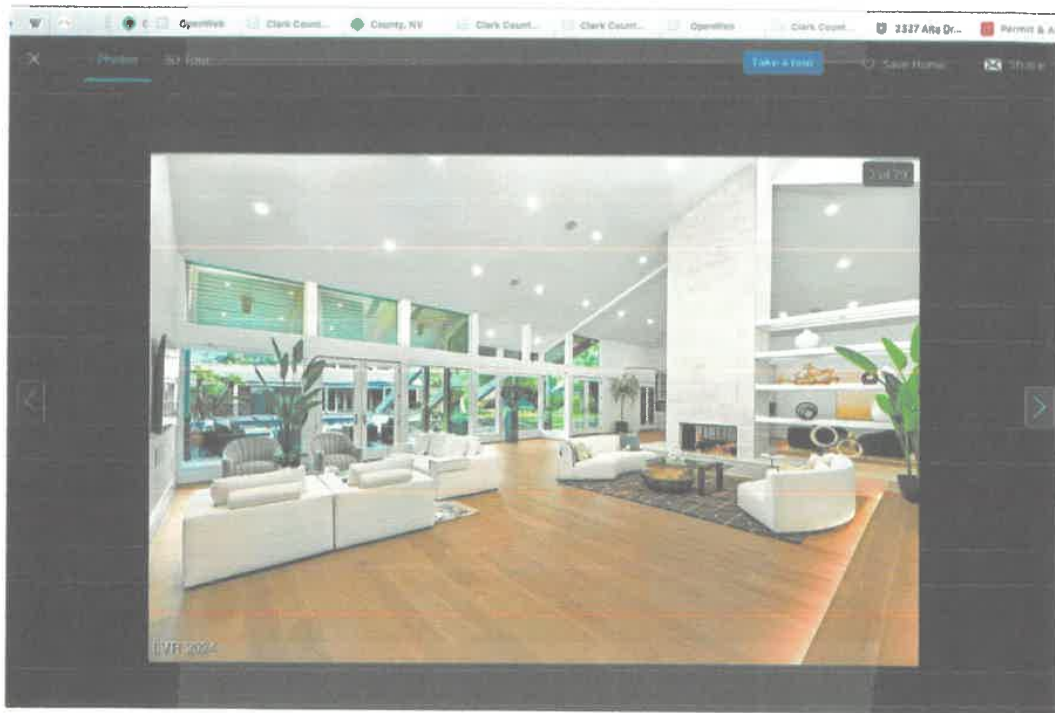
CASITA BATHROOM : 2327 ALTA \$162/SF (AVG - 30) 11.5% DISCOUNT



~~225~~

225

LIVING ROOM: 2327 ALTA \$306/SF (EXCELLENT – 60)



CASITA LIVING ROOM : 2327 ALTA \$162/SF (AVG – 30)



Handwritten signature

226

2/18/25, 5:05 PM

Matrix

page 17

~~Clark County~~

2333 PINTO Lane

\$5,000,000

Virtual Tour: <https://my.matterport.com/show/?m=YiegPTdVxbz&brand=0&mis=1&>

ML #: 2583329 Status: S

Subdiv: Historic Alta Medical District

City/Town: Las Vegas St: NV

Short Sale: N

Foreclosure Commenced: N

Repo/REO: N

Bedrooms: 7

Full Baths: 7

3/4 Baths: 0

Half Baths: 1

#Den/Oth: 0

#Loft: 0 Furn Incl: No

DOM: 77

AppxLivArea: 6,575

AppxAddLivArea: 903

AddLivAreaDesc: Casitas,
Conversion/Additional

AppxTotLivArea: 7,478

Year Built: 1954 / RESALE

PropSubTyp: Single Family Residential

Lot Sqft: 42,253

PropDes: Guest Quarters

Garages: 4 / Attached, Auto Door Opener(s), Electric Car
Charger, Tandem

Carpports: 0

[Click here for map view](#)

Welcome to a testament to luxury living in the heart of Las Vegas's historic district. This fully remodeled 2-story custom home boasts elegance and functionality. With 7,500 square feet of living space, including 7 bedrooms that feature two primary suites—one upstairs and another on the main floor—this residence offers unparalleled comfort and versatility. The property features a 4-car tandem, pull-through garage with separate RV parking and hookups. Nestled on a spacious 0.97-acre homesite, enjoy nearly 1 acre of lush land, a rarity in this area with no HOA restrictions. Just moments from the Las Vegas Strip, yet tucked away in a tranquil enclave. Additional features include an electric car charger, an 8ft deep pool, spa, and a detached casita primed for conversion into a pool house. Property will also have a Tennis court. Don't miss this rare opportunity to own a piece of Las Vegas history with modern sophistication.

Construction:**Interior Features:**

None

Exterior Features:

Back Yard Access, Balcony, Circular Driveway

Private Pool/Description:

Y / Inground-Private

Lot Description:

1/4 to 1 Acre

227





Buy ▾ Rent ▾ Sell ▾ Mortgage ▾ Real Estate Ag ▾

← Feed

Overview

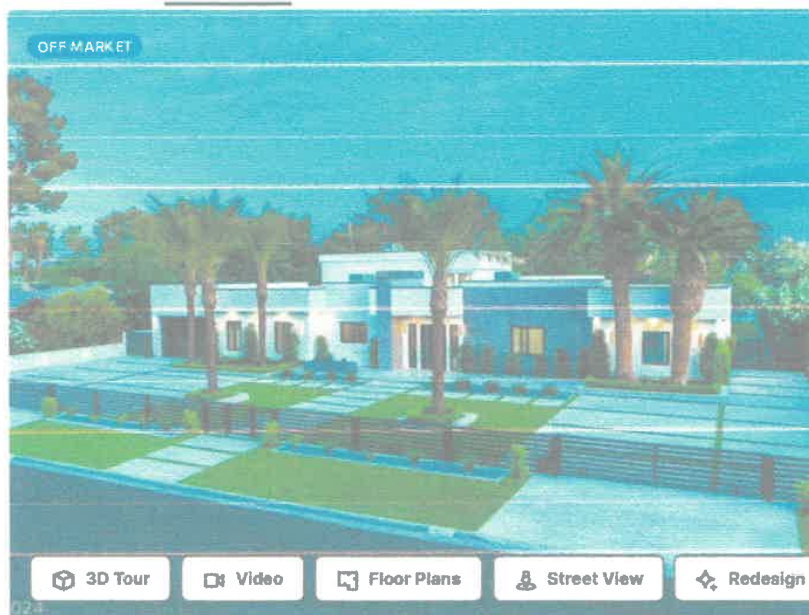
Sale & tax history

Property details

Neighborhood

Climate

♥ Favorite



● OFF MARKET— SOLD OCT 2024 FOR \$5,000,000

\$3,789,496 Redfin Estimate

7 bd • 7.5 ba • 7,478 sq ft

2333 Pinto Ln, Las Vegas, NV 89107



Estimated sale price

\$3.60M – \$4.36M

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About this home

Welcome to a testament to luxury living in the heart of Las Vegas's historic district. This fully remodeled 2-story custom home boasts elegance and functionality. **With 7,500 square feet of living space, including 7 bedrooms that feature two primary suites—one upstairs and another on the main floor—this residence offers unparalleled comfort and versatility.** The property features a 4-car tandem, pull-through garage with separate RV

[Show more](#) ▾

228

Single-family
Detached Home

1954
Year Built

0.97 acres
Lot Area

<https://www.redfin.com/NV/Las-Vegas/2333-Pinto-Ln-89107/home/28346283>

11/5/25, 10:00 AM
Page 1 of 9

2333 PINTO LANE Coup #3

[← Back](#)

98 photos

Floor plans

Kitchen

Living

Bed

Bath

Dining

Exterior

♡

↗

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Lower mortgage rates could mean more buyers and higher sale prices.
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About this home

Welcome to a testament to luxury living in the heart of Las Vegas's historic district. This fully remodeled 2-story custom home boasts elegance and functionality. With 7,500 square feet of living space, including 7 bedrooms that feature two primary suites—one upstairs and another on the main floor—this residence offers unparalleled comfort and versatility. The property features a 4-car tandem, pull-through garage with separate RV

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Single-family

1954

0.97 acres

Restin

229

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1/6/26, 9:05 AM
Page 1 of 9

SBE 26-107 Pg 300

[REMAND SBE 26-107 Pg 310](#)



Clark County Assessor Reports

15
2400 Palomino

Value History

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

Parcel: 139-32-702-024

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.70	165,375	0	97,873	0	137,058	17,286	0	0	200
2024-25	0.70	165,375	0	100,995	0	0	19,179	0	0	200
2023-24	0.71	157,500	0	91,658	0	0	16,554	0	0	200
2022-23	0.71	132,300	0	82,693	0	0	15,162	0	0	200
2021-22	0.71	118,125	0	77,328	0	0	0	0	0	200
2020-21	0.71	131,250	0	75,563	0	0	0	0	0	200
2019-20	0.71	105,000	0	73,148	0	0	0	0	0	200
2018-19	0.71	70,000	0	72,497	0	0	0	0	0	200
2017-18	0.71	59,500	0	75,643	0	0	0	0	0	200
2016-17	0.71	52,500	0	77,886	0	0	0	0	0	200
2015-16	0.71	43,750	0	79,221	0	0	0	0	0	200
2014-15	0.71	35,000	0	80,374	0	0	0	0	0	200
2013-14		35,000	0	79,664	0	0	0	0	0	200
2012-13		28,000	0	82,592	0	0	0	0	0	200
2011-12		29,400	0	80,059	0	0	0	0	0	200
2010-11		42,000	0	86,136	0	0	0	0	0	200
2009-10		131,250	0	85,181	0	0	0	0	0	200
2008-09		157,500	0	86,444	0	0	0	0	0	200
2007-08		71,151	0	82,473	0	0	0	0	0	200
2006-07		71,050	0	82,821	0	0	0	0	0	200
2005-06		51,188	0	77,249	0	0	0	0	0	200
2004-05		58,800	0	75,978	0	0	0	0	0	200

Parcel from 030-300-038

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

230

2/18/25, 4:58 PM

Matrix

Clark County

2400 Palomino Lane

\$2,600,000

Virtual Tour: <https://www.propertypanorama.com/instaview/las/2571176>

ML #: 2571176 **Status:** S

Subdiv: None

City/Town: Las Vegas **St:** NV

Short Sale: N

Foreclosure Commenced: N

Repo/REO: N

Bedrooms: 5

Full Baths: 4

3/4 Baths: 0

Half Baths: 1

#Den/Oth: 4

#Loft: 0 **Furn Incl:** Optional

DOM: 151

AppxLivArea: 5,047

AppxAddLivArea:

[Click here for map view](#)

AddLivAreaDesc:

AppxTotLivArea: 5,047

Year Built: 1969 / RESALE

PropSubTyp: Single Family Residential

Lot Sqft: 30,492

PropDes: Detached Guest House

Garages: 2 / Detached

Carports: 0



Welcome to this extraordinary mid-century colonial home, nestled in the beautiful historic district of Las Vegas. As you enter the private gate, you'll instantly be captivated by this breathtaking home, consisting of five bedrooms, five bathrooms, and a detached guest house, all situated on a large .70 acre lot.

The interior has been fully renovated and meticulously maintained, making this the perfect place to call home. Step outside to the backyard where you'll find a lush green lawn, a sparkling pool and spa, a full size tennis or basketball court, and alfresco dining area that is ideal for hosting unforgettable parties and gatherings with friends and family. Don't miss out on the opportunity to own this estate, offering all the luxuries in a historic neighborhood without any HOA restrictions.

Construction:

Frame & Stucco

Interior Features:

Alarm System-Owned, Drapes, Drywall, Paneling, Window Coverings Partial

Exterior Features:

Back Yard Access, Built-In Barbecue, Circular Driveway, Courtyard, Covered Patio, Private Tennis Court, Private Yard, Secured Entry

Private Pool/Description:

Y / Heated Pool, Pool/Spa Combo

Lot Description:

1/4 to 1 Acre

231

 **\$480**
Est. Price/Sq.Ft.

 **2 car garage**
Parking

Listed by Brian Solomon • Investors Realty Group
Contact: 702-304-1947
Bought with Margaret Moore • Hudson Real Estate

Redfin checked: a minute ago • Source: GLVAR #2571176 

Redfin Estimate

\$2,420,676

▼ \$179K since sold in September 2024 ▲ \$44K since December

 Recently sold homes

 Estimate history

 Homes for sale

SOLD DEC 17, 2025	SOLD DEC 9, 2025	SOLD DEC 19, 2025
		
\$1,835,000 A	\$2,075,000 B	\$1,050,000 C
5 beds 3 baths 3,502 sq ft 217 Campbell Dr, Las Vegas, NV...	4 beds 3.5 baths 4,410 sq ft 2009 Bannie Ave, Las Vegas, N...	5 beds 4.5 baths 3,365 sq ft 2504 Llewellyn Dr, Las Vegas, ...



Claim this home to receive a free report every month with insights on the changing estimate.

Own 2400 Palomino Ln

Estimated sale earnings

Desired selling price ●

\$2,420,676

Remaining mortgage ●

-\$2,033,000

Est. closing costs:

-\$165,238 ▼

Sell with a Redfin agent

+\$36,310 ▼

<https://www.redfin.com/NV/Las-Vegas/2400-Palomino-Ln-89107/home/29346276>

1/7/26, 1:56 PM
Page 2 of 10

Estimated profit

\$258,748**Market trends in 89107, NV**

Last updated December 2025

Buyer's
MarketSeller's
Market

Sale-to-List Price

97.0% ↓ 56.3% MoM

Median sale price

\$360K ↓ \$5K MoM

Avg. days on market

70d ↑ 4 days MoM

Recently sold homes

98 ↓ 4 MoM**New listings for sale****\$399,999**3 beds 3 baths 1,721 sq ft
6224 Shawnee Ave, Las Vegas, NV...**\$550,000**4 beds 1.5 baths 2,660 sq ft
232 Chason St, Las Vegas, NV...**\$399,900**4 beds 3 baths 1,220 sq ft
517 Berry Cir, Las Vegas, NV 89107**Estimated earnings****Rental estimate**

Est. \$4,227 per month, based on comparable rentals

Sale history for 2400 Palomino Ln

Today

Sep 12, 2024

Date

Sold (MLS) (Closed)

GLVAR #2571176

\$2,600,000

Price

Aug 26, 2024

Date

Pending

GLVAR #2571176

—

Price

Jul 8, 2024

Date

Price Changed

GLVAR #2571176

\$2,800,000

Price

Mar 28, 2024

Date

Listed (Active)

GLVAR #2571176

\$2,900,000

Price

← Feed

Overview

Sale & tax history

Property details

Neighborhood

Climate

♥ Favorite

~~Sep 12, 2024, Sold for \$2,000,000~~

Sep 12, 2024

Date

Sold (Public Records)

Public Records

\$2,600,000 (5.6%/yr)

Price

Estimated sale price

\$2.30M - \$2.78

233

<https://www.redfin.com/NV/Las-Vegas/2400-Palomino-Ln-89107/home/29346276>1/7/26, 1:56 PM
Page 3 of 10

Dec, 2022

Dec 2, 2022 Date	Sold (MLS) (Closed) GLVAR #2443875	\$2,350,000 Price
Nov 26, 2022 Date	Contingent (Active Under Contract) GLVAR #2443875	— Price
Oct 5, 2022 Date	Listed (Active) GLVAR #2443875	\$2,600,000 Price



Listing provided courtesy of Greater Las Vegas Association of Realtors (GLVAR) 

Stunning mid century colonial house completely renovated situated behind your own private gate. Lavish estate has 5 bedroom with one detached guest house above the garage and additional detached office/qvm. Home features a designer

Show more ▾

Dec 2022, Sold for \$2,350,000

Dec 2, 2022 Date	Sold (Public Records) Public Records	\$2,350,000 (112.3%/yr) Price
---------------------	---	----------------------------------

Jan, 2022

Jan 10, 2022 Date	Sold (MLS) (Closed) GLVAR #2342635	\$1,200,000 Price
Nov 12, 2021 Date	Pending GLVAR #2342635	— Price
Oct 18, 2021 Date	Listed (Active) GLVAR #2342635	\$1,300,000 Price



Listing provided courtesy of Greater Las Vegas Association of Realtors (GLVAR) 

Historic District Gem! Spectacular LOT with Pool, Tennis Court, and Mature landscaping! This home is over 5,000 square feet and features a full live in Casita above the garage! This property is a must see!

Jan 2022, Sold for \$1,200,000

Jan 10, 2022 Date	Sold (Public Records) Public Records	\$1,200,000 Price
----------------------	---	----------------------

Show less ▲

234
Tax history for 2400 Palomino Ln

<https://www.redfin.com/NV/Las-Vegas/2400-Palomino-Ln-89107/home/29346276>

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Year	Property Tax	Land	+	Additions	=	Assessed Value
2024	\$5,167 (+3.0%)	\$165,375		\$97,873		\$263,248
2023	\$5,017 (+3.0%)	\$165,375		\$100,995		\$266,370
2022	\$4,871 (+8.0%)	\$157,500		\$91,658		\$249,158
2021	\$4,511 (+3.1%)	\$132,300		\$82,693		\$214,993
2020	\$4,376 (+3.0%)	\$118,125		\$77,328		\$195,453
2019	\$4,249 (+3.0%)	\$131,250		\$75,563		\$206,813
2018	\$4,125 (-6.9%)	\$105,000		\$73,148		\$178,148
2017	\$4,430 (-13.7%)	\$70,000		\$72,497		\$142,497
2016	\$3,897 (+3.0%)	\$52,500		\$77,886		\$130,386
2015	\$3,784	\$43,750		\$79,221		\$122,971
2014	\$3,784 (+1.3%)	\$35,000		\$80,374		\$115,374
2013	\$3,736 (+3.0%)	\$35,000		\$80,374		\$115,374
2012	\$3,627 (+1.0%)	\$35,000		\$79,664		\$114,664
2011	\$3,590 (-14.8%)	\$28,000		\$82,592		\$110,592
2010	\$4,211 (-11.2%)	\$29,400		\$80,059		\$109,459
2009	\$4,743	\$42,000		\$86,136		\$128,136

Show less tax history ^

Property details

Parking

Garage/Carport Information

- Has Garage
- # of Garage Spaces: 2

Parking

- Features: Detached, Garage

Interior

Virtual Tour

- Virtual Tour Unbranded 1 (External Link)

Bedroom Information

- # of Bedrooms Possible: 9

Bathroom Information

- # of Full Bathrooms: 4

Show all property details v

235

<https://www.rentfin.com/NV/Las-Vegas/2400-Palomino-Ln-89107/home/29346776>

1/7/25, 1:56 PM
Page 5 of 10



City, Address, ZIP, or Agent



Buy ▾ Rent ▾ Sell ▾ Mortgage ▾ Real Estate Ag ▾

← Feed

Overview

Sale & tax history

Property details

Neighborhood

Climate

♥ Favorite



● OFF MARKET— SOLD SEP 2024 FOR \$2,600,000

\$2,420,676 [Redfin Estimate](#)

5 bd • 4.5 ba • 5,047 sq ft

2400 Palomino Ln, Las Vegas, NV 89107



Estimated sale price

\$2.30M – \$2.78

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Get a cash offer



Rates have dropped

Lower mortgage rates could mean more buyers and higher sale prices.

[Learn more](#)

About this home

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<https://www.redfin.com/NV/Las-Vegas/2400-Palomino-Ln-89107/home/79346276>

1/7/26, 1:57 PM
Page 1 of 11

OWNER/S/MAIL TO				SITUS				139-32-702-030				Printed: 3/24/2025																																																																																																																																															
FAMILY TRUST FRANCIS DANIEL II & HOLLY ANN TRS EDBIRD CREST LN VEGAS NV, 89134 NV				2315 ALTA DR LAS VEGAS								Page: 2 of 3																																																																																																																																															
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Do o/d kitchen
3 garages (PRC has 1 @ 1150 SF)
Do lower kitchen

REDFIN 5912 MAIN HOUSE
1,200 C.I.

SBE 26-107 Pg 308

Clark County**2315 Alta Drive****\$2,224,000****Virtual Tour:** <https://www.propertypanorama.com/instaview/las/2602809>**ML #:** 2602809 **Status:** S**Subdiv:** None**City/Town:** Las Vegas **St:** NV**Short Sale:** N**Foreclosure Commenced:** N**Repo/REO:** N**Bedrooms:** 7**Full Baths:** 2**3/4 Baths:** 3**Half Baths:** 1**#Den/Oth:** 2**#Loft:** 0 **Furn Incl:** No**DOM:** 28**AppxLivArea:** 7,256**AppxAddLivArea:**[Click here for map view](#)**AddLivAreaDesc:****AppxTotLivArea:** 7,256**Year Built:** 1974 / RESALE**PropSubTyp:** Single Family Residential**Lot Sqft:** 53,579**PropDes:****Garages:** 5 / Detached**Carports:** 0

Mid-Century Modern, Privately Gated Estate Located in the Heart of The Historic District with an amazing circular driveway. Features 9,200+Sq.F, 7 bed, 6 baths on 1.2+ acres. Sleek, modern design with a Chef's Kitchen with Sub-Zero, Wolf and Miele appliances, and 3 Gas Fireplaces located in the Family Room, Kitchen, and Primary retreat. Floor-to-Ceiling windows allows you to enjoy the beautiful front and rear curb appeal of this architectural masterpiece. **Entire 2nd Level is take by the primary suite** which features fireplace, balcony, custom closets, Steam shower, and Separate Jacuzzi Tub overlooking the Rear Lawn and Pool area. The Lush Backyard features an oversized Pool and Teepee for 12 overlooking a well maintained, lush yard. **Recently completed 5 car garage with A/C!! A separate Guesthouse is 1 bed, 1 bath, loft-style design with a full kitchen, living & dining room. Plus an attached casita, finished as studio apartment w/kitchenette. All with No HOA and a fabulous location!**

Construction:**Interior Features:**

Window Coverings Partial

Exterior Features:

Balcony, Circular Driveway

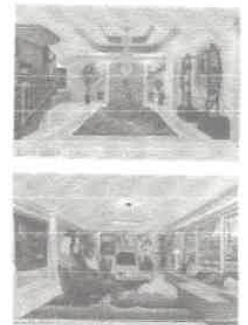
Private Pool/Description:

Y / Heated Pool, Inground-Private

Lot Description:

1 to 5 Acres

238





Clark County Assessor Reports

2315 ALTA

Value History

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

Parcel: 139-32-702-030

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	1.23	183,750	0	465,953	0	0	76,749	0	0	200
2024-25	1.23	183,750	0	517,886	0	0	79,432	0	0	200
2023-24	1.23	175,000	0	484,501	0	0	73,529	0	0	200
2022-23	1.23	147,000	0	447,678	0	0	70,173	0	0	200
2021-22	1.23	131,250	0	426,536	0	0	0	0	0	200
2020-21	1.23	131,250	0	425,596	0	0	0	0	0	200
2019-20	1.23	105,000	0	421,214	0	0	0	0	0	200
2018-19	1.23	70,000	0	409,198	0	0	0	0	0	200
2017-18	1.23	59,500	0	416,191	0	0	0	0	0	200
2016-17	1.23	52,500	0	418,311	0	0	0	0	0	200
2015-16	1.23	43,750	0	418,501	0	0	0	0	0	200
2014-15	1.23	35,000	0	340,819	0	0	0	0	0	200
2013-14		35,000	0	157,197	0	200,511	0	0	0	200
2012-13		45,500	0	162,754	0	0	0	0	0	200
2011-12		49,000	0	157,165	0	0	0	0	0	200

Parcel from 139-32-702-004, 139-32-702-029

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239

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-030
OWNER AND MAILING ADDRESS	SICILIANO FAMILY TRUST SICILIANO FRANCIS DANIEL II & HOLLY ANN TRS 1920 REDBIRD CREST LN LAS VEGAS NV 89134
LOCATION ADDRESS	2315 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT N2 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20240905:01592
RECORDED DATE	SEP 5 2024
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	465953	459542
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	649,703	669,542
TAXABLE LAND + IMP (SUBTOTAL)	1,856,294	1,912,977
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	649,703	669,542
TOTAL TAXABLE VALUE	1,856,294	1,912,977

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?honParcel=13932702030&honInstance=pci7>

1/7/26 2:38 PM
Page 1 of 2

SBE 26-107 Pg 311

[REMAND SBE 26-107 Pg 321](#)

OWNER(S)/MAIL TO										SITUS										139-32-703-002										Printed 3/25/2025																																																																																																																																																																																																																																																																																																									
PINTO LANE TRUST ETAL SON MARK B TRS 2709 PINTO LN LAS VEGAS NV 89107 NV										2709 PINTO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20.110 Single Family Residential BUILDING: 1 OF 2 SECTION: 1 OF 2										*139-32-703-0										Page 2 of 4																																																																																																																																																																																																																																																																																																									
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[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

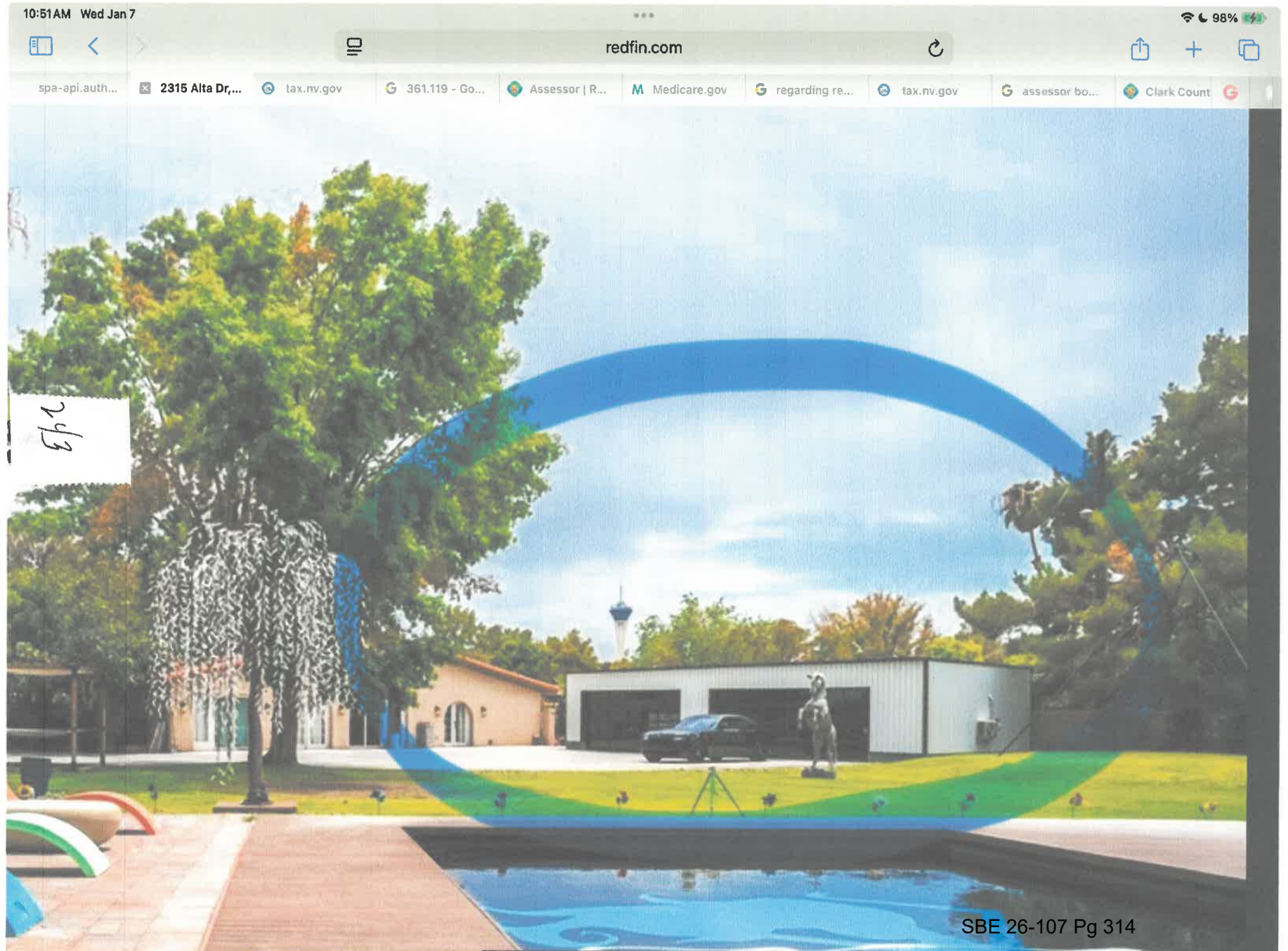
ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.23 ACRES
ORIGINAL CONST. YEAR	1974
LAST SALE PRICE	2224000
MONTH/YEAR	9/2024
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7256	CASITA SQ. FT.	1950	ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-BRICK VENEER
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	1150				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

242



Comp #6

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

R25-02727 - Residential Building Permit (Res)

Key Number: 1961309

Current Status: Completed

Application Received: 3/3/2025

Project Name: Siciliano Casita Remodel

Address: 2315 ALTA DR

Type of Work: Building Project

Permit Issued: 3/27/2025

Scope of Work: Remodeling Existing Casita- New Home Gym and Powder Room

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Passed	6/2/2025	6/2/2025	Frank D. (702)918-7138	

244

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/1961309>

1/7/26, 2:48 PM
Page 1 of 6

SBE 26-107 Pg 315

[REMAND SBE 26-107 Pg 325](#)

Comments: 2 shower pans tested

2	440 FINAL PLUMBING	1	Partpassed	5/19/2025	5/19/2025	Tony N. (702)303- 0274
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Comments: Partial pass only to add comments.

