

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

Missing nailing through out the roof, verify the roof is nailed off 6" on the edges and 12" in the field before re-scheduling the inspection.,

Re-nail entire roof the nailing has over penetrated the roof sheeting.

20	107 ROOF SHEATHING	2	Passed	2/11/2021	2/11/2021	Tony N. (702)303- 0274	
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Comments:

Missing nailing through out the roof, verify the roof is nailed off 6" on the edges and 12" in the field before re-scheduling the inspection.,

Re-nail entire roof the nailing has over penetrated the roof sheeting.

21	105 PRE-SLAB	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303- 0274	
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22	101 FOOTING	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303- 0274	
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Inspection status table

Inspections Hold

Fees

Outstanding Items

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

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Clark County Assessor Reports

Value History

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

Parcel: 139-32-702-027

Taxable

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

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

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

R-325682 - Residential Building Permit (Res)

Key Number: 798827

Current Status: Completed

Application Received: 9/7/2016

Project Name: HOWARD O/B

Address: 2337 PINTO LN

Type of Work: Building Project

Permit Issued: 10/4/2016

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

Applicant

Review Info

Inspection Status

Print

 Schedule Inspection

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

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

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

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



Clark County Assessor Reports

Value History

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Parcel: 139-32-702-012

Taxable

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

Parcel from 030-300-023

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

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

DISCUSSION:

TERRY FARR

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

MARK WOLFSON

Good morning.

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

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

JERRELL TURNER

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

TERRY FARR

Very good. Mr. Wolfson?

MARK WOLFSON

Okay, so I have some handouts—

TERRY FARR

Into the microphone, sir. Please.

MARK WOLFSON

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

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

TERRY FARR

I'm sorry, say that again.

MARK WOLFSON

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MARY ANN WEIDNER

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

MARK WOLFSON

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

MARY ANN WEIDNER

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

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

MARK WOLFSON

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

TERRY FARR

Sir, you don't have the floor.

MARK WOLFSON

I did have the floor.

TERRY FARR

You do not have the floor.

MARK WOLFSON

Why did you let her interrupt me?

TERRY FARR

You do not have the floor.

MARK WOLFSON

Then I want to respond to that.

TERRY FARR

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

MARK WOLFSON

I thought I did.

TERRY FARR

Please continue.

MARY ANN WEIDNER

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

TERRY FARR

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

MARK WOLFSON

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

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

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

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

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

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

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

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

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

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

TERRY FARR

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

MARK WOLFSON

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MARY ANN WEIDNER

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

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

MARY ANN WEIDNER

Chairman Farr, he's—

MARK WOLFSON

Again, why is she interrupting me?

MARY ANN WEIDNER

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

MARK WOLFSON

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

MARY ANN WEIDNER

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

This is very relevant to my case.

TERRY FARR

White Pine County is not relevant to your case.

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

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

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

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

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

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

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

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

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

It doesn't?

TERRY FARR

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

MARK WOLFSON

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

PATRICK EGGER

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

MARK WOLFSON

I'm sorry.

PATRICK EGGER

I thought you were talking about the land.

MARK WOLFSON

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

PATRICK EGGER

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

MARK WOLFSON

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

PATRICK EGGER

I want you to answer that question now.

MARK WOLFSON

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

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

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

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

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

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

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

TIMOTHY ALBERT

Are we talking land only?

MARK WOLFSON

Yes, just mine.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

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

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

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

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

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

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

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

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

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

TERRY FARR

Does that wrap up your case, sir?

MARK WOLFSON

That wraps up my case, yes.

TERRY FARR

Very good.

MARK WOLFSON

I appreciate it.

MARY ANN WEIDNER

Chairman Farr?

TERRY FARR

Yes.

MARY ANN WEIDNER

Before Jerrell and Jayme put on the case, I would just like to answer a few things about what Mr. Wolfson has said about our office. First of all, I think that he has a misunderstanding of how NRS 361.227 works. We are a replacement cost state. We are not a market state. We do not value to the market value and then subtract improvements to get to a land value. That is not the way we value land. According to [NRS 361.227] 227, "A person determining the taxable value of real property shall appraise the full cash value of number one, vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the use of the other land in the vicinity."

NAC goes into more detail, and it's interesting that he pointed out the Barta and the Bass case, because the Barta and the Bass case actually required that the Nevada Tax Commission pass regulations on how we value land because of the issues that were brought up in those cases, because they believed that the way they were valuing land was unconstitutional. So, with that, they established NAC 119, and I will reference that, "It's land alternative methods to the sales comparison approach NAC 361.1179."

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

MARK WOLFSON

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

TERRY FARR

You do not have the floor.

MARK WOLFSON

You allow her to always interrupt—

TERRY FARR

She has the floor.

MARK WOLFSON

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

TERRY FARR

You can bring it up on rebuttal.

MARK WOLFSON

I brought it up earlier. I read it—

TERRY FARR

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

MARK WOLFSON

I would agree with that—

TERRY FARR

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

MARK WOLFSON

She is misrepresenting—

TERRY FARR

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

MARK WOLFSON

Fine, I will do that.

TERRY FARR

Ms. Weidner, please continue.

MARY ANN WEIDNER

So, it continues to say, "If insufficient sales of comparable properties which were vacant at the time of sale are available to carry out subsection 1, a county Assessor shall determine full cash value of land provided in NAC 361.119."

So once again, we use vacant land sales, if we have vacant land sales of lots in rural neighborhood preserves, which is something similar to what this gentleman has, we're going to look to that. If we don't have that, there are other methodologies that we can use. But it's not the method that he mentioned which says you take the total sales price less what we come up for improvement value to determine a land value. That is not what we do in our office. And is not what NAC or NRS require us to do.

If you go to NAC 361.119, it talks about land alternative methods to sales comparison approach. And then it lists all the options. And it says, "If a county Assessor is not able to use the sales comparison approach for the land pursuant to NAC 361.11795 or a [NAC] 361.118 because sufficient sales of comparable properties which were vacant at the time of sale are not available, the county Assessor shall determine the full cash value of land through any of the following methods, either in combination with available land sales or as the sole method of valuation. And those methods are, the abstraction method, the land residual technique, capitalization of ground rents, cost of development method, allocation method, a regression analysis, the use of comparable sales improved pursuant to Subsection 1 is subject to the provisions of NAC 360.11795 or [NAC] 361.118." Pardon me, I'm flubbing over all the NACs.

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

Some of the other comments, Mr. Wolfson is making a lot of comments about us doing some things incorrectly, though I appreciate his experience in his career, and I'm sure that he was a very valuable member of the organizations that he worked for, he is not an appraiser. He's not licensed in the State of Nevada, and he has not been trained on how to use Marshall and Swift. And so, he has his own interpretation of how Marshall and Swift should be applied. And when you do not understand the application of it, it can be construed in many different ways.

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

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

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

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

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

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

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

I have their case.

TERRY FARR

Can we hear the case?

MARK WOLFSON

Okay.

TERRY FARR

Do you think that might be important?

MARK WOLFSON

It would be important. I agree.

TERRY FARR

Thank you. Mr. Turner.

JERRELL TURNER

Thank you, Mr. Chair. First, I want to keep in mind that this is an equity appeal. On page 403 of the master book, is a neighborhood equity sheet sorted by total taxable value. The subject is among the 48 homes in the neighborhood as well as homes that have been assessed equally with our Marshall and Swift cost manual. Looking at the homes within the neighborhood, there are nine homes with depreciation between 10 and 35%. The subject is at \$339 per square foot, which is the third lowest of the nine homes.

As you know, because custom homes all have unique characteristics, and equity applies to the process of assessing these properties, not the result. Therefore, you can see that we have applied the cost from the Marshall and Swift equitably and with varying total assessed values as the result. We put permits in the system of the comps and all the homes that he brought into to our notice to discover during re-eval to update and correct as well. Even though this is an equity appeal, the comp sales worksheet can be found on page 349. All comps are within one mile. The comps that were used this year were all recent sales that were comparable that we could find to the home within the year. Ms. Jacobs will now discuss her land assessment, her portion of assessments.

JAYME JACOBS

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

MARK WOLFSON

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

JAYME JACOBS

Your page 534 in your material.

MARK WOLFSON

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

JAYME JACOBS

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

MARK WOLFSON

What page are you on?

JAYME JACOBS

I'm on page 534 of your material.

MARK WOLFSON

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

JAYME JACOBS

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

MARK WOLFSON

534?

JAYME JACOBS

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

The next item is the construction type, frame, stucco, brick, veneer. Those differences will then determine which table you're going to use and where to look up the rate. And then the last component is size. The larger it is, the less price per square foot it's going to cost to build. And then, you adjust those costs. And this is where it could really vary, even though we're still talking a 4.0 or a good quality home, you look to take into account the ceiling height or the wall height. Especially some of these homes that were built in the 50s and 60s, 8 foot. Today's standard, at least a 10 if not larger. The subject property is a 10-foot ceiling height on average. It's actually a cathedral in the center, so it's actually quite tall.

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

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

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

MARK WOLFSON

(inaudible)

JAYME JACOBS

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

MARK WOLFSON

Which chart is that? I don't.

JAYME JACOBS

54.

MARK WOLFSON

Huh?

JAYME JACOBS

54.

MARK WOLFSON

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

JAYME JACOBS

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

MARK WOLFSON

Which page is that? Is that (inaudible)

JAYME JACOBS

This is my material, page 719.

MARK WOLFSON

I didn't get it today.

JAYME JACOBS

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

TERRY FARR

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

MARK WOLFSON

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

JAYME JACOBS

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

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

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

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

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

MARK WOLFSON

Sorry, what page you on?

JAYME JACOBS

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

MARK WOLFSON

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

CARLA PIPPITONE

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

MARK WOLFSON

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

JAYME JACOBS

Yes. For each property.

MARK WOLFSON

And do you have an average for those properties?

JAYME JACOBS

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

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

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

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

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

MARK WOLFSON

I found 761.

JAYME JACOBS

So again, I've used his reconstructed his chart and I dug through permits. Went back in time, when was things picked up and so forth. So, on row A, the very top, first line, there was a patio cover that we were a couple of years late in picking up. But the main house itself was picked up in 2019/2020 tax year and it was finalized on October 18. And let me pause there.

When we say final, we do not wait until something is finalized to pick it up. We do pick up stuff at a percent complete. An extreme example would be the Fontainebleau. That did sit in our records. We had it on our records and now, as we all know, it sat vacant for and partly constructed for many, many years, but we still had it on our record at a percent complete.

So, the actual house on 2720 Pinto was picked up in a timely manner. The main house and the pool. And then row B, which is 2905 Pinto, he has the incorrect year that we added it on. He says 2013/2014. No, we actually picked that up in 2009/2010 and it finalized. So, 2009/2010 would be July 1, 2009 would be the

starting of the lien date. It didn't final until November 2011. Some of these projects take a while to build, so that was picked up prior to being finaled. The next one on row C—

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

I'm taking notes.

TERRY FARR

Well.

JAYME JACOBS

— And so, row C, which is 2323 Pinto, we had picked up at \$346,000 worth of improvements. Might've been a pool, I'm not sure, in a timely fashion. Or we picked up the house in 2016/2017 of \$1.3 million. Again, 2016/2017, the start of the fiscal year be July 1, 2016. It didn't final until September of 2016. So, we did pick it up prior to being finaled.

Go further down the list on row one, which is item line 25. A little bit confusing with the—again, I recreated this from his spreadsheet. So again, it was actually picked up in 2009/2010 and it didn't final until October of 2009. And we added it on at 50% complete the first year. And then the following year when they finished it, we brought it up to 100%. So, there's an actual example of us picking it up at a percent complete.

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

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

And so again, to conclude my portion before we go on to the land portion, I think a big thing is the misunderstanding from the petitioner about the Marshall and Swift manual, how that works. And like Ms. Weidner initially said in an opening statement about how we have been revaluing this area. We did send out letters. That was not the only thing that we did. We went out there; we researched all the permits going back. MLS. So, we used additional resources to find out were there improvements done or changes made to the property? And we did our best, as we have been since our last board, continuing to reevaluate the area and pick up improvements as necessary. I will then turn it over to Ms. Pippitone for going over the land.

CARLA PIPPITONE

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

MARK WOLFSON

Sorry, what page?

CARLA PIPPITONE

Yes.

MARK WOLFSON

404?

CARLA PIPPITONE

404.

MARK WOLFSON

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

CARLA PIPPITONE

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

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

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

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

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

JAYME JACOBS

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

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

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

Go ahead.

MARK WOLFSON

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

CARLA PIPPITONE

Pippitone.

MARK WOLFSON

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TIMOTHY ALBERT

Excuse me. Mr. Wolfson?

MARK WOLFSON

No. Yes.

TIMOTHY ALBERT

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

MARK WOLFSON

Yes.

TIMOTHY ALBERT

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

Okay. But the other—

TIMOTHY ALBERT

You're using something totally different.

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

Well, we disagree on that.

TIMOTHY ALBERT

You can only put one house on that.

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

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

PATRICK EGGER

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

MARK WOLFSON

Mr. Egger.

PATRICK EGGER

There is no equity issue in my opinion.

MARK WOLFSON

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

PATRICK EGGER

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

MARK WOLFSON

Okay, I'll ask the question differently.

PATRICK EGGER

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

MARK WOLFSON

I asked the question differently.

PATRICK EGGER

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

MARK WOLFSON

Yeah.

PATRICK EGGER

I see no argument.

MARK WOLFSON

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

PATRICK EGGER

But they're not.

MARK WOLFSON

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

PATRICK EGGER

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

MARK WOLFSON

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

SARAH SCHAERRER

Mr. Chair?

TERRY FARR

Yes?

SARAH SCHAERRER

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

TERRY FARR

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

Equity. This is all equity.

TIMOTHY ALBERT

Well, this is all the comparables they used.

MARK WOLFSON

Improvements.

TIMOTHY ALBERT

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

MARK WOLFSON

Yes.

TIMOTHY ALBERT

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

MARK WOLFSON

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

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

TIMOTHY ALBERT

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

MARK WOLFSON

Okay.

TIMOTHY ALBERT

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

MARK WOLFSON

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

TIMOTHY ALBERT

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

PATRICK EGGER

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

MARK WOLFSON

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

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

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

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

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

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

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

TIMOTHY ALBERT

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

MARK WOLFSON

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

TERRY FARR

Does that conclude your statement, sir?

MARK WOLFSON

No, I have—

TERRY FARR

Members of the Board?

MARK WOLFSON

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

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

TERRY FARR

Members of the Board?

TIMOTHY ALBERT

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

TERRY FARR

Mr. Egger?

PATRICK EGGER

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

TERRY FARR

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

SARAH SCHAERRER

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

MARK WOLFSON

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

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

TERRY FARR

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

MOTION

PATRICK EGGER

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

TERRY FARR

Motion been made, please cast your votes.

VOTE

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

VOTING NAY: None

ABSENT: Tami Campa, Suzette Wheeler

ABSTAIN: None

TERRY FARR

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

MARK WOLFSON

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

FINAL ACTION:

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

**Petition recalled after Petition 828.*

TERRY FARR

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

MARY ANN WEIDNER

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

TERRY FARR

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

MARK WOLFSON

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

TERRY FARR

What would you like to say?

MARK WOLFSON

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

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

TERRY FARR

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

MARK WOLFSON

You can take that to the bank.

TERRY FARR

We already know that.

MARK WOLFSON

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

TERRY FARR

Okay.

MARK WOLFSON

Okay with you guys?

TERRY FARR

Well, I have no response.

MARK WOLFSON

How come?

TERRY FARR

Because honestly, it's not warranted.

MARK WOLFSON

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

TERRY FARR

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

MARK WOLFSON

Thank you. All right.

TERRY FARR

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

MARK WOLFSON

Okay.

TERRY FARR

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

MARK WOLFSON

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

SBE NOTICE OF HEARING

SBE 26-107 Pg 1125



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

July 1, 2026

STATE BOARD OF EQUALIZATION
NOTICE OF HEARING

CERTIFIED MAIL – 9489 0090 0027 6614 2987 47
PETITIONER:
2709 Pinto Lane Trust, et al.
Mark Wolfson, Trustee
2709 Pinto Lane
Las Vegas NV 89107

CERTIFIED MAIL – 9489 0090 0027 6614 2988 77
RESPONDENT:
Briana Johnson
Clark County Assessor
500 S Grand Central Pkwy, 2nd Floor
Las Vegas NV 89155

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

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

ZOOM
<https://us02web.zoom.us/j/82340830439>
Webinar ID: 823 4083 0439
Phone Number: 1-669-900-9128

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

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

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

Case No: 26-107

Parcel No: 139-32-703-002

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

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

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

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

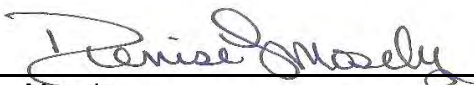
In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign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

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

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

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

Shellie Hughes
Secretary to the State Board of Equalization

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

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

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

CERTIFIED MAIL– 9489 0090 0027 6614 2987 47

PETITIONER:

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

CERTIFIED MAIL – 9489 0090 0027 6614 2988 77

RESPONDENT:

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

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

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

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



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RECEIVED
JULY 6, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

NEVADA STATE BOARD OF EQUALIZATION

CASE 26-107

2709 PINTO LANE, LAS VEGAS, NV 89107

HEARING DATE: 7/29/2026

PETITIONER'S BRIEF

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

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

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

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

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

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

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

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

Example:

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

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

Introduction

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

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

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

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

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

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

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

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

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

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

In 2008 in Barta v. Nevada, the state Supreme Court opined, ‘ when the owner of one of two nearly identical neighboring properties pays more in taxes than her neighbor because nonuniform methods have been used to assign differing taxable values to the two properties, the owner with the greater tax burden has suffered an injury.’

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

IMPROVEMENTS – DEPRECIATION
ESTIMATED INEQUITY IMPACT: \$80,000-\$197,000

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

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

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

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

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

1.