Comments:

Provide a letter for the use of air admittance valve in lieu of plumbing vents going through the roof.

3	440 FINAL PLUMBING	2	Partpassed	8/1/2025	8/1/2025	Fernando C. (702)283- 4443
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Comments:

Provide a letter for the use of air admittance valve in lieu of plumbing vents going through the roof.

4	440 FINAL PLUMBING	3	Passed	8/4/2025	8/4/2025	Tony N. (702)303- 0274
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Comments:

Provide a letter for the use of air admittance valve in lieu of plumbing vents going through the roof.

5	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	5/14/2025	5/13/2025	Web
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6	420 ROUGH PLUMBING - TOP OUT	2	Cancelled	5/15/2025	5/14/2025	Web
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7	420 ROUGH PLUMBING - TOP OUT	3	Cancelled	5/16/2025	5/15/2025	Web
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8	420 ROUGH PLUMBING - TOP OUT	4	Passed	5/19/2025	5/19/2025	Tony N. (702)303- 0274
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9	407 UNDERSLAB PLUMBING	1	Passed	5/12/2025	5/12/2025	Tony N. (702)303- 0274
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10	350 OTHER MECHANICAL	1	Cancelled	5/22/2025	5/21/2025	Sayonna T.
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24/5

(702)229-6656

Comments: CXL PER CUSTOMER NOT NEEDED

11	350 OTHER MECHANICAL	2	NA	5/21/2025		Sayonna T. (702)229-6656
12	340 FINAL MECHANICAL	1	Passed	8/1/2025	8/1/2025	Fernando C. (702)283-4443
13	320 ROUGH MECHANICAL	1	Passed	5/21/2025	5/21/2025	Tony N. (702)303-0274

Comments: EXPRESS 320 - CISCO 702-978-3656 EXPRESS 320 - CISCO 702-978-3656

14	240 FINAL ELECTRICAL	1	Passed	8/1/2025	8/1/2025	Fernando C. (702)283-4443
15	240 FINAL ELECTRICAL	2	Cancelled	8/4/2025	8/3/2025	Web
16	240 FINAL ELECTRICAL	3	Passed	8/4/2025	8/4/2025	Tony N. (702)303-0274
17	220 ROUGH ELECTRICAL	1	Passed	5/21/2025	5/21/2025	Tony N. (702)303-0274
18	140 FINAL BUILDING	1	Failed	8/1/2025	8/1/2025	Fernando C. (702)283-4443

Comments: 8/1/25\$\$\$ NO RECEPTACLES LOCATED ON WALL OPPOSITE STAIRWELL DUE TO IT BEING A CMU WALL AND ALREADY EXISTING DOWNSTAIRS NORTH BATHROOM HAS RECEPTACLE MORE THAN 36" AWAY FROM SINK, WALL BEHIND SINK IS CMU WALL**Comments:**

NEED HAMMER ARRESTOR UNDER KITCHEN SINK FOR DISHWASHER ,

INSTALL EXTERIOR LIGHT SCONCES, 246

INSTALL EXTERIOR RECEPTACLE BY ENTRY,
 INSTALL SMOKE DETECTOR DOWNSTAIRS BEDROOM,
 DOWNSTAIRS IN BEDROOM WINDOW TOO SMALL FOR EGRESS. NEED 5.7 SQ IN. ,
 MISSING RECEPTACLE AT NORTH WALL IN BEDROOM BY NORTH KITCHEN,
 MISSING SMOKE DETECTOR NORTH BEDROOM DOWNSTAIRS,
 MISSING CARBON MONOXIDE DETECTOR OUTSIDE NORTH BEDROOM DOWNSTAIRS ,
 NEED ARC FAULT BREAKERS IN SUB PANEL FOR CASITA PER PLANS

19	140 FINAL BUILDING	2	Passed	8/4/2025	8/4/2025	Tony N. (702)303-0274
----	--------------------	---	--------	----------	----------	--------------------------

Comments:

NEED HAMMER ARRESTOR UNDER KITCHEN SINK FOR DISHWASHER ,
 INSTALL EXTERIOR LIGHT SCONCES,
 INSTALL EXTERIOR RECEPTACLE BY ENTRY,
 INSTALL SMOKE DETECTOR DOWNSTAIRS BEDROOM,
 DOWNSTAIRS IN BEDROOM WINDOW TOO SMALL FOR EGRESS. NEED 5.7 SQ IN. ,
 MISSING RECEPTACLE AT NORTH WALL IN BEDROOM BY NORTH KITCHEN,
 MISSING SMOKE DETECTOR NORTH BEDROOM DOWNSTAIRS,
 MISSING CARBON MONOXIDE DETECTOR OUTSIDE NORTH BEDROOM DOWNSTAIRS ,
 NEED ARC FAULT BREAKERS IN SUB PANEL FOR CASITA PER PLANS

20	123 INSULATION	1	Passed	5/21/2025	5/21/2025	Tony N. (702)303-0274
21	120 FRAMING	1	Cancelled	5/14/2025	5/13/2025	Web
22	120 FRAMING	2	Cancelled	5/15/2025	5/14/2025	Web
23	120 FRAMING	3	Cancelled	5/16/2025	5/15/2025	Web
24	120 FRAMING	4	Failed	5/19/2025	5/19/2025	Tony N. (702)303-

247

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Building-Permits/Permit-Application-Status#/detail/1961369>

1/7/26, 2:47 PM
 Page 4 of 6

0274

Comments:

Complete the installation of the bathroom exhaust fans and schedule the 320 inspection.,

Complete all electrical work and schedule the 220 inspection.,

Complete all top plate draft stopping.

25	120 FRAMING	5	Passed	5/21/2025	5/21/2025	Tony N. (702)303- 0274
----	-------------	---	--------	-----------	-----------	------------------------------

Comments:

Complete the installation of the bathroom exhaust fans and schedule the 320 inspection.,

Complete all electrical work and schedule the 220 inspection.,

Complete all top plate draft stopping.

Inspection status table

Inspections Hold

Fees

Outstanding Items

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

2/8

2315 Alta

Conf #6

Back
95 photos
Kitchen
Living
Bed
Bath
Exterior

LVR 2024

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Lower mortgage rates could mean more buyers and higher sale prices.
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home value and the La:
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About this home

Mid-Century Modern, Privately Gated Estate Located in the Heart of The Historic District with an amazing circular driveway. Features 9,200+Sq. F, 7 bed, 6 baths on 1.2+ acres. Sleek, modern design with a Chef's Kitchen with Sub-Zero, Wolf and Miele appliances, and 3 Gas Fireplaces located in the Family Room, Kitchen, and Primary retreat. Floor-to-Ceiling windows allows you to enjoy the beautiful front and rear curb appeal of this

Show more

Single-family
1974
1.23 acres

https://www.redfin.com/NV/Las-Vegas/2315-Alta-Dr-89107/home/40235088

1/6/26, 9:07 AM
Page 1 of 9

REDFIN

249

SBE 26-107 Pg 320

REMAND SBE 26-107 Pg 330

2315 ALTA

Comp #6

- Window Features: Low Emissivity Windows
- Unfurnished
- Flooring: Tile
- Other Features: Bedroom on Main Level, Window Treatments

Exterior

Building Information

- Stories: 2
- Year Built Details: RESALE
- Roof Details: Tile

Exterior Features

[See less property details ^](#)

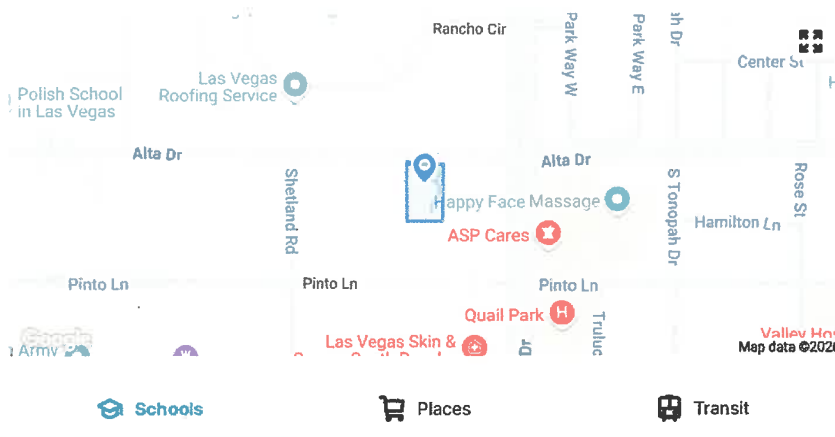
Refinance

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Around this home



6/10	Howard Wasden Elementary School Public, PreK-5 • Assigned • 0.4mi	>
8/10	Hyde Park Middle School Public, 6-8 • Assigned • 1.2mi	>
6/10	Education W Clark High School Public, 9-12 • Assigned • 2.4mi	>

[Provided by GreatSchools](#)

VSO

2315 Alta

Comp #6

[← Back](#)
[96 photos](#)
[Kitchen](#)
[Living](#)
[Bed](#)
[Bath](#)
[Exterior](#)



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 Single-family
  1974
  1.23 acres

<https://www.redfin.com/NV/Las-Vegas/2315-Alta-Dr-89107/home/40235088>

 1/6/26, 9:39 AM
 Page 1 of 9

redfin.com

Organizatic Treasurer | O... Search Tab J 361.356 (20... Assessor | R... Public Searc... LV Permit & Ap... Real Property x 2315 Alta Dr,... archive,li

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2315 ALTA

96 photos Kitchen Living Bed Bath Exterior

Schedule a selling consultation
It's free, with no obligation — cancel anytime

252

SBE 26-107 Pg 323

redfin.com

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2315 ALTA

96 photos Kitchen Living Bed Bath Exterior

Schedule a selling consultation
It's free, with no obligation — cancel anytime.

SBE 26-107 Pg 324

~~2727~~ 2727 Alta

Comp #7

[← Back](#) [45 photos](#) [Floor plans](#) [Kitchen](#) [Living](#) [Bath](#) [Dining](#) [Exterior](#) [❤️](#) [↗️](#)



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About this home

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[Show more ▾](#)

 Single-family

 1966

 0.88 acres

<https://www.redfin.com/NV/Las-Vegas/2727-Alta-Dr-89107/home/29345566>

1/6/26 9:10 AM
Page 1 of 9

REDFIN

254

2727 ALTA

Comp #

Jan 23, 2025

Sold (Public Records)

\$1,508,000 (11.1%/yr)

Date

Public Records

Price

See all property history ▾

REDFIN

Tax history for 2727 Alta Dr

Year	Property Tax	Land	+	Additions	=	Assessed Value ⓘ
2024	\$5,383 (+3.0%)	\$183,750		\$126,381		\$310,131
2023	\$5,227 (+3.0%)	\$183,750		\$126,558		\$310,308
2022	\$5,074 (+3.0%)	\$175,000		\$115,269		\$290,269
2021	\$4,927 (+3.1%)	\$147,000		\$104,300		\$251,300
2020	\$4,780	\$131,250		\$97,468		\$228,718

Show more tax history ▾

Property details**Parking****Garage/Carport Information**

- Has Garage
- Has Attached Garage
- # of Garage Spaces: 12
- Has Carport
- # of Carport Spaces: 1

Parking

- Features: Attached, Detached Carport, Garage, Garage Door Opener, Guest, Inside Entrance, Open, Private, RV Hook-Ups, RV Gated, RV Access/Parking, RV Covered, RV Paved, Shelves, Storage
- Has Open Parking

Interior**Virtual Tour**

- Virtual Tour Unbranded 1 (External Link)
- VirtualTourURLUnbranded2: Virtual Tour Unbranded 2 (External Link)

Bedroom Information

- # of Bedrooms Possible: 5

Bathroom Information

- # of Full Bathrooms: 4
- # of Half Bathrooms: 1

Room Information

- # of Rooms (Total): 10
- Has Basement

Room 1 Information

- Living Room
- Description: Formal
- Dimensions: 37x18

255

2727 ALTA

comp #7

REDFIN

Room 2 Information

- Kitchen
- Description: Island
- Dimensions: 18x13

Room 3 Information

- Family Room
- Description: 2 or More Family Rooms
- Dimensions: 28x15

Room 4 Information

- Family Room
- Description: Downstairs
- Dimensions: 17x17

Room 5 Information

- Dining Room
- Description: Formal Dining Room
- Dimensions: 15x13

Room 6 Information

- Bedroom 4
- Description: Closet
- Dimensions: 11x10

Room 7 Information

- Bedroom 3
- Description: Closet
- Dimensions: 16x13

Room 8 Information

- Bedroom 2
- Description: Closet
- Dimensions: 16x13

Room 9 Information

- Primary Bathroom
- Description: Separate Shower
- Dimensions: 23x14

Room 10 Information

- Primary Bedroom
- Description: Walk-In Closet(s)
- Dimensions: 23x15

Laundry Information

- Features: Electric Dryer Hookup, Main Level

Fireplace Information

- Has Fireplace
- # of Fireplaces: 3
- Features: Family Room, Great Room, Wood Burning

Equipment

- Appliances: Built-In Electric Oven, Double Oven, Dryer, Electric Cooktop, Disposal, Refrigerator, Warming Drawer, Washer

Interior Features

- Window Features: Blinds, Plantation Shutters, Skylight(s), Tinted Windows
- Unfurnished
- Flooring: Carpet, Ceramic Tile, Laminate, Tile
- Other Features: Bedroom on Main Level, Ceiling Fan(s), Primary Downstairs, Skylights, Window Treatments

Exterior**Building Information**

- Stories: 1

256

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 1/6/26, 9:22 AM
 Page 5 of 10

2727 ALTA

Comp #7

Back
45 photos
Floor plans
Kitchen
Living
Bath
Dining
Exterior

REDFIN

FLOOR 1
FLOOR 2

VR 2024
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GROSS INTERNAL AREA
FLOOR 1 1,011 sq. ft. FLOOR 2 3,547 sq. ft.
TOTAL : 4,558 sq. ft.

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257

Single-family

1966

0.88 acres

<https://www.redfin.com/NV/Las-Vegas/2727-Alta-Dr-89107/home/29345566>

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Page 1 of 10

SBE 26-107 Pg 328

[REMAND SBE 26-107 Pg 338](#)



City Address School Approx ZIP



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← Feed

Overview

Sale & tax history

Property details

Neighborhood

Climate

♥ Favorite



3D Tour

Floor Plans

Street View

Redesign

● OFF MARKET— SOLD JAN 2025 FOR \$1,508,000

\$2,185,368 Redfin Estimate

5 bd • 4.5 ba • 5,927 sq ft

2727 Alta Dr, Las Vegas, NV 89107



Estimated sale price

\$2.08M – \$2.51M

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Manage photos

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258

1/5/26, 2:55 PM
Page 1 of 11

Nov 22, 2024
Date

GLVAR #2633017
Listed (Active)
GLVAR #2633017

\$1,599,000
Price

Jan 2025, Sold for \$1,508,000

Jan 23, 2025
Date

Sold (Public Records)
Public Records

\$1,508,000 (11.1%/yr)
Price

See all property history ▾

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Show more tax history ▾

Property details

Parking

Garage/Carport Information

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- Has Attached Garage
- # of Garage Spaces: 12
- Has Carport
- # of Carport Spaces: 1

Parking

- Features: Attached, Detached Carport, Garage, Garage Door Opener, Guest, Inside Entrance, Open, Private, RV Hook-Ups, RV Gated, RV Access/Parking, RV Covered, RV Paved, Shelves, Storage
- Has Open Parking

Interior

Virtual Tour

- Virtual Tour Unbranded 1 (External Link)
- VirtualTourURLUnbranded2: Virtual Tour Unbranded 2 (External Link)

Bedroom Information

- # of Bedrooms Possible: 5

Bathroom Information

- # of Full Bathrooms: 4
- # of Half Bathrooms: 1

259

- Flooring: Carpet, Ceramic Tile, Laminate, Tile
- Other Features: Bedroom on Main Level, Ceiling Fan(s), Primary Downstairs, Skylights, Window Treatments

Exterior

Building Information

- Stories: 1
- Year Built Details: RESALE
- Roof Details: Composition, Shingle
- Construction Details: Drywall

Exterior Features

- Exterior Features: Built-in Barbecue, Barbecue, Circular Driveway, Out Building(s), Patio, Private Yard, Shed
- Patio And Porch Features: Covered, Patio
- Other Structures: Outbuilding, Shed(s)
- Fencing: Block, Full, Wrought Iron

Green Features

- Green Energy Efficient: Windows, Solar Panel(s)

[See less property details ^](#)

Refinance

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Around this home



Schools

Places

Transit

6/10 Howard Wasden Elementary School
Public, PreK-5 • Assigned • 0.3mi



8/10 Hyde Park Middle School
Public, 6-8 • Assigned • 0.9mi



8/10 Education W Clark High School
Public, 9-12 • Assigned • 2.3mi



260

<https://www.refin.com/NV/Las-Vegas/2727-Alta-Dr-89107/home/29345566>

1/5/26, 2:55 PM
Page 6 of 11

Clark County**2727 Alta Drive****\$1,508,000****Virtual Tour:** <https://my.matterport.com/show/?m=jNDjVFsmjTyp>**ML #:** 2633017 **Status:** S**Subdiv:** N/A**City/Town:** Las Vegas **St:** NV**Short Sale:** N**Foreclosure Commenced:** N**Repo/REO:** N**Bedrooms:** 5**Full Baths:** 4**3/4 Baths:** 0**Half Baths:** 1**#Den/Oth:** 0**#Loft:** 0 **Furn Incl:** No**DOM:** 39**AppxLivArea:** 5,927**AppxAddLivArea:****AddLivAreaDesc:****AppxTotLivArea:** 5,927**Year Built:** 1966 / RESALE**PropSubTyp:** Single Family Residential**Lot Sqft:** 38,333**PropDes:** Custom**Garages:** 12 / Attached, Auto Door Opener(s), Breeze Way, Cabinets, Entry to House, Storage Area/Shelves**Carports:** 1 / Detached Carport

Welcome to 2727 Alta Dr, located on a huge lot in the heart of the Historic District! Charming 1970's Ranch-Style, with mob vibe, privately gated home, walk-in bank vault, nearly 1 acre & 5,912 square ft. at the main house, featuring 4 bedrooms & 4.5 bathrooms, w/double primary suites, & jetted tubs for relaxation.

Spacious finished basement boasts a wet bar, a man cave & wood burning fireplace. Enjoy the oversized pool for the hot Las Vegas days. Attached garage at the main house, Separate oversized (3) garages building. Additional workshop/garage

Customized for a 40 ft. RV/boat, offering ample storage. Experience luxury and convenience living in this unique, desirable location with No HOA. Additional the compound includes a 4th building, a 1,200 foot guesthouse w/ 1 bed, 1 bath, full kitchen, & laundry. Home offers quick access to interstate 95 & 15, just minutes the best dining, entertainment, shopping, casinos, medical school and hospital, Downtown Las Vegas & the Arts District!

Construction:**Interior Features:**

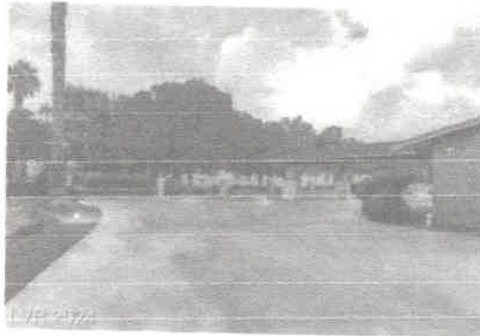
Blinds, Ceiling Fan(s), Drywall, Shutters, Skylight, Window Coverings Partial

Exterior Features:

Back Yard Access, Built-In Barbecue, Circular Driveway, Covered Patio, Outbuilding, Portico, Shed

Private Pool/Description:

Y / Inground-Private



[Click here for map view](#)



Clark County**2727 Alta Drive****\$1,508,000****Virtual Tour:****ML #:** 2633017**Status:** S**Subdiv:** N/A**City/Town:** Las Vegas**St:** NV**Short Sale:** N**Foreclosure Commenced:** N**Repo/REO:** N**Bedrooms:** 5**Full Baths:** 4**3/4 Baths:** 0**Half Baths:** 1**#Den/Oth:** 0**#Loft:** 0**Furn Incl:** No**DOM:** 39**AppxLivArea:** 5,927**AppxAddLivArea:****AddLivAreaDesc:****AppxTotLivArea:** 5,927**Year Built:** 1966 / RESALE**PropSubTyp:** Single Family Residential**Lot Sqft:** 38,333**PropDes:** Custom**Garages:** 12 / Attached, Auto Door Opener(s), Breeze Way, Cabinets, Entry to House, Storage Area/Shelves**Carports:** 1 / Detached Carport

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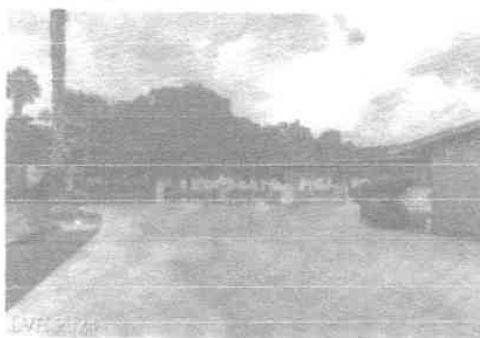
Blinds, Ceiling Fan(s), Drywall, Shutters, Skylight, Window Coverings Partial

Exterior Features:

Back Yard Access, Built-In Barbecue, Circular Driveway, Covered Patio, Outbuilding, Portico, Shed

Private Pool/Description:

Y / Inground-Private



262

2/18/25, 5:01 PM

Matrix

Clark County**2727 Alta Drive****\$1,508,000****Virtual Tour:**

ML #: 2633017 **Status:** S
Subdiv: N/A
City/Town: Las Vegas **St:** NV
Short Sale: N
Foreclosure Commenced: N
Repo/REO: N
Bedrooms: 5
Full Baths: 4
3/4 Baths: 0
Half Baths: 1
#Den/Oth: 0
#Loft: 0 **Furn Incl:** No
DOM: 39

AppxLivArea: 5,927**AppxAddLivArea:****AddLivAreaDesc:****AppxTotLivArea:** 5,927**Year Built:** 1966 / RESALE**PropSubTyp:** Single Family Residential**Lot Sqft:** 38,333**PropDes:** Custom**Garages:** 12 / Attached, Auto Door Opener(s), Breeze Way, Cabinets, Entry to House, Storage Area/Shelves**Carports:** 1 / Detached Carport

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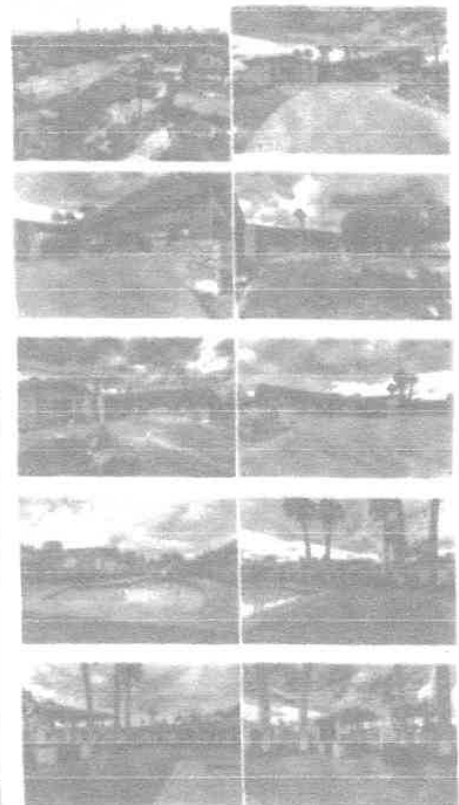
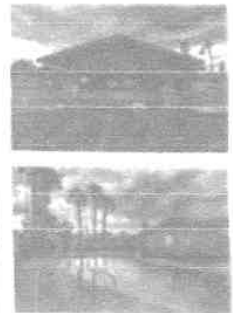
Blinds, Ceiling Fan(s), Drywall, Shutters, Skylight, Window Coverings Partial

Exterior Features:

Back Yard Access, Built-In Barbecue, Circular Driveway, Covered Patio, Outbuilding, Portico, Shed

Private Pool/Description:

Y / Inground-Private



v63

<https://las.mlsmatrix.com/Matrix/Printing/PrintOptions.aspx?c=H4sIAAAAAAEAIWMIOWtFTSUTlIAxJghqGxMZzKK83JgRBKhpbiXPvEkgnQBCNTL...>

1/2

OWNER(S)/MAIL TO					SITUS					139-32-304-009					Printed: 3/24/2025	
CAROL B LIVING TRUST					2727 ALTA DR										Page: 2 of 3	
MARIE & CAROL BOWMAN TRS					LAS VEGAS											
ALTA DR					PARCEL STATUS: A Active - Locally Assessed Parcel											
LAS VEGAS NV, 89107 NV					NEIGHBORHOOD: 1311.09 Central West											
					PRIMARY USE: 31.110 Multi Family Res: Two SFR Units											
					BUILDING 1 OF 2											
					SECTION 1 OF 1											
TYPE: BUILDING STYLE: QUALITY:					SUBAREAS					BUILDING VALUE SUMMARY						
RES 01 One Story 45 Good-Very Good					BASIC BUILDING					914,339						
AYB EYE % COMP % DEPR					SQ. FT. ADJUSTMENTS					-34,034						
1966 1966 100% 75.0					LUMP SUM ADJUSTMENTS					28,777						
BASIC BUILDING CHARACTERISTICS					BASEMENT											
BASIC BUILDING FEATURES \$34,034					PORCHES					36,836						
CAT TYPE AREA % GRADJ					GARAGES/CARPORTS					71,605						
SFL Concrete Slab 100.00% -38,985					BUILDING RCN					1,017,522						
EW Frame-Siding/Shingle 100.00%					DEPRECIATION					783,142						
RC Composition Shingle 100.00% -15,719					POOL/SPA/DECK					24,537						
HT Forced Air 100.00%					OTHER EXTRA FEATURES					29,766						
AC Central Cooling 100.00% 20,670					TOTAL RCNLD					308,684						
FLOORING \$0					IMPROVEMENT FACTOR											
CAT TYPE AREA % GRADJ					MULTIPLE ADJUSTMENT											
RIF % Floor Carpet 80%					OVERRIDE IMP. VALUE											
RIF % Floor Vinyl 20%					CONDO COST SQ. FT.											
					NTY PUO/Common Area											
ROOMS/BATHROOMS \$6,401					BUILDING AREAS											
CAT TYPE UNITS FAC UNIT ADJ.					HEATED AREA					4,807						
RM1 Bedrooms 3.00 1.00					HEATED AREA WITH BSMT					4,807						
RM2 Family/Den/Other 2.00 1.00					ADJ. RATE											
RM3 Fml Dining Room 1.00 1.00																
RM4 Total Rooms 8.00 1.00																
RM5 Full Baths 3.00 1.00																
RM6 Half Baths 1.00 1.00																
FIX Plumb Fxt 15.00 1.00 6,401																
GARAGES/CARPORTS/PORCHES/PATIOS/BALL ADD-ONS																
CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.																
PD0 PtdDkNone 360 -2,290																
BUILT-IN/FIREPLACES \$20,184																
CAT TYPE UNITS FAC UNIT ADJ.																
AP1 Built Ins 1 1.00 10,062																
FPL Fireplace (L-Rank) 2 1.00 10,122																
EXTRA FEATURES \$217,208																
CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYB EYB RCN DEPR% RCNLD NOTES																
RPL4 Pool Size Appx 648 Square Ft 2 1 1.00 \$82,215.45 1.00 62,215.45 1966 1966 62,215 75.0 15,554																
RPH4 Pool Heater Each 1 1 1.00 \$5,773.45 1.00 5,773.45 1966 1966 5,773 75.0 1,443																
RPLD5 Pool Deck - Kool Deck 1 360.00 \$13.92 1.00 13.92 1966 1966 5,011 75.0 1,253																
RFN2 Fence Average - Tract/Block W 1 1.00 \$9,229.54 1.00 9,229.54 1966 1966 9,230 75.0 2,307																
RPV3 Paving - Brick 1 1,804.00 \$12.03 1.00 12.03 1966 1966 21,702 75.0 5,426																
RPV4 Paving - Concrete 1 6,440.00 \$6.36 1.00 6.36 1966 1966 40,958 75.0 10,240																
RSTG Storage Square Feet 1 1,400.00 \$21.88 1.54 33.70 1966 1966 47,173 75.0 11,793																
RY31 Separate Jacuzzi/Each 1 1.00 \$31,315.69 0.75 23,486.77 1966 1966 23,487 75.0 5,872																
RY30 Diving Board/Each 1 1.00 \$1,659.49 1.00 1,659.49 1966 1966 1,659 75.0 415																
ADDITIONAL BUILDING FEATURES \$11,192																
CAT TYPE UNITS FAC UNIT ADJ.																
WH Wall Height (RES) 1 1.00																
X45 Intercom 1 1.00 2,192																



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memorandum

BRIANA JOHNSON
CLARK COUNTY ASSESSOR

MELISSA MARTINET
Deputy Director of Assessment Services

MARY ANN WEIDNER
Deputy Director of Assessment Services

to: Mr. Mark Wolfson
from: Jayme Jacobs
subject: Records request
date: 12/29/2025

Mr. Wolfson,

Please find your attached records request for the letters that we're sent to the Pinto/Palomino neighborhood, requesting information regarding updating and remodeling. There was a total of 55 letters sent and 9 were returned.