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

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

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

4. Page 207 CCA

5. Page 208 CCA

6. Page 193 CCA

7. Page 210 CCA

8. Page 202 bottom CCA

9. Page 197-201 CCA

10. Page 197 CCA

11. Page 203-204 CCA

12. Page 612 CCA/Page 558 -Petitioner

13. $(\$1,916,722 \times .06) = \$115,003 \times .35 = \$40,251 \times .032782 = \$1,320/\text{year}$

14. SCHEDULE ‘A’, PAGE 45, BELOW

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

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

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

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

15. Page 263 CCA

16. Page 276 CCA

17. Page 277 CCA

18. Page 268 CCA

19. Page 270 CCA/216 Petitioner

20. Page 267 CCA/213 Petitioner

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

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

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

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

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

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

21. $(\$2,189,438 \times .09 = \$197,049 \times .35 = \$68,967 \times .032782 = \$2,260)$

22. Page 269 CCA

23. Page 252 CCA, Page 198 - petitioner

24. Page 183-185 CCA, Page 166-168 petitioner

25. SWAG – Scientific Wild Ass Guess

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

IMPROVEMENTS – RCN
ESTIMATED INEQUITY IMPACT ~ ***\$447,000-\$451,000***

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

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

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

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

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

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

^{26.} Page 24 CCA, page 11 petitioner

^{27.} Page H-2, Additional Evidence

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

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

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

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

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

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

28. Page 27 CCA, page 14 petitioner

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

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

31. Page 550 CCA, page 496 petitioner

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

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

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

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

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

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

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

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

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

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

33. Page 756 CCA

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

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

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

GARBAGE IN – GARBAGE OUT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I'm sure once I check the PRC³⁶ all this will be accounted for, right? **OMG none of it is there!** How could the TMTAAOITC miss all this? It gets worse. The CCA shows the AYB and the EYB in 2008, really?³⁶ Well, the house *was* built in 2008 but it was recently remodeled. My assumption-2022. They pulled a permit (R21-17035) for HVAC changeout for 5 units, so its pretty reasonable to assume 2022 was the year of the remodel. If one assumes 40% old/ 60% new, the new EYB is 2016, not 2008. This changes the depreciation by 12%. Multiplying 12% by the RCN (\$1,080,019) results in an increase to the taxable value of \$130K. (.12 x \$1,080,019 = \$129,602)

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

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

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

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

Lets start off where I just finished, the comment section that says, ‘comp 3’ has been extensively remodeled. I don’t often say this, but they are **RIGHT!** Now lets see if this extensive remodel has been issued a supplemental assessment. When I check the VHR provided to me by Ms. Jacobs (my Exh. ‘D’handout) , yikes, not a single supplemental assessment between 2004-2025.³⁷ Wait, I need to check the current year. **OMG** there is nothing there either!³⁸ How can TMTAAOITC (1) miss all this when it occurs and (2) include it in their packet of evidence? They can’t claim they didn’t know about it. They just wrote that it went through an ‘extensive remodel’. Is this not crazy?

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

Moreover, this property is rated ‘35’ avg/good at a rate of \$151/sf.³⁸ Compared to other properties rated ‘good/40’ like 2337 Pinto this \$/sf should be ~ \$180/sf. This would also add \$133K to the property’s assessed value. ($\$180 - \$151 \times 4,583 \text{ sf} = \$132,900$)

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

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

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

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

37. Sonia VHR Exhibit ‘D’, page 12

38. Sonia PRC Exhibit ‘D’, pages 10-11

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

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

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

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

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

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

^{38.1} see add'l evidence p. R2-R7

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

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

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

The M&S worksheet (Exh. ‘D’ p. 21) calculates the EYB using a remodel year of 2020. However, the certificate of occupancy was issued on 1/13/2023 (p. 95 Exh. ‘E’). Using their old/new %, the correct EYB should be 2000, not 1998. Additionally, the 1st line of the M&S assigns 1% old even though it is notated as ‘permit.’ You will recall that my M&S was 0. If they had a permit, they had to have plans-why the 1% inconsistency? The combination of these 2 issues would make the correct EYB 2001, not 1998. The 3 year difference changes the depreciation by 4.5%. The RCN for this property is \$1,031,119⁴⁰ so the taxable value is understated by \$46.4K ($\$1,031,119 \times .045$) saving owner \$532/year in taxes. ($\$46,400 \times .35 \times .032782$).

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

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

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

40. Bannie PRC – Exhibit ‘D’, 20th page

40.1. $(\$293.4 - \$223.34) \times 4,410 \text{ sf} = \$308,965$

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

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

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

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

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

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

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

Mr. Turner:

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

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

Mr. Turner:

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

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

Mr. Turner:

***'Looking at the homes within the neighborhood, there are nine homes with depreciation between 10 and 35%.'*^c**

- c: We are in agreement here, too

Mr. Turner:

***'The subject is at \$339 per sf, which is the third lowest of the nine homes.'*^d**

- d: We agree on the 1st part - \$339/sf. This is related to improvements but the \$339/sf includes the value of the land and is further complicated by including varying depreciation values per property – this is a flawed mathematical and analytical computation. Nonetheless, it bears further scrutiny for honesty and integrity:
 - a. The 12th column is labeled Quality Description. Mr. Turner makes reference to the fact that I am the 3rd lowest of the 9 in taxable value, which I am, as if I'm getting a bargain. This is intentionally misleading. He is comparing apples and oranges. My property is rated as 'good'. This chart doesn't include the number – it did last year, ***my 'good' is a '40' rating per M&S*** (see p. 757 CCA). Let's review the other 8 he compares me to.

b. Here are the other 8:

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

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

Mr. Turner:

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

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

Mr. Turner:

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

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

Mr. Turner:

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

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

Mr. Turner:

'All comps are within one mile.'^h

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

Mr. Turner:

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

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

Is it possible to be more disingenuous than this?

Supplemental Timing

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

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

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

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

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

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

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

41. Page 65-66 CCA

42. Page 137 CCA

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

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

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

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

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

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

Keep in mind, this chart on p.65-66 (CCA) was created and submitted as evidence last year by Ms. Jacobs. This is her data. At last year's hearing (p.120) she is quoted as saying: ' 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.**'

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

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

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

Ms. Jacobs' testimony is in italics below:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This is Ms. Jacobs' most egregious distortion of facts!

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

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

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

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

The \$1,450K increase Ms. Jacobs refers to was certainly not due to renovating an accessory structure. It is, however, related to the substantial remodel done prior to 2010 as indicated by the sales history from Zillow and the supplemental issued in 2009-2010.⁴⁵ According to Zillow this property sold for \$700K on 4/25/02. It was then listed on 10/26/08 for \$3.875M supporting the argument that a major renovation occurred prior to the 2009/2010 fiscal year, the exact year the VHR reflects an increase of \$1,450K. Ms. Jacobs, however, wants you to believe that \$1,450K of replacement cost was added to an accessory structure? If you believe this I have a house with ocean views in Nebraska I’d like to show you. *It was not assessed early as she claims, none of them are.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (L) *'And then further down, this is the one I added because it wasn't on his sheet. It's the last row there that's highlighted in a orange-ish color, 2337 Pinto. We put it on the*

tax roll as supplemental for the 2017/2018 year. Again, July 1, 2017, would be the start of that fiscal year. It didn't get finalized till one day later.'

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

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

This is what I discovered:

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

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

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

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

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

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

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

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

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

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

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

48. Page 329 CCA, page 275 petitioner

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

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

LAND

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

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

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

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

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

^{48.1} see add'l evidence p.Q-2

^{49.} Page 436 CCA, page 382 petitioner

^{50.} Pages 374-375 CCA, pages 320-321 petitioner ¶ 12 & ¶ 20

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

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

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

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

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

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

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

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

P.338-340 (p.392-394 CCA) details the history of 500 Shetland. P. 338 (p. 392 CCA) shows the size and value of 3 lots from FY 2019/2020. The left is me. The 2 to the right is 500 Shetland and a vacant adjacent lot. In each case all 3 lots are assessed/taxed at \$105K even though the other 2

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

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

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

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

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

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

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

The truth, the whole truth, and nothing but the truth!

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

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

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

- ❖ I guess the CCA believes there are sufficient sales of 'comparable' properties. *Mine is improved land, these are all vacant land.* The Nevada Land Use Code takes great pains to differentiate the two. Moreover, they used 7 comps, vs. 8 last year. Comp # 7 is not even a sale, *it's a listing*. At the asking price \$1.1M it will sit for years at that price. As of the date of this hearing, it will have been on the market for 239 days. Comp #1 is a combination of Comp # 3&4. Comp #5 has been absorbed into

another lot and is now non-existent. They rebutted my concern over the valuation of that parcel because of the assemblage and now they value it at \$650,000 (p.404), but it is only assessed at \$375,000 (50% of \$750K), which is supposed to represent market value. Comp #6 is actually the prior sale (value) of Comp #7, which is only a listing. So, there is only 1 comp that is not a double count and still in existence and that is Comp #2, which isn't even in my neighborhood. How does this constitute 'sufficient sales' to justify this method. **Why not use improved properties in my neighborhood, they are plentiful and a dime a dozen and use their VHR that already supposedly has assessed land at market value?** By the way, since land is to be assessed at market, not a single one of their comps was assessed at 35% of market the year following the transaction for tax purposes.

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

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

- Comp #1- This value is 22% higher than comps 3 & 4, but they are the same property.
- Comp #2- Sold on 6/23/23 for \$750K, so for 2023/24 it should be valued at 35%, or \$263K. However for the 2023/24 fiscal year it was assessed at only \$121K, a 54% discount. 3 years later it is assessed at \$205K, still 22% below what it should have been 3 years earlier.
- Comp #3/#4 - Sold on 8/7/23 for \$950K each. 35% would be \$333 each. This should have been updated for the 2024/25 fiscal year. However, in 2024/25 each was assessed for only \$203K, a 39% discount. In 2025/26 they were increased to \$210K each. And in 2026/27 upped again to \$315K, but even that is still below the statutory rate and years late.
This should all be automated, especially for the MTAAOITC!
- Comp #5 - Sold for \$500K on 4/26/21. In FY 2021/22 it should have been assessed for \$175K. However, it was assessed for only \$131K, a 25% discount.
- Comp #6- Sold for \$443K on 9/29/20. The 2021/22 fiscal year assessment should have been \$155K, but it was only \$131K, a 20% discount. Additionally, this parcel previously sold on 6/30/2017 for \$413K. The increase from the prior sale represents an increase of only 7.2% over 39 months, or .18%/month. Compare this to their 'one-off' absurd assumption that land prices are increasing at 1.12%/month.
- Comp #7- \$1.1M is the listing price for comp #6 but the current taxable value is only \$600K. If \$1.1M is the real market, why is the assessed value (\$210K) not \$385K? (\$1,100K x .35 = \$385K)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I give up. Ask them.

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

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

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

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

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

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

3. *'So, in conclusion, we'll be starting a reval project for this neighborhood because their might be some that we need to address, whether or not they didn't pull permits for the*

remodel, or it got missed. **So, we do want to take a look at the entire neighborhood, look at the permits, and just go through the whole neighborhood to make sure our records are accurate.'**

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

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

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

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

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

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

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

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

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

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

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

From the Nevada Supreme Court:

*'As the Legislature apparently appreciated, uniform assessment methods, **properly applied,** will necessarily produce the same measure of taxable value for like properties.'*

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

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

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

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

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

A. 2400 Pinto Lane – (4 permits EYB = 1990 w/54% depreciation) (NE section 'E')

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

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

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

B. 2331 Pinto Lane – 4 permits (EYB = 1987 w/ 58.5% depr.) (NE section ‘D’)

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

C. 2981 Pinto Lane – 3 permits – (EYB = 1982 w/ 66% depr.) (NE section ‘O’)

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

D. 2408 Palomino - 3 permits – (EYB = 1989 w/55.5% depr.) (NE section ‘F’)

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

E. 2500 Palomino – 3 permits – (EYB 1985 w/ 61.5% depr.) (NE section ‘G’)

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

F. 2609 Pinto – 1 permit (NE section ‘I’)

- a. Permit # R-191030 – 3,175 sf remodel, 2,815 sf addition
 - i. Final 5/1/12. Should be added FY 2012/13.
 - ii. Actual supplemental issued 2013/14. **1 year late.**

G. 2323 Pinto – House was a new-build in 2016 (NE section ‘A’)

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

H. 2325 Alta – (Detached Garage) (NE section ‘C’)

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

I. 2801 Alta – (NE section ‘M’) new casita (EYB 1965 w/75% depreciation)

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

J. 2327 Alta – this is but a small item but raised at the county hearing this year

- a. This house was given a \$147K credit for composite shingles (p. 267 CCA)

- i. The house is rated a '60/excellent.' The credit was calculated incorrectly using the full sf of the house at \$21.50/sf. This is provable from a 10/9/25 email ⁵¹ from Ms. Weidner to me. She wrote: '\$21.50 x 6,849 = 147,254.' But this is a 2 story house. The roof over the 2nd floor is not additive. The PRC (p. 267 CCA) has 1,502 sf for the 2nd floor making the credit \$32K too much, saving the owners \$370/year in taxes. (1,502 x \$21.50 x .35 x .032782 = \$ 370)
- ii. There is so much more wrong with this valuation as discussed earlier in the depreciation section, but this is one Ms. Weidner clearly was aware of and did nothing, *again*. What's \$370/yr? No big deal to them. And this was done 8 years ago, saving the home owner who paid \$4.225M in 2023 (and again for \$4.575M in 2025), ~ \$3,000 in that time frame.

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

- a. R-155695 (Detached garage) Finaled on 11/2/2011 – 14 fiscal years ago!
 - i. Supplemental s/b issued 2012/13 – *nothing on PRC or VHR*
 - ii. My RCN is ~ \$75K. At that rate, using an avg depr rate of 11.25%, the owners saved \$10,700 (\$75K x .35 x .032782 x .8875 x 14 = \$10,700)
 - iii. The transition can be seen on the assessor's website using the aerials for 2009-2011.

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

- a. R-70432 (pool with spa & diving board)(p. P9)
 - 1. Finaled on 12/11/2006 – **no supplemental**
 - s/b issued FY 2007/2008
 - 2. PRC shows a pool w/ EYB of 1999 and 40.5% depreciation
- b. R-291987 (SFD addition) (p. P11)
 - 1. Finaled on 11/19/2015
 - Supplement s/b issued in 2016/2017
 - **Supplemental issued FY 2017/2018, 1 year late**
 - No change to EYB on house/depreciation impact
- c. R21-01072 (Addition + Kitchen Remodel) (p. P15)
 - 1. Finaled on 2/17/2022
 - Supplement s/b issued in 2022/2023 FY
 - **Supplement issued in 2024/2025, 2 years late**
 -

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

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

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

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

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

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

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

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

This concludes my 5 minute rebuttal.

SCHEDULE 'A'

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

SCHEDULE 'B'

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

SCHEDULE 'C'

TOTAL INEQUITY \$(000)		
	LOW	HIGH
DEPRECIATION	\$80	\$197
IMPROVEMENTS	\$447	\$451
LAND	<u>\$186</u>	<u>\$186</u>
TOTAL	\$713	\$834

217 Campbell

PRC M&S RATING '30/AVERAGE'

\$137.20/SF ¹

ONLY 1 SUPPLEMENTAL IN PAST 20 YEARS

(2019/20 FOR A BATHROOM REMODEL) ²

PERMIT #: R-329940 (see p. 70 EXH. 'E')

EYB – 1989 (55.5% depreciation)

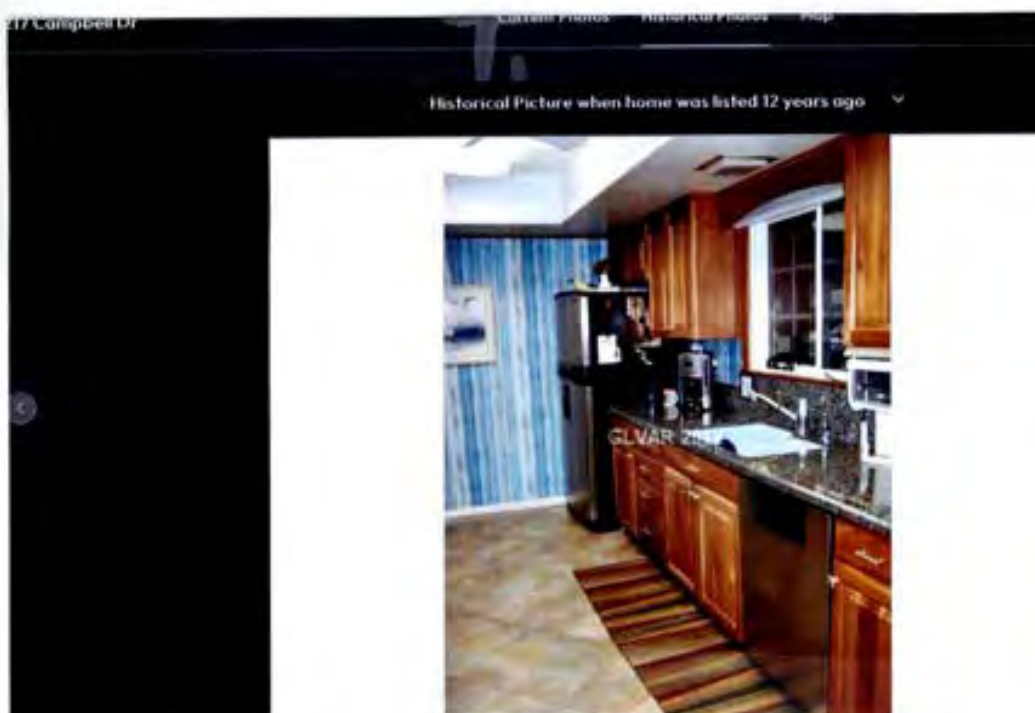
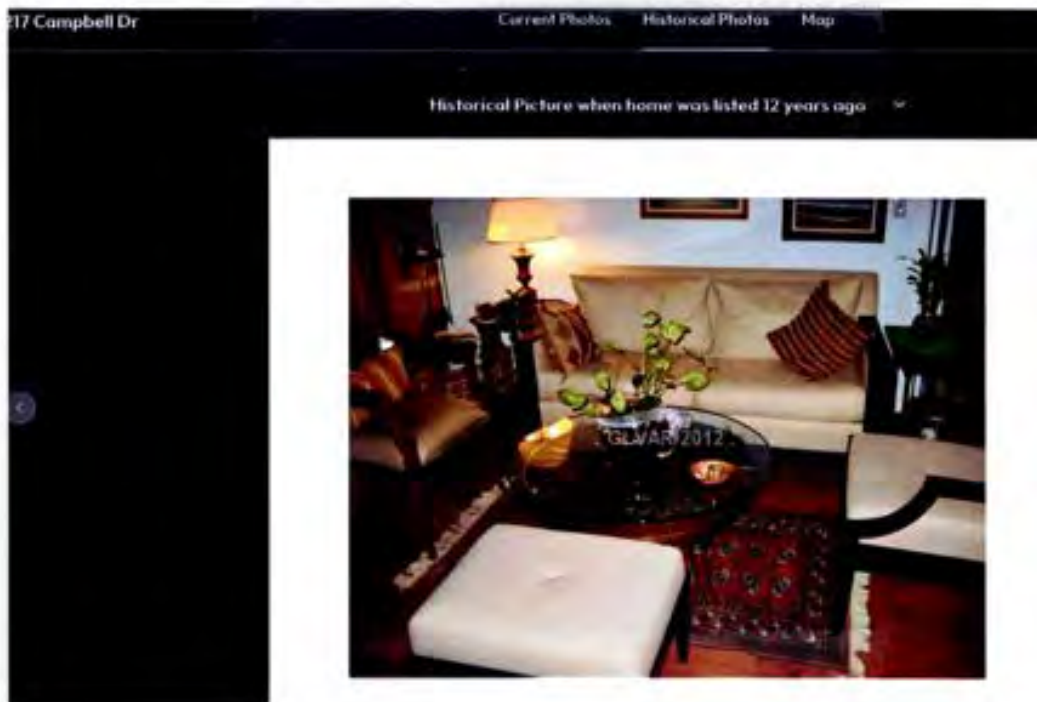
'NEARLY \$500K IN RECENT RENOVATIONS' ³

1. Source: Petitioner's Exh. 'D', 14th page

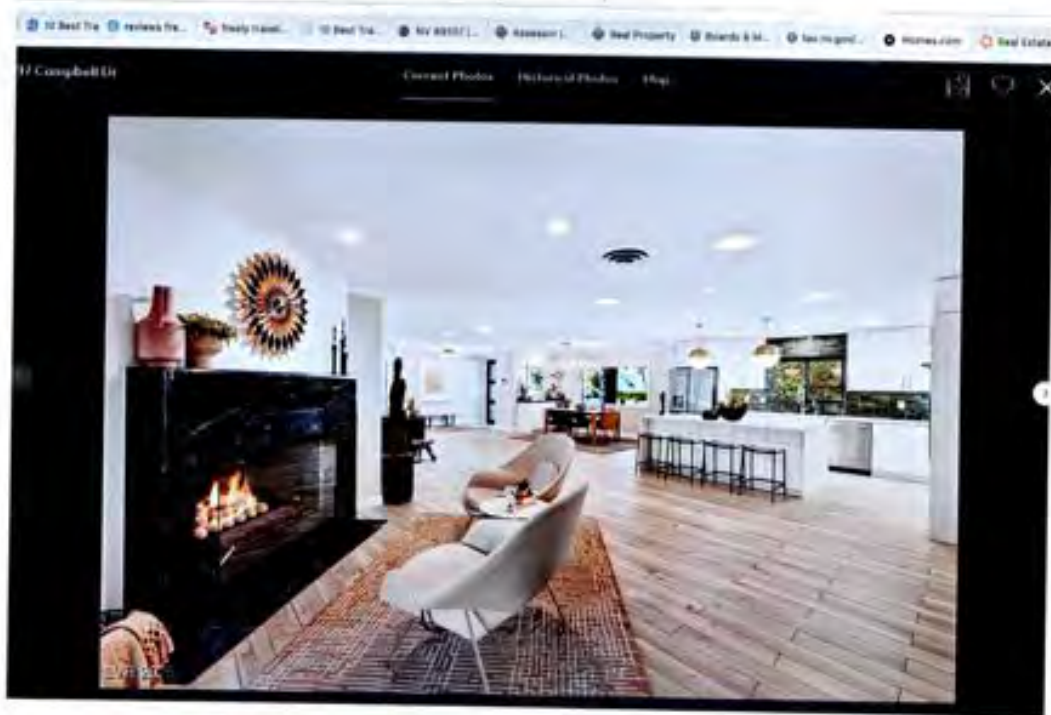
2. Source: Petitioner's Exh. 'D', 15th page

3. Source: CCA 'Case Summary' p. 372

217 Campbell (2014)



217 Campbell

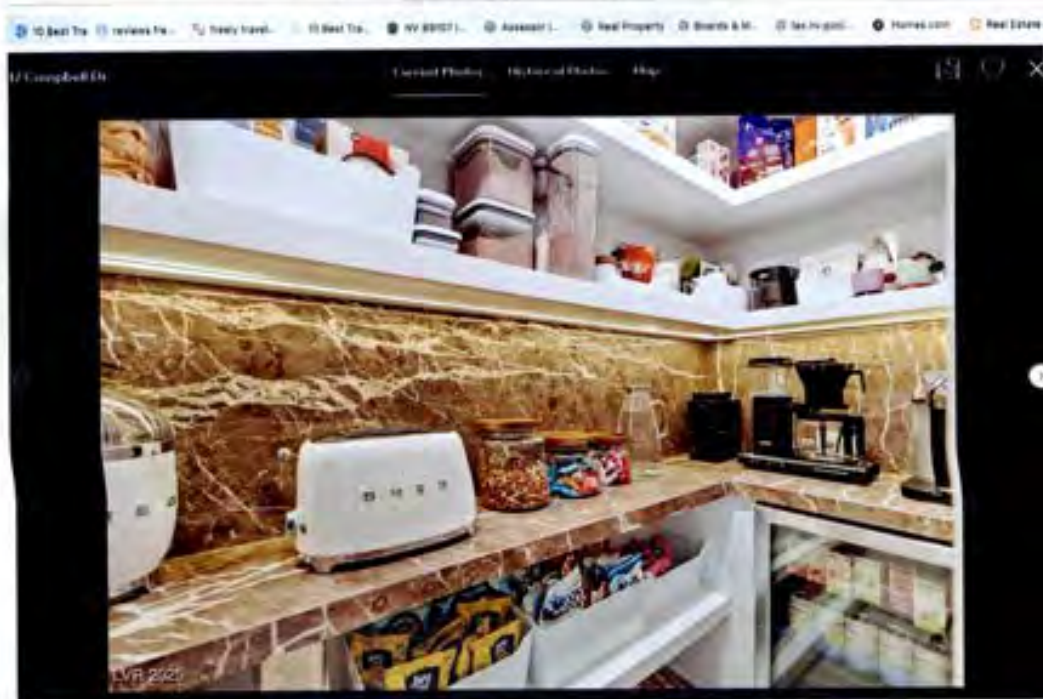


MES QR AVG/30 \$137.20/SE



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217 Campbell



MFS QR $\frac{AVG}{130}$ \$137.20/SF

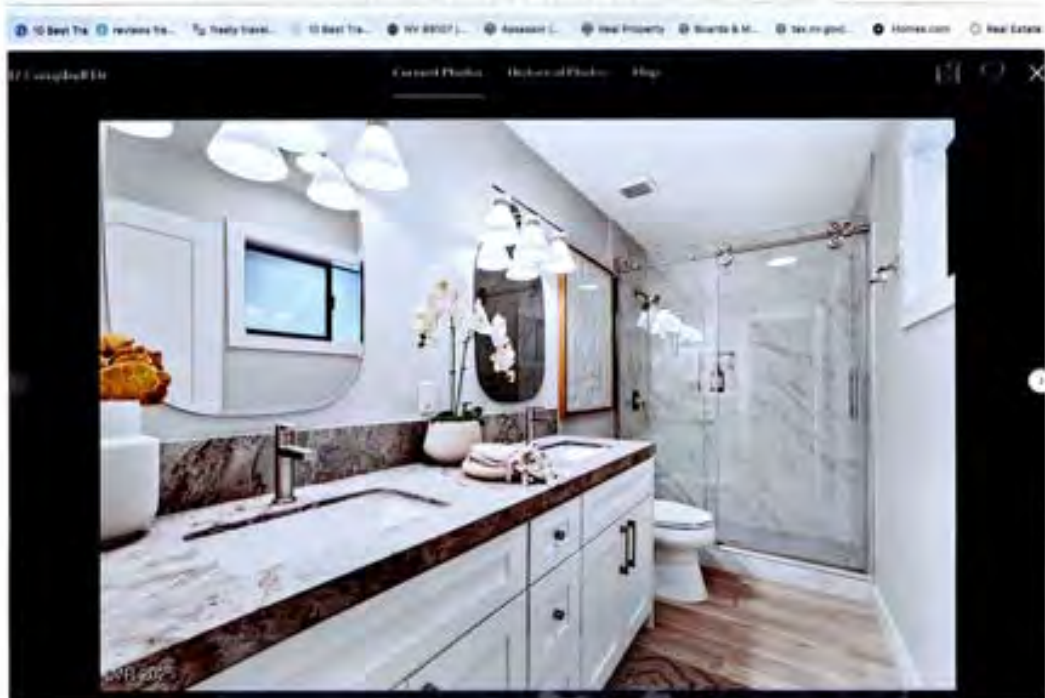


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217 Campbell

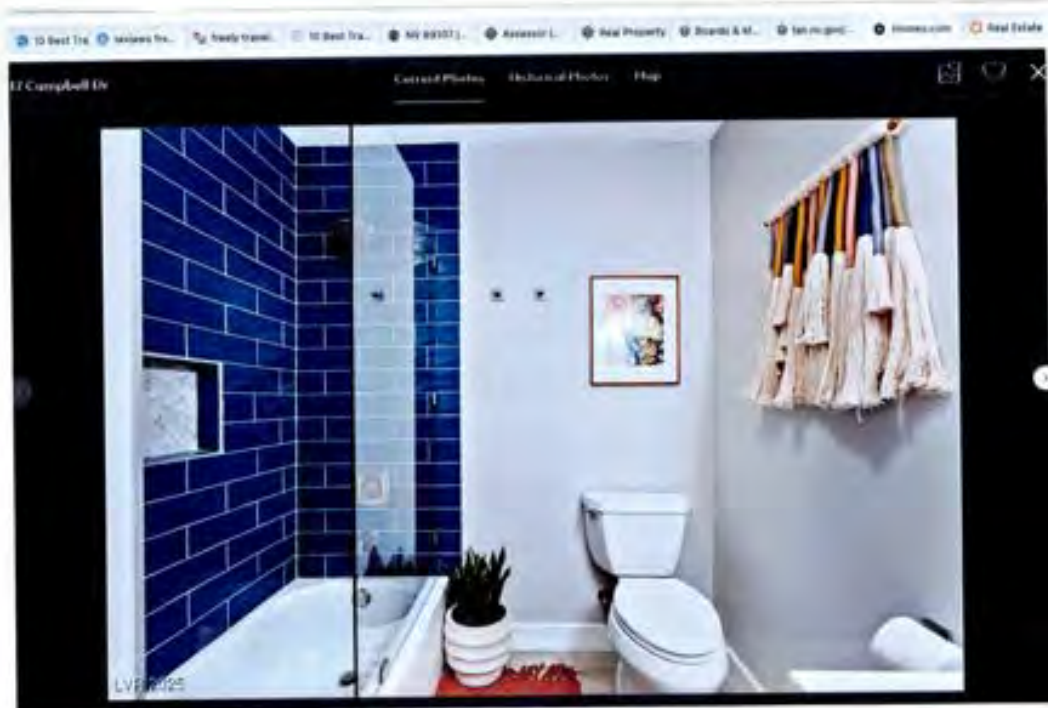


M+S QR AVG/30 \$137.20

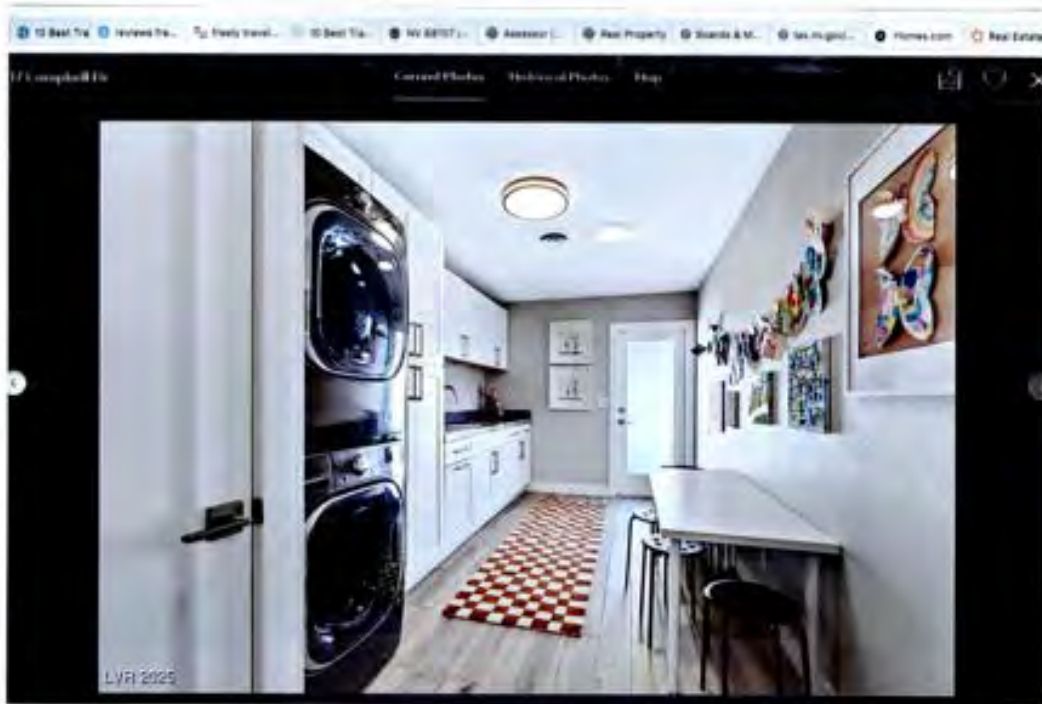


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217 Campbell



QR # AVG/3H \$137.20



5

RECEIVED
JULY 6, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

1800 SILVER

PRC M&S RATING '50/VERY GOOD'

\$224.04/SF

SUPPLEMENTAL ISSUED FY 2020/21

HOUSE COMPLETELY GUTTED PER ASSESSOR

NO FULL DETAIL M&S WORKSHEET

ASSESSOR ESTIMATED 60% ORIGINAL ON A FULL GUT JOB

SEE PRO-FORMA M&S WORKSHEET - P. 104 (EXH. E)

SEE FULL LIST OF ISSUES - P.99 (EXH. E)

SEE PERMITS - P.105-112 (EXH. E)

7

By **Devin Keays**

Real Estate Agent with Keller Williams The Marketplace 172485

May 01, 2019 09:24 AM

1800 Silver



SBE 26-107 Pg 1183

[REMAND SBE 26-107 Pg 1195](#)