I've also attached your request for the M&S worksheets and the Property Record Cards (PRC) for the following properties:

2709 Pinto Lane
2333 Pinto Lane
2337 Pinto Lane
2500 Pinto Lane
2400 Palomino Lane

Thank you.

Ms. Jayme Jacobs, RES

Direct: 702.455.4980 | Office: 702.455.4997

Manager of Property Appraisal, Clark County Assessor's Office

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BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2nd Floor, Las Vegas, NV 89155
Office: 702-455-4997 | ClarkCountyNV.gov/Assessor

MARY ANN WEIDNER
Deputy Director of Assessment Services

April 24, 2025

RE: Parcel No(s). 

Dear Property Owner,

We are conducting a reappraisal of your area based on the inequity in the improvement values within your neighborhood. To assist us in determining if there is an inequity within your neighborhood, we are asking that you please answer the questions below. **Please respond by May 16, 2025.**

Please answer the following questions:

	Yes	No	Month/Year Completed
Did you or the previous owner make significant structural upgrades to the home prior to or after you purchased?		✓	
Did you modify the overall room layout of the home?		✓	
Did you replace rough electrical and/or plumbing?		✓	
Did you replace drywall and ceiling finish?		✓	
Did you replace the kitchen and/or bathroom cabinets?	✓		7-2022
Did you replace plumbing/light fixtures?	✓		7-2022
Did you add any other improvements (pool, spa, patios, casita)?		✓	

Contact Information:

Phone:

Email:

Thank you for your response. We will review our records to ensure they are accurate. If we need to make any adjustments to your record, you will be notified by our office. If you have any questions, please give us a call on 702-455-4997.

Sincerely,

Appraisal Division
Clark County Assessor's Office

F/u 12/30/25 266

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BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2nd Floor, Las Vegas, NV 89155
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Did you or the previous owner make significant structural upgrades to the home prior to or after you purchased?		☒	
Did you modify the overall room layout of the home?		☒	
Did you replace rough electrical and/or plumbing?		☒	
Did you replace drywall and ceiling finish?		☒	
Did you replace the kitchen and/or bathroom cabinets?		☒	
Did you replace plumbing/light fixtures?		☒	
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Sincerely,

Appraisal Division
 Clark County Assessor's Office

P/u 12/30/25

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Did you replace rough electrical and/or plumbing?		X	
Did you replace drywall and ceiling finish?		X	
Did you replace the kitchen and/or bathroom cabinets?		X	
Did you replace plumbing/light fixtures?		X	
Did you add any other improvements (pool, spa, patios, casita)?		X	

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Sincerely,

Appraisal Division
 Clark County Assessor's Office

7/12/30/25

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BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2nd Floor, Las Vegas, NV 89155
 Office: 702-455-4997 | ClarkCountyNV.gov/Assessor

MARY ANN WEIDNER
 Deputy Director of Assessment Services

April 24, 2025



RE: Parcel No(s). [REDACTED]

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Did you replace plumbing/light fixtures?		✓	
Did you add any other improvements (pool, spa, patios, casita)?		✓	

Contact Information:

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Email:

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Sincerely,

Appraisal Division
 Clark County Assessor's Office

P/u 12/30/25

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Sincerely,

Appraisal Division
 Clark County Assessor's Office

P/u 12/30/25

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Did you replace drywall and ceiling finish?		X	
Did you replace the kitchen and/or bathroom cabinets?		X	
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Sincerely,

Appraisal Division
 Clark County Assessor's Office

P/u 12/30/25

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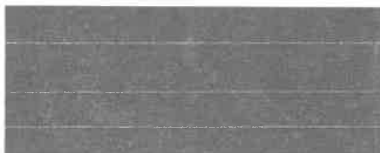
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BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2nd Floor, Las Vegas, NV 89155
 Office: 702-455-4997 | ClarkCountyNV.gov/Assessor

MARY ANN WEIDNER
 Deputy Director of Assessment Services

April 24, 2025



RE: Parcel No(s). [REDACTED]

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Sincerely,

Appraisal Division
 Clark County Assessor's Office

P/u 12/30/25

v/v

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RE: Parcel No(s) [REDACTED]

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Did you replace the kitchen and/or bathroom cabinets?		✓	
Did you replace plumbing/light fixtures?		✓	
Did you add any other improvements (pool, spa, patios, casita)?		✓	

Contact Information:	Phone:	Email: →
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Sincerely,

Appraisal Division
Clark County Assessor's Office

P/u 12/30/25

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BRIANA JOHNSON, CLARK COUNTY ASSESSOR

500 S. Grand Central Pkwy. 2nd Floor, Las Vegas, NV 89155
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Did you replace plumbing/light fixtures?			
Did you add any other improvements (pool, spa, patios, casita)?			

Contact Information:

Phone:

Email:

Thank you for your response. We will review our records to ensure they are accurate. If we need to make any adjustments to your record, you will be notified by our office. If you have any questions, please give us a call on 702-455-4997.

→ WE HAVE OWNED THIS HOUSE FOR 10 YRS. OUR TAXES HAVE
GONE UP EVERY YEAR! WE ARE RETIRED, ON A FIXED
Sincerely, INCOME + IN POOR HEALTH.

Appraisal Division
Clark County Assessor's Office

P/u 12/30/25

V7Y

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Date _____

Re: parcel: Xxxxx

Dear Property Owner:

The state of Nevada requires the Assessor to update **ALL** parcels that have undertaken **ANY** improvements to their home. Moreover, the improvements of certain elements of one's home may require permits. Work performed without permits that require permits are considered illegal construction and can result in fines and penalties.

The county assessors office has numerous methods to determine if improvements have been made (with or without permits). Those methods include, but are not limited to:

1. Satellite photos
2. Google maps
3. Permits issued by the city/county of Las Vegas and Clark County
4. Coordination with other agencies who observe construction dumpsters, etc
5. Coordination with other agencies that perform inspections of minor improvements
 - a. i.e. gas lines for new hot water heaters or HVAC equipment
6. Anonymous tips

Based on the above methods the assessor has decided to reappraise your neighborhood and make adjustments to the value of the improvements in the area to ensure everyone is assessed and taxed equally.

Attached is a check list of some common improvements. Please reply to this letter to advise us if any of these have occurred at your property in the past 5 years. If we fail to hear back from you and we believe we have sufficient evidence that construction has occurred the assessor will update your parcel to reflect our findings.

If you disagree with the update we calculate we are available for an in home inspection and will adjust the supplemental assessment accordingly.

The city of Las Vegas and Clark County have agreed to a 3 month amnesty program that will waive any fees or penalties for those property owners assist in updating the valuation of their properties ending _____.

Please respond by _____.

If you have any questions please give us a call at _____.

Sincerely,

Appraisal Division
Clark County Assessor's Office

275

**Assembly Bill No. 489—Committee on
Growth and Infrastructure**

CHAPTER.....

AN ACT relating to the taxation of property; providing for the partial abatement of the ad valorem taxes imposed on property; directing the Legislative Commission to conduct an interim study of the taxation of real property; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Section 1 of Article 10 of the Nevada Constitution requires the Legislature to provide by law for a uniform and equal rate of assessment and taxation of property. That provision, however, authorizes the Legislature to provide by law for an abatement of the tax upon, or an exemption of, part of the assessed value of a single-family residence occupied by the owner to the extent necessary to avoid severe economic hardship to the owner of the residence.

Under this bill, the Legislature declares that an increase in the tax bill of a homeowner of more than 3 percent from the previous year constitutes such a severe economic hardship for purposes of the Nevada Constitution. If such an economic hardship occurs, this bill provides for a partial abatement of the taxes of the homeowner who would otherwise experience the hardship. The effect of the abatement is to reduce the amount of the property taxes owed on the property to not more than 3 percent more than the amount levied or which would have been levied in the immediately preceding fiscal year if not for any applicable exemptions. This abatement does not apply to property for which there was no assessed valuation separately established for the immediately preceding fiscal year or to property for which a greater abatement is applicable.

Subsection 8 of Section 1 of Article 10 of the Nevada Constitution provides that the Legislature may exempt from taxation property used for certain charitable purposes.

Under this bill, the Legislature declares that such a charitable exemption should be provided to owners of residential rental dwellings, such as apartments, that qualify as low-income housing under the standards published by the U.S. Department of Housing and Urban Development. The charitable exemption is provided in the form of a partial abatement for the benefit of the persons who live in those dwellings. The amount of the abatement is determined in the same manner as for owners of single-family residences.

This bill provides for a separate partial abatement from property tax which is applicable to all properties. This abatement may be used in lieu of the 3 percent cap if it yields a greater reduction in the property taxes of a homeowner or the owner of a residential rental dwelling. The maximum percentage of increase in tax liability that may be applied to any property is determined by a two-part formula. The first part is determined by establishing the lesser of: (1) the average percentage of change in the assessed valuation of all taxable property in the county over the 10-year period immediately preceding the fiscal year in which the levy is made; or (2) eight percent. The second part is determined by establishing a percentage equal to twice the increase in the Consumer Price Index for the immediately preceding calendar year. After making those determinations, whichever part of the formula yields the greatest percentage is used to establish the maximum percentage of increase in tax liability for the property.

This bill further provides for a partial abatement to be provided to the owner of property for which there was no assessed valuation for the immediately preceding fiscal year. To determine the amount of the abatement, a determination is made as to the amount of property taxes that would have been levied for the previous fiscal

276

- 2 -

year. After that determination, the same calculations for determining the partial abatement apply as for other property.

This bill further provides that notwithstanding the limitations on the increase in property taxes, if the taxable value of any property decreases by 15 percent or more from its taxable value determined as of July 1, 2003, and subsequently increases by 15 percent or more during any fiscal year determined on or after July 1, 2005, the amount of the taxes that were lost as the result of the prior decrease in value may be recaptured by the taxing entity over a 3-year period. However, the taxing entity may only recapture taxes resulting from the taxable property assessed at an amount which is below the taxable value determined as of July 1, 2003. The limitations on increases in property taxes apply to any amount attributable to increases in the taxable value above the taxable value determined as of July 1, 2003. Any amount of taxes that are recaptured are paid without any penalty or interest.

This bill provides that each taxing entity receives a pro rata share of the total amount of the property taxes collected after the abatement. However, if a taxing entity is unable to make payments on a public debt which is secured by those taxes, that taxing entity may receive more than its pro rata share of the total amount of property taxes collected to meet its obligations. In that situation, the share of the other taxing entities is decreased proportionately. In addition, this bill authorizes a taxing entity to impose an increase in property taxes which is not subject to the partial abatement if the increase is submitted to and approved by the registered voters of the county in which the taxing entity is located. Thus, if the voters provide approval, the limitation on the amount of increase in property taxes will not apply.

This bill further provides that notwithstanding any other provision of law, a local government is prohibited from increasing the rate of any property tax from the previous year unless the Nevada Tax Commission, upon recommendation of the Committee on Local Government Finance approves the increase.

Under existing law, property of a business is valued for purposes of taxation. One method of determining such value is the income approach which determines the value based on the income of the business. (NAC 361.200-361.508) Using the income approach, a business may establish that its value has been reduced by demonstrating a reduction in income.

This bill requires the Nevada Tax Commission to adopt regulations to assist any business in applying for the income approach to be used to measure the value of the property of the business for purposes of tax assessment.

This bill further requires the Legislative Commission to conduct an interim study of the taxation of real property in this State and submit a report of the results of the study to the 74th Session of the Nevada Legislature.

This bill does not affect any taxes imposed for any period ending on or before June 30, 2005.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The Legislature hereby finds and declares that:

1. In the last decade, the population in Nevada has increased 66 percent, with the majority of this growth occurring in Clark, Douglas, Lyon, Nye and Washoe Counties while, at the same time, other counties simultaneously experienced a decline in population;

2. This rapid growth in population has resulted in a tremendous increase in both commercial and residential development which has

277

- 3 -

contributed to an extreme rise in land values, in some cases up to 300 percent;

3. Increased land values translate into increased property tax bills, which is an unexpected financial burden to many property owners, a large number of whom are forced to live on fixed incomes which typically only increase minimally each year;

4. Besides the impact on residential property owners, commercial property owners are also experiencing or expected to experience skyrocketing property tax values in the near future as the new growth in this State generates increased demands for new businesses and rapidly increasing costs of construction reflecting in assessed values;

5. Providing equity for residential and commercial property owners is important to meeting the constitutional "uniform and equal" mandate contained in Article 10 of the Nevada Constitution but, given the broad reach of property taxes, achievement of such equity cannot be measured parcel by parcel but rather must be reasonably equitable given the scope of the undertaking;

6. Local governments are also impacted by this problem because, while some counties are expected to maintain existing service levels for new residents, other counties are struggling to provide even the most basic services under a decreased tax base;

7. State and local governments provide critical services to the residents of the State and must be assured of sufficient revenue to fund such services, including, without limitation, police and fire protection, welfare services, and educational services and facilities;

8. The current tax system in Nevada was not designed to accommodate this type of disparate growth in a minority of counties while many other counties in the State are experiencing decreases in growth;

9. A new property tax system must be considered which will allow relief to the residents whose property tax values have increased to such an extent as to jeopardize their ability to continue to live in their homes, while also accommodating the needs of rural communities where assessment values are decreasing and the burden on local governments in all counties that must provide for increased demands on services;

10. It is critical that a solution to this property tax crisis is found which takes into consideration the disparities among the different counties in Nevada, and which is fair and equitable to all property owners in the State and to local governments, whether large or small, rural or urban; and

11. The provisions of this act are necessary to ensure that the property owners of this State are protected from severely spiking property tax bills that will otherwise threaten their ability to continue living in their homes during the next 2 years while the

278

JUSTIA

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

2024 Nevada Revised Statutes Chapter 361 - Property Tax **NRS 361.4723** - Partial abatement of taxes levied on certain single-family residences.

Universal Citation:

NV Rev Stat § 361.4723 (2024) (?)

◀ Previous

Next ▶

The Legislature hereby finds and declares that an increase in the tax bill of the owner of a home by more than 3 percent over the tax bill of that homeowner for the previous year constitutes a severe economic hardship within the meaning of subsection 10 of Section 1 of Article 10 of the Nevada Constitution. The Legislature therefore directs a partial abatement of taxes for such homeowners as follows:

<https://www.justia.com/nv/nv-rev-stat/chapter-361/statute-361-4723/>

279

12/31/25, 11:31 AM
Page 1 of 4

1. Except as otherwise provided in or required to carry out the provisions of subsection 2 and NRS 361.4725 to 361.4729, inclusive, the owner of a single-family residence which is the primary residence of the owner is entitled to a partial abatement of the ad valorem taxes levied in a county on that property each fiscal year equal to the amount by which the product of the combined rate of all ad valorem taxes levied in that county on the property for that fiscal year and the amount of the assessed valuation of the property which is taxable in that county for that fiscal year, excluding any increase in the assessed valuation of the property from the immediately preceding fiscal year as a result of any improvement to or change in the actual or authorized use of the property, exceeds the sum obtained by adding:

(a) The amount of all the ad valorem taxes:

(1) Levied in that county on the property for the immediately preceding fiscal year; or

(2) Which would have been levied in that county on the property for the immediately preceding fiscal year if not for any exemptions from taxation that applied to the property for that prior fiscal year but do not apply to the property for the current fiscal year,

whichever is greater; and

(b) Three percent of the amount determined pursuant to paragraph (a).

2. The provisions of subsection 1 do not apply to any property for which:

(a) No assessed valuation was separately established for the immediately preceding fiscal year; or

(b) The provisions of subsection 1 of NRS 361.4722 provide a greater

TERRY FARR

Case is over, sir.

TAMI CAMPA

Well, he was handing those out. I think if he was going to put those on the record, he should (inaudible) –

MARY ANN WEIDNER

Chairman, anything he wants to turn in, we'll be happy to collect and give to Clerk.

TERRY FARR

Okay. They're submitting it for the record, sir.

MARK WOLFSON

Thank you.

MARY ANN WEIDNER

Chairman Farr, just for a moment, I just want to say from the Assessor's perspective, I do know that the appraiser has gone out and started to look at this area, and that we will be looking at it during our revaluation period. Unfortunately, it just means that other properties values may be increasing, and they may be getting taxes outside of the cap.

One more statement I'd just like to make to the Board, just to remind them, this is no different than two properties-built side by side. One property may have been built in 2010, and somebody may build the identical same house next door and build it in 2025. They're going to be taxed differently because the law provides for the new construction to be taxed at its current value. Whereas the house that was built in 2010 is going to be evaded. It might be valued the same, but the taxes are going to be abated based on the abatement law that says that a primary residence taxes cannot increase any greater than 3% if they've declared it as such. So just to kind of help the Board understand the tax basis and how it's going to be different, we're never going to have two houses typically taxed exactly the same that are built in different time frames.

PETRA LATCH

And I also understand that we're not really talking about taxes here, but the indicated taxable, the value that you're being taxed on based on your cap tax reduction is about \$1.2 million, so it's only-

MARK WOLFSON

But this is outside the town.

PETRA LATCH

It's only about \$300,000 more than what you paid for a foundation and land. So –

MARY ANN WEIDNER

It's correct, and-

PETRA LATCH

Again, the taxes is a whole other matter.

MARY ANN WEIDNER

Yes, and I know this Board is not supposed to talk about the taxes, but those issues have gone before the Nevada Tax Commission, who does. And I have personally testified on some of those cases. And the Tax

Board of Equalization Meeting Minutes – Wednesday, February 26, 2025

Page 25 of 167

28.1



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

Shellie Hughes
Secretary

In the Matter of

TIM & VICTORIA PAULEY,

Petitioner

vs.

WHITE PINE COUNTY ASSESSOR,

Respondent

Case No. 24-154

NOTICE OF MODIFIED DECISION
BASED ON RESPONDENT'S
PETITION FOR RECONSIDERATION
UNDER NAC 361.7475

Appearances

Tim Pauley appeared on behalf of the Petitioners, Tim & Victoria Pauley (Taxpayer).

Burton Hilton appeared on behalf of the Respondent, White Pine County Assessor (Assessor).

SUMMARY

The matter of the Assessor's Petition for Reconsideration of the Taxpayers real personal property valuation on the 2024-25 secured tax roll came before the State Board of Equalization (State Board) for hearing on October 21, 2024. The original decision that the Assessor was seeking reconsideration of was dated August 21, 2024. The State Board granted the Assessor's Petition for Reconsideration pursuant to NAC 361.7475. Additionally, the State Board unanimously voted to admit the Assessor's new evidence.

FINDINGS OF FACT

1. The State Board is an administrative body created pursuant to NRS 361.375.
2. The parties hereto were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
3. The Assessor has the burden of proof on a Petition for Reconsideration pursuant to NAC 361.7475. The Taxpayer's burden under NAC 361.741 remains unchanged.

282

4. The State Board did not change its prior determination that the Taxpayer's residence was only 80% complete.
5. In the 2024-25 tax year, the Taxpayers taxable value was set by the County Assessor at a total of \$745,710 by using the cost approach to valuation which includes the following components:
 - a) \$69,243 for the land;
 - b) \$605,173 for the improvements, including the home; and
 - c) \$71,294 for the Taxpayer's personal property.
6. The Taxpayers did not appeal the valuation of their personal property.
7. The Taxpayers asserted that their land, home and outbuildings were worth between \$450,000 and \$500,000 and provided testimony in support.
8. The State Board determined that the Taxpayer, Tim Pauley, had special knowledge of property valuation given Mr. Pauley's business experience and found his testimony credible.
9. The State Board found that Marshall and Swift could not provide an accurate replacement cost for the property.
10. The State Board's evaluation of the evidence showed that the Taxpayers home was being taxed at 99% of its cash value while the tax rates for the comparable homes based upon the information provided by the Assessor varied from 33% to 75% of cash value with the median average at 60%.
11. The State Board discovered that properties which had a similar age to the Taxpayers' property, were being taxed at a rate far less than the Taxpayers property, thereby indicating that there was an equalization problem.
12. The State Board determined that Taxpayers' home should be taxed at 69% of its cash value given the testimony provided by Taxpayers in both proceedings, the percentage complete of the home, the age and condition of the outbuildings and main home as well as other factors.
13. The State Board examined the comparables provided by the Assessor and determined that the taxable value of the land and improvements should be set at \$470,000 and the personal property should be set at \$71,294, creating a total taxable value of \$541,294.
14. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so designated.

CONCLUSIONS OF LAW

1. Taxpayers and the Assessor are subject to the jurisdiction of the State Board.
2. The State Board has the authority to determine the taxable value of property in the State of Nevada.
3. All findings of fact and conclusions of law set forth herein shall be deemed to replace, amend or modify such findings and conclusions set out in the August 21, 2024, Decision of the State Board regarding this matter.

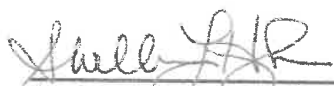
283

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

DECISION

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

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


 Shellie Hughes, Secretary

2024



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

Shellie Hughes
Secretary

In the Matter of

Tim & Victoria Pauley,

PETITIONER

vs.

White Pine County Assessor,

RESPONDENT

Case No. 24-154

NOTICE OF DECISION

Appearances

Tim & Victoria Pauley appeared on behalf of the Taxpayers (Taxpayers).

Burton Hilton appeared on behalf of the White Pine County Assessor's Office (Assessor).

Summary

The matter of the Taxpayers' petition for review of the valuation of real property on the 2024-2025 secured roll within White Pine County, Nevada, came before the State Board of Equalization (Board) for hearing on June 24, 2024, after due notice to the Taxpayers and Assessor.

The Board, having considered all evidence, documents and testimony pertaining to the jurisdiction of the Board, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

1. The Board is an administrative body created pursuant to NRS 361.375.
2. Taxpayers and Assessor were given adequate, proper and legal notice of the time and place of the hearing before the Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
3. The Taxpayers have the burden of proof pursuant to NAC 361.741.

285

4. Taxpayers argued that the full cash value of their home exceeded the computed value on the basis that the assessed value of the home is allegedly higher than larger unfinished homes in the county and no improvements had been made to the property since the 2023-2024 tax year, where the assessed value of the buildings, personal property and land was set by the Board at \$652,272.
5. In the 2024-2025 tax year, the Taxpayers' taxable value was set at a total of \$750,726 using the cost approach to valuation which includes the following components:
 - a. \$69,243 for the land;
 - b. \$610,189 for the improvements, including the home; and
 - c. \$71,294 for the taxpayers' personal property.
6. The Taxpayers did not appeal the value of the personal property or the land.
7. The Assessor testified that the Taxpayers' property increased in value 14% based on the use of the Marshal and Swift Manual as well as the Nevada Rural Manual, which has been approved for use by the Nevada Tax Commission. The Assessor provided testimony that the 14% increase was relatively consistent statewide.
8. The White Pine County Board of Equalization determined that instead of 11 plumbing fixtures, there were 8 and as a result, reduced the overall assessed value by \$6,464. No other adjustment was made to the assessed value by the White Pine County Board of Equalization.
9. The Taxpayers testified that their residence was valued at between \$450,000 and \$470,000 and that the value of the home and land if put it on the market would be between \$450,000 and \$500,000. This excludes the personal property valued at \$71,294 that was not appealed.
10. The Taxpayers' residence was still being assessed at the 80% completion rate as set by the Board last year.
11. The Board determined that based on the taxpayers' testimony, the total taxable value of the property, including the land, personal property and improvements, should be set at \$470,000 total.
12. Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so designated.

CONCLUSIONS OF LAW

13. Taxpayers and the Assessor are subject to the jurisdiction of the Board.
14. The Board has the authority to determine the taxable value of property in the State of Nevada.
15. The Board found that the Assessor failed to provide comparable sales to determine if the taxable value exceeded its full cash value.

286

16. Based on the evidence presented, the Board determined that the total taxable value of the property, including personal property, land and improvements, should be set at \$470,000 based on the testimony of value provided by the Taxpayers.
17. Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so designated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the Board granted the Taxpayers' petition and reduced the taxable value of the land, personal property, and improvements down to \$470,000.

BY THE STATE BOARD OF EQUALIZATION THIS 21st DAY OF August, 2024.


Shellie Hughes, Secretary

287



Clark County Assessor Reports

2400 Photo

Value History

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

Parcel: 139-32-702-009

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features	Code	Value		
2025-26	1.57	211,312	0	336,318	0	0	35,764	0	0	200
2024-25	1.57	211,312	0	344,993	0	0	37,103	0	0	200
2023-24	1.57	201,250	0	322,444	0	0	32,880	0	0	200
2022-23	1.57	169,050	0	297,358	0	0	30,986	0	0	200
2021-22	1.57	150,938	0	284,775	0	0	0	0	0	200
2020-21	1.57	150,938	0	284,426	0	0	0	0	0	200
2019-20	1.57	120,750	0	282,066	0	0	0	0	0	200
2018-19	1.57	87,500	0	274,539	0	0	0	0	0	200
2017-18	1.57	74,375	0	279,901	0	0	0	0	0	200
2016-17	1.57	65,625	0	283,811	0	0	0	0	0	200
2015-16	1.57	54,688	0	282,656	0	0	0	0	0	200
2014-15	1.57	52,500	0	227,031	0	0	0	0	0	200
2013-14		52,500	0	268,314	0	0	0	0	0	200
2012-13		52,500	0	271,171	0	0	0	0	0	200
2011-12		61,250	0	258,041	0	0	0	0	0	200
2010-11		87,500	0	270,877	0	0	0	0	0	200
2009-10		288,750	0	263,846	0	0	0	0	0	200
2008-09		346,500	0	264,987	0	0	0	0	0	200
2007-08		158,113	0	251,258	0	0	0	0	0	200
2006-07		157,850	0	249,834	0	0	0	0	0	200
2005-06		113,750	0	230,776	0	0	0	0	0	200
2004-05		84,525	0	223,059	0	0	0	0	0	200

Parcel from 030-300-015

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

288

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-702-009
<u>OWNER AND MAILING ADDRESS</u>	BOREAL TRUST COULTHARD WILLIAM L & CARLA DAWN TRS 2400 PINTO LN LAS VEGAS NV 89107-4635
<u>LOCATION ADDRESS</u>	2400 PINTO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT N2 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20200601:02175
<u>RECORDED DATE</u>	JUN 1 2020
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	211313	241500
IMPROVEMENTS	336318	328944
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	547,631	570,444
TAXABLE LAND + IMP (SUBTOTAL)	1,564,660	1,629,840
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	547,631	570,444
TOTAL TAXABLE VALUE	1,564,660	1,629,840

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.57 ACRES
ORIGINAL CONST. YEAR	1990
LAST SALE PRICE	500000
MONTH/YEAR	10/2012
SALE TYPE	B - MISCELLANEOUS SALE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2779	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	2171	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		4	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

290

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

R-241876 - Residential Building Permit (Res)

Key Number: 723413

Current Status: Completed

Application Received: 8/1/2013

Project Name: COULTHARD

Address: 2400 PINTO LN

Type of Work: Building Project

Permit Issued: 8/5/2013

Scope of Work: remodel family room **DESTROYED 1/22/2016 MV**

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	Passed	12/30/2013	12/30/2013	Robert R.	

291
2013

Comments: Schedule IWR confirmation #425690-03 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

2	240 FINAL ELECTRICAL	2	Cancelled	12/19/2013	12/18/2013	Robert R.
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Comments: Schedule IWR confirmation #411049-02 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

3	240 FINAL ELECTRICAL	3	Cancelled	12/24/2013	12/23/2013	Robert R.
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Comments: Schedule IWR confirmation #417619-03 Contractor Phone #7022028916
Special Instructions: please call 1 hr prior to arrival

4	220 ROUGH ELECTRICAL	1	Failed	10/22/2013	10/23/2013	Robert R.
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Comments: Schedule IWR confirmation #235698-02 Contractor Phone #7022028916
Special Instructions: call 1 hr prior to arrival

Comments:
220 | 910254 | Work Not Ready |

5	220 ROUGH ELECTRICAL	2	Passed	10/24/2013	10/28/2013	Stephen H.
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Comments: Schedule IWR confirmation #249808-02 Contractor Phone #702.202.8916
Special Instructions: please call 1 hr prior to arrival

6	160 EPOXY EXPRESS	1	Passed	10/22/2013	10/22/2013	Edward B.
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Comments: EXPRESS @0830 CHECK #20370 FOR 144.00 RECEIVED FROM MERLIN
CONTRACTING 5/8 EPOXY EMBEDS PER ENGINEERING

7	140 FINAL BUILDING	1	Passed	12/30/2013	12/30/2013	Robert R.
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Comments: Schedule IWR confirmation #425690-02 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

8	140 FINAL BUILDING	2	Cancelled	12/19/2013	12/18/2013	Robert R.
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Comments: Schedule IWR confirmation #411049-03 Contractor Phone #7022028916
Special Instructions: pls call 1 hr prior to arrival

9	140 FINAL BUILDING	3	Cancelled	12/24/2013	12/23/2013	Robert R.
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292

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

R17-03476 - Residential Building Permit (Res)

Key Number: 875903

Current Status: Completed

Application Received: 9/7/2017

Project Name: COULTHARD

Address: 2400 PINTO LN

Type of Work: Over the counter

Permit Issued: 9/7/2017

Scope of Work: ELECT REMODEL OF EXISTING CASITA

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	Cancelled	9/28/2017	9/27/2017	Web	
2	240 FINAL	2	Cancelled	12/22/2017	12/22/2017	Edward	

<https://www.lasvegasnevada.gov/Business/Permits-Licenses>  is?APKEY=93045&SOURCE=INFOR#/detail/875903

1/18/26, 8:55 PM
Page 1 of 4

ELECTRICAL

B.