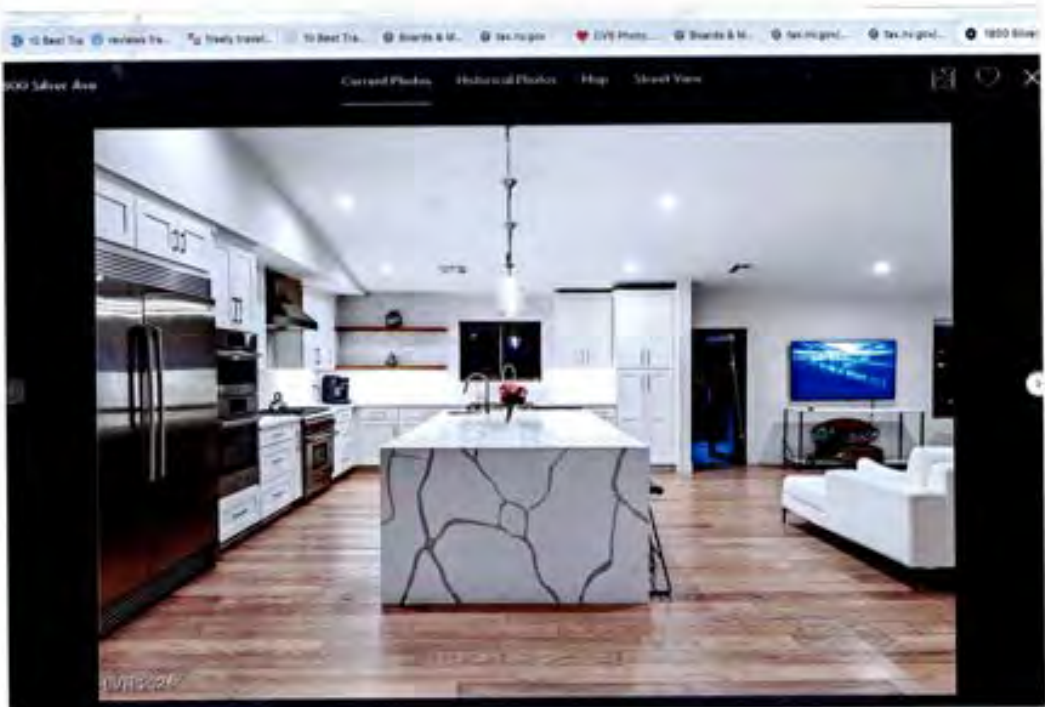
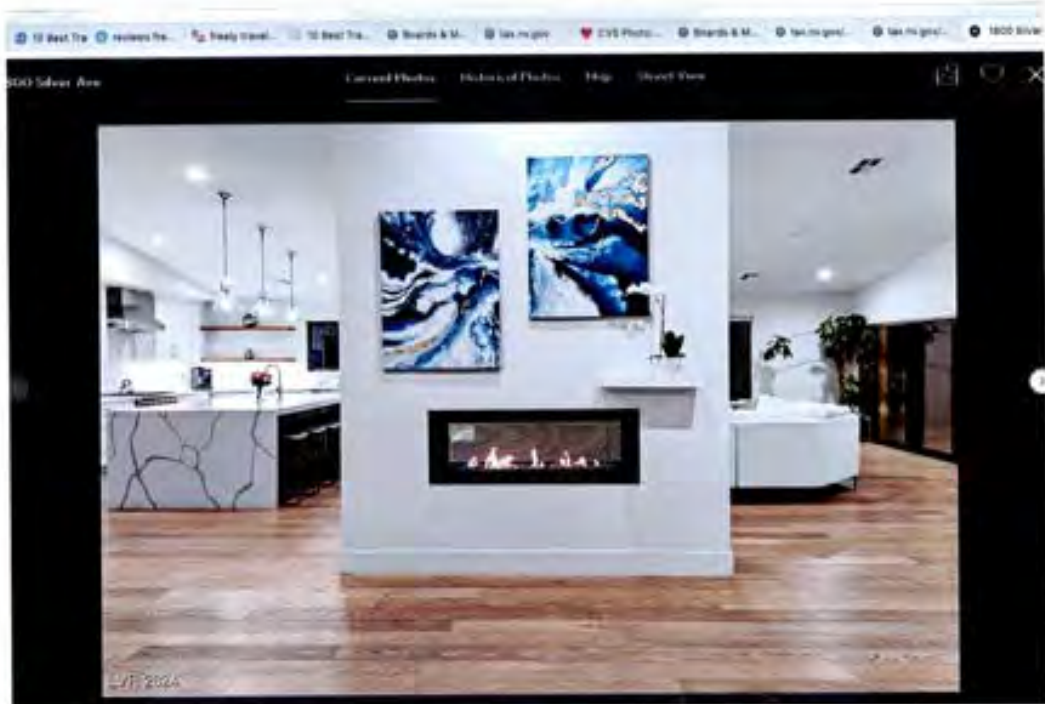
SBE 26-107 Pg 1184

[REMAND SBE 26-107 Pg 1196](#)

1800 Silver - 2020

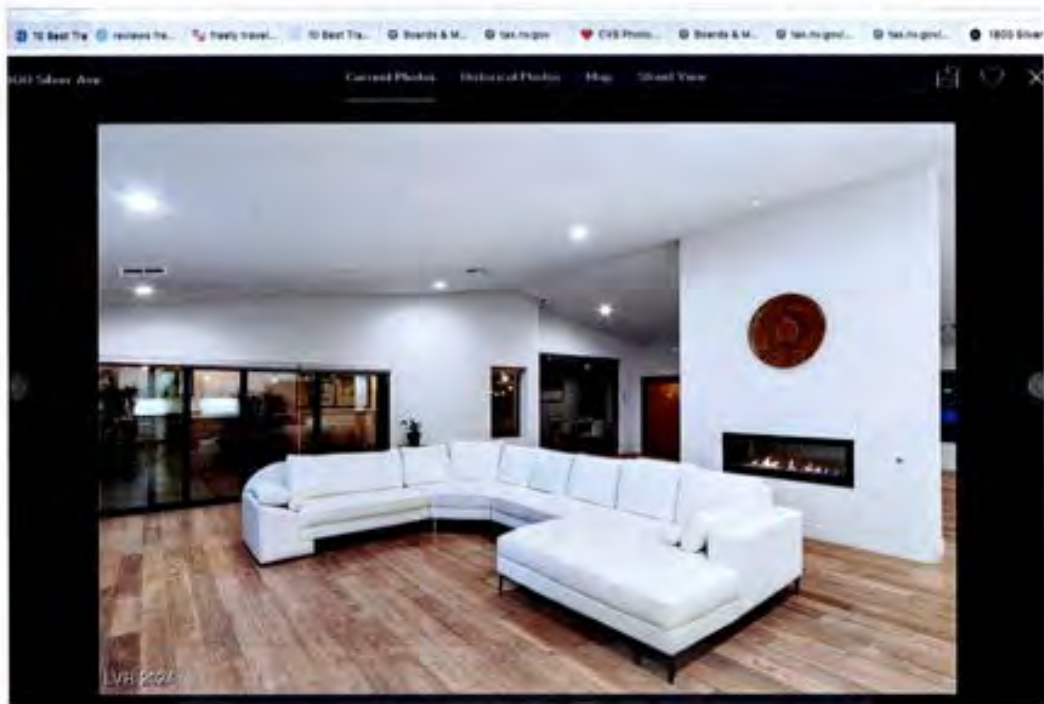


1800 Silver



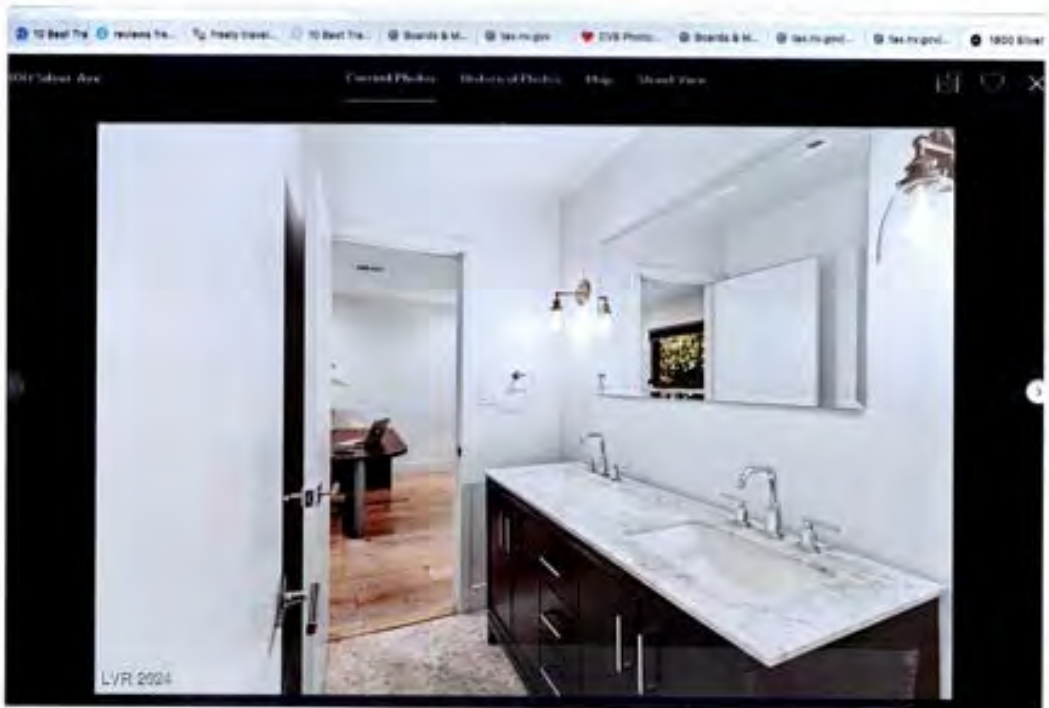
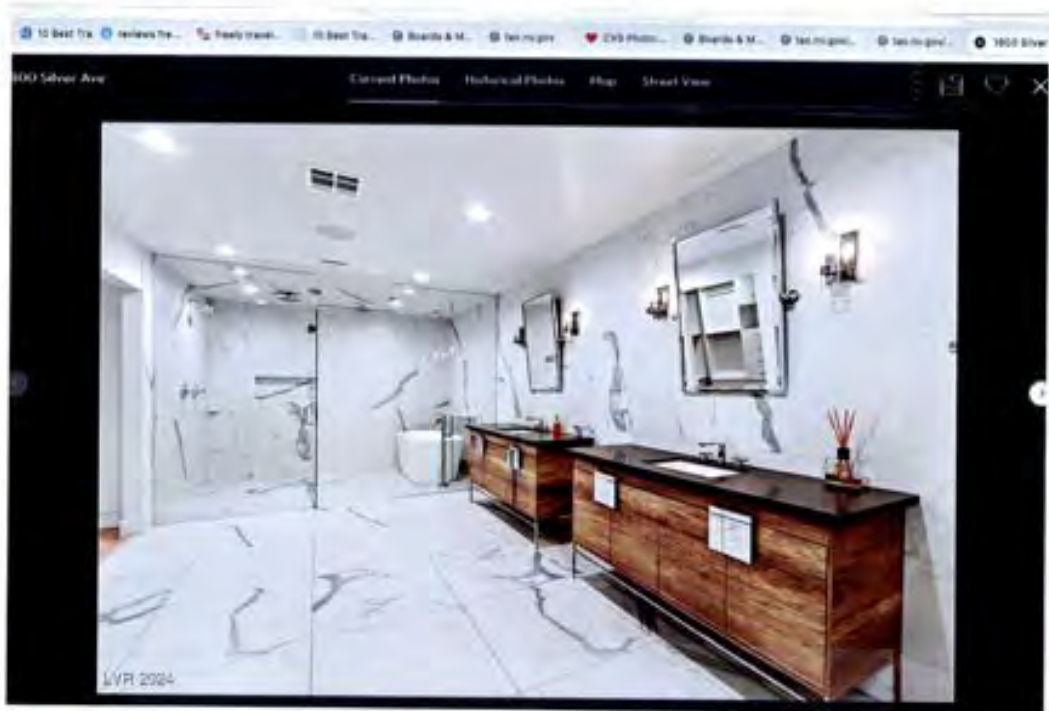
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1800 Silver

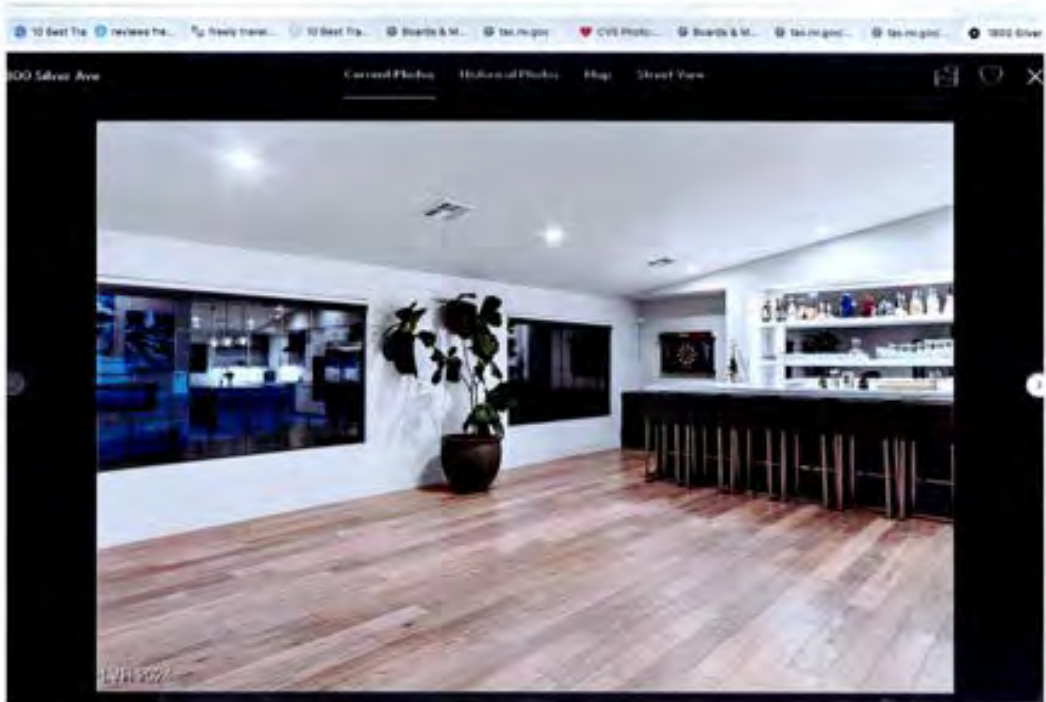


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1800 SILVER

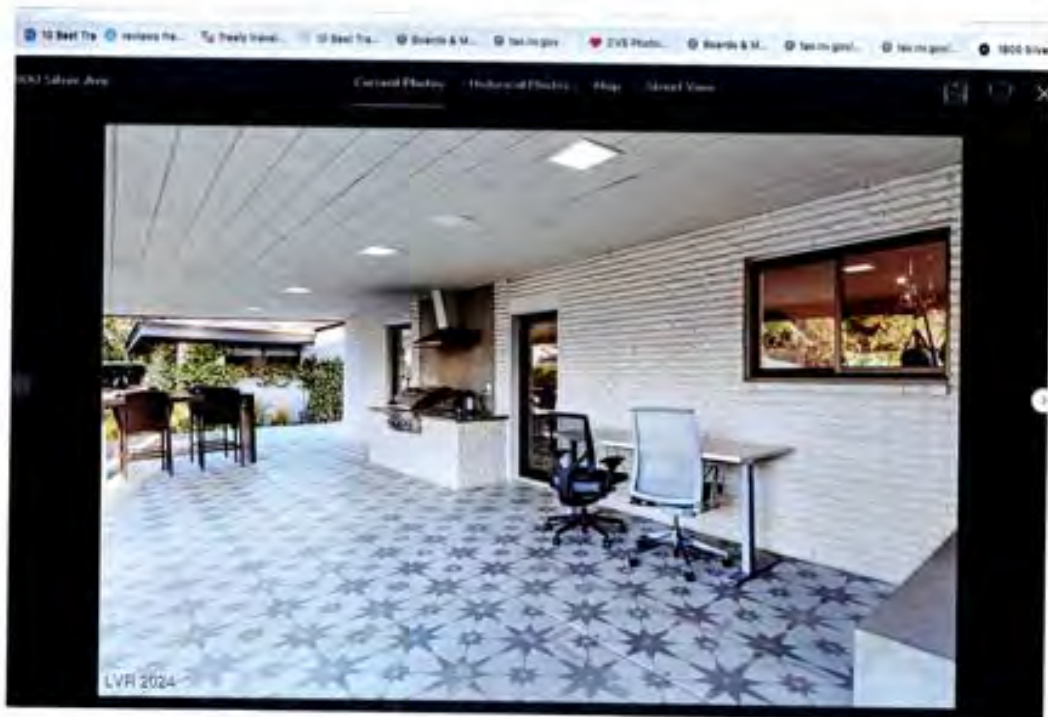
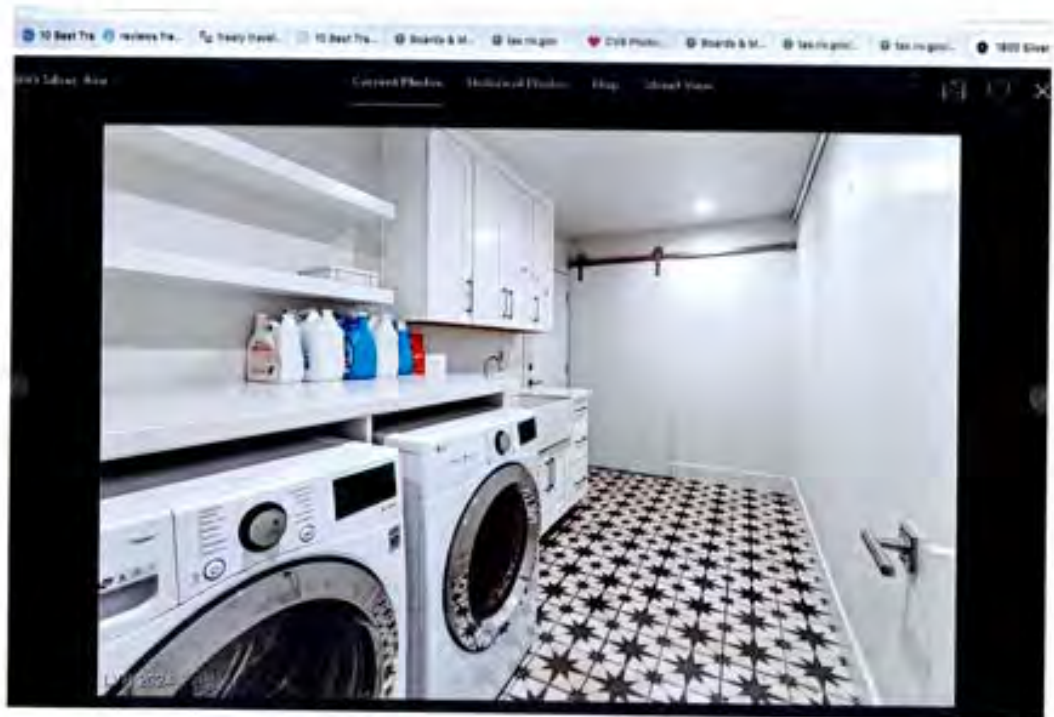


1800 Silver



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1800 S. Nor



78

2009 BANNIE LANE

'Fully remodeled single story estate known as the Residential Crown Jewel' ¹

CCA M&S quality rated '50/very good'

Comparable finish to 2333 Pinto Lane @ '60/excellent'

Sold on 9/17/25 for \$2,049,000

Current BLDG RCN \$/SF \$ 223.34 ²

23.9% less than 2333 Pinto Lane @ \$293.40/sf

Total under assessed improvements by: \$308,965

($\$293.40 - \223.34) $\times$ 4410 sf = \$308,965)

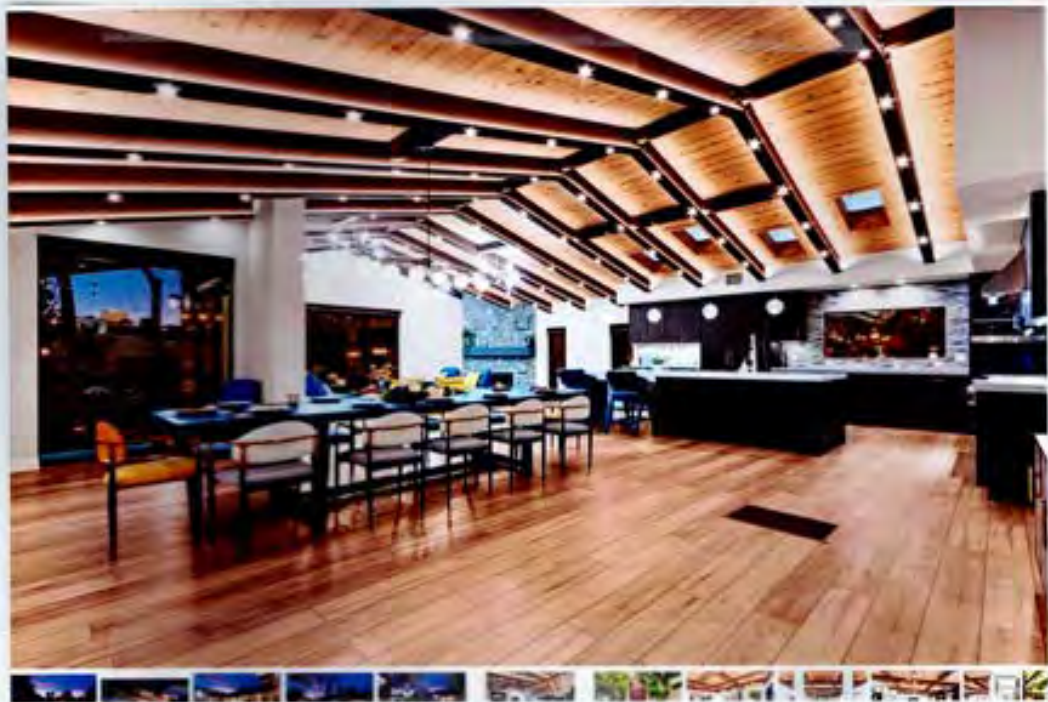
1. Source: CCA 'Case Summary' p.386 in 'public remarks'

2. Source: CCA PRC--'Exh. 'D', 20th page

2009 BAWLIE

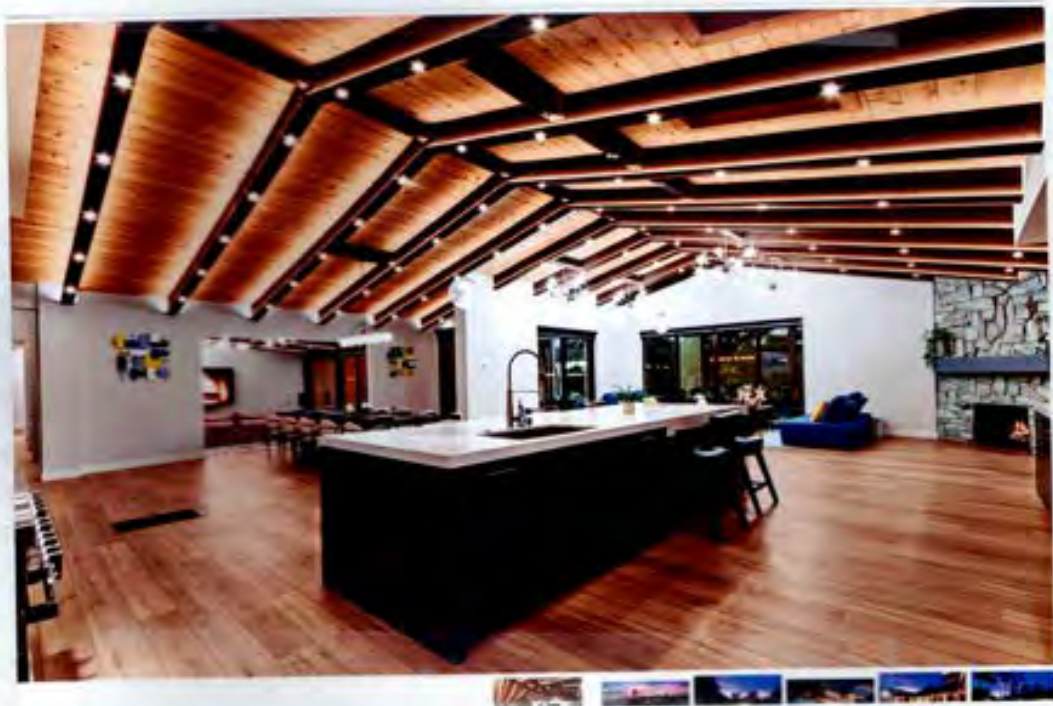


2009 БАНКІЕ



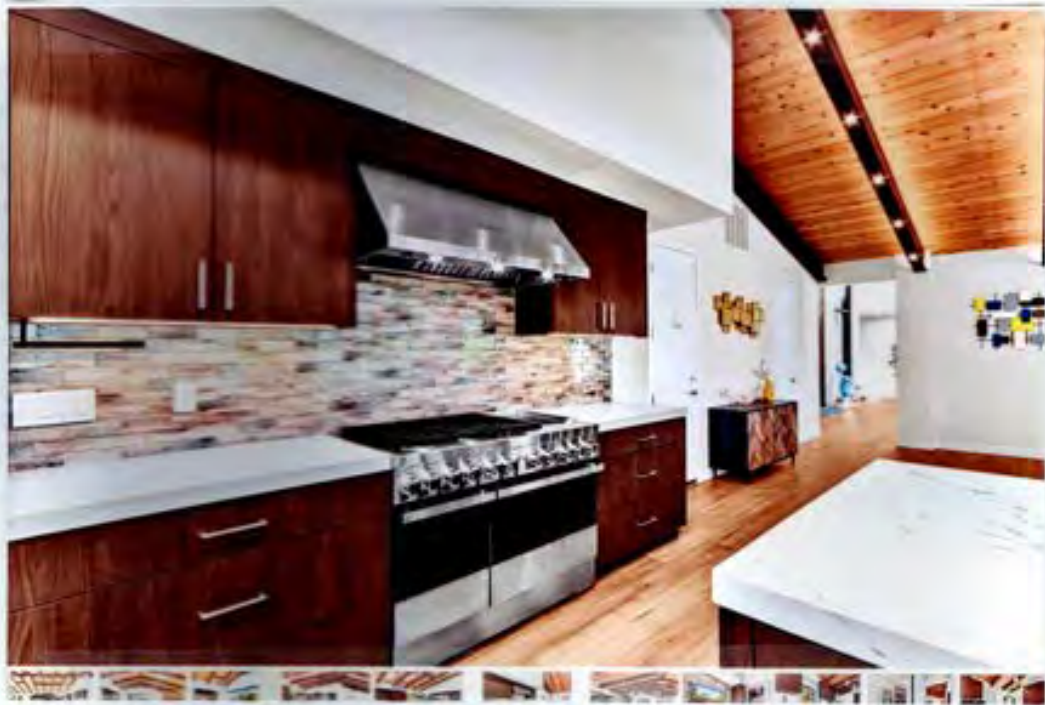
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2009 BATHIE



3

2009 BRITISH



4

2009/BAHIE



5

2009 Bantali



6

2323 PINTO LANE

Listed 2/26/26 for \$10,250,000

CCA M&S quality rated 55/very good/ excellent

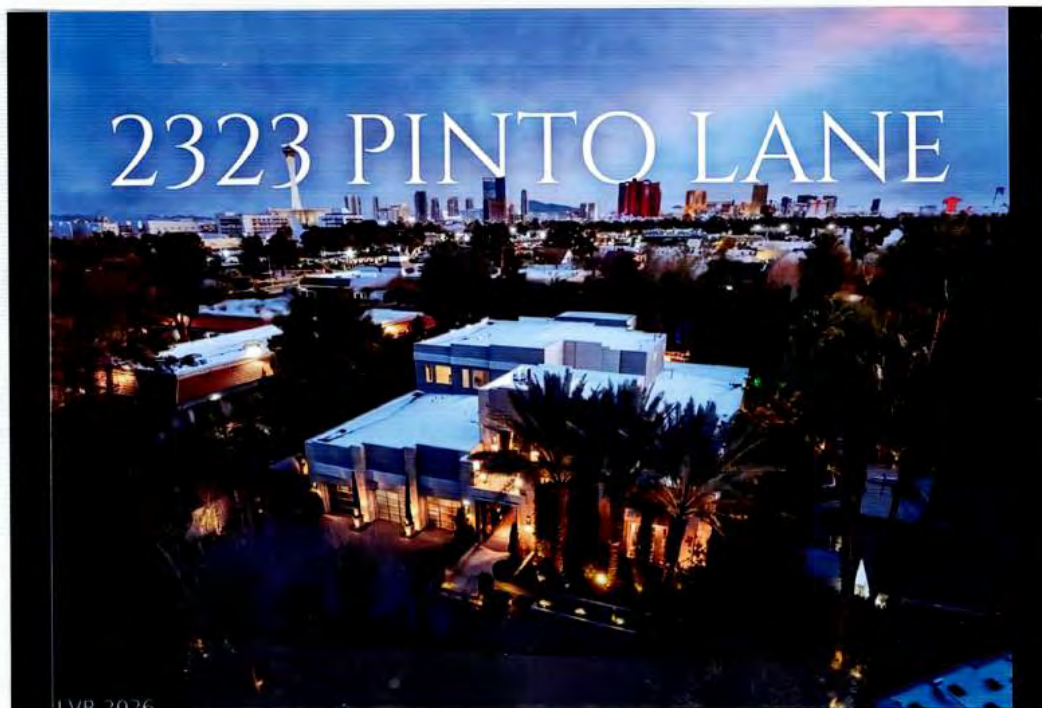
Property built in 2016 by D.R. Horton

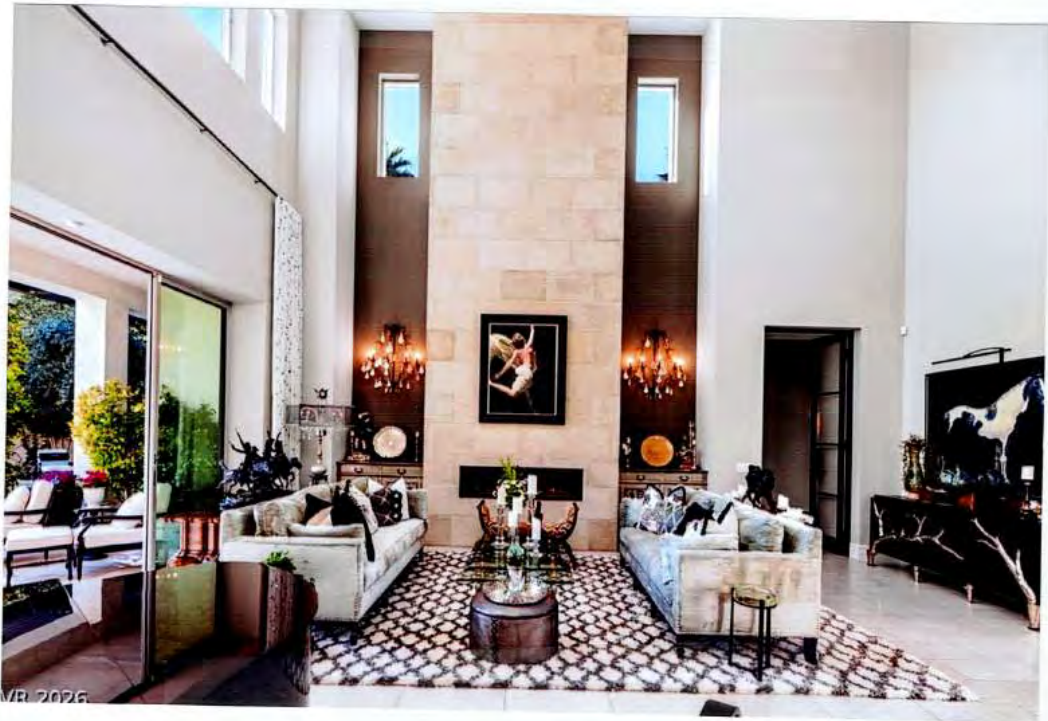
Sold in 2017 for \$1.2M

Current BLDG RCN \$/SF \$ 243.09 ¹

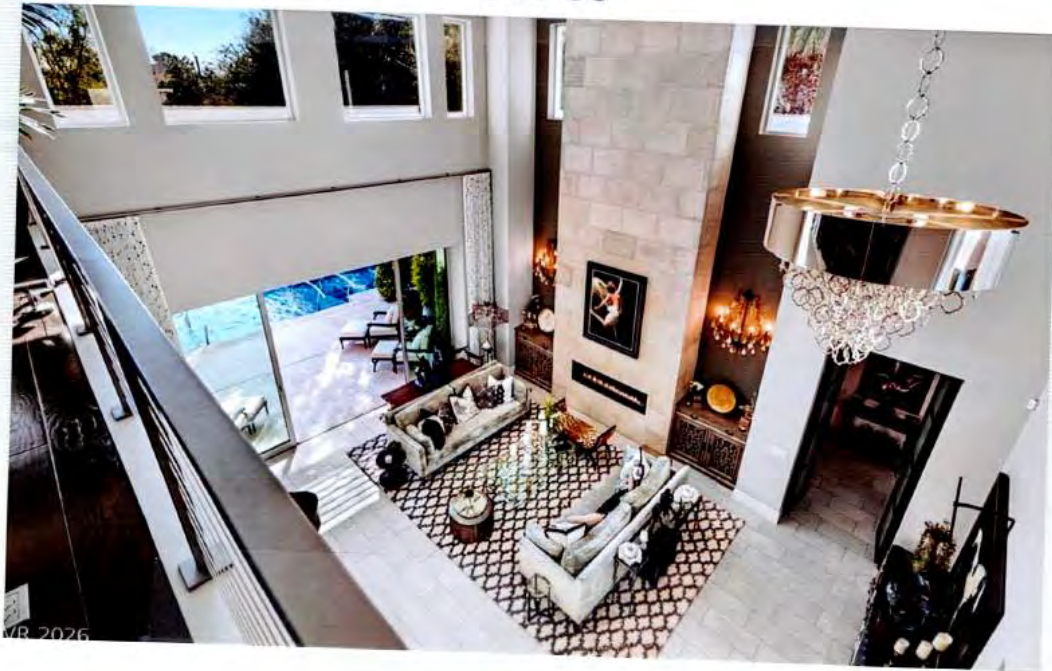
17.1% less than 2333 Pinto Lane

1. P. 65 CCA ,P. 52 petitioner (Row 5, Col. 'E')





6 of 39



3





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6





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22 of 39



21 of 39



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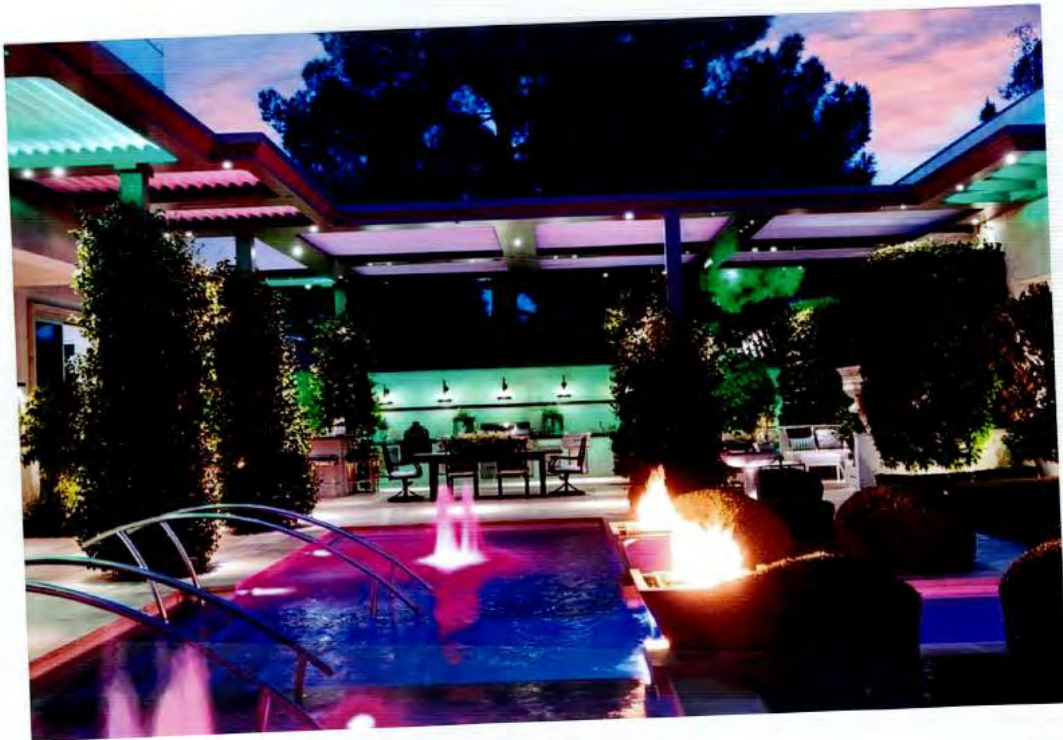
23 of 39