3	240 FINAL ELECTRICAL	3	Failed	12/26/2017	12/26/2017	Jonathan L. (702)236-5812
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Comments:

12.26.17 NEED 220 ROUGH ELECTRIC APPROVAL BEFORE 240 FINAL ELECTRIC. ALL WORK IS COVERED?

4	240 FINAL ELECTRICAL	4	Passed	1/16/2018	1/16/2018	Jonathan L. (702)236-5812
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Comments:

12.26.17 NEED 220 ROUGH ELECTRIC APPROVAL BEFORE 240 FINAL ELECTRIC. ALL WORK IS COVERED?

5	220 ROUGH ELECTRICAL	1	Failed	9/14/2017	9/14/2017	Edward B.
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Comments:

Not ready

6	220 ROUGH ELECTRICAL	2	Passed	1/16/2018	1/16/2018	Jonathan L. (702)236-5812
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Comments:

Not ready

7	201 UNDERGROUND ELECTRICAL	1	Passed	9/14/2017	9/14/2017	Edward B.
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Comments: 702-741-1882 PAUL; GATE CODE 1211 (NO POUND OR ANYTHING ELSE) 702-741-1882 PAUL; GATE CODE 1211 (NO POUND OR ANYTHING ELSE)

Inspection status table

Inspections Hold

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

R17-01463 - Residential Building Permit (Res)

Key Number: 853579

Current Status: Completed

Application Received: 7/18/2017

Project Name: Carla

Address: 2400 PINTO LN

Type of Work: Building Project

Permit Issued: 7/18/2017

Scope of Work: SFD Remodel - New windows/raise plate height

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Cancelled	9/27/2017	9/27/2017	Edward B.	
2	440 FINAL	2	Cancelled	9/28/2017	9/27/2017	Web	

<https://www.lasvegasnevada.gov/Business/Permits-Licenses/Buil...ication-Status?APKEY=973749&SOURCE=INFOR#/detail/853579>

1/18/26, 8:54 PM
Page 1 of 6

SBE 26-107 Pg 366

[REMAND SBE 26-107 Pg 376](#)

PLUMBING

3	440 FINAL PLUMBING	3	Cancelled	12/22/2017	12/22/2017	Edward B.
4	440 FINAL PLUMBING	4	Failed	12/26/2017	12/26/2017	Jonathan L. (702)236- 5812

Comments:

12.26.17 INSTA-HOT WATER HEATER REQUIRES A MINIMUM OF THREE (3) 40a CIRCUITS. SEE
NIT LABELING AND NAMEPLATE. PROVIDE LOAD CALCULATION FOR CASITA.

5	440 FINAL PLUMBING	5	Passed	1/16/2018	1/16/2018	Jonathan L. (702)236- 5812
---	-----------------------	---	--------	-----------	-----------	-------------------------------------

Comments:

12.26.17 INSTA-HOT WATER HEATER REQUIRES A MINIMUM OF THREE (3) 40a CIRCUITS. SEE
NIT LABELING AND NAMEPLATE. PROVIDE LOAD CALCULATION FOR CASITA. ,

1.16.18 REPAIR LEAK AT WATER HEATER

6	420 ROUGH PLUMBING - TOP OUT	1	Passed	9/14/2017	9/14/2017	Edward B.
7	420 ROUGH PLUMBING - TOP OUT	2	Passed	9/15/2017	9/15/2017	Edward B.
8	407 UNDERSLAB PLUMBING	1	Passed	8/16/2017	8/16/2017	Edward B.
9	340 FINAL MECHANICAL	1	Cancelled	9/28/2017	9/27/2017	Web
10	340 FINAL MECHANICAL	2	Failed	10/18/2017	10/18/2017	Edward B.

Comments:

Maximum overcurrent protection 25a,

Move disconnect from behind condenser or delete and use j box (sub panel is next to
condenser)

11	340 FINAL MECHANICAL	3	Passed	10/23/2017	10/23/2017	Edward B.
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Comments:

Maximum overcurrent protection 25a,

Move disconnect from behind condenser or delete and use j box (sub panel is next to condenser)

12	240 FINAL ELECTRICAL	1	Cancelled	9/28/2017	9/27/2017	Web
13	240 FINAL ELECTRICAL	2	Cancelled	12/22/2017	12/22/2017	Edward B.
14	240 FINAL ELECTRICAL	3	Failed	12/26/2017	12/26/2017	Jonathan L. (702)236- 5812

Comments:

12.26.17 NEED 220 ROUGH ELECTRIC APPROVAL BEFORE 240 FINAL ELECTRIC. ALL WORK IS COVERED?

15	240 FINAL ELECTRICAL	4	Passed	1/16/2018	1/16/2018	Jonathan L. (702)236- 5812
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Comments:

12.26.17 NEED 220 ROUGH ELECTRIC APPROVAL BEFORE 240 FINAL ELECTRIC. ALL WORK IS COVERED?

16	220 ROUGH ELECTRICAL	1	Failed	9/14/2017	9/14/2017	Edward B.
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Comments:

Not ready

17	220 ROUGH ELECTRICAL	2	Partpassed	9/15/2017	9/15/2017	Edward B.
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Comments:

Not ready,

Remove 10/3 romex from floor boxes,

Address Electrical load for tankless electric water heater panels are not large enough Main or sub

18	220 ROUGH ELECTRICAL	3	Passed	1/16/2018	1/16/2018	Jonathan L. (702)236-
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~~247~~ 247

5812

Comments:

Remove 10/3 romex from floor boxes,

Address Electrical load for tankless electric water heater panels are not large enough Main or sub

19	201 UNDERGROUND ELECTRICAL	1	Passed	9/14/2017	9/14/2017	Edward B.
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20	160 EPOXY EXPRESS	1	Passed	9/13/2017	9/13/2017	Robert R.
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Comments: 09/13/17 EXPRESS 160 8:00 AM; KENNETH 702-417-5424 09/13/17 EXPRESS 160 8:00 AM; KENNETH 702-417-5424 Inspection included epoxy for 6 hold downs.

21	140 FINAL BUILDING	1	Failed	1/18/2018	1/18/2018	Edward B.
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Comments:

Provide landing elevation in compliance with 311 IRC in direction of door swing

22	140 FINAL BUILDING	2	Passed	3/1/2018	3/1/2018	Edward B.
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Comments:

Provide landing elevation in compliance with 311 IRC in direction of door swing

23	125 DRYWALL NAILING	1	Passed	9/21/2017	9/21/2017	Edward B.
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24	123 INSULATION	1	Passed	9/19/2017	9/19/2017	Edward B.
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25	120 FRAMING	1	Passed	9/15/2017	9/15/2017	Edward B.
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26	109 SHEAR	1	Failed	9/13/2017	9/13/2017	Robert R.
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Comments:

Framing not per plan.

27	109 SHEAR	2	Passed	9/14/2017	9/14/2017	Edward B.
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Comments:

Framing not per plan.

28	107 ROOF	1	Partpassed	8/29/2017	8/29/2017	Edward
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BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

R19-09877 - Residential Building Permit (Res)

Key Number: 1403922

Current Status: Completed

Application Received: 7/8/2019

Project Name: COULTHARD

Address: 2400 PINTO LN

Type of Work: Building Project

Permit Issued: 7/10/2019

Scope of Work: KITCHEN REMODEL

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	2/19/2020	2/19/2020	Tony N. (702)303-0274	

2	423 FINAL GAS TEST	1	NA	9/25/2019	9/25/2019	Tony N. (702)303- 0274
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3	420 ROUGH PLUMBING - TOP OUT	1	Failed	9/24/2019	9/24/2019	Tony N. (702)303- 0274
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Comments:

Extend the clean out past the wall surface.,

Complete the gas piping installation.

4	420 ROUGH PLUMBING - TOP OUT	2	Passed	9/25/2019	9/25/2019	Tony N. (702)303- 0274
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Comments:

Extend the clean out past the wall surface.,

Complete the gas piping installation.

5	340 FINAL MECHANICAL	1	Passed	2/19/2020	2/19/2020	Tony N. (702)303- 0274
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6	320 ROUGH MECHANICAL	1	Failed	9/24/2019	9/24/2019	Tony N. (702)303- 0274
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Comments:

Provide 11"X17" plan revision for the ducting and diffusers.,

Seal the inside of the diffusers at the transition from the metal to the flex duct.

7	320 ROUGH MECHANICAL	2	Passed	9/25/2019	9/25/2019	Tony N. (702)303- 0274
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Comments:

Provide 11"X17" plan revision for the ducting and diffusers.,

Seal the inside of the diffusers at the transition from the metal to the flex duct.

8	240 FINAL ELECTRICAL	1	Passed	2/19/2020	2/19/2020	Tony N. (702)303- 0274
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9	220 ROUGH ELECTRICAL	1	Partpassed	9/24/2019	9/24/2019	Tony N. (702)303- 0274
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300

Comments:

Provide revision for eliminating the counter top.

10	220 ROUGH ELECTRICAL	2	Passed	9/25/2019	9/25/2019	Tony N. (702)303-0274
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Comments:

Provide revision for eliminating the counter top.

11	140 FINAL BUILDING	1	Failed	2/19/2020	2/19/2020	Tony N. (702)303-0274
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Comments:

Provide 8" x 11" plan revision eliminating the north west counter top, to include the electrical,

GFIC at the end of the south west counter top will not trip when the tester is activated.,

In the electrical sub panel the arch fault breaker on the right side fourth one up will not go into the reset motion.,

Expose the sink clean out of the sink located at the south west counter top.

12	140 FINAL BUILDING	2	Passed	2/20/2020	2/20/2020	Tony N. (702)303-0274
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Comments:

Provide 8" x 11" plan revision eliminating the north west counter top, to include the electrical,

GFIC at the end of the south west counter top will not trip when the tester is activated.,

In the electrical sub panel the arch fault breaker on the right side fourth one up will not go into the reset motion.,

Expose the sink clean out of the sink located at the south west counter top.

13	131 WALL GROUT & STEEL	1	Passed	8/2/2019	8/2/2019	Raymond F.
14	125 DRYWALL NAILING	1	NA	10/9/2019	10/9/2019	Tony N. (702)303-0274
15	123 INSULATION	1	Passed	10/9/2019	10/9/2019	Tony N. (702)303-

Applicable statutes and administrative codes for land valuation

Statutes:

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

Administrative Codes:

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

302

JUSTIA

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

2024 Nevada Revised Statutes Chapter 361 - Property Tax NRS 361.227 - Determination of taxable value.

Universal Citation:

NV Rev Stat § 361.227 (2024) (?)

[◀ Previous](#)

[Next ▶](#)

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

(a) The full cash value of:

(1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.

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

303

<https://law.justia.com/codes/nevada/chapter-361/statute-361-227/>

1/5/26, 10:09 PM
Page 1 of 5

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

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

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

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

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

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

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

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

determined in accordance with NRS 361.2275.

4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence. Depreciation of a billboard must be calculated at 1.5 percent of the cost of replacement for each year after the year of acquisition of the billboard, up to a maximum of 50 years.

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

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

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

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

A county assessor is required to make the reduction prescribed in this subsection if the owner calls to his or her attention the facts warranting it, if the county assessor discovers those facts during physical reappraisal of the property or if the county assessor is otherwise aware of those facts.

6. The Nevada Tax Commission shall, by regulation, establish:

(a) Standards for determining the cost of replacement of improvements

of various kinds.

(b) Standards for determining the cost of replacement of personal property of various kinds. The standards must include a separate index of factors for application to the acquisition cost of a billboard to determine its replacement cost.

(c) Schedules of depreciation for personal property based on its estimated life.

(d) Criteria for the valuation of two or more parcels as a subdivision.

7. In determining, for the purpose of computing taxable value, the cost of replacement of:

(a) Any personal property, the cost of all improvements of the personal property, including any additions to or renovations of the personal property, but excluding routine maintenance and repairs, must be added to the cost of acquisition of the personal property.

(b) An improvement made on land, a county assessor may use any final representations of the improvement prepared by the architect or builder of the improvement, including, without limitation, any final building plans, drawings, sketches and surveys, and any specifications included in such representations, as a basis for establishing any relevant measurements of size or quantity.

8. The county assessor shall, upon the request of the owner, furnish within 15 days to the owner a copy of the most recent appraisal of the property, including, without limitation, copies of any sales data, materials presented on appeal to the county board of equalization or State Board of Equalization and other materials used to determine or defend the taxable value of the property.

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2024 Nevada Revised Statutes Chapter 361 - Property Tax NRS 361.228 - Intangible personal property: Exemption from taxation; prohibition against consideration of value; consideration of attributes of real property.

Universal Citation:

NV Rev Stat § 361.228 (2024) (?)

[◀ Previous](#)

[Next ▶](#)

1. All intangible personal property is exempt from taxation, including, without limitation:

(a) Shares of stock, bonds, mortgages, notes, bank deposits, virtual

currencies, book accounts such as an acquisition adjustment and credits, and securities and choses in action of like character; and

(b) Goodwill, customer lists, contracts and contract rights, patents, trademarks, trade names, custom computer programs, copyrights, trade secrets, franchises and licenses.

2. The value of intangible personal property must not enhance or be reflected in the value of real property or tangible personal property.

3. The attributes of real property, such as zoning, location, water rights, view and geographic features, are not intangible personal property and must be considered in valuing the real property, if appropriate.

4. As used in this section:

(a) "Public blockchain" means an electronic record of transactions or other data which:

(1) Is uniformly ordered;

(2) Is processed using a decentralized method by which two or more unaffiliated computers or machines verify the recorded transactions or other data;

(3) Is redundantly maintained by two or more unaffiliated computers or machines to guarantee the consistency or nonrepudiation of the recorded transactions or other data;

(4) Is validated by the use of cryptography; and

(5) Does not restrict the ability of any computer or machine to:

(I) View the network on which the record is maintained; or

(II) Maintain or validate the state of the public blockchain.

(b) "State of the public blockchain" means the cumulative record of data on a public blockchain, consisting of the first block of the public blockchain, all finalized transactions on the public blockchain and all block rewards recorded on the public blockchain.

(c) "Unaffiliated computers or machines" means computers or machines that are not under common ownership or control.

(d) "Virtual currency" means a digital representation of value that:

- (1) Is created, issued and maintained on a public blockchain;
- (2) Is not attached to any tangible asset or fiat currency;
- (3) Is accepted as a means of payment; and
- (4) May only be transferred, stored or traded electronically.

(Added to NRS by 1999, 3273; A 2005, 2654; 2019, 2827)

◀ Previous

Next ▶

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property over time.

(b) Adjustments for market conditions must not be made unless property values for the same general area and classification of property have increased or decreased since the transaction dates. To make such an adjustment, the difference in sales prices of the same or similar properties over time must be measured to extract a rate of adjustment to apply to comparable sales to improve comparability.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.119 Land: Alternate methods to sales comparison approach. (NRS 360.090, 360.250, 361.227)

1. If a county assessor is not able to use the sales comparison approach for land pursuant to NAC 361.11795 or 361.118 because sufficient sales of comparable properties which were vacant at the time of sale are not available, the county assessor shall determine the full cash value of land through any of the following methods, either in combination with available land sales or as the sole method of valuation:

- (a) Abstraction method;
- (b) Land residual technique;
- (c) Capitalization of ground rents;
- (d) Cost of development method;
- (e) Allocation method, if the properties are substantially similar; and
- (f) Regression analysis.

2. The use of sales of comparable improved properties pursuant to subsection 1 is subject to the provisions of NAC 361.11795 or 361.118, as applicable, NAC 361.1182 to 361.1188, inclusive, and the following:

(a) Sales of comparable improved properties must be adjusted to remove the full contributory value of all items attributable to the improvements, including, without limitation, direct and indirect costs, soft costs, entrepreneurial profit, and personal property and other nonrealty components of value. The costs may be reported in a lump-sum basis per unit.

(b) The complete obsolescence of an improvement for purposes of analyzing the sales price of a comparable improved property is best determined when the improvement is demolished or removed, but may be considered when:

(1) Sufficient evidence demonstrates an intention to demolish or remove the improvement, which evidence may include, without limitation, evidence that:

(I) A permit has been issued for the demolition of the improvement;

(II) A disclosure concerning the demolition or removal of the improvement has been filed with the Securities and Exchange Commission;

(III) An order has been issued for the condemnation of the improvement; or

(IV) Construction and development financing has been obtained with respect to the comparable property which establishes that the demolition or removal of the improvement is intended; and

(2) No occupancy or no use is established before the completion of the demolition or removal of the improvement.

(c) Sales of comparable improved properties may be used in determining valuation regardless of whether the complete obsolescence of an improvement may be determined or considered pursuant to paragraph (b).

(Added to NAC by Tax Comm'n by R031-03, eff. 8-4-2004; A by R166-07, 6-17-2008; R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1192 Land: General requirements for use of alternative methods. (NRS 360.090, 360.250, 361.227) If a county assessor uses any of the methods described in subsection 1 of NAC 361.119 to derive the value of land, the county assessor must:

1. Examine and evaluate:

- (a) The reliability and accuracy of the method used;

LII > State Regulations > Nevada Administrative Code
 > Chapter 361 - Property Tax > ASSESSMENTS BY COUNTY ASSESSORS
 > Determination of Taxable Value of Real Property
 > **Nev. Admin. Code § 361.1192 - Land: General requirements for use of alternative methods**

Nev. Admin. Code § 361.1192 - Land: General requirements for use of alternative methods

State Regulations Compare

If a county assessor uses any of the methods described in subsection 1 of NAC 361.119 to derive the value of land, the county assessor must:

1. Examine and evaluate:
 - (a) The reliability and accuracy of the method used;
 - (b) The characteristics of the subject property;
 - (c) The sufficiency and quantity of the data used to derive the value;
 - (d) The reliability and accuracy of the data used and any pertinent adjustments made to comparable property;
 - (e) The relative validity of each comparable sale used;
 - (f) The number and magnitude of any adjustments made to comparable property or the reasons why no adjustments were made; and
 - (g) The relative importance of individual elements of comparison; and

2. Determine whether:

- (a) The derived value is accurate for the type of property being valued; or
- (b) Another method must be used or additional data must be obtained to derive the value accurately.

Notes

Nev. Admin. Code § 361.1192

Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012

NRS 360.090, 360.250, 361.227

 State Regulations Toolbox

#17

LII > State Regulations > Nevada Administrative Code
 > Chapter 361 - Property Tax > ASSESSMENTS BY COUNTY ASSESSORS
 > Determination of Taxable Value of Real Property
 > **Nev. Admin. Code § 361.11795 - Land: Sales comparison approach using mass appraisal technique**

Nev. Admin. Code § 361.11795 - Land: Sales comparison approach using mass appraisal technique

State Regulations Compare

A county assessor shall apply the sales comparison approach using a mass appraisal technique as follows:

1. The county assessor shall stratify the properties being appraised into groups based upon location, zoning, use or other relevant characteristics. Sufficient strata must be established to ensure that all types of property subject to appraisal are appropriately represented.
2. After stratification pursuant to subsection 1, the county assessor shall:
 - (a) For each stratum:
 - (1) Analyze sales of comparable land; and
 - (2) Make adjustments to the sales prices as necessary to eliminate any nonrealty components of value and any differences resulting from the real property rights conveyed, financing terms, conditions of sale, market conditions, location, physical characteristics, size, zoning, use, governmental restrictions, sales concessions and expenditures made after sales that influence sales prices; and

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313

2023

(b) Determine an appropriate base lot or comparative unit value to be used as a benchmark for valuing the properties in each stratum and, if appropriate, market adjustments to the base lot or comparative unit value for differences in physical characteristics, size, zoning, use, view, governmental restrictions and other attributes that affect value. The adjustments:

(1) Must be mathematical changes made to the base lot or comparative unit values to account for differences in the elements of comparison between the base lot or comparative unit and the subject property;

(2) May be made only to the base lot or comparative unit value in order to reflect the value of the subject property; and

(3) May be made by adding or subtracting lump-sum dollar values, or by applying positive or negative percentage differentials, to the base lot or comparative unit values.

Notes

Nev. Admin. Code § 361.11795

Added to NAC by Tax Comm'n by R166-07, eff. 6-17-2008; A by R039-10, 8-13-2010, eff. 7-1-2012

NRS 360.090, 360.250, 361.227

314

420

LII > State Regulations > Nevada Administrative Code
 > Chapter 361 - Property Tax > ASSESSMENTS BY COUNTY ASSESSORS
 > Determination of Taxable Value of Real Property
 > **Nev. Admin. Code § 361.1188 - Land: Adjustments for purposes of sales comparison approach**

Nev. Admin. Code § 361.1188 - Land: Adjustments for purposes of sales comparison approach

State Regulations Compare

1. For the purposes of carrying out the provisions of NAC 361.11795 or 361.118:
 - (a) The amount of the adjustments to comparable sales or to the base lot or comparative unit value must be determined using paired sales analysis, sales-resales analysis, regression analysis or another model calibration technique in accordance with the provisions of chapters 6 and 15 of *Property Appraisal and Assessment Administration*, as adopted by reference in NAC 361.1177.
 - (b) If multiple types of adjustments to comparable sales or to the base lot or comparative unit value are necessary, those adjustments must be made as follows:
 - (1) Any transactional adjustments must be made to the total sale price in the following sequential order:
 - (I) Adjustments for the real property rights conveyed.
 - (II) Adjustments for the financing terms.
 - (III) Adjustments for the conditions of sale, including any sales

315

concessions.

(IV) Adjustments for expenditures made immediately after the purchase.

(V) Adjustments for market conditions.

(2) After making all the applicable transactional adjustments described in subparagraph (1), units of comparison must be calculated based upon the adjusted sale price, and then adjusted for differences in location and any physical, economic and other characteristics which affect value.

2. For the purposes of this section:

(a) "Adjustments for market conditions" means adjustments to reflect increases or decreases in property values in the market for property over time.

(b) Adjustments for market conditions must not be made unless property values for the same general area and classification of property have increased or decreased since the transaction dates. To make such an adjustment, the difference in sales prices of the same or similar properties over time must be measured to extract a rate of adjustment to apply to comparable sales to improve comparability.

Notes

Nev. Admin. Code § 361.1188

Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012

NRS 360.090, 360.250, 361.227

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NEVADA DEPARTMENT OF TAXATION
Excise & Local Government Services Division

2025-2026
Land Use Codes

317

2025-2026 Land Use Codes Descriptions

The first digit in the land use code indicates the broad category of use, as follows:

- Category 1: Vacant
- Category 2: Residential, Single Family
- Category 3: Multi-residential
- Category 4: Commercial
- Category 5: Industrial
- Category 6: Rural
- Category 7: Communication, Transportation, and Utilities
- Category 8: Mines
- Category 9: Special Purpose

The second digit indicates a subcategory of use that shares the characteristics of the main category but has additional characteristics that distinguish it from other subcategories, such as vacant land that is zoned residential versus vacant land that is zoned commercial. For LUC Categories 2 through 8, the following second digits are reserved for the following uses:

- Second digit 6: Auxiliary Area
- Second digit 7: Common Area
- Second digit 8: With minor improvements
- Second digit 9: Mixed use

318

Summary Listing 2025-2026 Land Use Codes

LUC	Description
10	Vacant – Unknown/Other
11	Splinter and Other Unbuildable
12	Vacant – Single Family Residential
13	Vacant – Multi-Residential
14	Vacant – Commercial
15	Vacant – Industrial
16	Vacant - Mixed Zoning (formerly Unassigned; and formerly Splinter merged into 11)
17	Unassigned – (formerly Other Unbuildable merged into 11)
18	Unassigned (formerly Vacant – Minor Improvements)
19	Vacant – Public Use Lands
20	Single Family Residence
21	Individual Residential Unit in a Multiple Unit Building – Condominium
22	Manufactured Home Converted to Real Property
23	Manufactured Home
24	Individual Residential Unit – Townhouse or Row House (formerly Unassigned; and formerly Common Area – See LUC 27)
25	Unassigned (formerly Community Units Valued as Apartment Use)
26	SFR – Auxiliary Area (formerly Personal Property Manufactured Home Billed on Secured Roll)
27	SFR – Common Area
28	Single Family Residential with Minor Improvements
29	Mixed Use with Single Family Residential as Primary Use
30	Duplex
	Duplex Under Construction
31	Two Single Family Units
32	Three to Four Units
33	Five or More Units – Low Rise (formerly Five to Nine Units)
34	Five or More Units – High Rise (formerly Ten or More Units)
35	Manufactured Home Park – Ten or More Manufactured Home Units
36	Multi-Family Residential Auxiliary Area (formerly Multi-Residential Parking, etc. – Area Necessary to Multi-residential Function)
37	Multi-Family Residential Common Area
38	Multi-Family Residential with Minor Improvements
39	Mixed Use with Multi-Family Residential as Primary Use
40	General Commercial
41	Offices, Professional and Business Services
42	Casino or Hotel Casino
43	Commercial Living Accommodations (formerly Hotel or Motel)
44	Commercial Recreation
45	Golf Course
46	Commercial Auxiliary Area

319

12 – Vacant – Single Family Residential

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

Parcels reported in this category include:

Vacant – Single Family Residential

Vacant – Single Family Residential – Under Development

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

13 - Vacant – Multi-Residential

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

Parcels reported in this category include:

Vacant – Multi Residential

Vacant – Multi Residential – Under Development

320

Category 2 Series: Single Family Residential

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

20 – Single Family Residence

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

Parcels reported in this category include:
 Single Family Residence
 Single Family Residence Under Construction

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

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

Parcels reported in this category include:
 A Unit in a Condominium
 A Unit in a Low-Rise Multiple
 A Unit in a Mid-Rise Multiple
 A Unit in a High-Rise Multiple

22 – Manufactured Home Converted to Real Property

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

321

15

S&P Dow Jones Indices

A Division of S&P Global

S&P CoreLogic Case-Shiller Home Price Indices *Methodology*

April 2024

S&P Dow Jones Indices: Index Methodology 322

Introduction

Index Objective

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

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

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

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

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

Partnership

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

Highlights

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

Please refer to the Repeat Sales Methodology section for details.

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

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

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

323

Eligibility Criteria

Inclusions and Exclusions

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

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

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

324



is the s&p corelogic case-shiller home price index useful for vacant land prices



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These are results for is the s&p corelogic case-**shiller** home price index useful for vacant land prices

Search instead for is the s&p corelogic case-shiller home price index useful for vacant land prices

AI Overview

No, the S&P CoreLogic Case-Shiller Home Price Index is not designed to track vacant land prices. It focuses on measuring changes in the value of existing single-family homes, specifically using a repeat-sales methodology. This means it tracks the price movements of the same houses over time, not vacant land.

Here's why:

Methodology:

The Case-Shiller index uses a repeat-sales methodology, meaning it tracks the price changes of the same houses as they are sold and resold over time. Vacant land doesn't have this "repeat sale" characteristic.

Property Type:

The index specifically tracks single-family homes, excluding new construction, condominiums, and other property types. Vacant land is not considered a single-family home.

Factors Affecting Value:

The factors that influence the value of a house (e.g., location, condition, size, amenities) are different from those affecting the value of vacant land (e.g., zoning, utilities, location, size, development potential).

While the index provides valuable insights into the residential real estate market, it doesn't offer information about vacant land prices.

AI responses may include mistakes. For financial advice, consult a professional. [Learn more](#)



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S&P/Case-Shiller Home Price Indices: What it is, How it ...

The S&P CoreLogic Case-Shiller Home Price Indices are a group of indices that measure real estate or housing prices. They track changes in residential home ...

Missing: ~~vacant~~ | Show results with: vacant

People also ask

What is the CoreLogic home price index?



What is the most accurate house price index?



What is the house price index used for?



What index tracks house prices?



325

<https://www.google.com/search?q=is+the+s%26p+corelogic+ca...cant+land+prices&ie=UTF-8&oe=UTF-8&hl=en-us&client=safari>

6/15/25, 7:38 AM
Page 1 of 3

Special Considerations

The Case-Shiller Home Price Indices are used as the underlying pricing mechanism in Chicago Mercantile Exchange (CME) real estate futures and options. CME real estate futures and options trade on different indices, representing 10 different MSAs, and a composite index that represents 20 metropolitan statistical areas.

But the key to the reliability of the indices is what they represent. Put simply, the caveat is that the indices are perfect representations of the housing market. That's because they include only single-family dwellings in their calculations. Furthermore, because some of the metropolitan areas are so large (such as New York City or Los Angeles), having just one value may not accurately represent all areas within that city.