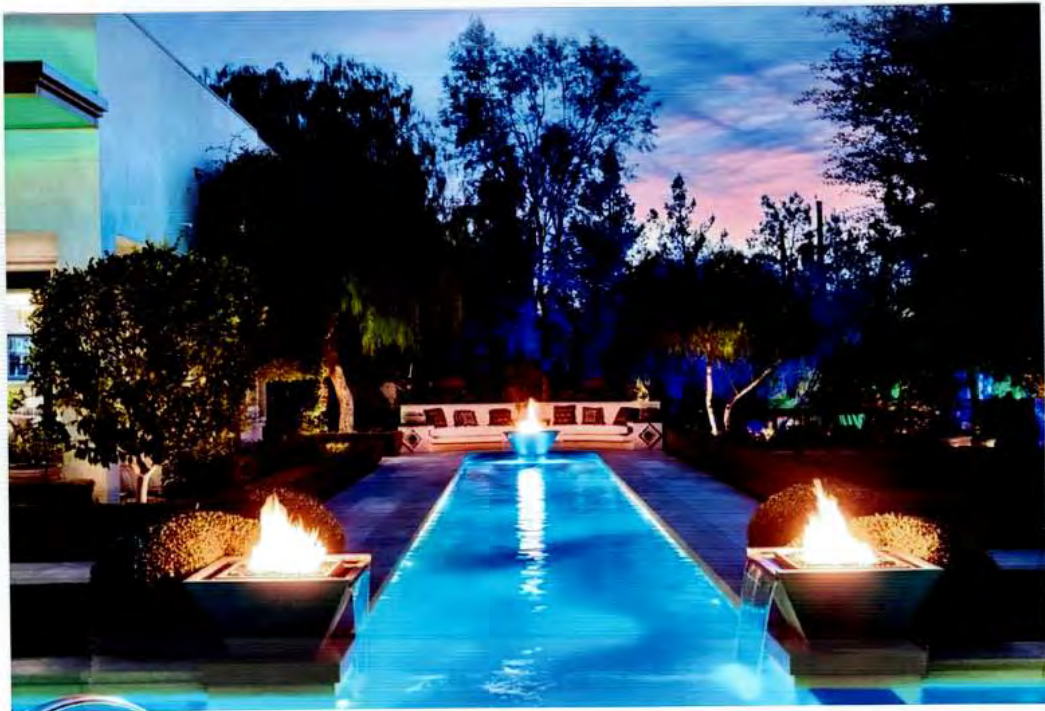
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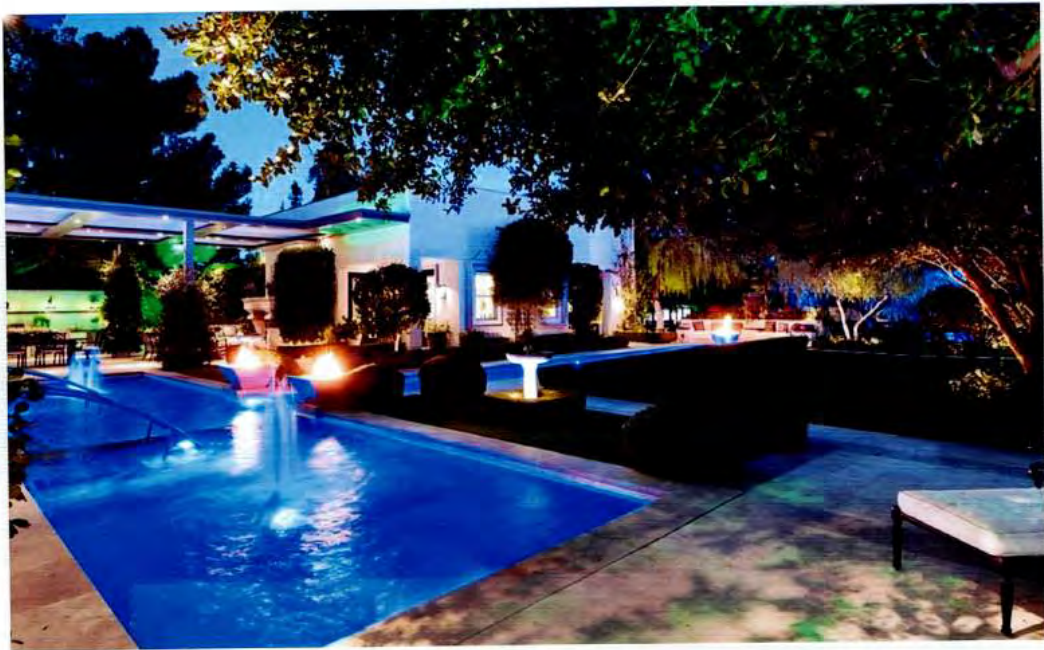
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30 of 39



12

31 of 39



24 of 39



13



14



15

2333 PINTO LANE

SOLD Oct. 2024 FOR \$5.0M

CCA rated 40/good prior to last year's appeal

Supplemental assessment was \$819K, taxable

Subsequent to appeal, CCA increased supplemental by \$771K, taxable (+94%)

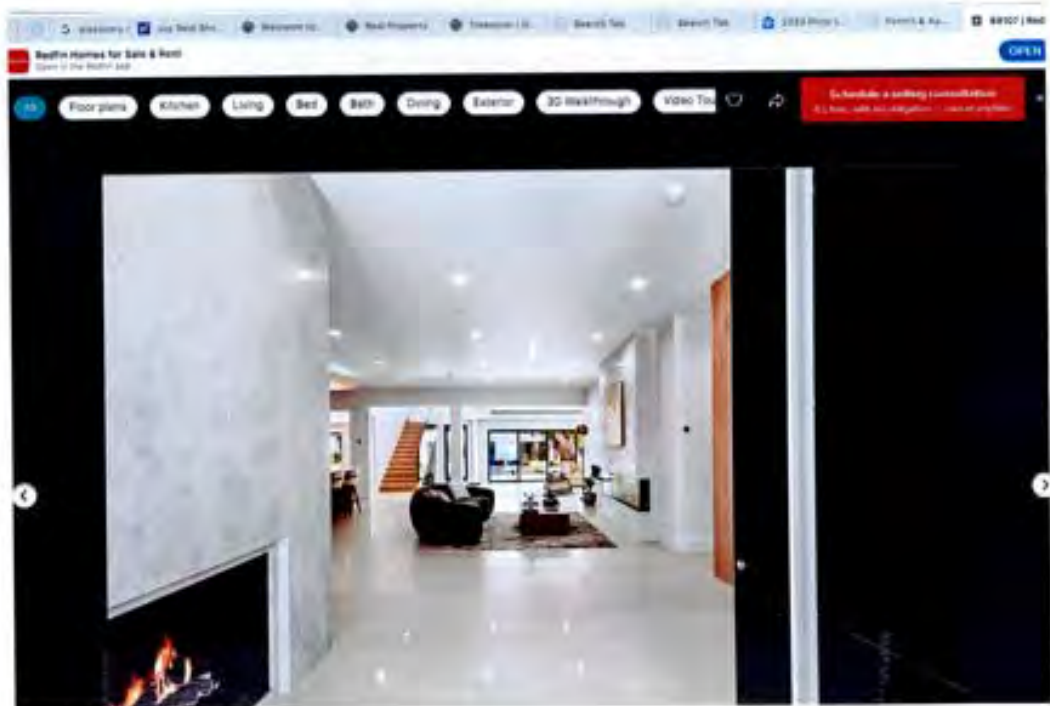
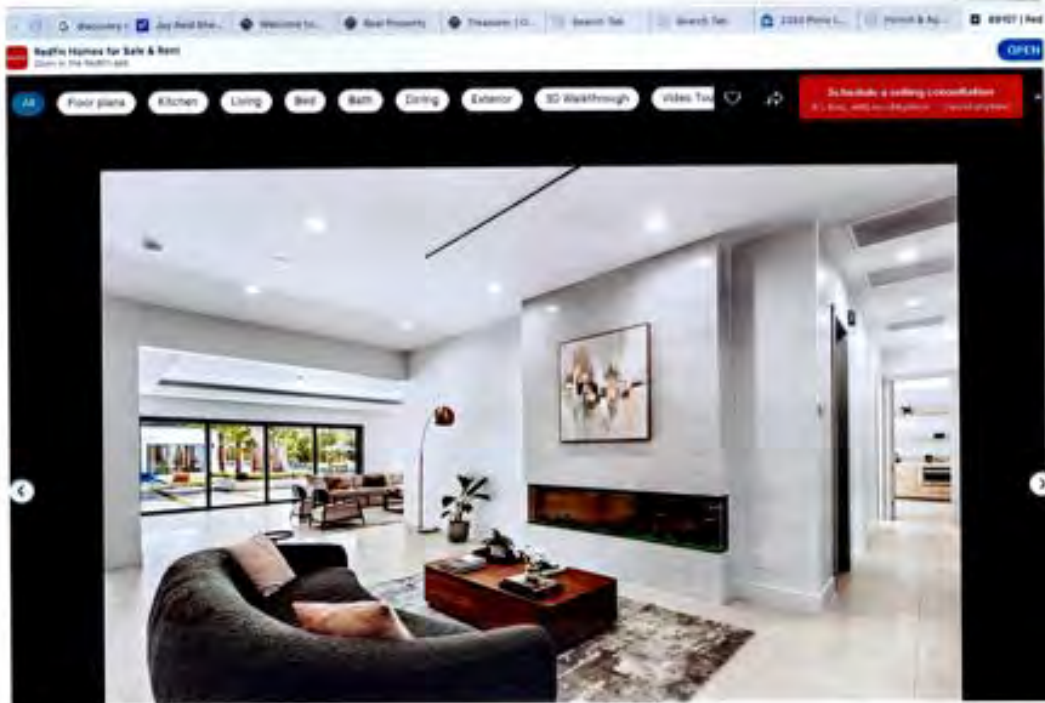
CCA upgraded M&S quality rating from 40/good to 60/excellent post appeal

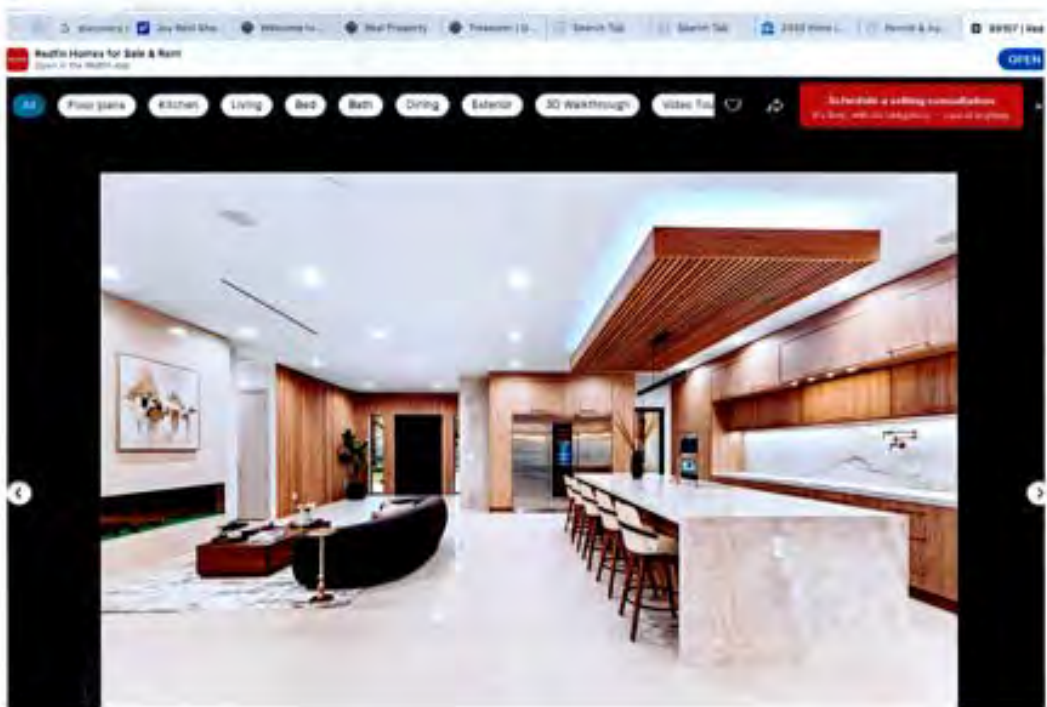
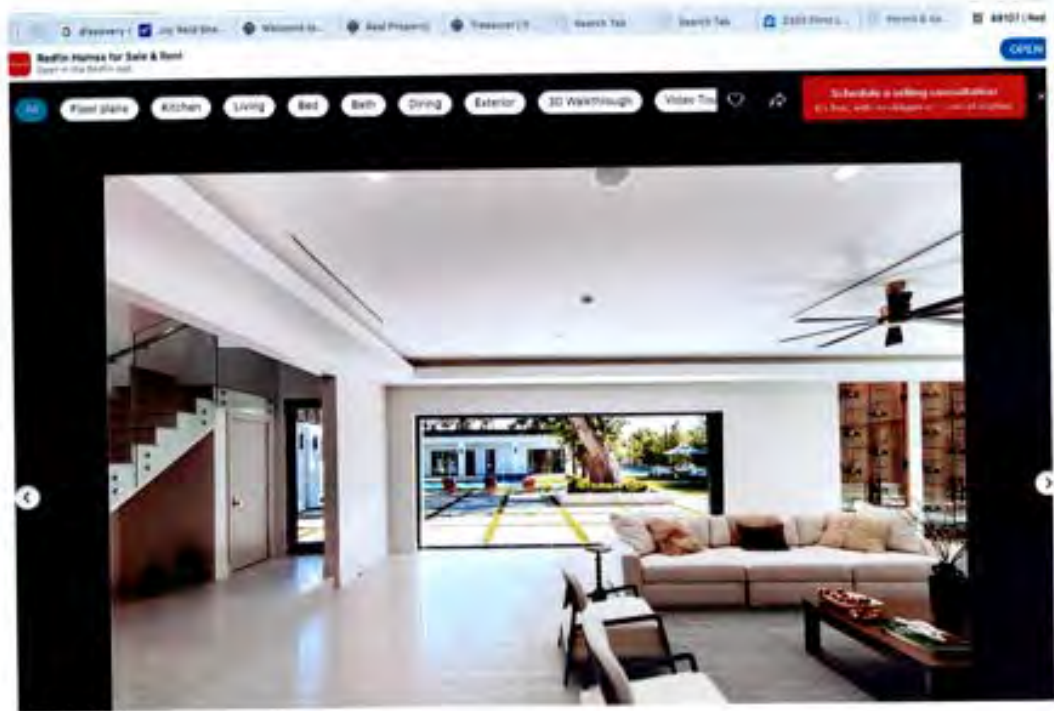
Prior BLDG RCN \$180.62/SF¹

Current BLDG RCN \$293.40/SF²

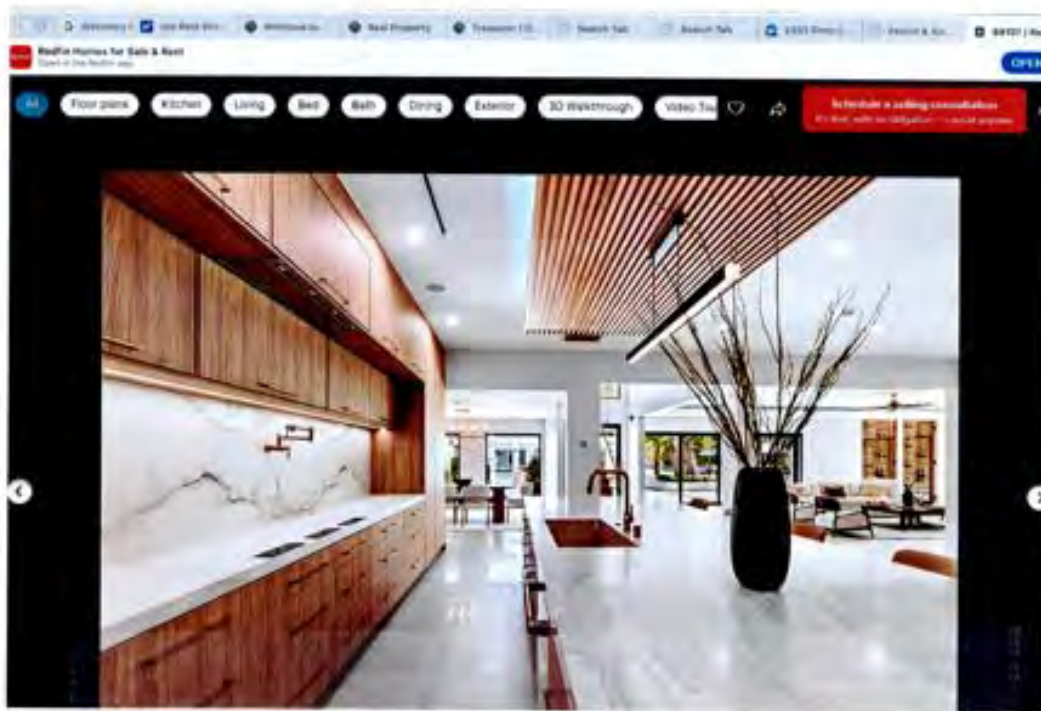
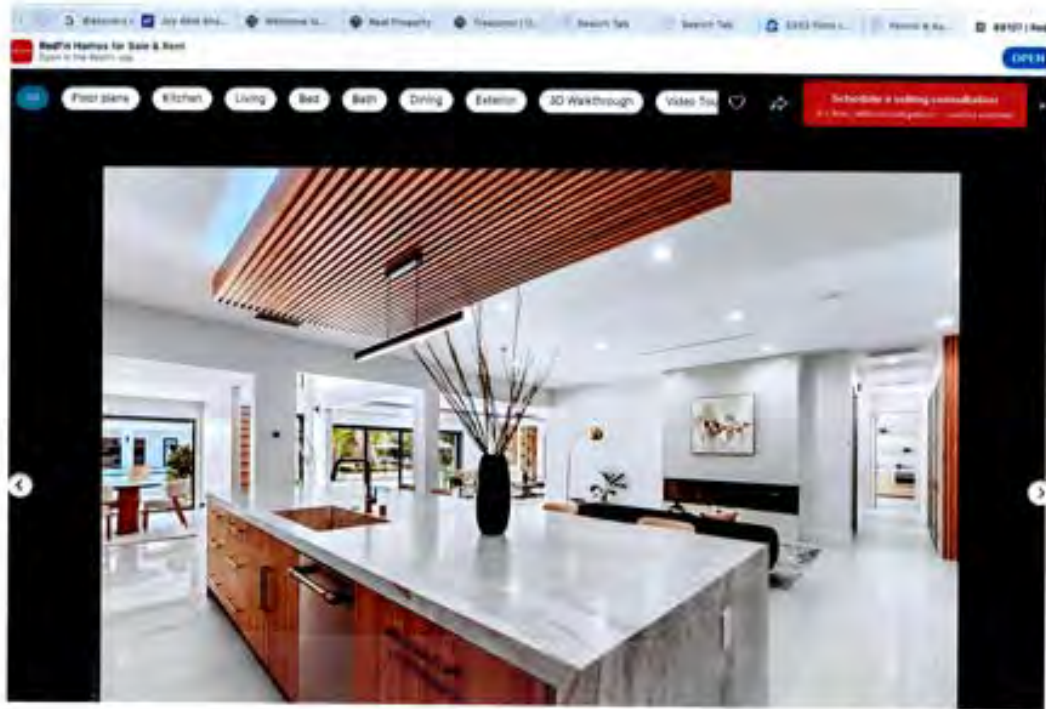
Adjustment: +\$112.78/sf, or 62.4%