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ARTICLE SOURCES ▼



SBE 26-107 Pg 397

327

REAL ESTATE ANALYSIS LAND ONLY MARKET VALUE	PARCEL ID	LAND SIZE ACREAGE	LAND SIZE SQ. FT.	2026/2027		2709 PINTO ADD'L DEPTH	%	%	\$000/ACRE
				LAND			LAND SIZE	ASSESSED / TAX	
				VALUE (\$000)	ADD'L SQ FT		DIFFERENCE	DIFFERENCE	
2709 PINTO LANE	139-32-703-002	0.85	37,026	\$ 210	N/A	N/A	N/A	N/A	\$ 247
2337 PINTO LANE	139-32-702-012	0.98	42,689	\$ 210	5,663	45	15%	0%	\$ 214
2520 PINTO LANE	139-32-702-006	0.98	42,689	\$ 210	5,663	45	15%	0%	\$ 214
3011 PINTO LANE	139-32-305-001	0.99	43,124	\$ 210	6,098	48	16%	0%	\$ 212
2608 PINTO LANE	139-32-701-008	1.03	44,867	\$ 210	7,841	62	21%	0%	\$ 204
2329 ALTA DRIVE	139-32-702-001	1.25	54,450	\$ 210	17,424	138	47%	0%	\$ 168
2400 PINTO LANE	139-32-702-009	1.57	68,389	\$ 242	31,363	249	85%	15%	\$ 154
2327 ALTA DRIVE	139-32-702-002	1.59	69,260	\$ 242	32,234	256	87%	15%	\$ 152
2710 PALOMINO LANE	139-32-703-013	1.70	74,052	\$ 263	37,026	294	100%	25%	\$ 154
500 SHETLAND DRIVE	139-32-701-011	2.02	87,991	\$ 263	50,965	404	138%	25%	\$ 130
9 PROPERTY AVERAGE		1.35	58,612	\$ 229	21,586	171	58%	9%	\$ 170
9 PROPERTY AVERAGE VS 2709		0.50	21,586	\$ 19	21,586	171	N/A	N/A	\$ 77
9 PROPERTY AVERAGE (%) VS 2709		58%	58%	9%	58%	58%	58%	9%	45%
COMPARED TO 5 PROPERTIES WITH THE SAME LAND VALUE AS MINE (\$210K), I WOULD HAVE AN ADDITIONAL 68 ' DEPTH TO MY PROPERTY. (*)									
COMPARED TO THE 9 PROPERTIES, FOR ONLY 9% MORE (\$19K), I WOULD HAVE AN ADDITIONAL 171' DEPTH TO MY PROPERTY									
COMPARED TO 500 SHETLAND DRIVE FOR ONLY 25% MORE, OR \$53K, I COULD INCREASE THE SIZE OF MY PROPERTY BY 138%, 50,965 SF, OR ADD 404' TO THE EXISTING DEPTH OF MY OWN PROPERTY.									
\$170,000 X .85 = \$144,500 \$210,000 - \$144,500 = \$65,500 (ASSESSED VALUE) \$65,500 / .35 = \$186,122 (TAXABLE VALUE) OWNER'S OPINION '\$600,000-\$186,122= \$413,878 (*) ((45+45+48+62+138) = 338)/5 = 68									
Alternative calc:	\$170K / .35 = \$486K/acre	Property Average							
	\$486K x .85 = \$413K	.85 Acre							
	\$600K - \$413K = \$186K	Adjustment							

320

CLARK COUNTY ASSESSOR 'MARKET VALUE'				
2026/2027				
			ANNUAL	
	ACREAGE	ASSESSED \$	TAXES @3.2782%	COMMENTS
2709 PINTO LANE	0.85	\$210,000	\$6,884	SUBJECT PROPERTY
2400 PINTO LANE	1.57	\$241,500	\$7,917	6 HOUSES EAST OF SUBJECT
INCREASE VS. SUBJECT PROPERTY	85%	15%	15.00%	
2327 ALTA	1.59	\$241,500	\$7,917	6 HOUSES NE / 1 BLOCK OVER
INCREASE VS. SUBJECT PROPERTY	87%	15%	15.00%	
2710 PALOMINO	1.7	\$262,500	\$8,605	ADJACENT TO REAR OF SUBJECT
INCREASE VS. SUBJECT PROPERTY	100%	25.00%	25.00%	
3000 PINTO LANE	1.88	\$262,500	\$8,605	5 HOUSES WEST OF SUBJECT
INCREASE VS. SUBJECT PROPERTY	121%	25.00%	25.00%	
500 SHETLAND	2.02	\$262,500	\$8,605	3-4 HOUSES NE OF SUBJECT
INCREASE VS. SUBJECT PROPERTY	138%	25%	25%	
5 COMP AVERAGE	1.75	\$254,100	\$8,330	
INCREASE VS SUBJECT PROPERTY	106%	21%	21%	

329

CLARK COUNTY ASSESSOR 'MARKET VALUE'				
2026/2027				
			ANNUAL	
	ACREAGE	ASSESSED \$	TAXES @3.2782%	COMMENTS
2709 PINTO LANE	0.85	\$210,000	\$6,884	SUBJECT PROPERTY
2400 PINTO LANE	1.57	\$241,500	\$7,917	6 HOUSES EAST OF SUBJECT
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2327 ALTA	1.59	\$241,500	\$7,917	6 HOUSES NE / 1 BLOCK OVER
INCREASE VS. SUBJECT PROPERTY	87%	15%	15.00%	
2710 PALOMINO	1.7	\$262,500	\$8,605	ADJACENT TO REAR OF SUBJECT
INCREASE VS. SUBJECT PROPERTY	100%	25.00%	25.00%	
3000 PINTO LANE	0	\$0	\$0	5 HOUSES WEST OF SUBJECT
INCREASE VS. SUBJECT PROPERTY	-100%	-100.00%	-100.00%	
500 SHETLAND	2.02	\$262,500	\$8,605	3-4 HOUSES NE OF SUBJECT
INCREASE VS. SUBJECT PROPERTY	138%	25%	25%	
4 COMP AVERAGE	1.72	\$252,000	\$8,261	
INCREASE VS SUBJECT PROPERTY	102%	20%	20%	

Neighborhood properties > 40 % larger than subject property

Petitioner checked 100% of the parcels surrounding subject property:

- All parcels are either on Pinto Lane or 1 block adjacent

Alta Drive
Shetland Road
Arabian Road
Palomino Lane

Chart Highlights:

1. Subject property is assessed and taxed only 6% ¹ less than the avg of all the lots that are between 42% ² and 138% ³ larger than petitioners
2. Subject property is 44% ⁴ smaller than these properties, on average
3. Avg large lot is assessed/taxed at only 59% ⁵ of subject property even though they are on avg 80% ⁶ larger.
 - ❖ 41% LOWER ASSESSMENT
 - ❖ 80% LARGER LAND MASS
4. Larger lots range from 42% ⁷ to 138% ⁸ larger
5. On a \$/acre basis, subject property is assessed/taxed 68% ⁹ higher than the avg parcel, while being 44% ¹⁰ smaller

Calculations:

1. $1 - ((210,000 / 222,594)) = .06 = 6\%$
2. $1.21 / .85 = 1.42 - 1.0 = .42 = 42\%$
3. $2.02 / .85 = 2.38 - 1.0 = 1.38 = 138\%$
4. $1 - (.85 / 1.53) = 0.44 = 44\%$ (OR 56% OF 12 PROP. AVG. SIZE)
5. $420 / 706 = 0.59 = 59\%$
6. $(1.53 / .85) = 1.8 - 1.0 = .8 = 80\%$
7. $1.21 / .85 = 1.42 - 1.0 = .42 = 42\%$
8. $2.02 / .85 = 2.38 - 1.0 = 1.38 = 138\%$
9. $706 / 420 = 1.68 - 1.0 = .68 = 68\%$
10. $1 - (.85 / 1.53) = 0.44 = 44\%$

330

BACK UP ON P. 386-411

Neighborhood properties > 40% larger in size (1.2 acres or larger)											
All within 1 block of subject property											
	Address	Parcel ID	\$ Assessed	\$ Taxed	Size / Acre	Sq ft	Length	Extra Length	Taxed \$(000)/acre	Land Size Vs. Subject	Taxed \$/acre Vs. Subject
1	3000 Arabian ^{B/K} 386	139-32-305-005	\$210,000	\$600,000	1.21	52,708	418	124	\$496	142%	70%
2	2929 Alta 388	139-32-304-006	\$157,500	\$450,000	1.22	53,143	422	128	\$369	144%	52%
3	2315 Alta 396	139-32-702-030	\$210,000	\$600,000	1.23	53,579	425	131	\$488	145%	69%
4	2329 Alta 392	139-32-702-001	\$210,000	\$600,000	1.25	54,450	432	138	\$480	147%	68%
5	2408 Palomino 394	139-32-702-007	\$220,500	\$630,000	1.38	60,113	477	183	\$457	162%	65%
6	2400 Pinto 396	139-32-702-009	\$241,500	\$690,000	1.57	68,389	543	249	\$439	185%	62%
7	700 Shettland 398	139-32-801-111	\$130,130	\$371,800	1.57	68,389	543	249	\$237	185%	34%
8	2327 Alta 400	139-32-702-002	\$241,500	\$690,000	1.59	69,260	550	258	\$434	187%	61%
9	2710 Palomino 402	139-32-703-013	\$262,500	\$750,000	1.70	74,052	588	294	\$441	200%	63%
10	3000 Pinto 404	139-32-304-014	\$262,500	\$750,000	1.88	81,893	650	356	\$399	221%	57%
11	3001 Alta 406	139-32-304-004	\$262,500	\$750,000	1.75	76,230	605	311	\$429	206%	61%
12	500 Shettland 408	139-32-701-011	\$262,500	\$750,000	2.02	87,991	698	404	\$371	238%	53%
	12 property avg		\$222,594	\$635,983	1.53	\$66,683	\$529	\$235	\$420	180%	59%
13	2709 Pinto 410	139-32-703-002	\$210,000	\$600,000	0.85	37,026	294	0	\$706	100%	100%
	2709 Pinto vs. 12 prop avg		6%	6%	44%	44%	44%	N/A	68%	80%	68%

calculations ① $1.53 \div 0.85 = 1.8 = 80\%$ LARGER
 ② $636 \div 600 = 1.06 = 6\%$ MORE

③ $\$420 \div \$706 = 59\%$

SBE 26-107 Pg 402

REMAND SBE 26-107 Pg 412

* ALL PROPERTIES ARE IMPROVED LOTS

V 2329
ALTA

12 f. 1

REMAND SBE 26-107 Pg 413

2627 Taxable Land Values – unadjusted

(See p. 334)

1. Taxable land values range from \$372K (700 Shetland) to \$750K (4 properties)
2. Land sizes range from .85 Acres for subject property to 2.02 Acres at 500 Shetland
3. The average size is 1.53 acres, or 80% larger than subject property
4. The average valuation, unadjusted for size, is \$636K, or 6% larger than subject property
 - a. 80% larger in size and only 6% larger in taxable value
5. Of the 4 properties valued at \$600K
 - a. Subject property is .85 acres
 - b. 3000 Arabian is 1.21 acres, or 42% larger $(1.21/.85)-1=0.42 = +42\%$
 - c. 2315 Alta is 1.23 acres, or 45% larger $(1.23/.85)-1=0.45 = +45\%$
 - d. 2329 Alta is 1.25 acres, or 47% larger $(1.25/.85)-1=0.47 = +47\%$
6. 700 Shetland has a taxable value of \$372K, 38% less than subject property
7. 700 Shetland is 1.57 acres, or 85% larger than 2709 Pinto $(1.57/.85)-1=0.85 = +85\%$
8. 4 properties have a taxable value of \$750K, or 25% more than subject property
9. Of the 4 properties valued at \$750K. $(750/600)-1=0.25 = +25\%$
 - a. 2710 Palomino with 1.7 acres is exactly double the size of subject property
 - b. 3001 Alta is 106% larger
 - c. 3000 Pinto is 121% larger
 - d. 500 Shetland is 138% larger
10. Subject property with .85 acres is valued / assessed at \$600K
11. 4 properties that are assessed 25% higher, range in size between 100% to 138% larger

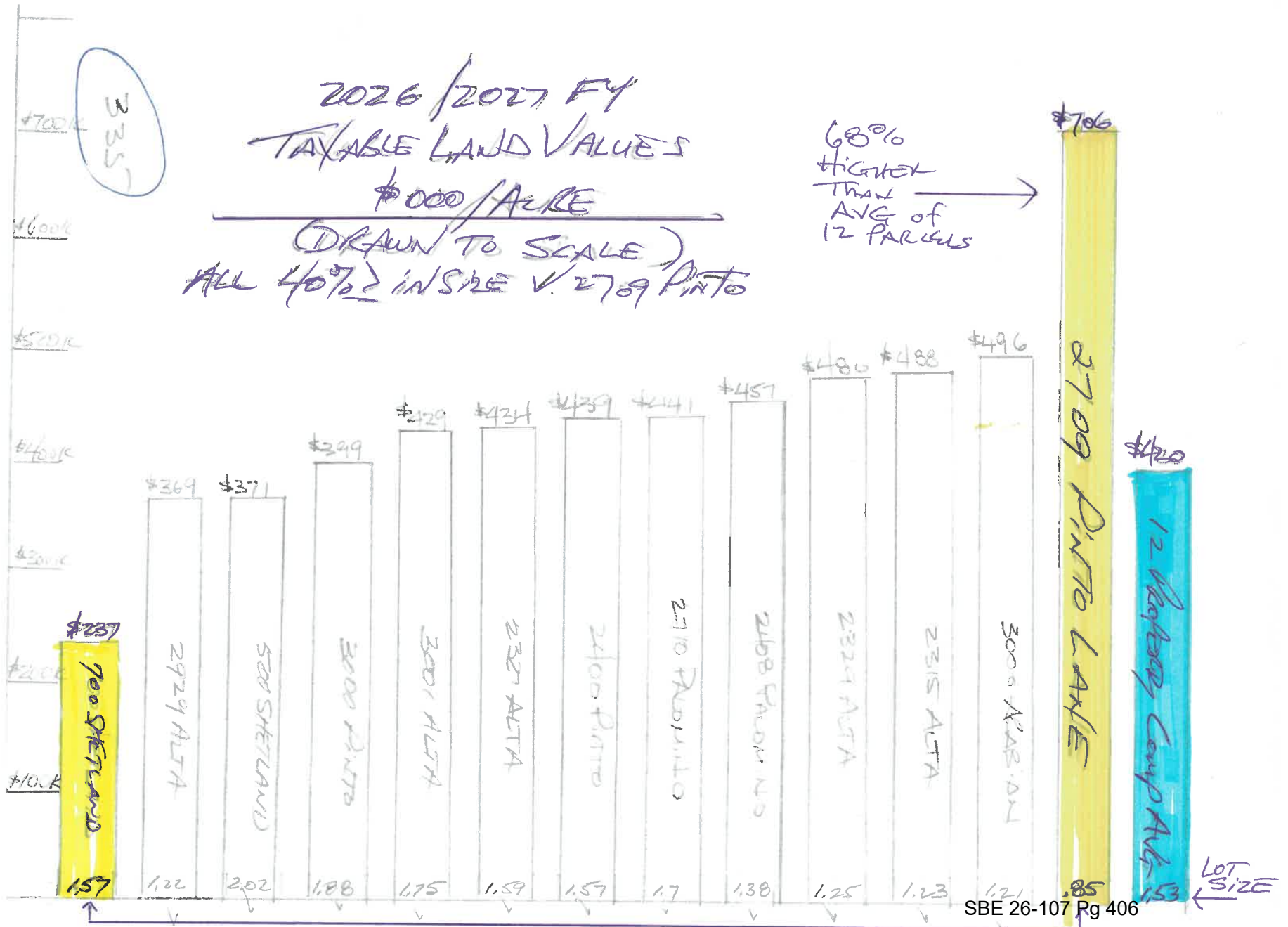
333

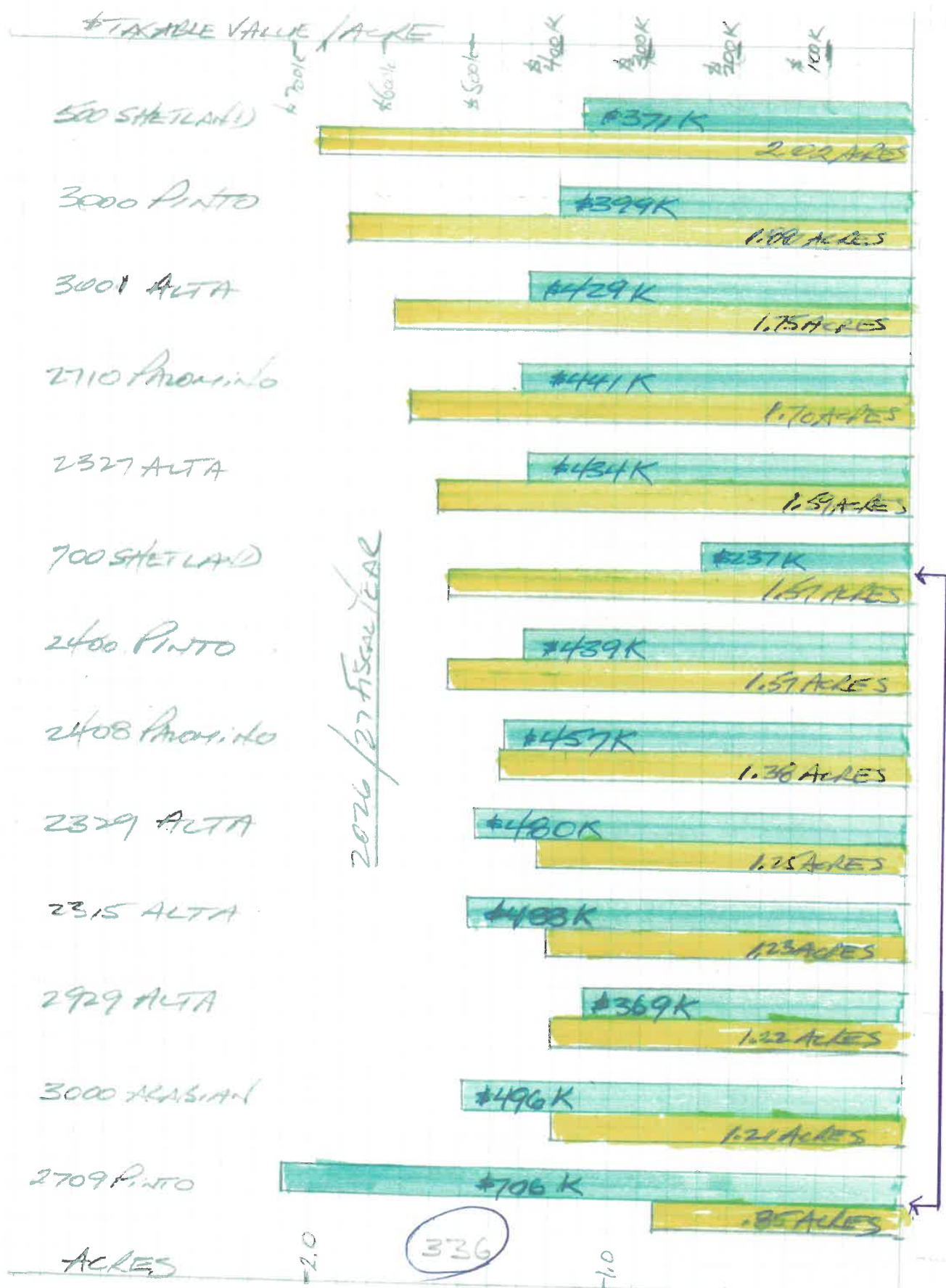
335

2026/2027 FY TAXABLE LAND VALUES (\$ 000) UNITED JUSTED FOR SIZE



SBE 26-107 Pg 405





\$TAX IMPACT VS. 1.25 ACRES PROP

2709 PINTO

2329 ALTA

Δ

Assessed \$

210,000

210,000

↓

SIZE (ACRES)

.85

1.25

68%

TAXES

@ 3.2782%

\$6,884/YR

\$6,884/YR

337

Pro-Forma

Assessed

① 142,800

210,000

68%

TAXES

@ 3.2782%

\$4,681/YR

\$6,884/YR

\$2,203/YR

$$① \$210,000 \times .68 = \$142,800$$

2709 PINTO V 500 SHELAND

2019-2020 FY

2709 PINTO

500 SHELAND

→ TOTAL ASSESSED \$210K ←

.85 ACRES
~ 37K SF

\$105K
ASSESSED

139-32-703-002

IMPROVED PROPERTY

P.346

\$300K

\$353K

\$TAXABLE

\$TAX/ACRE

1.01 ACRES
~ 44K SF
(+ ~ 7K SF)
+ 19%

\$105K
ASSESSED

139-32-701-004

IMPROVED PROPERTY

P.345

\$300K

\$297K (-16%)

1.01 ACRES
~ 44K SF
(+ ~ 7K SF)
+ 19%

\$105K
ASSESSED

139-32-701-003

VACANT LAND

P.344

\$300K

\$297K (-16%)

NOT TO SCALE

2709 PINTO V 500 SHETLAND

PRO-FORMA - UNASSEMBLED
2026/27 FY 500 SHETLAND

2709 PINTO

ASSESSED

#210K

.85 ACRES

ASSESSED

#210K

1.01 ACRES

ASSESSED

#210K

1.01 ACRES

→ TOTAL \$420K ←

339

2709 PINTO V 500 SARTLAND

2709 PINTO
2015/26 FY

139-32-703-002

ASSESSED VALUE

\$184K

.85 ACRES

4.11 ACRES

2026/27 FY

ASSESSED VALUE

\$210K

TAXABLE: \$600K

\$TAX/ACRE: \$706K

+
7 YR GROWTH: 100%
($\$210 \div \105)

500 SARTLAND
2015/26 FY

139-32-701-011

ASSESSED VALUE

\$229K (p.341)

2.02 ACRES

2026/27 FY

* - ASSEMBLED -

ASSESSED VALUE

\$262.5K (p.341)

TAXABLE: \$750K +25%

\$TAX/ACRE: \$735K + 4%

+
7 YR GROWTH: 25%
($\$262.5 \div \210)

→ NO PHYSICAL CHANGES (p.562-563)

→ - SAME LOT

→ - SAME DIVIDING WALL

→ - 37.5% DISCOUNT ($1 - (\$262.5 / \$210) = .375$)

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-701-011
<u>OWNER AND MAILING ADDRESS</u>	TEMUJEN L P 1108 S CASINO CENTER BLVD LAS VEGAS NV 89104
<u>LOCATION ADDRESS</u>	500 SHETLAND RD
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PARCEL MAP FILE 130 PAGE 46 LOT 1
<u>RECORDED DOCUMENT NO.</u>	* 20210402:01330
<u>RECORDED DATE</u>	APR 2 2021
<u>VESTING</u>	NS
<u>COMMENTS</u>	A-20240429:1571

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	229688	262500
IMPROVEMENTS	239655	240864
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	469,342	503,364
TAXABLE LAND + IMP (SUBTOTAL)	1,340,977	1,438,183
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	469,342	503,364
TOTAL TAXABLE VALUE	1,340,977	1,438,183

341

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdnParcel=13932701011&hdnInstance=pci7>

1/18/26, 3:08 PM
Page 1 of 2

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	2.02 ACRES
ORIGINAL CONST. YEAR	1970
LAST SALE PRICE MONTH/YEAR SALE TYPE	
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7249	CASITA SQ. FT.	192	ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	MASONRY-SLUMP BLOCK
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE		3
TOTAL GARAGE SQ. FT.	720				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

342

See Attached EXH'GG' P.1

Assessor Parcel Number Tree Search for Parcel Chain History (Parent/Child)

Please enter parcel number (i.e. XXX-XX-XXX-XXX)

Submit

SELECTED PARCEL: 139-32-701-010

PARCEL	OWNER 1	OWNER 2	TAX DISTRICT	ACRES	DOC NUMBER	DEED DATE	COMMENTS
139-32-701-010	TEMUJEN LP		200	2.0600	20240426:3754	4/2/2021	PT 20240426:3754;+.03A COR

2 PARENT PARCELS

PARENT COUNT	PARCEL	CHILD COUNT	OWNER 1	DOC NUMBER	ACRES
1 VACANT LAND	139-32-701-003	1	TEMUJEN L P	20210126:0754	1.0300
1 DEVELOPER	139-32-701-004	1	TEMUJEN L P	20210126:0754	1.0000

1 CHILD PARCEL

PARENT COUNT	PARCEL	CHILD COUNT	OWNER 1	DOC NUMBER	ACRES
1	139-32-701-010	0	TEMUJEN L P	20240426:3754	2.0200

343

15

LAND ACRES	1.03	LAND SQUARE FEET	44,867
------------	------	------------------	--------

1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044 2045 2046 2047 2048 2049 2050 2051 2052 2053 2054 2055 2056 2057 2058 2059 2060 2061 2062 2063 2064 2065 2066 2067 2068 2069 2070 2071 2072 2073 2074 2075 2076 2077 2078 2079 2080 2081 2082 2083 2084 2085 2086 2087 2088 2089 2090 2091 2092 2093 2094 2095 2096 2097 2098 2099 2100 2101 2102 2103 2104 2105 2106 2107 2108 2109 2110 2111 2112 2113 2114 2115 2116 2117 2118 2119 2120 2121 2122 2123 2124 2125 2126 2127 2128 2129 2130 2131 2132 2133 2134 2135 2136 2137 2138 2139 2140 2141 2142 2143 2144 2145 2146 2147 2148 2149 2150 2151 2152 2153 2154 2155 2156 2157 2158 2159 2160 2161 2162 2163 2164 2165 2166 2167 2168 2169 2170 2171 2172 2173 2174 2175 2176 2177 2178 2179 2180 2181 2182 2183 2184 2185 2186 2187 2188 2189 2190 2191 2192 2193 2194 2195 2196 2197 2198 2199 2200 2201 2202 2203 2204 2205 2206 2207 2208 2209 2210 2211 2212 2213 2214 2215 2216 2217 2218 2219 2220 2221 2222 2223 2224 2225 2226 2227 2228 2229 2230 2231 2232 2233 2234 2235 2236 2237 2238 2239 2240 2241 2242 2243 2244 2245 2246 2247 2248 2249 2250 2251 2252 2253 2254 2255 2256 2257 2258 2259 2260 2261 2262 2263 2264 2265 2266 2267 2268 2269 2270 2271 2272 2273 2274 2275 2276 2277 2278 2279 2280 2281 2282 2283 2284 2285 2286 2287 2288 2289 2290 2291 2292 2293 2294 2295 2296 2297 2298 2299 2300 2301 2302 2303 2304 2305 2306 2307 2308 2309 2310 2311 2312 2313 2314 2315 2316 2317 2318 2319 2320 2321 2322 2323 2324 2325 2326 2327 2328 2329 2330 2331 2332 2333 2334 2335 2336 2337 2338 2339 2340 2341 2342 2343 2344 2345 2346 2347 2348 2349 2350 2351 2352 2353 2354 2355 2356 2357 2358 2359 2360 2361 2362 2363 2364 2365 2366 2367 2368 2369 2370 2371 2372 2373 2374 2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388 2389 2390 2391 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403 2404 2405 2406 2407 2408 2409 2410 2411 2412 2413 2414 2415 2416 2417 2418 2419 2420 2421 2422 2423 2424 2425 2426 2427 2428 2429 2430 2431 2432 2433 2434 2435 2436 2437 2438 2439 2440 2441 2442 2443 2444 2445 2446 2447 2448 2449 2450 2451 2452 2453 2454 2455 2456 2457 2458 2459 2460 2461 2462 2463 2464 2465 2466 2467 2468 2469 2470 2471 2472 2473 2474 2475 2476 2477 2478 2479 2480 2481 2482 2483 2484 2485 2486 2487 2488 2489 2490 2491 2492 2493 2494 2495 2496 2497 2498 2499 2500 2501 2502 2503 2504 2505 2506 2507 2508 2509 2510 2511 2512 2513 2514 2515 2516 2517 2518 2519 2520 2521 2522 2523 2524 2525 2526 2527 2528 2529 2530 2531 2532 2533 2534 2535 2536 2537 2538 2539 2540 2541 2542 2543 2544 2545 2546 2547 2548 2549 2550 2551 2552 2553 2554 2555 2556 2557 2558 2559 2560 2561 2562 2563 2564 2565 2566 2567 2568 2569 2570 2571 2572 2573 2574 2575 2576 2577 2578 2579 2580 2581 2582 2583 2584 2585 2586 2587 2588 2589 2590 2591 2592 2593 2594 2595 2596 2597 2598 2599 2600 2601 2602 2603 2604 2605 2606 2607 2608 2609 2610 2611 2612 2613 2614 2615 2616 2617 2618 2619 2620 2621 2622 2623 2624 2625 2626 2627 2628 2629 2630 2631 2632 2633 2634 2635 2636 2637 2638 2639 2640 2641 2642 2643 2644 2645 2646 2647 2648 2649 2650 2651 2652 2653 2654 2655 2656 2657 2658 2659 2660 2661 2662 2663 2664 2665 2666 2667 2668 2669 2670 2671 2672 2673 2674 2675 2676 2677 2678 2679 2680 2681 2682 2683 2684 2685 2686 2687 2688 2689 2690 2691 2692 2693 2694 2695 2696 2697 2698 2699 2700 2701 2702 2703 2704 2705 2706 2707 2708 2709 2710 2711 2712 2713 2714 2715 2716 2717 2718 2719 2720 2721 2722 2723 2724 2725 2726 2727 2728 2729 2730 2731 2732 2733 2734 2735 2736 2737 2738 2739 2740 2741 2742 2743 2744 2745 2746 2747 2748 2749 2750 2751 2752 2753 2754 2755 2756 2757 2758 2759 2760 2761 2762 2763 2764 2765 2766 2767 2768 2769 2770 2771 2772 2773 2774 2775 2776 2777 2778 2779 2780 2781 2782 2783 2784 2785 2786 2787 2788 2789 2790 2791 2792 2793 2794 2795 2796 2797 2798 2799 2800 2801 2802 2803 2804 2805 2806 2807 2808