1. P.47 CCA, P.34 petitioner
2. P.48 CCA, P.35 petitioner

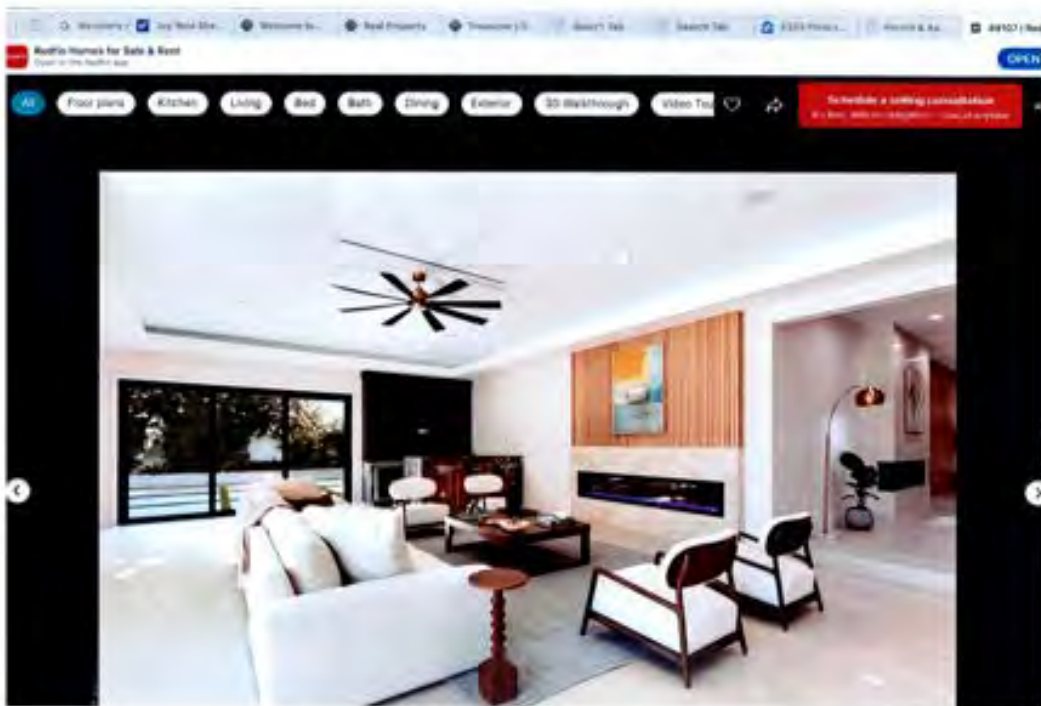
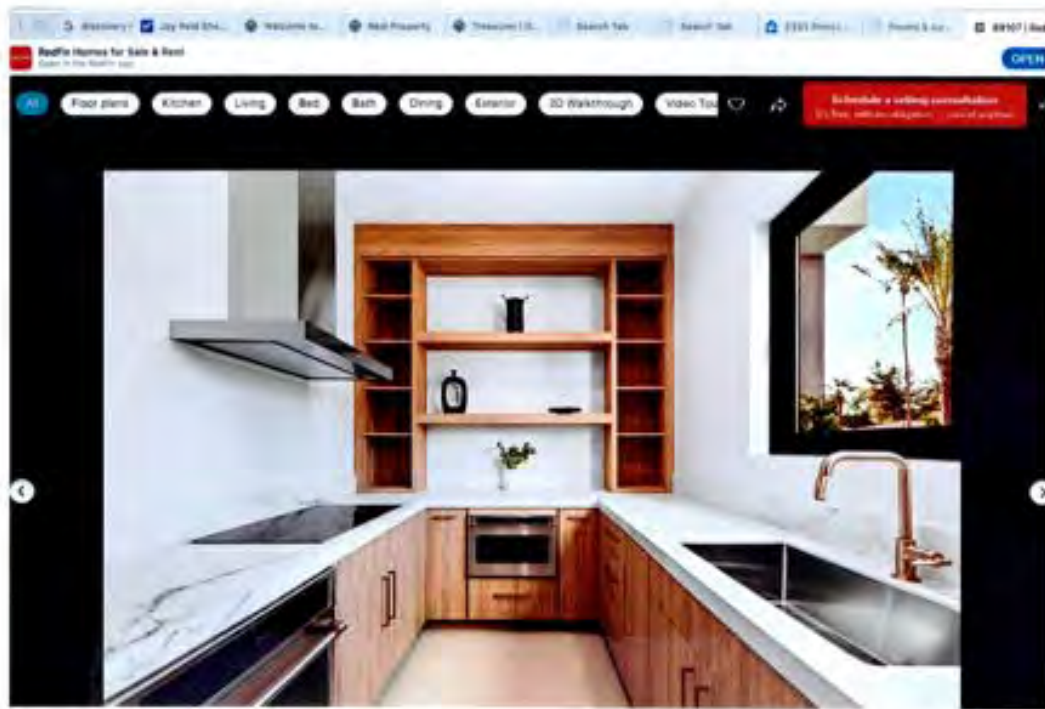