2023/24

As assessed $\rightarrow$
value

$$\begin{array}{r} \$300,000 \\ \times .35 \\ \hline \end{array}$$

\$105,000

LAND ACRES	1.03	LAND SQUARE FEET	44,867	SUMMARY OF TAXABLE VALUES				WORKING
LEGAL DESCRIPTION	FISCAL YEAR			2019-20	2020-21	2021-22	2022-23	2023-24
PT NW4 SE4 SEC 32 20 61	VALUE TYPE			BLCM	BLCM	BLCM	BLCM	BLCM
	LAND			\$300,000	\$375,000	\$375,000	\$420,000	\$500,000
	SUBDIVISION DISCOUNT							
	NET LAND			\$300,000	\$375,000	\$375,000	\$420,000	\$500,000
	IMPROVEMENTS							
	SUPPLEMENTAL							
	COMMON ELEMENT							
	TOTAL IMPROVEMENT							
	SECURED PERSONAL PROP							
	PARCEL TOTAL			\$300,000	\$375,000	\$375,000	\$420,000	\$500,000
	EXEMPTION TOTAL							

SALES HISTORY						
TYPE	SALE DATE	SALE PRICE	DEED BOOK	PAGE	GRANTOR	GRANTEE
R	4/26/2021	\$ 500,000.00	20210428	00003754	BARTSAS MARY 13 L L C	TEMUJEN L P
R	2/2/2005	\$ 565,000.00	20050202	00002967	MOORE JAMES L	BARTSAS MARY 13 L L C

[illegible][illegible][illegible][illegible]

EXH. G-G, P. 2

15

20.110 Single Family Residential

100

2023/24

500 SHERBAND
House

W
f
h

Assessed
Value

PT NW4 SE4 SEC 32 20 81

$$\begin{array}{r} \$300,000 \\ \times \quad .35 \\ \hline = \$105,000 \end{array}$$

EXEMPTION TOTAL	
SALE	

STORY

2000

[illegible]

$\beta = \frac{1}{\alpha} = 0.7$

[illegible]

CLASSIFIED AG/GOLF COURSE								MARKET AG/GOLF COURSE							
#	CODE	LAND CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	#	CODE	LAND CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE
CODE		ADJUSTMENT		TYPE		ADJ %		ADJ VALUE		ADJ NOTE					

[illegible]

										ACCOUNT FLAGS		
										CAT	TYPE	VAL
										CONV	Capacity	1
										CONV	Pool Count	1
										PAR	Parcel Land Use	20 110

SBE 26-107 Pg 416

REMAND SBE 26-107 Pg 426

EXH G4 P.4



Clark County Assessor Reports

combined LOTS

RESTORATION

Value History

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

Parcel: 139-32-701-011

Assessed

Tax Year	Land		Improvements				Exemption Code	Value	Remainder	Tax Dist
	Acres	New Land	Imps	New Imps	Supp	Extra Features				
2025-26	2.02	229,687	0	239,655	0	0	26,528	0	0	200
2024-25	2.02	229,687	0	237,737	0	0	26,798	0	0	200

Parcel from 139-32-701-011

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

LAND

Assessed Value 2015/2016: \$229,687
÷ .35

TAXABLE LAND VALUE 2015/2016 \$656,250

$$\left(\frac{\$230K}{\$210K} \right) = 1.095 \text{ or } 9.5\%$$

346

9.5% increase

EXH 'GG' P.5



Clark County Assessor Reports

2709 P.1110

2709 P.1110

Value History

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

Parcel: 139-32-703-002

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist	
	Acres	Land	New Land	Imps	New Imps	Supp	Common Element	Code Value		
2024-25	0.85	183,750	0	476,103	0	0	53,848	0	0	200
2023-24	0.85	175,000	0	438,769	0	0	46,933	0	0	200
2022-23	0.85	147,000	0	93,179	0	307,490	8,930	0	0	200
2021-22	0.85	131,250	0	86,926	0	0	0	0	0	200
2020-21	0.85	131,250	0	84,483	0	0	0	0	0	200
2019-20	0.85	105,000	0	85,995	0	0	0	0	0	200
2018-19	0.85	70,000	0	85,050	0	0	0	0	0	200
2017-18	0.85	59,500	0	88,920	0	0	0	0	0	200
2016-17	0.85	52,500	0	92,254	0	0	0	0	0	200
2015-16	0.85	43,750	0	93,945	0	0	0	0	0	200
2014-15	0.85	35,000	0	95,327	0	0	0	0	0	200
2013-14		35,000	0	93,466	0	0	0	0	0	200
2012-13		35,000	0	96,768	0	0	0	0	0	200
2011-12		49,000	0	94,122	0	0	0	0	0	200
2010-11		70,000	0	91,874	0	9,220	0	0	0	200
2009-10		175,000	0	91,213	0	0	0	0	0	200
2008-09		210,000	0	92,239	0	0	0	0	0	200
2007-08		94,868	0	88,929	0	0	0	0	0	200
2006-07		94,850	0	89,564	0	0	0	0	0	200
2005-06		68,250	0	84,154	0	0	0	0	0	200
2004-05		73,500	0	81,834	0	0	0	0	0	200

184/108 = 75%

184/105 = 75%

Parcel from 030-300-064

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

2024/2025 Assessed LAND : \$183,750 (SAME as 2025/2026)

2024/2025 TAXABLE VALUE \$525,000

4x \$105K / .35 = \$300K

2025 TAXABLE VALUE

347

Land:

Assessor presented vacant land comps, not comps of improved properties, as is specified in NAC 361.119(2)(a) and NRS 361.227 (1)(b). Assessor applied incorrect codes/statutes of NAC 361.11795 and NAC 361.1188(a). These codes are intended for mass appraisals and vacant land, respectively. ²⁰

- NAC 361.119 (2)(a) and NRS 361.227 are for improved properties. ²¹
- NRS 361.227(1)(b) – assessor did not even appraise recent land sales at 35% of the full cash value (e.g. 2715 Alta, 500 Shetland, 2710 Pinto Lane, 422 S. Rancho, 747 Ranch Circle, 748 Rancho Circle, 2020/30 Bannie, etc.). 100% of the comps utilized by the assessor to defend their case were assessed less than 35% of FMV ²². In some cases as low as 16% in the fiscal year following the sale specified by the assessor. ²³
- Assessor utilized the Case Schiller Home Price Index to support his conclusions related to his land comps.²⁴ Case-Schiller's model is only for residential SFH, not land.²⁵

Assessor's land presentation is on pages 27, 38, 39, and 40 of the assessor's addendum. ²⁶

Page 27: (p.SBE 352) THIS CHART COMPARES \$/LOT, WITH NO ADJ. FOR LOT SIZE.

- 75% of comps are outside subject property's neighborhood
- 100% of the lots are assessed below 35% of FMV, as required by Nevada law
- Petitioner's spreadsheet, ²⁷ a review of the data on assessor's chart, calculates the proper assessed value of the 8 parcels. Two parcels, (#1 & #4), are assessed at only 16% of the sale price in the fiscal year following the date of sale. That is a 55% discount from the value required by Nevada law.
- **Comp #1: Was sold with a 2,060 sf house on it.**
 - Assessor still assesses (\$49K) and taxes (\$1,590/yr) the improvements on this property in 2025/26 from a 2023 sale, yet uses it as a land comp. ^{28,29}
 - Is in a different neighborhood ³⁰
- **Comp #2 & 3: (THESE 2 LOTS REPRESENT THE HIGH VALUE ON THE CHART)**
 - **Assessed at discounted rate of \$210K in 2025/26. 35% of 2023 sale was \$323K. (\$950K x .35 = \$332.5K)**
 - **Lots are on avg. 28% larger and rated superior to subject property**

348
8

- 2025/26 taxable value: \$600K/lot, or \$468K/acre vs \$525K/lot and \$617/acre for subject property -making my valuation HIGHER NOT LOWER
- Compare this to the misrepresented value of \$997.5K per lot on p.27.
- ~ 1.1 miles from subject property and in different neighborhood. ³⁰
- BOTH PROPERTIES ARE IN A GUARD GATED COMMUNITY, NOT MINE.
- **Comp #4: Sold on 1/9/24 for \$630K with 2,600 sf home on it.**
 - Assessed at only 16% of sale price, not 35% ²⁷
 - Assessor still assesses (\$42K, p.152) and taxes (\$1,361/yr, p.156) the improvements on this property in 2025/26 for a sale in Jan/2024, yet uses this as a land only comp. ^{31,32}
 - 1.2 miles from subject property and in different neighborhood ³³
- **Comp #5: (THIS WAS THE LOW VALUE LOT ON THE CHART)**
 - This is not a single lot. Assessor combined 2 lots and divided total in half
 - Lots were different sizes
 - 1 lot has a small structure on it
- Parcel(s) are 1.7 miles from subject property and in a different neighborhood³³
- **Comp #6:** Sold on 4/26/21 for \$500K, assessed at \$131K, 26% FMV, not 35%
(\$375K x .35 = \$131.25K)
- **Comp #7:** Sold on 9/29/20 for \$444K, assessed at \$131K, 29% FMV, not 35%
- **Comp #8:** Not an arm's length valuation ³⁴
 - Total sale of \$4.6M is arm's length, distribution of sale price was manipulated for tax efficiency, avoidance, or maybe evasion for seller.

WHEN ADJUSTED FOR LOT SIZE, THE COMPARISONS PRESENTED MAKE NO SENSE
In the bottom box, assessor makes the following dubious claims:

1. **'Comps 1 & 4 purchased as tear downs'** They weren't sold as tear downs. The land should be the total value less the value of the structure on the parcel (NRS 361. 227).
 - a. The teardown argument is ludicrous. Assessor on several occasions referred to Petitioner's property as a teardown. Petitioner developed an analysis of the value of petitioner's property had assessor treated it as a teardown ³⁵
 - Had petitioner done so in the year of purchase (2018), the land value today, applying the assessor's logic, would exceed \$3.5M/acre, or \$3.0M for .85 acres, more than the market value of the total newly improved property with a casita, detached garage, new 2 car attached garage and a carport.

349
5

(\$965K/.85=1,135K x 2.09 (land growth value from 2018-2025 using p. 160 – assessor's land values ³⁵)=\$3.5M x .85 = \$3.0M)

2. 'Market adjustment based on paired sales of Comp 2 (\$579K on 10/2018 to \$950K on 8/2023 = +65%) and Comp 8 (\$300K on 9/2017 to \$400K on 4/2019 = + 30%)'

- This equates to a monthly increase of 1.12% month and 1.58%/month, respectively. Mr. Tripp stated exactly that at the county hearing and can be seen on the video at the 44:00 minute mark, or on p.15/167 of the transcripts.³⁶

- This was intentionally misleading
- Assessor's comp #5 from this same page sold for \$790K on 3/29/2019 and again on 6/22/22 for \$895K. This represents a total increase of only 13% over 39 months for a monthly increase of .34%
- Assessor's comp #7, also from this page, sold for \$413K on 6/30/2017 and again on 9/29/20 for \$444K. This represents a monthly increase of .19%/month.
- These are mere fractions of what the assessor presented. Why not use these? (See p. 167-174 in file 'I' for the deeds that reflect these sales) ³⁷

2. The next comment in the bottom box is, 'with support from the Case-Schiller Las Vegas Home Price Index.'

- Case Schiller specifically includes only valuations of single family homes and **excludes** vacant land (p.125-127) ³⁸

3. The last missive is 'no current vacant land sales in subject neighborhood.'

- This statement is contradicted by the record.³⁹
- Petitioner included 4 other parcels in nhbd plus 2 nearby, and another in Scotch 80, adjacent to 1205 Park Circle.³⁹
- The 1st lot on that chart is around the corner from petitioner. You drive past that lot, which is 1/8 mile from subject property, to get to assessor's comps that are 1.2-1.7 miles away.
- This lot sold in 2016.
- Other lots, much closer to subject property sold between 2019 and 2024.
- #7 is actually adjacent to comp #4 on the chart and sold only 6 days prior to #4 in January 2024.

350
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Mr. Tripp tries to prove that the 'market value' of my land (\$525K) fits comfortably between his \$447K and \$998K, the number at the bottom of p.27 in assessor's addendum ⁴⁰. His numbers, however, were calculated using wrong data, manipulated data, data from distant neighborhoods, etc. Additionally, he persists in comparing vacant land to improved properties. He should select properties from my neighborhood and use legitimate data to support his position.

Page 40: General comments: ⁵²

- The CCA utilizes the wrong rules (NAC 361.11795 and NAC 361.1188(1)(a).
 - o Again, improperly comparing vacant land to improved SFH lots
- 100% of the comps on p.40 were assessed lower than the 35% statutory rate.⁴¹
 - o **Doing so, under taxes all these properties and exacerbates the inequity in assessments and taxes incurred by the petitioner.**
 - Pertinent information supporting this can be found at the bottom of page 40.
 - o One example is comp 2 which sold for \$315K in 2014/2015 fiscal year. The following year it was assessed for \$47,250 only 15% of FMV and only 43% of what it should have been ($15\%/35\%=0.43$) ⁴¹
 - o 38% (3/8) of the comps are from beyond subject property's neighborhood.

At the hearing on 2/26/25, Mr. Tripp stated: 'as you can see in every case, a diminished return is evidenced by the sale price per acre of the larger parcel within the neighborhood'. ⁴² **Fact checking his assertion refutes this bold statement.**

- He wants you to believe he 'proves' his diminishing returns principle in the 'general description' box at the top of the page, but **he** is the one who chose which 2 properties to compare with each other.

Pair: Comp 1 vs Comp 2:

Comp 1 is in the neighborhood. This comp is 10 years old and not very comparable to my property. It is currently on the market for \$10M, more than triple the value of my property.

Comp 2 is quite a distance away and actually a property developed by Blue Heron homes (into 4 SFH) and 2.49 acres, 332% the size of comp 1, and 11 years old. This property did sell for \$315K back in 2014. (4 lots to be developed by Blue Heron)

351
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Here is the truth, the whole truth, and nothing but the truth about this property ⁴³

- Acquired by Ned & Ann Busch on 5/14/2010 for \$550K, shortly after the beginning of the last financial crisis.
- The 2009/2010 fiscal year was the 2nd highest valuation in Las Vegas at that time. This is from the VHR for 2323 Pinto, the paired sale to this property. The following year the assessed value plummeted 68%. This happened across Las Vegas.
- On August 25, 2014, the Busches sold this property to 805 Land, LLC for \$315K **(or \$127K/acre – the benchmark value on page 40 and representing the low end of the comparable range.)** as the market continued to decline and is now worth only 27% of what they paid, based on the CCA'S own VHR. In what appears to be a distress sale, The Busches absorbed a loss of \$235K, or 57% of their investment and sold the 2.49 acres to 805 Land, LLC.
- 20 months later, on April 8, 2016, 805 Land, LLC sold this land to Midtown Modern, LLC, a Blue Heron development for \$900K.
 - This transaction was 20 months after the one Mr. Tripp uses. No appraiser would ever use a 2014 sale when a more recent (2016) sale exists and still but 1 year removed from its paired parcel.' **On a \$/acre basis this same 2.49 acre land sold for \$361K/acre in 2016, a mere 1.3% lower than comp #1, not the 65.4% Mr. Tripp presents, eviscerating his diminishing return argument.**
 - **This was also a blatant misrepresentation of material facts with the clear intent to mislead.**
 - The deeds for these transactions were submitted as evidence by Petitioner. ⁴³

352
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Pages 11-17(exh 'OO', File 'I' pdf p. 221-227) include other pertinent information related to this property, such as survey maps, value history reports, parcel chain history, and site maps.

Pair: Comp 3 vs Comp 4:

Mr. Tripp implies that a diminishing return of enormous proportions exists. He explains that 1.46 acres of land can be bought for \$613K/acre (excl his 5% market adjustment with no explanation offered). A .4 acre lot, though, will cost a hefty \$1.575M/acre. This is non-sense.

Both of these 'comps' are in the Scotch 80 neighborhood, 1.2 to 1.7 miles from subject property and not in an adjacent neighborhood.

While I don't agree with using Scotch 80 for comps when there are legitimate comps in my neighborhood, Mr. Tripp intentionally excluded 1825 Ellis, which **is adjacent** to comp #3 (1205 Park Cir), slightly closer to subject property and sold within 6 days of comp #3 for \$380K, or \$576K/acre. If you substitute 1825 Ellis for 1205 Park Circle for comp #3, then the values for comp 3 and 4 are virtually identical on a \$/acre basis. ⁴⁴

Comp 3 also had a 2,600 sf house on it. Per NAC 361.119 (2)(a) the value of the house should be removed in order to determine the value of the land.

Comp 4 is not 1.46 acres. It is 2 adjacent lots he joined together for his analysis. One lot is .69 acres, the other .76 acres.

Pair: Comp 5 vs Comp 6:

- They are in my neighborhood and are separated by only 1 lot
- They are on the same street and they are reasonably close in size
- If you ignore the 10% mkt adjustment, then comp 4 is getting a 4% discount for the additional size (law of diminishing returns)
 - 1.03 acres v .88 acres =17% larger
 - (\$485K/\$504K) =0.962 (3.8% discount/diminished return)

Back to that 10% market adjustment to comp 5:

- Comp 5 sold on 9/29/2020
- Comp 6 sold on 4/26/2021, only 7 months later (.58 years)
- The 10% adjustment, annualized is 17%
- Both properties sold in the same fiscal year (2020/2021)
- Looking at the Assessor's Value History Report (VHR) for both properties, the land value change for those years is \$0 (**ZERO**). ⁴⁵
- There exists no justification for the 10% adjustment, nor is one given.

353
#5

- Comp 4 sold for \$500K, 12.6% more than comp 3
- Comp 4 has 1.03 acres, 17.0% more than comp 3

This is a pretty close relationship and makes logical sense

Pair: Comp 7 v Comp 8

- **Comp 7 was not an arm's length valuation.** It is a lengthy explanation, but I have attached the necessary backup. (Exh. 'QQ'). Page 9-10 in Exh 'QQ' explains the shenanigans that were involved in that transaction. ⁴⁸
- Comp 8 is the same property as comp 6 and needs no repeating (see above)
- Comp 7 should be eliminated.
- Mr. Tripp chose to ignore 680 Shetland which is extremely close to subject property.
 - 680 Shetland sold on 5/27/16 for \$200K, \$392K/acre
 - He used comps from 2014/15 on p.40
 - If you substitute 1825 Ellis for 1205 Park Circle (comp 3) and substitute 680 Shetland for 2720/2710 Pinto (comp 7), then the mean average for the 8 is \$447K. ^{47,48}
 - With a low value of \$132K and a high value now at \$582K/acre (**not \$1,575K**) the value of my property is the highest at \$617K, \$35K, or 6% (\$617/\$582) above his highest value, \$485K, or 367% (\$617/\$132) above the lowest, and \$170K, or 38% (\$617/\$447) above the mean. ⁴⁸
 - I no longer fit so comfortably inside his 'indicated value range of comparable'.

PAGE 38-39 OBSERVATIONS – diminishing returns

The Clark County Assessor (CCA) included this page in their addendum for the purpose of 'proving' that the value of my land is assessed equitably. Mr. Tripp, at the February hearing described it as the 'equity grid'. ⁴⁹ Here are some observations:

1. There are 74 properties listed, 73 excluding mine
2. There are 17 properties above mine that are smaller sized lots
3. Of those 17, 4 are vacant land, only 13 above me are improved properties
4. Of those 13, 2 are actually valued less, not more, than mine, (#4 & #5)
 - a. Only 11 above me out of 74 properties puts me pretty high on the list- not very equitable – equitable would place me +/- ~ 37th
5. The 1st property, .23 acres, is shown with a \$/acre of an astonishing \$1,141K
 - a. Assessor adjusts it down only 50% yet it is 73% smaller than mine.
 - b. Subject property is assigned a 0% adjustment.
 - c. This results in an 85% premium vs mine (\$1,141K/\$617K)
6. The last property (500 Shetland) is shown with a \$/acre of \$325K

354
74

- a. Property is 2.02 acres
 - b. Assessor adjusts it up 25% but it is **138% larger** than mine
 - c. This results in a 47% discount vs mine (\$325/\$617)
 - d. Basically this is BOLGOL free. (Buy one lot, get one lot, free)
7. Assessor makes no mathematical effort to equalize, resulting in a range of \$1,141K/acre for small lots and \$325K/acre for large lots, a 350% swing and completely unsupportable by actual sales. ⁵⁰
8. Assessor uses arbitrary adjustments to calc their '\$/acre'.
- a. No analytical model to support this nonsense is presented or referenced
9. Assessor applies adjustments in a range, not on an algebraic scale.
- **Properties between .75 acres and 1.25 acres receive no adjustment**
 - i. **This means a property 67% larger than another is assessed and taxed the exact same, implying their FMV is exactly the same. (1.25/.75=1.667) – this also is nonsense.**
 - ii. The owner of a lot 1.25 acres (55K sf) pays no tax on the extra 22K sf of land-**a full ½ acre and no more tax?**
 - iii. This is their model to prove equity?
 - iv. **Is it equitable for the owners of 2323 Pinto, 2327 Pinto, and 2331 Pinto, all of whom have lots of .75 acres to be assessed and pay the same taxes as the owner of 2329 Alta with 1.25 acres?**
10. Overall 17 (23%) of the 74 properties are vacant land.
11. 2 of those 17 are still being taxed for improvements on their land
12. Two properties with a greater size were actually assigned a 25% discount rather than a premium (APN 139-32-304-005 and APN 139-32-304-006)
- a. Both of these are notated as 'assemblage' so I'm guessing that's the reason he will use to somehow explain this aberration.
 - b. This is not assemblage because these properties have never been combined
 - c. Every article about assemblage states, and I quote: 'that the end result is that it almost always increases the value of the property, a phenomenon know as plottage.' Why do it if it would does not improve the value of the property?
 - d. **These properties don't fit the definition of assemblage, but 500 Shetland does. At 500 Shetland ⁵¹ – 2 separate lots were assessed for \$105K each in 2020, \$210K total, they were combined afterwards (assemblage). 5 years later, had they been left as is each would be assessed at \$184K, or \$368K**

355
76

in total (the same as mine per lot). Due to assemblage their market value was, supposedly, enhanced. One might think it would be assessed above \$368K. It's assessed value was only \$230K, a discount of 63%.

13. Please turn to p.40 in the assessor's addendum for just a moment. ⁵²

a. In the general description section at the top, the CCA writes, **'In every case, a diminished return is evidenced by \$/acre of the larger parcel within the neighborhood'.**

b. Now back to p.38-39 of the same document ⁴⁹

14. On p. 40, Mr. Tripp tries to prove a point, using paired sales related to diminishing returns. The following can be found on his chart (p.38-39):

i. **APN 139-32-702-014, .75 acres, is valued at \$700K/acre**

ii. Using Mr. Tripp's logic, smaller lots should be at a \$/acre premium, but APN 139-32-702-020 is only .69 acres yet valued at \$647K, 7.5% less
APN 139-32-703-008 is only .57 acres yet valued at \$645K, 7.9% less
APN 139-32-306-011 is only .52 acres yet valued at \$505K, 28% less
APN 139-32-703-008 @ .57 acres is:

1. 6% less than APN 139-32-701-005 @.65 acres
2. 5% less than APN 139-32-701-006 @ .66 acres
3. 4% less than APN 139-32-702-024 @ .7 acres,
4. 4% less than APN 139-32-306-023 @ .78 acres,
5. 8% less than APN 139-32-702-024, 139-32-702-014,
and 139-32-702-015, all at .75 acres.

APN 139-32-306-011 @ .52 acres compared to the above 5 examples has an even greater discount which clearly contradicts his claim.

3% Cap

Lastly, the assessor incorrectly applied the provisions of NRS 361.4723. Assessor, in the normal course of business, grandfathers the existing abatement of taxes upon the transfer/sale to a new owner rather than rescinding the existing abatement and restarting it the following year. NRS 361.4723 is clear in its language:

*'The Legislature hereby finds and declares that an increase in the tax bill of the owner of a home by more than 3 percent over the tax bill of **that homeowner** for the previous year constitutes a severe economic hardship within the meaning of subsection 10 of Section 1 of Article 10 of the Nevada Constitution.*

361
18

COMPARABLE LAND SALES GRID
(PETITIONER'S ANALYSIS OF PROPERTIES
ON P.27 OF CCA'S ADDENDUM)

	FORMULA	1	2	3	4	5	6	7	8	8 PROP AVG	2709 PINTO
PAGE 27 COMP #		1	2	3	4	5	6	7	8		
PARCEL ID		139-32-601-043	139-32-601-001	139-32-601-005	162-04-114-011	162-04-210-128	139-32-701-003	139-32-701-001	139-32-701-006		139-32-703-002
PHYSICAL ADDRESS		422 S RANCHO	748 RANCHO CIR	747 RANCHO CIR	1205 PARK CIR	20/30 BANNIE*	500 SHETLAND**	2715 ALTA	2710 PINTO***		2709 PINTO ****
DATE OF SALE		6/23/2023	8/7/2023	8/7/2023	1/9/2024	6/22/2022	4/26/2021	9/29/2020	4/9/2019	N/A	4/30/2018
A FMV - SALE (\$000)/TAXABLE VALUE	GIVEN	\$750	\$950	\$950	\$630	\$448	\$500	\$444	\$400	\$634	\$170
B ASSESSED VALUE (\$000) @ 35% SHOULD HAVE BEEN)	(A x .35)	\$263	\$333	\$333	\$221	\$157	\$175	\$155	\$140	\$222	\$60
C ASSESSED VALUE (\$000) YEAR FOLLOWING SALE	VHR	\$121	\$203	\$203	\$101	\$118	\$131	\$131	\$89	\$137	\$70
D ACTUAL ASSESSED VALUE AS A % OF SALE	(C/A)	16%	21%	21%	16%	26%	26%	29%	28%	23%	41%

35%

After years

2 LOTS SOLD FOR TOTAL OF \$895K - DATA IS 50% OF TOTAL FOR BOTH

THE PARENT APN IS 139-32-701-001
BOTH ORIGINAL LOTS ARE THE SAME SIZE
THIS APN IN NOT EVEN ACTIVE ANYMORE - ITS BEEN CONSOLIDATED INTO 139-32-701-701

2710 WAS NOT AN ARM'S LENGTH TRANSACTION. IT WAS THE REMAINDER OF A 2 PARCEL ACQUISITION FOR A TOTAL OF \$4.6M

PURCHASE PRICE WAS \$965K IN 2018
LAND WAS ASSESSED IN 2018 AT \$59.5K, OR TAXABLE VALUE OF \$170K, LEAVING \$795K FOR IMPROVEMENTS

SOURCE: PETITIONER'S BRIEF
CASE 25-116

	2709 <u>Pinto</u>	747 <u>Ranch</u>	748 <u>Ranch</u>	
VS/VS ASSD \$	+184	\$210	\$210	
TAXED	\$515	\$600	\$600	
SIZE (ACRE)	.85	1.05	1.12	
ADJ for SIZE #/ACRE TAXED	\$617	\$571	\$536	+11%
AS Presented	\$525	\$997	\$997	-47%

- Assessor presents my Property @ a 47% Discount
- ADJ. for SIZE, I'm AT AN 11% Premium



Clark County Assessor Reports

4224 Hancock Circle

Value History

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

Parcel: 139-32-601-043

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features	Code Value		
2025-26	0.96	136,500	0	48,507	0	0	16,941	0	200
2024-25	0.96	131,950	0	48,565	0	0	17,157	0	200
2023-24	0.96	120,575	0	43,722	0	0	15,071	0	200
2022-23	0.96	102,375	0	39,419	0	0	13,889	0	200
2021-22	0.96	85,312	0	36,576	0	0	0	0	200
2020-21	0.96	79,625	0	35,598	0	0	0	0	200
2019-20	0.96	56,420	0	34,324	0	0	0	0	200
2018-19	0.96	54,600	0	32,555	0	0	0	0	200
2017-18	0.96	54,600	0	32,538	0	0	0	0	200
2016-17	0.96	51,188	0	32,039	0	0	0	0	200
2015-16	0.96	40,950	0	31,152	0	0	0	0	200
2014-15	0.96	22,750	0	29,976	0	0	0	0	200
2013-14		22,750	0	28,658	0	0	0	0	200
2012-13		22,750	0	28,563	0	0	0	0	200
2011-12		31,850	0	26,557	0	0	0	0	200
2010-11		27,300	0	27,555	0	0	0	0	200
2009-10		68,250	0	26,517	0	0	0	0	200
2008-09		105,280	0	11,441	0	0	0	0	200
2007-08		91,000	0	25,722	0	0	0	0	200
2006-07		91,000	0	25,914	0	0	0	0	200
2005-06		73,938	0	24,787	0	0	0	0	200
2004-05		52,325	0	24,822	0	0	0	0	200

Parcel from 030-260-016

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

360

#29

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-601-005
<u>OWNER AND MAILING ADDRESS</u>	813 L L C 217 ROSEMARY LN LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	747 RANCHO CIR
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT SW4 NE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20250219-02456
<u>RECORDED DATE</u>	FEB 19 2025
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2024
<u>FISCAL YEAR</u>	2025-26
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2024-25	2025-26
LAND	203000	210000
IMPROVEMENTS	286	272
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	203,286	210,272
TAXABLE LAND + IMP (SUBTOTAL)	580,817	600,777
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	203,286	210,272
TOTAL TAXABLE VALUE	580,817	600,777

361

<http://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?parcel=13932601005&hdnInstance=pci7>

8/9/25, 1:04 PM
Page 1 of 2

#30

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO	139-32-601-001
OWNER AND MAILING ADDRESS	813 L L C 217 ROSEMARY LN LAS VEGAS NV 89107
LOCATION ADDRESS	748 RANCHO CIR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT SW4 NE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250219:02456
RECORDED DATE	FEB 19 2025
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2024
FISCAL YEAR	2025-26
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2024-25	2025-26
LAND	203000	210000
IMPROVEMENTS	286	272
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	203,286	210,272
TAXABLE LAND + IMP (SUBTOTAL)	580,817	600,777
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	203,286	210,272
TOTAL TAXABLE VALUE	580,817	600,777

362

<https://maps.clarkcountynv.gov/assessor/assessorParcelDetail.aspx?Parcel=13932501001&hdnInstance=app17>

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Page 1 of 2



Clark County Assessor Reports

1205 Park Circle

Value History

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

Parcel: 162-04-114-011

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features	Code	Value		
2025-26	0.40	103,824	0	41,514	0	0	6,007	0	0	200
2024-25	0.40	100,940	0	41,419	0	0	6,119	0	0	200
2023-24	0.40	99,225	0	37,465	0	0	5,261	0	0	200
2022-23	0.40	72,398	0	33,614	0	0	4,818	0	0	200
2021-22	0.40	69,090	0	31,153	0	0	0	0	0	200
2020-21	0.40	65,415	0	30,194	150	0	0	0	0	200
2019-20	0.40	61,005	0	29,105	0	0	0	0	0	200
2018-19	0.40	55,125	0	27,383	0	0	0	0	0	200
2017-18	0.40	31,237	0	27,219	0	0	0	0	0	200
2016-17	0.40	25,725	0	27,312	0	0	0	0	0	200
2015-16	0.40	18,375	0	26,426	0	0	0	0	0	200
2014-15	0.40	18,375	0	27,086	0	0	0	0	0	200
2013-14		18,375	0	26,906	0	0	0	0	0	200
2012-13		18,375	0	28,207	0	0	0	0	0	200
2011-12		18,375	0	27,643	0	0	0	0	0	200
2010-11		22,050	0	29,982	0	0	0	0	0	200
2009-10		44,100	0	29,924	0	0	0	0	0	200
2008-09		88,200	0	30,825	0	0	0	0	0	200
2007-08		88,200	0	29,851	0	0	0	0	0	200
2006-07		80,850	0	30,180	0	0	0	0	0	200
2005-06		44,100	0	28,301	0	0	0	0	0	200
2004-05		30,870	0	27,734	0	0	0	0	0	200

Parcel from 030-704-007

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

363



Clark County Assessor Reports

2020 BANWIE

Value History

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

Parcel: 162-04-210-129

Assessed

Tax Year	Land			Improvements				Exemption Code Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features			
2025-26	0.77	123,200	0	2,083	0	0	2,083	0	0	200
2024-25	0.77	123,200	0	1,511	0	0	1,511	0	0	200
2023-24	0.77	122,815	0	1,347	0	0	1,347	0	0	200
2022-23	0.77	122,815	0	1,253	0	0	1,253	0	0	200
2021-22	0.77	108,955	0	1,182	0	0	0	0	0	200
2020-21	0.77	108,955	0	1,186	0	0	0	0	0	200
2019-20	0.77	77,350	0	1,160	0	0	0	0	0	200

Parcel from 162-04-210-125

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

364



Clark County Assessor Reports

2030 BAWIE

Value History

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

Parcel: 162-04-210-128

Assessed

Tax Year	Land			Improvements				Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features				
2025-26	0.69	112,000	0	2,083	0	0	2,083	0	0	0	200
2024-25	0.69	112,000	0	1,511	0	0	1,511	0	0	0	200
2023-24	0.69	111,650	0	1,347	0	0	1,347	0	0	0	200
2022-23	0.69	111,650	0	1,253	0	0	1,253	0	0	0	200
2021-22	0.69	99,050	0	1,182	0	0	0	0	0	0	200
2020-21	0.69	99,050	0	1,186	0	0	0	0	0	0	200
2019-20	0.69	77,350	0	1,160	0	0	0	0	0	0	200

Parcel from 162-04-210-125

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

365



Clark County Assessor Reports

P.27 comp #6

5005 HEILAND

VACANT LAND

ACQUISITION OF LAND
APR - VOIDED FROM G/ITEM

SOLD 4/26/21 \$500K
35% \$175K

2020/21 \$13K
26%

Value History

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

Parcel: 139-32-701-003

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features	Code	Value		
2023-24	1.03	175,000	0	0	0	0	0	0	0	200
2022-23	1.03	147,000	0	0	0	0	0	0	0	200
2021-22	1.03	131,250	0	0	0	0	0	0	0	200
2020-21	1.03	131,250	0	0	0	0	0	0	0	200
2019-20	1.03	105,000	0	0	0	0	0	0	0	200
2018-19	1.03	70,000	0	0	0	0	0	0	0	200
2017-18	1.03	59,500	0	0	0	0	0	0	0	200
2016-17	1.03	52,500	0	0	0	0	0	0	0	200
2015-16	1.03	43,750	0	0	0	0	0	0	0	200
2014-15	1.03	35,000	0	0	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	0	0	200
2012-13		35,000	0	0	0	0	0	0	0	200
2011-12		49,000	0	0	0	0	0	0	0	200
2010-11		70,000	0	0	0	0	0	0	0	200
2009-10		210,000	0	0	0	0	0	0	0	200
2008-09		252,000	0	0	0	0	0	0	0	200
2007-08		158,113	0	0	0	0	0	0	0	200
2006-07		157,850	0	0	0	0	0	0	0	200
2005-06		113,750	0	0	0	0	0	0	0	200
2004-05		73,500	0	0	0	0	0	0	0	200

Parcel from 030-300-002

Parcel Cancelled to 139-32-701-010

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

SBE 26-107 Pg 437

REMAND SBE 26-107 Pg 447

W
96

2025/26
50%
OF
\$229K, OR
\$115K
1.03 ACRES

#31



Clark County Assessor Reports

2
500 ST (STLAND)

Value History

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

Parcel: 139-32-701-011

Assessed

Tax Year	Land			Improvements			Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features				
2025-26	2.02	229,687	0	239,655	0	0	26,528	0	0	200
2024-25	2.02	229,687	0	237,737	0	0	26,798	0	0	200

Parcel from 139-32-701-010

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

367



Clark County Assessor Reports

19
2715 AUA

Value History

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

Parcel: 139-32-701-001

Assessed

Tax Year	Land			Improvements			Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features	Code Value		
2025-26	0.88	183,750	0	630	0	0	630	0	200
2024-25	0.88	183,750	0	659	0	0	659	0	200
2023-24	0.88	175,000	0	581	0	0	581	0	200
2022-23	0.88	147,000	0	544	0	0	544	0	200
2021-22	0.88	131,250	0	516	0	0	0	0	200
2020-21	0.88	131,250	0	515	0	0	0	0	200
2019-20	0.88	105,000	0	508	0	0	0	0	200
2018-19	0.88	70,000	0	497	0	0	0	0	200
2017-18	0.88	59,500	0	510	0	0	0	0	200
2016-17	0.88	52,500	0	507	0	0	0	0	200
2015-16	0.88	43,750	0	503	0	0	0	0	200
2014-15	0.88	35,000	0	498	0	0	0	0	200
2013-14		35,000	0	489	0	0	0	0	200
2012-13		35,000	0	494	0	0	0	0	200
2011-12		49,000	0	470	0	0	0	0	200
2010-11		70,000	0	500	0	0	0	0	200
2009-10		175,000	0	487	0	0	0	0	200
2008-09		210,000	0	489	0	0	0	0	200
2007-08		79,625	0	442	0	0	0	0	200
2006-07		79,625	0	433	0	0	0	0	200
2005-06		79,625	0	406	0	0	0	0	200
2004-05		73,500	0	417	0	0	0	0	200

Parcel from 030-300-077

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

368



Clark County Assessor Reports

20

2710/20 VACANT LAND

Value History

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

Parcel: 139-32-701-006

Assessed

Tax Year	Land		Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features	Code	Value		
2025-26	0.66	156,188	0	0	0	0	0	0	0	200
2024-25	0.66	156,188	0	0	0	0	0	0	0	200
2023-24	0.66	148,750	0	0	0	0	0	0	0	200
2022-23	0.66	124,950	0	0	0	0	0	0	0	200
2021-22	0.66	111,562	0	0	0	0	0	0	0	200
2020-21	0.66	111,562	0	0	0	0	0	0	0	200
2019-20	0.66	89,250	0	0	0	0	0	0	0	200
2018-19	0.66	59,500	0	0	0	0	0	0	0	200
2017-18	0.66	50,575	0	0	0	0	0	0	0	200
2016-17	0.66	44,625	0	0	0	0	0	0	0	200
2015-16	0.66	32,812	0	0	0	0	0	0	0	200
2014-15	0.66	17,500	0	0	0	0	0	0	0	200
2013-14		17,500	0	0	0	0	0	0	0	200
2012-13		17,500	0	0	0	0	0	0	0	200
2011-12		24,500	0	0	0	0	0	0	0	200
2010-11		42,000	0	0	0	0	0	0	0	200
2009-10		131,250	0	0	0	0	0	0	0	200
2008-09		157,500	0	0	0	0	0	0	0	200
2007-08		71,151	0	0	0	0	0	0	0	200
2006-07		71,050	0	0	0	0	0	0	0	200
2005-06		51,188	0	0	0	0	0	0	0	200
2004-05		58,800	0	0	0	0	0	0	0	200

Parcel from 030-300-054

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

369

CASE #	90				SUBJECT PARCEL INFORMATION				FISCAL YEAR		2025-2026					
APN	139-32-703-002		Location		2709 PINTO LN		Zoning Designation		RA		Vacant		No			
Size (acres)	0.85		Gross		0.85		Net		Size (sq ft)		37,026		Probable Use	Residential Acreage		
General Description	Market adj. analysis supports diminishing returns principle. Pair (1,2) are historical sales most similar to the subject nbhd and size range. Pair (3,4) are more current sales in adjacent nbhds. Pairs (5,6) and (7,8) have similar sizes within subject nbhd. In every case, a diminished return is evidenced by \$/acre of the larger parcel within the nbhd.															
COMPARABLE LAND SALES GRID																
Sale No.	1		2		3		4		5		6		7		8	
Parcel #	139-32-702-016		139-32-405-027		162-04-114-011		162-04-210-128		139-32-701-001		139-32-701-003		139-32-701-008		139-32-701-003	
Buyer	HORTON D R INC		805 LAND L L C		LOGAN PROPERTY HOLD		BANNIE LANE L L C		PONTONI MICHAEL R		TEMUJEN L P		2720 PINTO L L C		TEMUJEN L P	
Seller	DAPORALE HELEN REVOC		BUSCH NED M & ANN F		FUNANAGE BRIGITTE M		2020 & 2030 BANNIE		FLORIS ALICIA PANTI		BARTSAS MARY 13 L L		2710 PINTO LN L L C		BARTSAS MARY 13 L L	
Date of Sale	5/15/2015		8/25/2014		1/9/2024		6/22/2022		9/29/2020		4/26/2021		4/9/2019		4/26/2021	
Sale Price	\$275,000		\$315,000		\$630,000		\$895,000		\$443,625		\$500,000		\$400,000		\$500,000	
Cross Streets	Charleston / Rancho		Charleston / Rancho		Charleston / Rancho		Rancho / Oakley		Rancho / Alta		Rancho / Charleston		Alta / Rancho		Rancho / Charleston	
Acres	0.75		2.49		0.40		1.46		0.88		1.03		0.66		1.03	
\$/Acre	366,667		126,506		1,575,000		613,014		504,119		485,437		606,061		485,437	
Time/Market/Other Adj. *			5%				-5%		10%				15%			
Adjusted \$/Acre	366,667		132,831		1,575,000		582,363		554,531		485,437		696,970		485,437	
Location	Central West		Central West		Central West		Central West		Central West		Central West		Central West		Central West	
Zoning/Probable Use	R-A		R-E		R-1		R-E		R-A		R-A		R-A		R-A	
Density (maximum)	1 du/acre		2 du/acre		5 du/acre		2 du/acre		1 du/acre		1 du/acre		1 du/acre		UNKNOWN	
Size	0.75 Acre		2.49 Acres		0.4 Acre		1.46 Acres		0.88 Acre		1.03 Acres		0.66 Acre		1.03 Acres	
Shape	Regular		Regular		Irregular		Regular		Regular		Regular		Regular		Regular	
Topography	Level		Level		Graded		Level		Level		Level		Graded		Level	
Access	Not Gated		Not Gated		Not Gated		Not Gated		Not Gated		Not Gated		Not Gated		Not Gated	
Offsites	Partial		Partial		Finished		Partial		Finished		Partial		Finished		Partial	
Overall Comparison to Subject	SIMILAR		SIMILAR		SIMILAR		SIMILAR		SIMILAR		SIMILAR		SIMILAR		SIMILAR	
* Analysis of Market Conditions Adjustment attached.																
RECONCILIATION																
INDICATED VALUE RANGE OF COMPARABLES		132,831		TO		1,575,000		PER ACRE								
CURRENT TAXABLE VALUE OF SUBJECT		617,647		PER ACRE				TOTAL TXBL LAND VALUE		525,000						
RECOMMEND		617,647		PER ACRE				TOTAL TXBL LAND VALUE		NO CHANGE						
RECONCILIATION COMMENTS		The paired sales indicate size adjustment range is similar to the subject nbhd. Assessor adjustments are typically conservative and generally carry over from year to year. Size adjustment made per NAC 361.11795 and NAC 361.1188 1(a). Nbhd land value breakdown can be seen on land equity grid and follows similar methodology for purposes of size adjustment.														

Source: PETITIONER'S BLIER CASE 25-116

CASE #	90	SUBJECT PARCEL INFORMATION					FISCAL YEAR	2025-2026
APN	139-32-703-002	Location	2703 PINTO LN		Zoning Designation	RA	Vacant	No
Size (acres)	0.85	Gross	0.85	Net	Size (sq ft)	37,028	Probable Use	Residential Acreage
General Description	Market adj. analysis supports diminishing returns principle. Pair (1,2) are historical sales most similar to the subject nbhd and size range. Pair (3,4) are more current sales in adjacent nbhds. Pairs (5,8) and (7,8) have similar sizes within subject nbhd. In every case, a diminished return is evidenced by \$/acre of the larger parcel within the nbhd.							
COMPARABLE LAND SALES GRID								
Sale No.	1	2	3	4	5	6	7	8
Parcel #	139-32-702-018	139-32-405-027	162-04-114-011	162-04-210-128	139-32-701-001	139-32-701-003	139-32-701-006	139-32-701-003
Buyer	HORTON D R INC	805 LAND L L C	LOGAN PROPERTY HOLD	BANNIE LANE L L C	PONTON MICHAEL R	TEMUEN L P	2720 PINTO L L C	TEMUEN L P
Seller	DAPORALE HELEN REVOC	BUSCH NED M & ANNE	FUNANAGI BRIGITTE M	2020 & 2030 BANNIE	FLORIS ALICIA PANTI	BARTSAS MARY T L L	2710 PINTO L N L L C	BARTSAS MARY T L L
Date of Sale	5/15/2015	8/25/2014	1/9/2024	5/22/2022	9/29/2020	4/26/2021	4/26/2019	4/26/2021
Sale Price	\$275,000	\$315,000	\$630,000	\$885,000	\$443,625	\$500,000	\$400,000	\$500,000
Cross Streets	Charleston / Rancho	Charleston / Rancho	Charleston / Rancho	Rancho / Oakley	Rancho / Alta	Rancho / Charleston	Alta / Rancho	Rancho / Charleston
Acres	3.75	2.49	0.40	1.46	0.88	1.03	0.66	1.03
\$/Acre	366,667	126,606	1,575,000	613,014	504,119	485,437	606,061	485,437
Time Market/Other Adj *		5%		5%	10%		15%	
Adjusted \$/Acre	366,667	132,831	1,575,000	582,363	554,531	485,437	696,970	485,437
Location	Central West	Central West	Central West	Central West	Central West	Central West	Central West	Central West
Zoning/Probable Use	R.A.	R.E.	R.A.	R.E.	R.A.	R.A.	R.A.	R.A.
Density (maximum)	1 du/acre	1 du/acre	1 du/acre	1 du/acre	1 du/acre	1 du/acre	1 du/acre	1 du/acre
Size	1.91%	1.51%	1.71%	2.51%	3.01%	2.61%	2.81%	2.61%
Shape	Regular	Regular	Regular	Regular	Regular	Regular	Regular	Regular
Topography	Level	Level	Level	Level	Level	Level	Level	Level
Access	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated	Not Gated
Offsites	Partial	Partial	Partial	Partial	Partial	Partial	Partial	Partial
Overall Comparison to Subject	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR	SIMILAR

DATE OF SALE	5/2015	8/2014	1/2024	6/2022	9/2020	4/2021	4/2019	4/2021
SALE (\$000)	\$275	\$315	\$630	\$885	\$444	\$500	\$400	\$500
35% x SALE	\$96K	\$110K	\$221K	\$157K	\$155K	\$175K	\$140K	\$175K
ASSESSED VALUE (ACT)	\$53K	\$47K	\$104K	\$112K	\$131K	\$131K	\$112K	\$131K
% VS. Correct	55%	43%	47%	71%	85%	75%	80%	75%
ADDRESS	2323 PINTO	BLUE HELEN	1205 PARK CIR	2020/30 BANNIE	2715 ALTA	500 ALTA ADD-ON LOT	2710/10 PINTO LANE	500 ALTA ADD-ON LOT

NOT A SINGLE PROPERTY IS ASSESSED @ MKT)

* FISCAL YEAR Following DATE OF SALE

NOTE Comp 4 is 2 Lot SBE 26-107 Pg 442
TOTAL SALE - \$1000



Clark County Assessor Reports

2323 Pinto

Value History

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

Parcel: 139-32-702-016

Assessed

Tax Year	Land			Improvements			Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value	
2025-26	0.75	183,750	0	753,442	0	0	130,012	0	200
2024-25	0.75	183,750	0	760,540	0	0	133,612	0	200
2023-24	0.75	175,000	0	702,200	0	0	120,357	0	200
2022-23	0.75	147,000	0	645,491	0	0	113,092	0	200
2021-22	0.75	131,250	0	608,685	0	0	0	0	200
2020-21	0.75	131,250	0	600,959	0	0	0	0	200
2019-20	0.75	105,000	0	470,215	0	121,051	0	0	200
2018-19	0.75	70,000	0	450,859	0	0	0	0	200
2017-18	0.75	59,500	0	453,754	0	0	0	0	200
2016-17	0.75	52,500	0	0	0	467,675	0	0	200
2015-16	0.75	43,750	0	0	0	0	0	0	200
2014-15	0.75	35,000	0	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	0	200
2012-13		28,000	0	0	0	0	0	0	200
2011-12		29,400	0	0	0	0	0	0	200
2010-11		42,000	0	0	0	0	0	0	200
2009-10		131,250	0	0	0	0	0	0	200
2008-09		157,500	0	0	0	0	0	0	200
2007-08		71,151	0	0	0	0	0	0	200
2006-07		71,050	0	0	0	0	0	0	200
2005-06		51,188	0	0	0	0	0	0	200
2004-05		58,800	0	0	0	0	0	0	200

Parcel from 030-300-027

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

372

100/



Clark County Assessor Reports

BLUE HERON

Value History

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

Parcel: 139-32-405-027

Assessed

Tax Year	Land		Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2017-18	2.49	89,600	0	0	0	0	0	0	0	200
2016-17	2.49	70,000	0	0	0	0	0	0	0	200
2015-16	2.49	47,250	0	0	0	0	0	0	0	200
2014-15	2.49	56,000	0	0	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	0	0	200
2012-13		42,000	0	0	0	0	0	0	0	200
2011-12		52,500	0	0	0	0	0	0	0	200

373

EXH 100' P. 13

Parcel from 139-32-405-008, 139-32-405-009, 139-32-405-011, 139-32-405-012

Parcel Cancelled to 139-32-413-001, 139-32-413-002, 139-32-413-003, 139-32-413-004, 139-32-413-005

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

SOURCE
Petitioner's Brief
TO SBOE 7/1/88



Clark County Assessor Reports

1205 Park Circle

Value History

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

Parcel: 162-04-114-011

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features	Code Value		
2025-26	0.40	103,824	0	41,514	0	0	6,007	0	200
2024-25	0.40	100,940	0	41,419	0	0	6,119	0	200
2023-24	0.40	99,225	0	37,465	0	0	5,261	0	200
2022-23	0.40	72,398	0	33,614	0	0	4,818	0	200
2021-22	0.40	69,090	0	31,153	0	0	0	0	200
2020-21	0.40	65,415	0	30,194	150	0	0	0	200
2019-20	0.40	61,005	0	29,105	0	0	0	0	200
2018-19	0.40	55,125	0	27,383	0	0	0	0	200
2017-18	0.40	31,237	0	27,219	0	0	0	0	200
2016-17	0.40	25,725	0	27,312	0	0	0	0	200
2015-16	0.40	18,375	0	26,426	0	0	0	0	200
2014-15	0.40	18,375	0	27,086	0	0	0	0	200
2013-14		18,375	0	26,906	0	0	0	0	200
2012-13		18,375	0	28,207	0	0	0	0	200
2011-12		18,375	0	27,643	0	0	0	0	200
2010-11		22,050	0	29,982	0	0	0	0	200
2009-10		44,100	0	29,924	0	0	0	0	200
2008-09		88,200	0	30,825	0	0	0	0	200
2007-08		88,200	0	29,851	0	0	0	0	200
2006-07		80,850	0	30,180	0	0	0	0	200
2005-06		44,100	0	28,301	0	0	0	0	200
2004-05		30,870	0	27,734	0	0	0	0	200

Parcel from 030-704-007

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

374



Clark County Assessor Reports

2020 SANWIE

Value History

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

Parcel: 162-04-210-129

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	New Imps	Supp	Extra Features	Code Value		
2025-26	0.77	123,200	0	2,083	0	0	2,083	0	200
2024-25	0.77	123,200	0	1,511	0	0	1,511	0	200
2023-24	0.77	122,815	0	1,347	0	0	1,347	0	200
2022-23	0.77	122,815	0	1,253	0	0	1,253	0	200
2021-22	0.77	108,955	0	1,182	0	0	0	0	200
2020-21	0.77	108,955	0	1,186	0	0	0	0	200
2019-20	0.77	77,350	0	1,160	0	0	0	0	200

Parcel from 162-04-210-125

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

375



Clark County Assessor Reports

2030 BAWIE

Value History

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

Parcel: 162-04-210-128

Assessed

Tax Year	Land			Improvements				Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features				
2025-26	0.69	112,000	0	2,083	0	0	2,083	0	0	0	200
2024-25	0.69	112,000	0	1,511	0	0	1,511	0	0	0	200
2023-24	0.69	111,650	0	1,347	0	0	1,347	0	0	0	200
2022-23	0.69	111,650	0	1,253	0	0	1,253	0	0	0	200
2021-22	0.69	99,050	0	1,182	0	0	0	0	0	0	200
2020-21	0.69	99,050	0	1,186	0	0	0	0	0	0	200
2019-20	0.69	77,350	0	1,160	0	0	0	0	0	0	200

Parcel from 162-04-210-125

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

376



Clark County Assessor Reports

2715 AUA

Value History

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

Parcel: 139-32-701-001

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value	
2025-26	0.88	183,750	0	630	0	0	630	0	200
2024-25	0.88	183,750	0	659	0	0	659	0	200
2023-24	0.88	175,000	0	581	0	0	581	0	200
2022-23	0.88	147,000	0	544	0	0	544	0	200
2021-22	0.88	131,250	0	516	0	0	0	0	200
2020-21	0.88	131,250	0	515	0	0	0	0	200
2019-20	0.88	105,000	0	508	0	0	0	0	200
2018-19	0.88	70,000	0	497	0	0	0	0	200
2017-18	0.88	59,500	0	510	0	0	0	0	200
2016-17	0.88	52,500	0	507	0	0	0	0	200
2015-16	0.88	43,750	0	503	0	0	0	0	200
2014-15	0.88	35,000	0	498	0	0	0	0	200
2013-14		35,000	0	489	0	0	0	0	200
2012-13		35,000	0	494	0	0	0	0	200
2011-12		49,000	0	470	0	0	0	0	200
2010-11		70,000	0	500	0	0	0	0	200
2009-10		175,000	0	487	0	0	0	0	200
2008-09		210,000	0	489	0	0	0	0	200
2007-08		79,625	0	442	0	0	0	0	200
2006-07		79,625	0	433	0	0	0	0	200
2005-06		79,625	0	406	0	0	0	0	200
2004-05		73,500	0	417	0	0	0	0	200

Parcel from 030-300-077

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

377



Clark County Assessor Reports

P.27 comp #6

5005 HETLAND

VACANT LAND

ACQUISITION 01/2/21
HAI - VOIDED FROM 6/1/21

SOLD 4/26/21 \$500K

35% \$175K

2020/21 \$13K

26%

Value History

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

Parcel: 139-32-701-003

Assessed

Tax Year	Land		Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features	Code	Value		
2023-24	1.03	175,000	0	0	0	0	0	0	0	200
2022-23	1.03	147,000	0	0	0	0	0	0	0	200
2021-22	1.03	131,250	0	0	0	0	0	0	0	200
2020-21	1.03	131,250	0	0	0	0	0	0	0	200
2019-20	1.03	105,000	0	0	0	0	0	0	0	200
2018-19	1.03	70,000	0	0	0	0	0	0	0	200
2017-18	1.03	59,500	0	0	0	0	0	0	0	200
2016-17	1.03	52,500	0	0	0	0	0	0	0	200
2015-16	1.03	43,750	0	0	0	0	0	0	0	200
2014-15	1.03	35,000	0	0	0	0	0	0	0	200
2013-14		35,000	0	0	0	0	0	0	0	200
2012-13		35,000	0	0	0	0	0	0	0	200
2011-12		49,000	0	0	0	0	0	0	0	200
2010-11		70,000	0	0	0	0	0	0	0	200
2009-10		210,000	0	0	0	0	0	0	0	200
2008-09		252,000	0	0	0	0	0	0	0	200
2007-08		158,113	0	0	0	0	0	0	0	200
2006-07		157,850	0	0	0	0	0	0	0	200
2005-06		113,750	0	0	0	0	0	0	0	200
2004-05		73,500	0	0	0	0	0	0	0	200

Parcel from 030-300-002

Parcel Cancelled to 139-32-701-010.

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

SBE 26-107 Pg 449

REMAND SBE 26-107 Pg 459

3700

#31



Clark County Assessor Reports

20

2710/20 VACANT LAND

Value History

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

Parcel: 139-32-701-006

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features	Code Value		
2025-26	0.66	156,188	0	0	0	0	0	0	200
2024-25	0.66	156,188	0	0	0	0	0	0	200
2023-24	0.66	148,750	0	0	0	0	0	0	200
2022-23	0.66	124,950	0	0	0	0	0	0	200
2021-22	0.66	111,562	0	0	0	0	0	0	200
2020-21	0.66	111,562	0	0	0	0	0	0	200
2019-20	0.66	89,250	0	0	0	0	0	0	200
2018-19	0.66	59,500	0	0	0	0	0	0	200
2017-18	0.66	50,575	0	0	0	0	0	0	200
2016-17	0.66	44,625	0	0	0	0	0	0	200
2015-16	0.66	32,812	0	0	0	0	0	0	200
2014-15	0.66	17,500	0	0	0	0	0	0	200
2013-14		17,500	0	0	0	0	0	0	200
2012-13		17,500	0	0	0	0	0	0	200
2011-12		24,500	0	0	0	0	0	0	200
2010-11		42,000	0	0	0	0	0	0	200
2009-10		131,250	0	0	0	0	0	0	200
2008-09		157,500	0	0	0	0	0	0	200
2007-08		71,151	0	0	0	0	0	0	200
2006-07		71,050	0	0	0	0	0	0	200
2005-06		51,188	0	0	0	0	0	0	200
2004-05		58,800	0	0	0	0	0	0	200

Parcel from 030-300-054

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

379

P38

strap	acreage	unit_prc	adj_dscr	adj	Ind_note	lot value	per_acre
139-32-703-009	0.23	525,000.00	% - Size	-0.5		262,500	1,141,304
139-32-703-010	0.27	525,000.00	% - Size	-0.5		262,500	972,222
139-32-703-011	0.51	525,000.00	% - Size	-0.3		367,500	720,588
139-32-306-011	0.52	525,000.00	% - Assemb	-0.5	assemblage	262,500	504,808
139-32-306-012	0.52	525,000.00	% - Assemb	-0.5	assemblage	262,500	504,808
139-32-703-008	0.57	525,000.00	% - Size	-0.3		367,500	644,737
139-32-701-005	0.65	525,000.00	% - Size	-0.15		446,250	686,538
139-32-701-006	0.66	525,000.00	% - Size	-0.15		446,250	676,136
139-32-702-010	0.69	525,000.00	% - Size	-0.15		446,250	646,739
139-32-702-018	0.69	525,000.00	% - Size	-0.15		446,250	646,739
139-32-702-019	0.69	525,000.00	% - Size	-0.15		446,250	646,739
139-32-702-020	0.69	525,000.00	% - Size	-0.15		446,250	646,739
139-32-702-024	0.7	525,000.00	% - Size	-0.1		472,500	675,000
139-32-702-014	0.75	525,000.00		0		525,000	700,000
139-32-702-015	0.75	525,000.00		0		525,000	700,000
139-32-702-016	0.75	525,000.00		0		525,000	700,000
139-32-306-023	0.78	525,000.00		0		525,000	673,077
139-32-304-003	0.85	525,000.00		0		525,000	617,647
139-32-703-001	0.85	525,000.00		0		525,000	617,647
139-32-703-002	0.85	525,000.00		0		525,000	617,647
139-32-703-003	0.85	525,000.00		0		525,000	617,647
139-32-304-013	0.86	525,000.00		0		525,000	610,465
139-32-305-003	0.86	525,000.00		0		525,000	610,465
139-32-304-001	0.87	525,000.00		0		525,000	603,448
139-32-304-002	0.87	525,000.00		0		525,000	603,448
139-32-304-011	0.87	525,000.00		0		525,000	603,448
139-32-304-012	0.87	525,000.00		0		525,000	603,448
139-32-306-010	0.87	525,000.00		0		525,000	603,448
139-32-306-024	0.87	525,000.00		0		525,000	603,448
139-32-304-009	0.88	525,000.00		0		525,000	596,591
139-32-701-001	0.88	525,000.00		0		525,000	596,591
139-32-703-004	0.88	525,000.00		0		525,000	596,591
139-32-703-005	0.88	525,000.00		0		525,000	596,591
139-32-304-018	0.89	525,000.00		0		525,000	589,888
139-32-304-010	0.9	525,000.00		0		525,000	583,333
139-32-306-022	0.9	525,000.00		0		525,000	583,333
139-32-304-015	0.91	525,000.00		0		525,000	576,923
139-32-304-016	0.91	525,000.00		0		525,000	576,923
139-32-304-017	0.91	525,000.00		0		525,000	576,923
139-32-306-001	0.91	525,000.00		0		525,000	576,923
139-32-306-004	0.91	525,000.00		0		525,000	576,923
139-32-701-002	0.91	525,000.00		0		525,000	576,923
139-32-304-007	0.92	525,000.00		0		525,000	570,652
139-32-304-008	0.92	525,000.00		0		525,000	570,652
139-32-306-026	0.95	525,000.00		0		525,000	552,632
139-32-702-013	0.97	525,000.00		0		525,000	541,237

380

P.39

139-32-304-005	0.98	525,000.00 % -Assemb	-0.25 assemblage	393,750	401,786
139-32-702-006	0.98	525,000.00	0	525,000	535,714
139-32-702-007	0.98	525,000.00	0	525,000	535,714
139-32-702-012	0.98	525,000.00	0	525,000	535,714
139-32-305-001	0.99	525,000.00	0	525,000	530,303
139-32-702-008	0.99	525,000.00	0	525,000	530,303
139-32-701-007	1	525,000.00	0	525,000	525,000
139-32-702-011	1	525,000.00	0	525,000	525,000
139-32-702-021	1	525,000.00	0	525,000	525,000
139-32-702-028	1.01	525,000.00	0	525,000	519,802
139-32-306-019	1.03	525,000.00	0	525,000	509,709
139-32-701-008	1.03	525,000.00	0	525,000	509,709
139-32-701-009	1.03	525,000.00	0	525,000	509,709
139-32-703-006	1.05	525,000.00	0	525,000	500,000
139-32-305-002	1.1	525,000.00	0	525,000	477,273
139-32-306-009	1.11	525,000.00	0	525,000	472,973
139-32-306-020	1.14	525,000.00	0	525,000	460,526
139-32-305-005	1.21	525,000.00	0	525,000	433,884
139-32-304-006	1.22	525,000.00 % -Assemb	-0.25 assemblage	393,750	322,746
139-32-702-030	1.23	525,000.00	0	525,000	426,829
139-32-702-001	1.25	525,000.00	0	525,000	420,000
139-32-702-027	1.38	525,000.00 % - Size	0.05	551,250	399,457
139-32-702-009	1.57	525,000.00 % - Size	0.15	603,750	384,554
139-32-702-002	1.59	525,000.00 % - Size	0.15	603,750	379,717
139-32-703-013	1.7	525,000.00 % - Size	0.25	656,250	386,029
139-32-304-004	1.75	525,000.00 % - Size	0.25	656,250	375,000
139-32-304-014	1.88	525,000.00 % - Size	0.25	656,250	349,069
139-32-701-011	2.02	525,000.00 % - Size	0.25	656,250	324,876

381

MARK WOLFSON

Excuse me, speaking please.

TERRY FARR

Sir, you do not have the floor.

MARK WOLFSON

I just wanted (inaudible).

TERRY FARR

When they've completed their case, you'll have that opportunity. The Assessor still has the floor. Thank you.

JAYME JACOBS

So, the house is being still under construction, being framed? The trades were there. So, it wasn't occupied like you said, it was an active construction site?

Regards to the supplemental notice of value card, again, we mail those out. We have no control over the post office and whether or not they're actually received. He was obviously received additional tax bills and additional notices that way as well as I believe he said when he got the supplemental, he didn't complain. So, conflicting there. But in any case, regarding the site value or base lot value, he said that we said it doesn't equal market value. That would be an inaccurate statement. This is one way to value, especially on these type of lots and most subdivisions, we value on a base lot value and then make adjustments for size, which should equate to market value.

The D.R. Horton subdivision obviously is irrelevant. The 2333 Pinto Lane comp three, that one was on my equity grid on page eight of the addendum, and that one did have in 2024-2025 tax year, \$819,000 worth of supplemental value added. There are a couple that he mentioned, 2400 Pinto Lane, which had some supplemental quite a few years ago so it might need to be updated. And then also 2608 was another one he mentioned that we may need to look at or we will look at.

So, in conclusion, we'll be starting a reval project for this neighborhood because there might be some that we need to address, whether or not there didn't pull permits for the remodel, or it got missed. So, we do want to take a look at the entire neighborhood, look at the MLS, look at the - pull the permits, and just go through the whole neighborhood to make sure our records are accurate. And so therefore we recommend the reduction to the tax of value of from \$1,872,838 to \$1,672,790 based on the corrections previously mentioned.

TERRY FARR

Great. Mr. Wolfson?

MARK WOLFSON

Of the rules.

TERRY FARR

Please speak into the microphone.

382

COMMUNITY INFORMATION SHEET

ELKHORN GROVE

COMMUNITY HIGHLIGHTS:

- Gated with private community pool

DELIVERY TIME:

- Approximately 10-12 months

FEES:

- Monthly association fees:
 - Community HOA \$80 *No SID/LID*

CURRENT SCHOOL ZONING:

- Kay Carl Elementary School
- Anthony Saville Middle School
- Shadow Ridge High School

HOME SITE RESERVATION:

- \$1,000 for 5 day reservation period to allow for loan pre-qualification and structural options selections. Refundable only during reservation period.

DEPOSIT REQUIREMENTS:

- Earnest Money Deposit (EMD) - 5% of base price (both conventional and cash) , 20% of Home site premium & 20% of structural options selection due at contract signing
- Design studio selections- 20% due when design selections are finalized
- Any options purchased over 35% of the base sales price will require 100% deposit
- VA deposit is \$10,000 at contract. No deposit on homesite premium and options selected by buyer up to \$60,000. Any additional options selected over \$60,000 will require 20% deposit.

PRE-QUALIFICATION:

- Must submit full loan application to Toll Brothers Mortgage and obtain loan commitment within 45 days of agreement date. However, any lender may be used to complete home purchase.
- Cash purchase requires completion of Home Buyer Questionnaire and proof of funds.

DESIGN STUDIO PROCESS:

- Initial virtual consultation with your Design Consultant must occur within 14 days from purchase date.
- All Design Studio options must be finalized, signed off on and deposit paid for by 30 days from first design studio appointment.

Toll Brothers

AMERICA'S LUXURY HOME BUILDER

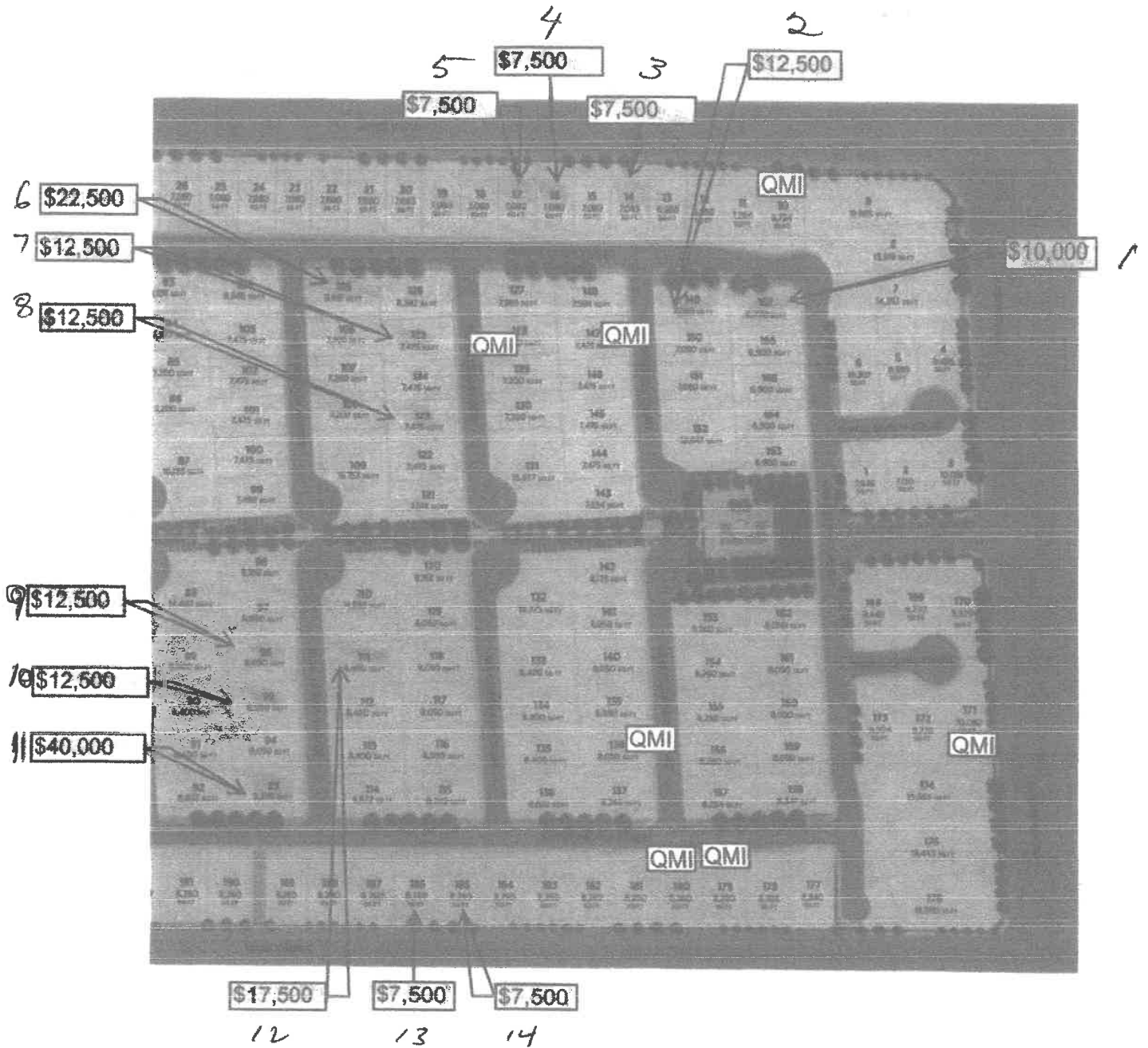
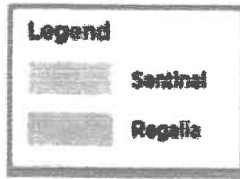
Sales Office: 5819 Kings Bluff | Las Vegas, NV 89131 | 725-268-7200 |
ElkhornGrove@TollBrothers.com Sales Hours Tues-Sun 10 am-6 pm, Mon by appointment

The above is for informational purposes only and is not intended as a guarantee of future availability. Please check with local school district for the most current zoning information. Toll Brothers, Inc. reserves the right to change the above without notice. This is not an offering where prohibited by law.

Toll Brothers
Elkhorn Grove

Exhibit (F)

Nov 20, 2024



W
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N

2024/2025
1st 2025/2026
KATES ARE
DROPPED TO
\$65,800
(See P. 157-184)
CASE 90
—
AD'S #
1st 10th 11th
P. 183-184

1

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-305-005
OWNER AND MAILING ADDRESS	ROGERS PERRY C & NICOLE P FAMILY TRUST ROGERS PERRY C & NICOLE P TRS 3000 ARABIAN RD #72 LAS VEGAS NV 89107
LOCATION ADDRESS	LAS VEGAS
CITY/UNINCORPORATED TOWN	
ASSESSOR DESCRIPTION	PARCEL MAP FILE 130 PAGE 87 LOT 1
RECORDED DOCUMENT NO.	* 20220817:00029
RECORDED DATE	AUG 17 2022
VESTING	NS
COMMENTS	+01A PM 130-87;A-20241017:1697

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	670725	654122
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	854,475	864,122
TAXABLE LAND + IMP (SUBTOTAL)	2,441,357	2,468,920
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	854,475	864,122
TOTAL TAXABLE VALUE	2,441,357	2,468,920

386

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/ParcelDetail.aspx?hdnParcel=139-32-305-005&hdnInstance=pci7>
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Page 1 of 2

SBE 26-107 Pg 457

[REMAND SBE 26-107 Pg 467](#)

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.21 ACRES
ORIGINAL CONST. YEAR	1999
LAST SALE PRICE MONTH/YEAR SALE TYPE	
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	5699	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	2835	CARPORT SQ. FT.	583	POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		5	
TOTAL GARAGE SQ. FT.	718				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

387

#2

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-304-006
<u>OWNER AND MAILING ADDRESS</u>	L G 2007 PRIVATE TRUST MORRIS GREGORY J TRS 1960 S OCEAN BLVD WEST PALM BEACH FL 33480
<u>LOCATION ADDRESS</u>	2929 ALTA DR
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NE4 SW4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20070727-00788
<u>RECORDED DATE</u>	JUL 27 2007
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	137813	157500
IMPROVEMENTS	0	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	137,813	157,500
TAXABLE LAND + IMP (SUBTOTAL)	393,751	450,000
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	137,813	157,500
TOTAL TAXABLE VALUE	393,751	450,000

388

#201

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.22 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	13000000
MONTH/YEAR	7/2007
SALE TYPE	M - MULTIPLE-PARCEL SALE
LAND USE	12.000 - VACANT - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	0

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

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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389

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-702-030
<u>OWNER AND MAILING ADDRESS</u>	SICILIANO FAMILY TRUST SICILIANO FRANCIS DANIEL II & HOLLY ANN TRS 1920 REDBIRD CREST LN LAS VEGAS NV 89134
<u>LOCATION ADDRESS</u>	2315 ALTA DR
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT N2 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20240905:01592
<u>RECORDED DATE</u>	SEP 5 2024
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	465953	459542
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	649,703	669,542
TAXABLE LAND + IMP (SUBTOTAL)	1,856,294	1,912,977
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	649,703	669,542
TOTAL TAXABLE VALUE	1,856,294	1,912,977

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3A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.23 ACRES
ORIGINAL CONST. YEAR	1974
LAST SALE PRICE	2224000
MONTH/YEAR	9/2024
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7256	CASITA SQ. FT.	1950	ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	FRAME-BRICK VENEER
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE		2
TOTAL GARAGE SQ. FT.	1150				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	<u>139327</u>
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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391

#4

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-001
OWNER AND MAILING ADDRESS	KAVITSKY FAMILY TRUST KAVITSKY CHARLES M & MINDY TRS 2329 ALTA DR LAS VEGAS NV 89107
LOCATION ADDRESS	2329 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20150403:01861
RECORDED DATE	APR 3 2015
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	1088483	1082519
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	1,272,233	1,292,519
TAXABLE LAND + IMP (SUBTOTAL)	3,634,951	3,692,911
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	1,272,233	1,292,519
TOTAL TAXABLE VALUE	3,634,951	3,692,911

392

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parceldetail.aspx?hdnParcel=13932702001&hdnInstance=pcf7>
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Page 1 of 2

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#44

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.25 ACRES
ORIGINAL CONST. YEAR	2002
LAST SALE PRICE	3309000
MONTH/YEAR	4/2015
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	5796	CASITA SQ. FT.	788	ADDN/CONV	YES
2ND FLOOR SQ. FT.	3916	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	11	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	4675	BATHROOMS	10 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	1103				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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393

#5

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-702-027
<u>OWNER AND MAILING ADDRESS</u>	KIVA STUDIOS NASHVILLE G P 4431 PETIT AVE ENCINO CA 91436
<u>LOCATION ADDRESS</u>	2408 PALOMINO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20190318:01277
<u>RECORDED DATE</u>	MAR 18 2019
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	91753

REAL PROPERTY ASSESSED VALUE

<u>FISCAL YEAR</u>	2025-26	2026-27
<u>LAND</u>	192938	220500
<u>IMPROVEMENTS</u>	182081	265060
<u>PERSONAL PROPERTY</u>	0	0
<u>EXEMPT</u>	0	0
<u>GROSS ASSESSED (SUBTOTAL)</u>	375,018	485,560
<u>TAXABLE LAND + IMP (SUBTOTAL)</u>	1,071,480	1,387,314
<u>COMMON ELEMENT ALLOCATION ASSESSED</u>	0	0
<u>TOTAL ASSESSED VALUE</u>	375,018	485,560
<u>TOTAL TAXABLE VALUE</u>	1,071,480	1,387,314

457

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.38 ACRES
ORIGINAL CONST. YEAR	1972
LAST SALE PRICE	1380000
MONTH/YEAR	3/2019
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7350	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	264	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /2 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		2	
TOTAL GARAGE SQ. FT.	1916				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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#6

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-009
OWNER AND MAILING ADDRESS	BOREAL TRUST COULTHARD WILLIAM L & CARLA DAWN TRS 2400 PINTO LN LAS VEGAS NV 89107-4635
LOCATION ADDRESS	2400 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT N2 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20200601:02175
RECORDED DATE	JUN 1 2020
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	211313	241500
IMPROVEMENTS	336318	328944
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	547,631	570,444
TAXABLE LAND + IMP (SUBTOTAL)	1,564,660	1,629,840
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	547,631	570,444
TOTAL TAXABLE VALUE	1,564,660	1,629,840

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?hdpParcel=13932702009&hdpInstance=pci7>

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Page 1 of 2

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6x

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.57 ACRES
ORIGINAL CONST. YEAR	1990
LAST SALE PRICE	500000
MONTH/YEAR	10/2012
SALE TYPE	B - MISCELLANEOUS SALE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2779	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	2171	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		4	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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397

Briana Johnson, Assessor

#7

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-801-011
OWNER AND MAILING ADDRESS	P J C TRUST CASON PATRICK J TRS 700 SHETLAND RD LAS VEGAS NV 89107-4514
LOCATION ADDRESS	700 SHETLAND RD
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PARCEL MAP FILE 95 PAGE 21 LOT 1
RECORDED DOCUMENT NO.	* 20111115:00915
RECORDED DATE	NOV 15 2011
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	127855	130130
IMPROVEMENTS	99307	99254
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	227,162	229,384
TAXABLE LAND + IMP (SUBTOTAL)	649,034	655,383
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	227,162	229,384
TOTAL TAXABLE VALUE	649,034	655,383

398

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail/parcelDetail.aspx?nonParcel=13932801011&hdninstance=pci7>

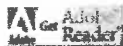
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Page 1 of 2

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.57 ACRES
ORIGINAL CONST. YEAR	1975
LAST SALE PRICE	675000
MONTH/YEAR	11/2002
SALE TYPE	R - RECORDED VALUE
LAND USE	32.100 - MFR 3 TO 4 UNITS. MULTIPLE BUILDINGS
DWELLING UNITS	3

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	3332	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	396	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-SIDING/SHINGLE
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139328
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#8

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-702-002
OWNER AND MAILING ADDRESS	W T F J FAMILY TRUST JEFFERIES WAYNE TRS 2327 ALTA DR LAS VEGAS NV 89107
LOCATION ADDRESS	2327 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250320:01912
RECORDED DATE	MAR 20 2025
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	211313	241500
IMPROVEMENTS	506084	495566
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	717,396	737,066
TAXABLE LAND + IMP (SUBTOTAL)	2,049,703	2,105,903
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	717,396	737,066
TOTAL TAXABLE VALUE	2,049,703	2,105,903

<https://maps.clarkcountynv.gov/assessor/AssessorParcelDetail.aspx?hdnParcel=13932702002&hdnInstance=pci7>

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Page 1 of 2

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.59 ACRES
ORIGINAL CONST. YEAR	1977
LAST SALE PRICE	4575000
MONTH/YEAR	3/2025
SALE TYPE	R - RECORDED VALUE
LAND USE	31.110 - MULTI FAMILY RES: TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	6849	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.	1550	POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE	2	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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#9

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

<u>PARCEL NO</u>	139-32-703-013
<u>OWNER AND MAILING ADDRESS</u>	HACIENDA PALOMINO L L C 328 W HUNTINGTON DR MONROVIA CA 91016
<u>LOCATION ADDRESS</u>	2710 PALOMINO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20250701:01741
<u>RECORDED DATE</u>	JUL 1 2025
<u>VESTING</u>	NS
<u>COMMENTS</u>	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

<u>TAX DISTRICT</u>	200
<u>APPRAISAL YEAR</u>	2025
<u>FISCAL YEAR</u>	2026-27
<u>SUPPLEMENTAL IMPROVEMENT VALUE</u>	0
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

<u>FISCAL YEAR</u>	2025-26	2026-27
<u>LAND</u>	229688	262500
<u>IMPROVEMENTS</u>	871992	854681
<u>PERSONAL PROPERTY</u>	0	0
<u>EXEMPT</u>	0	0
<u>GROSS ASSESSED (SUBTOTAL)</u>	1,101,680	1,117,181
<u>TAXABLE LAND + IMP (SUBTOTAL)</u>	3,147,657	3,191,946
<u>COMMON ELEMENT ALLOCATION ASSESSED</u>	0	0
<u>TOTAL ASSESSED VALUE</u>	1,101,680	1,117,181
<u>TOTAL TAXABLE VALUE</u>	3,147,657	3,191,946

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#19A

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.70 ACRES
ORIGINAL CONST. YEAR	1952
LAST SALE PRICE	3500000
MONTH/YEAR	12/2004
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	11774	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.	364	CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	7394	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
TOTAL GARAGE SQ. FT.	2254				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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403

#10

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-304-014
OWNER AND MAILING ADDRESS	L G 2007 PRIVATE TRUST MORRIS GREGORY J TRS 2449 N TENAYA WAY # 35290 LAS VEGAS NV 89133
LOCATION ADDRESS	3000 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20070727-00788
RECORDED DATE	JUL 27 2007
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	229688	262500
IMPROVEMENTS	0	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	229,688	262,500
TAXABLE LAND + IMP (SUBTOTAL)	656,251	750,000
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	229,688	262,500
TOTAL TAXABLE VALUE	656,251	750,000

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#157

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.88 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	13000000
MONTH/YEAR	7/2007
SALE TYPE	M - MULTIPLE-PARCEL SALE
LAND USE	12.000 - VACANT - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

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

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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405

#11

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-304-004
OWNER AND MAILING ADDRESS	L G 2007 PRIVATE TRUST 1960 S OCEAN BLVD PALM BEACH FL 33480
LOCATION ADDRESS	3001 ALTA DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NE4 SW4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20070727:02627
RECORDED DATE	JUL 27 2007
VESTING	NS
COMMENTS	

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	229688	262500
IMPROVEMENTS	0	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	229,688	262,500
TAXABLE LAND + IMP (SUBTOTAL)	656,251	750,000
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	229,688	262,500
TOTAL TAXABLE VALUE	656,251	750,000

406

#11A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.75 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	1800000
MONTH/YEAR	7/2007
SALE TYPE	R - RECORDED VALUE
LAND USE	12.000 - VACANT - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	0

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

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139323
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407

#12

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-701-011
OWNER AND MAILING ADDRESS	TEMUJEN L P 1108 S CASINO CENTER BLVD LAS VEGAS NV 89104
LOCATION ADDRESS	500 SHETLAND RD
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PARCEL MAP FILE 130 PAGE 46 LOT 1
RECORDED DOCUMENT NO.	* 20210402:01330
RECORDED DATE	APR 2 2021
VESTING	NS
COMMENTS	A-20240429:1571

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	229688	262500
IMPROVEMENTS	239655	240864
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	469,342	503,364
TAXABLE LAND + IMP (SUBTOTAL)	1,340,977	1,438,183
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	469,342	503,364
TOTAL TAXABLE VALUE	1,340,977	1,438,183

408

#12A

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ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	2.02 ACRES
ORIGINAL CONST. YEAR	1970
LAST SALE PRICE MONTH/YEAR SALE TYPE	
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7249	CASITA SQ. FT.	192	ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	5	TYPE OF CONSTRUCTION	MASONRY-SLUMP BLOCK
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0		FIREPLACE	3	
TOTAL GARAGE SQ. FT.	720				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
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409

#13

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-703-002
OWNER AND MAILING ADDRESS	2709 PINTO LANE TRUST ETAL WOLFSON MARK B TRS 2709 PINTO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2709 PINTO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20180330:03057
RECORDED DATE	MAR 30 2018
VESTING	NS
COMMENTS	

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ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2025
FISCAL YEAR	2026-27
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	387906	380690
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	571,656	590,690
TAXABLE LAND + IMP (SUBTOTAL)	1,633,303	1,687,686
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	571,656	590,690
TOTAL TAXABLE VALUE	1,633,303	1,687,686

410

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Page 1 of 2

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#1 BA

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.85 ACRES
ORIGINAL CONST. YEAR	1968
LAST SALE PRICE	965000
MONTH/YEAR	3/2018
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	4985	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	4	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	4 FULL /2 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	1834				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139327
In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. 	

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

411

Land Analysis 2026-2027										
	Address	Parcel ID	\$ Assessed	\$ Taxed	Size / Acre	Sq ft	Length	Extra Length	Taxed \$(000)/acre	
						43,560				
1	2310 Pinto	139-32-702-010	\$178,500	\$510,000	69.00%	30,056	239	-55	\$739	105%
2	2323 Pinto	139-32-702-016	\$210,000	\$600,000	75.00%	32,670	259	-35	\$800	113%
3	2331 Pinto	139-32-702-014	\$210,000	\$600,000	75.00%	32,670	259	-35	\$800	113%
4	2337 Pinto	139-32-702-012	\$210,000	\$600,000	98.00%	42,689	339	45	\$612	87%
5	2500 Pinto	139-32-703-008	\$210,000	\$600,000	98.00%	43,124	342	48	\$606	86%
6	2508 Pinto	139-32-702-007	\$210,000	\$600,000	98.00%	42,689	339	45	\$612	87%
7	2525 Pinto	139-32-702-011	\$210,000	\$600,000	100.00%	43,560	346	52	\$600	85%
8	2600 Pinto	139-32-701-009	\$210,000	\$600,000	103.00%	44,867	356	62	\$583	83%
9	2608 Pinto	139-32-701-008	\$210,000	\$600,000	103.00%	44,867	356	62	\$583	83%
10	2700 Pinto	139-32-701-007	\$210,000	\$600,000	100.00%	43,560	346	52	\$600	85%
11	3012 Pinto	139-32-304-018	\$210,000	\$600,000	89.00%	38,768	308	14	\$674	96%
12	2717 Pinto	139-32-703-001	\$210,000	\$600,000	85.00%	37,026	294	0	\$706	100%
13	2720 Pinto - house	139-32-701-005	\$178,500	\$510,000	65.00%	28,314	225	-68	\$785	111%
14	2720 Pinto - vacant	139-32-701-006	\$178,500	\$510,000	66.00%	28,750	228	-66	\$773	109%
15	2800 Pinto	139-32-304-017	\$210,000	\$600,000	91.00%	39,640	315	21	\$659	93%
16	2825 Pinto	139-32-306-004	\$210,000	\$600,000	91.00%	39,640	315	21	\$659	93%
17	2905 Pinto	139-32-306-024	\$210,000	\$600,000	87.00%	37,897	301	7	\$690	98%
18	2951 Pinto	139-32-306-0236	\$210,000	\$600,000	95.00%	41,382	328	34	\$632	89%
19	2981 Pinto	139-32-306-001	\$210,000	\$600,000	91.00%	39,640	315	21	\$659	93%
20	3000 Pinto - 011	139-32-304-011	\$210,000	\$600,000	87.00%	37,897	301	7	\$690	98%
21	3000 Pinto - 012	139-32-304-012	\$210,000	\$600,000	87.00%	37,897	301	7	\$690	98%
22	3000 Pinto - 014	139-32-304-014	\$262,500	\$750,000	188.00%	81,893	650	356	\$399	57%
23	3006 Pinto	139-32-304-013	\$210,000	\$600,000	86.00%	37,462	297	3	\$698	99%
24	3011 Pinto	139-32-305-001	\$210,000	\$600,000	98.00%	43,124	342	48	\$606	86%
25	2950 Pinto	139-32-304-015	\$210,000	\$600,000	91.00%	39,640	315	21	\$659	93%
26	3013 Pinto	139-32-305-003	\$210,000	\$600,000	86.00%	37,462	297	3	\$698	99%
27	500 Shetland	139-32-701-011	\$262,500	\$750,000	202.00%	87,991	698	404	\$371	53%
28	2710 Palomino	139-32-703-013	\$262,500	\$750,000	170.00%	74,052	588	284	\$441	63%
29	2327 Pinto	139-32-702-015	\$210,000	\$600,000	75.00%	32,670	259	-35	\$800	113%

H12