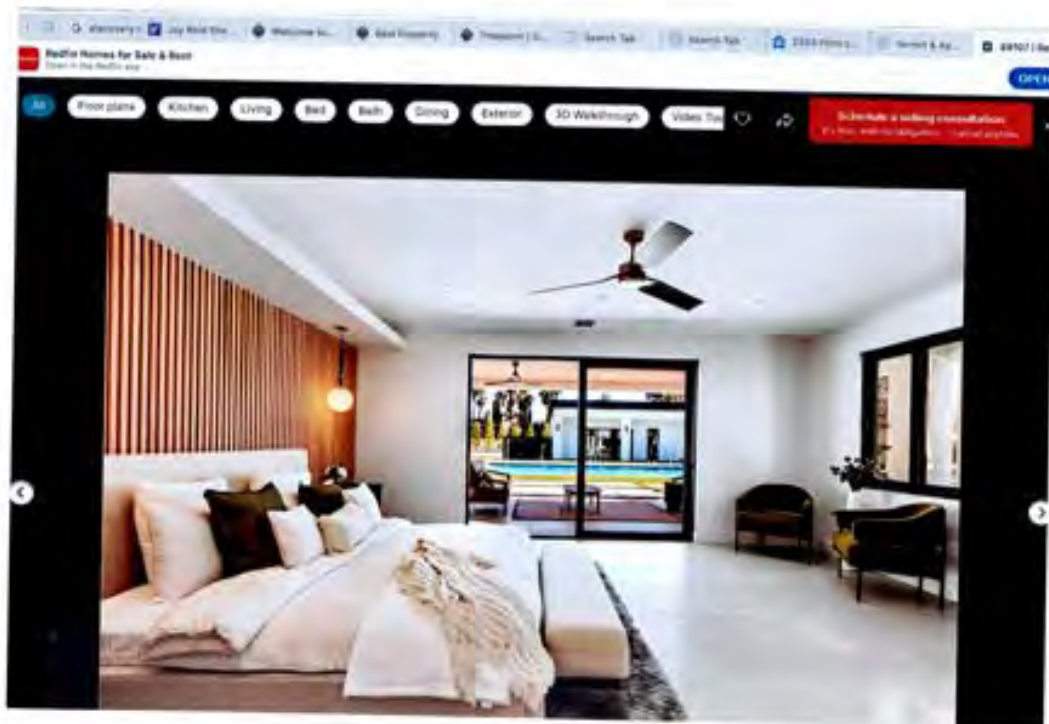
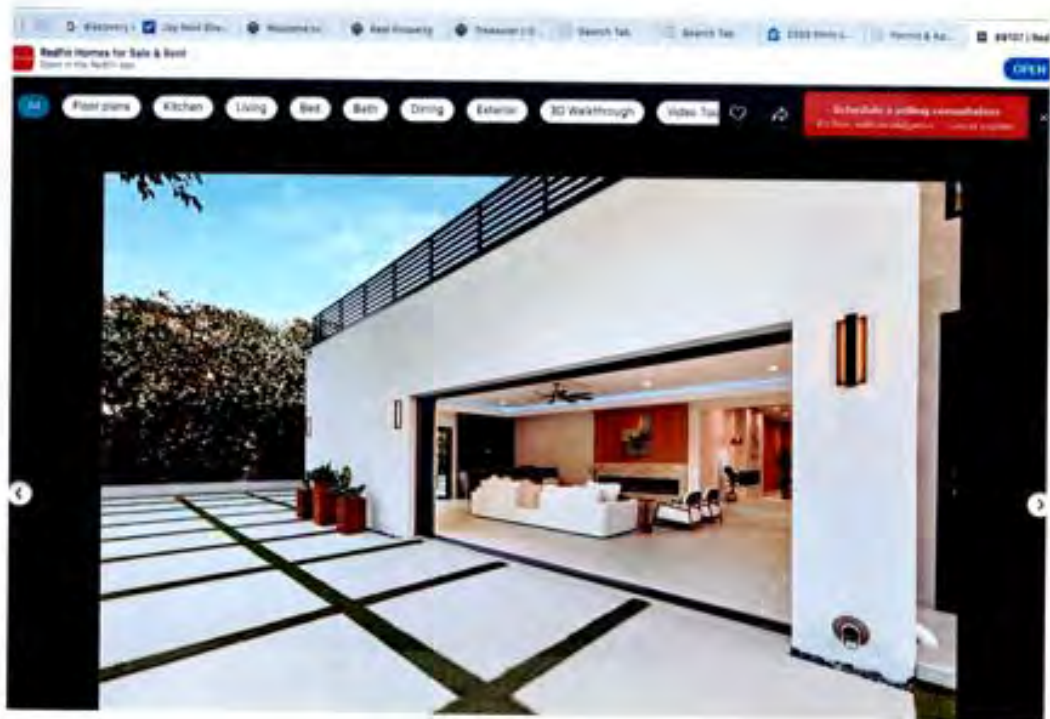
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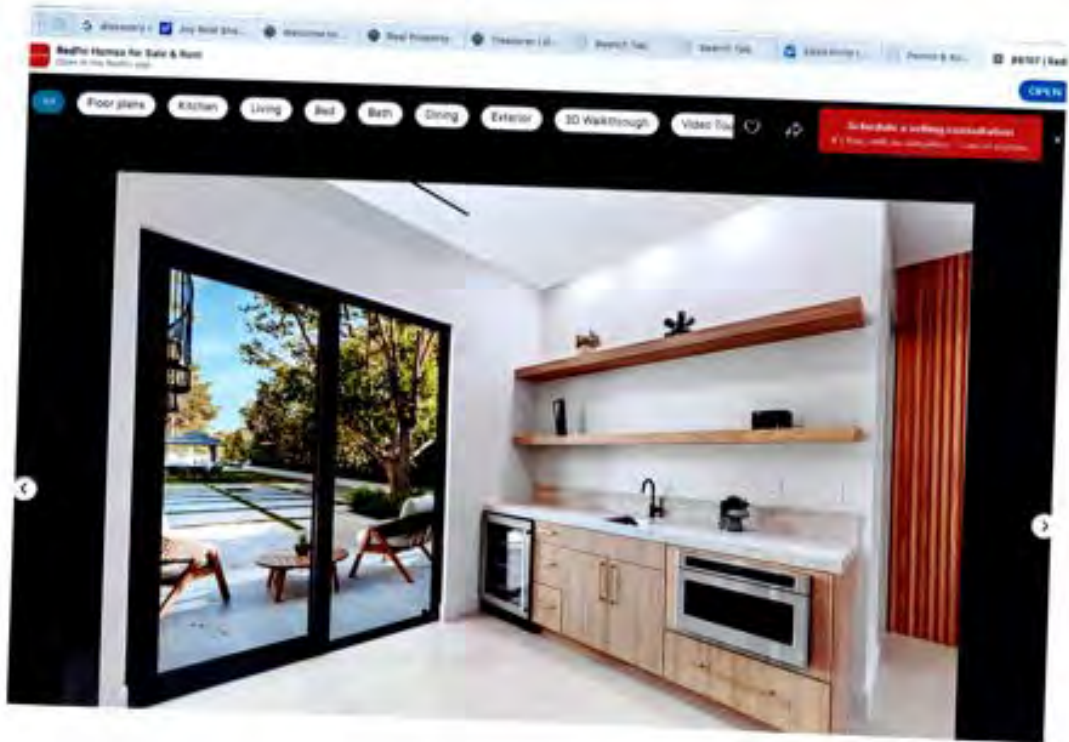
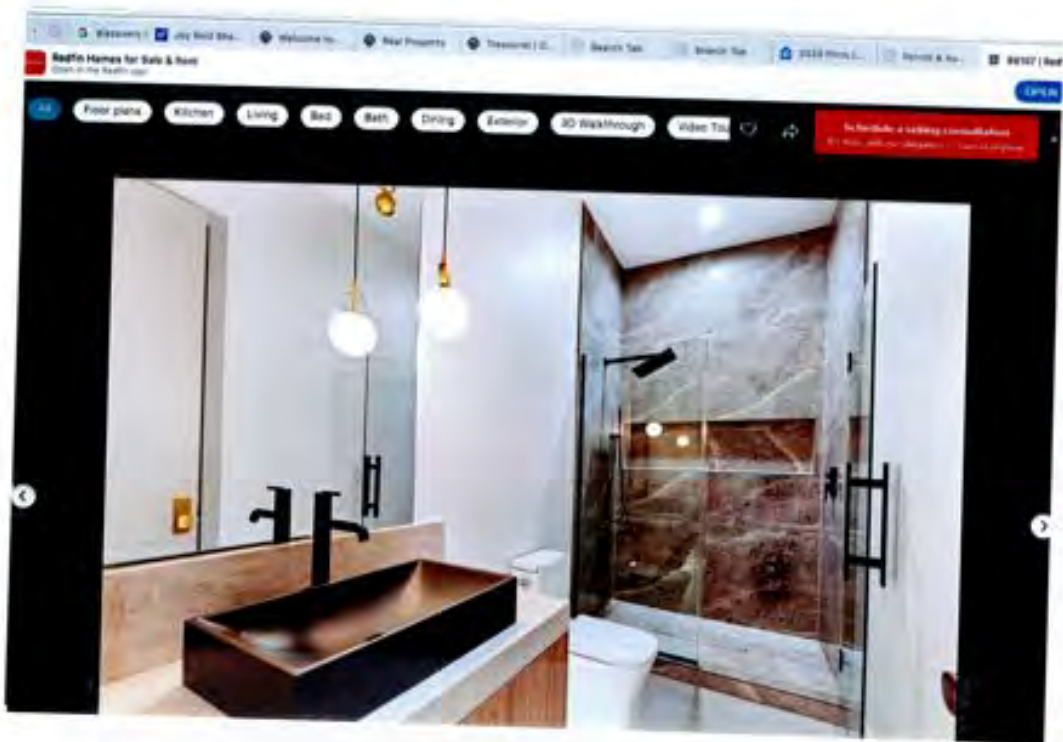
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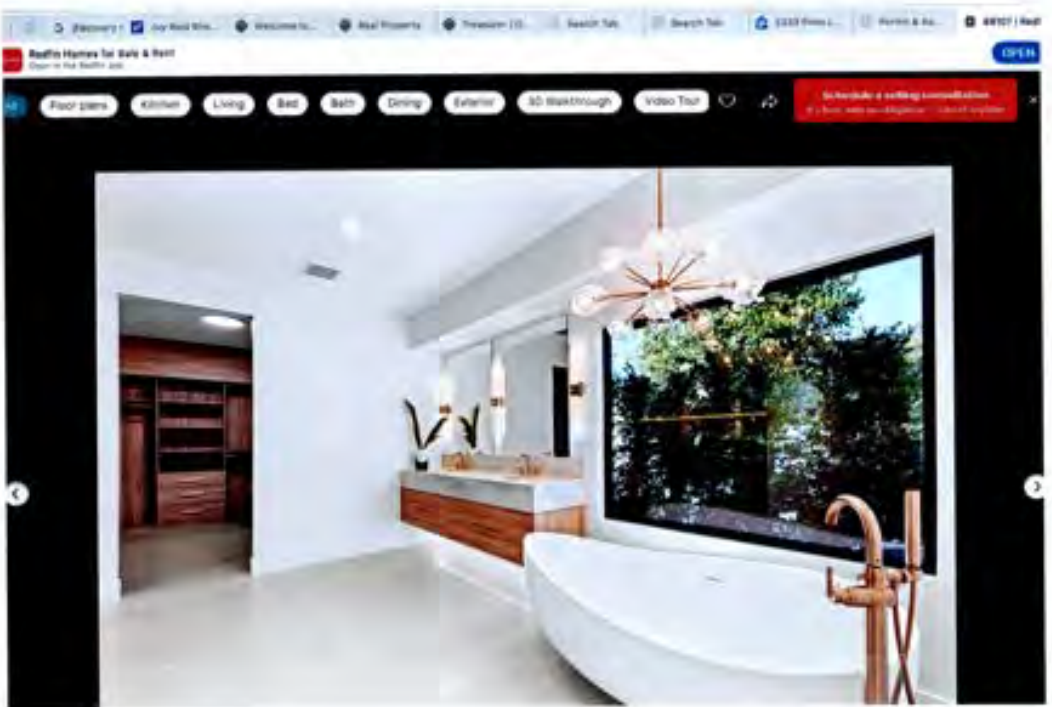
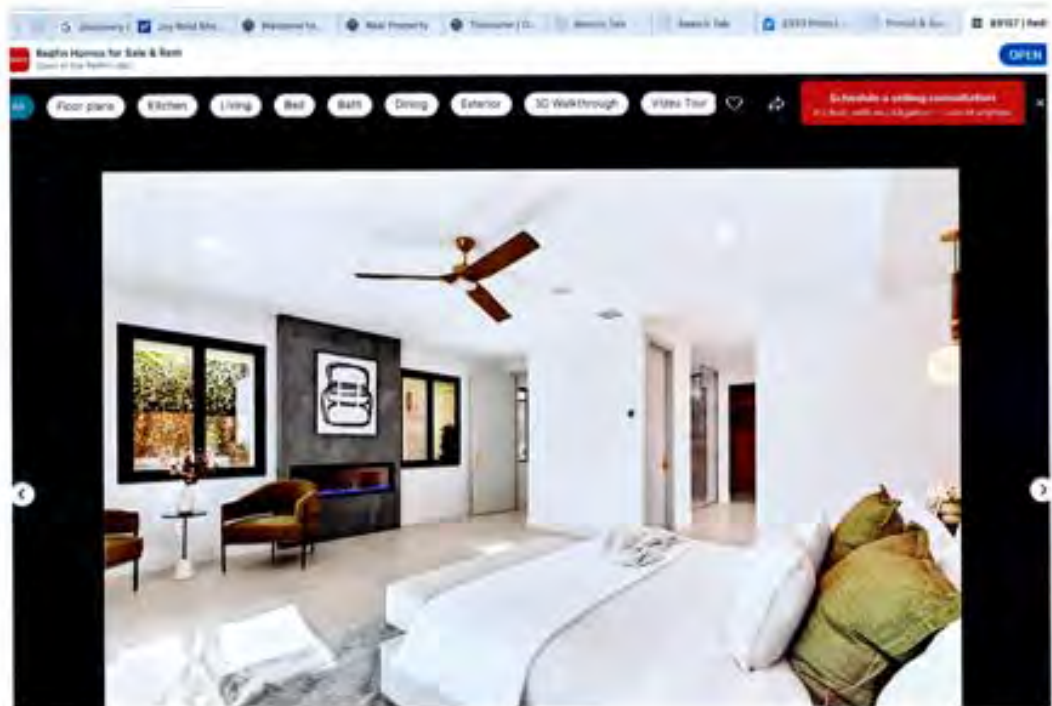
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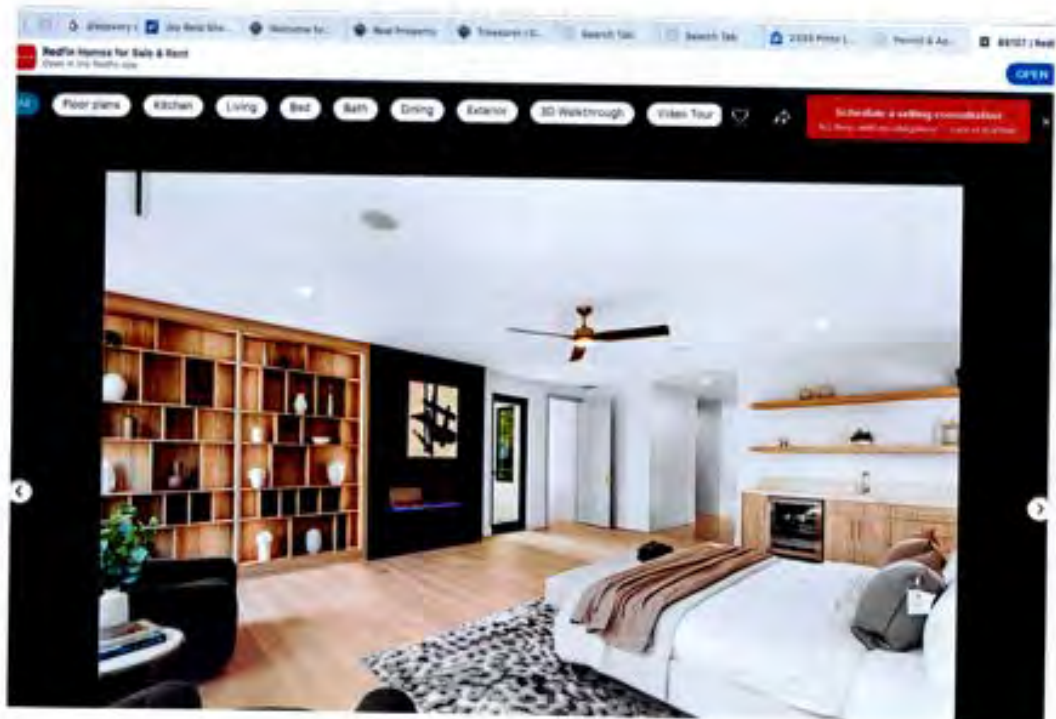
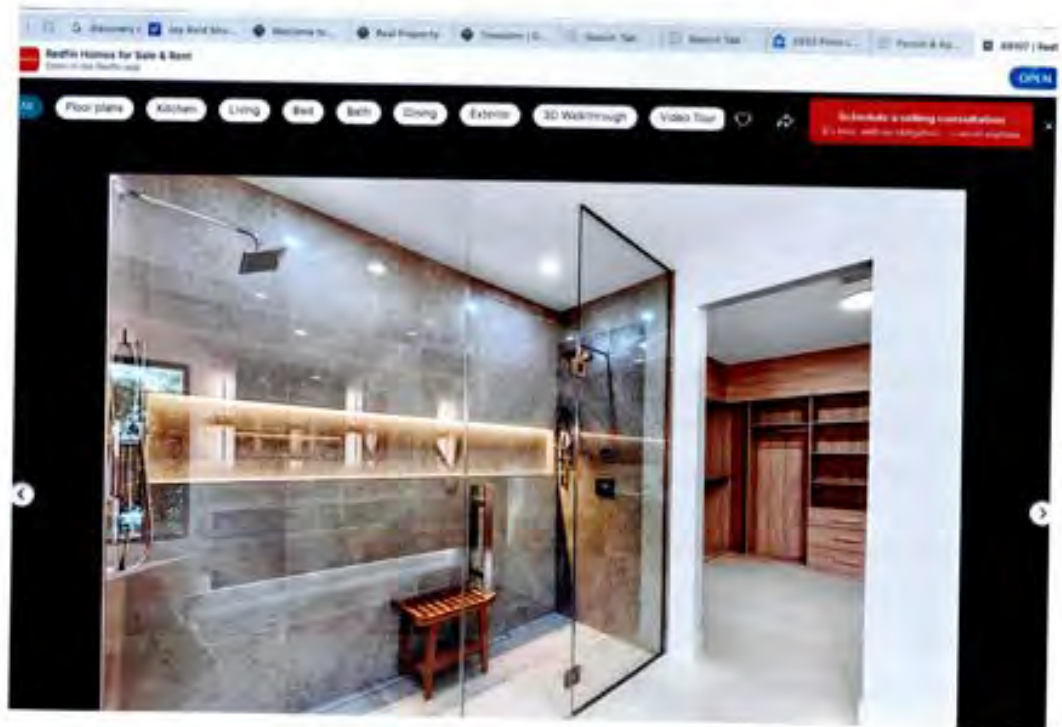
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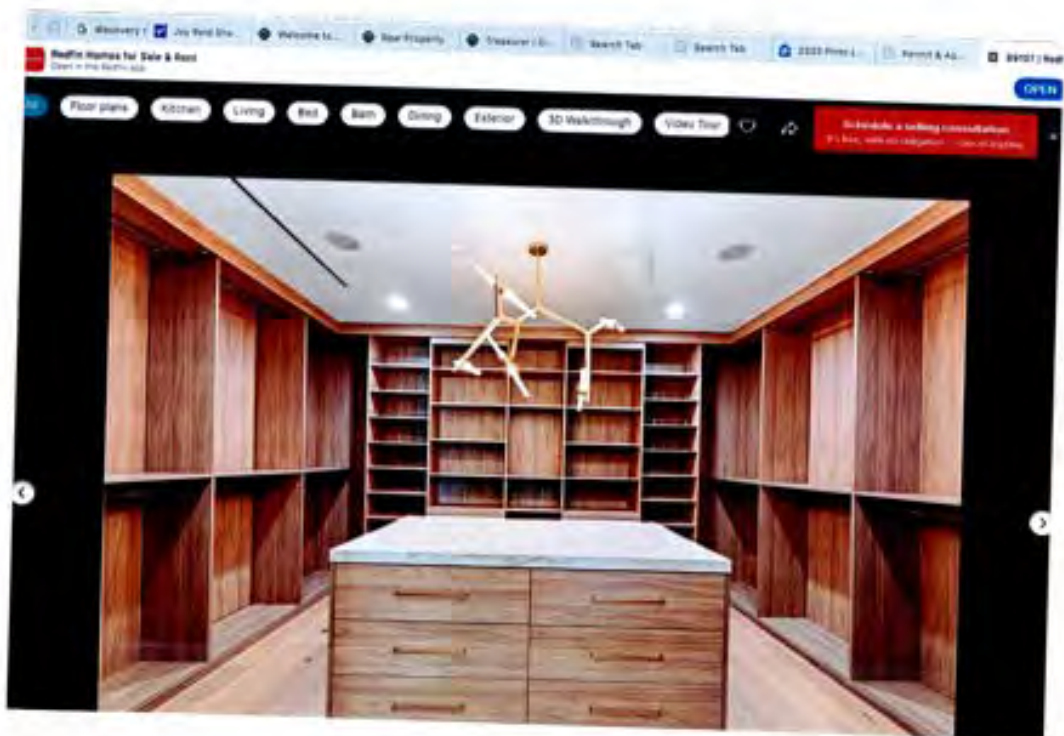
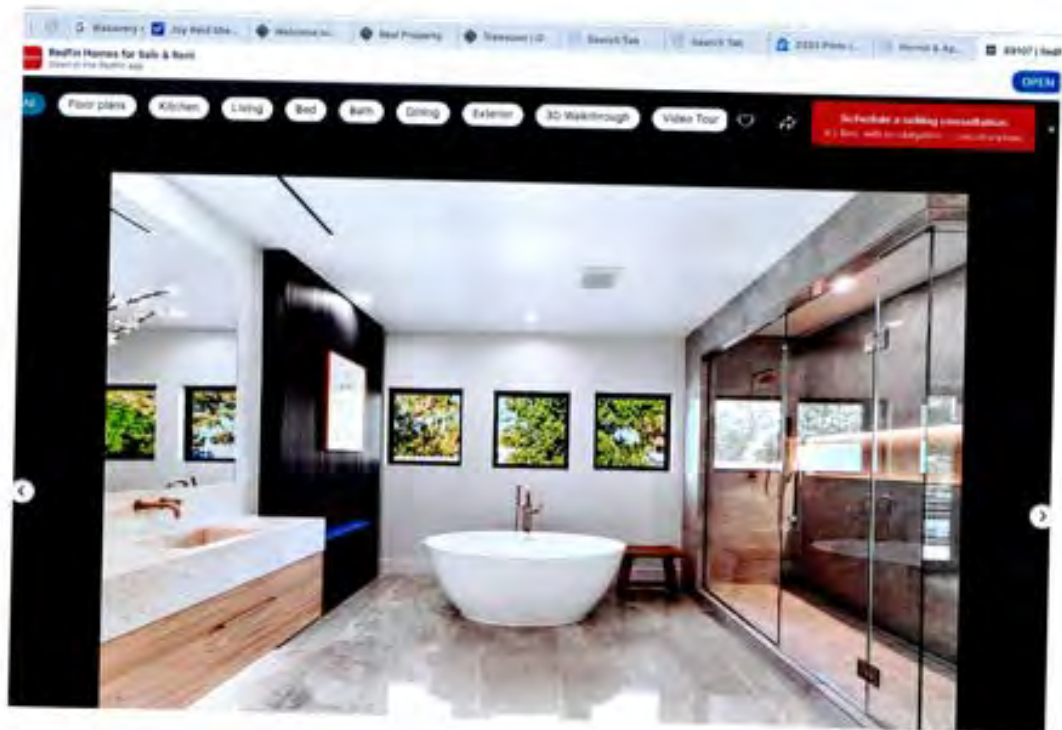
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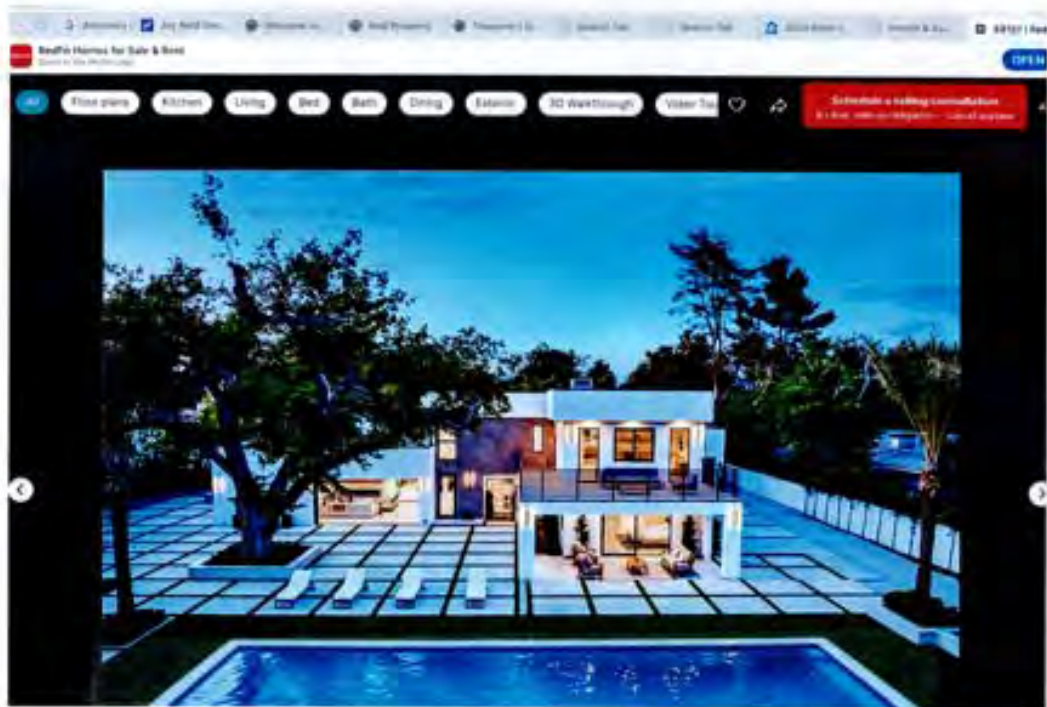
7



8



9



10



2822 ASHBY

PRC M&S RATING '35/AVERAGE-GOOD'

\$160.06/SF

LAST 'SUPPLEMENTAL' ASSESSMENT 2009/10

NEW BUILD – NOT A SUPPLEMENTAL

AYB & EYB 2008 – YEAR OF INITIAL CONSTRUCTION

'\$300,000 IN RECENT UPGRADES' PER CCA EVIDENCE P.359

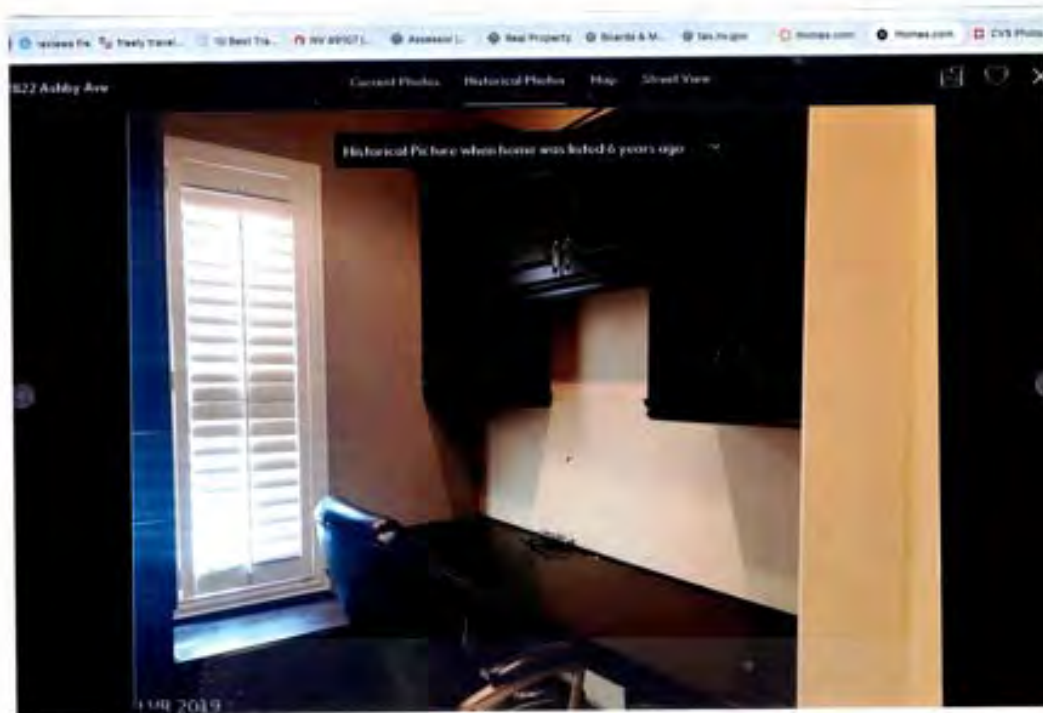
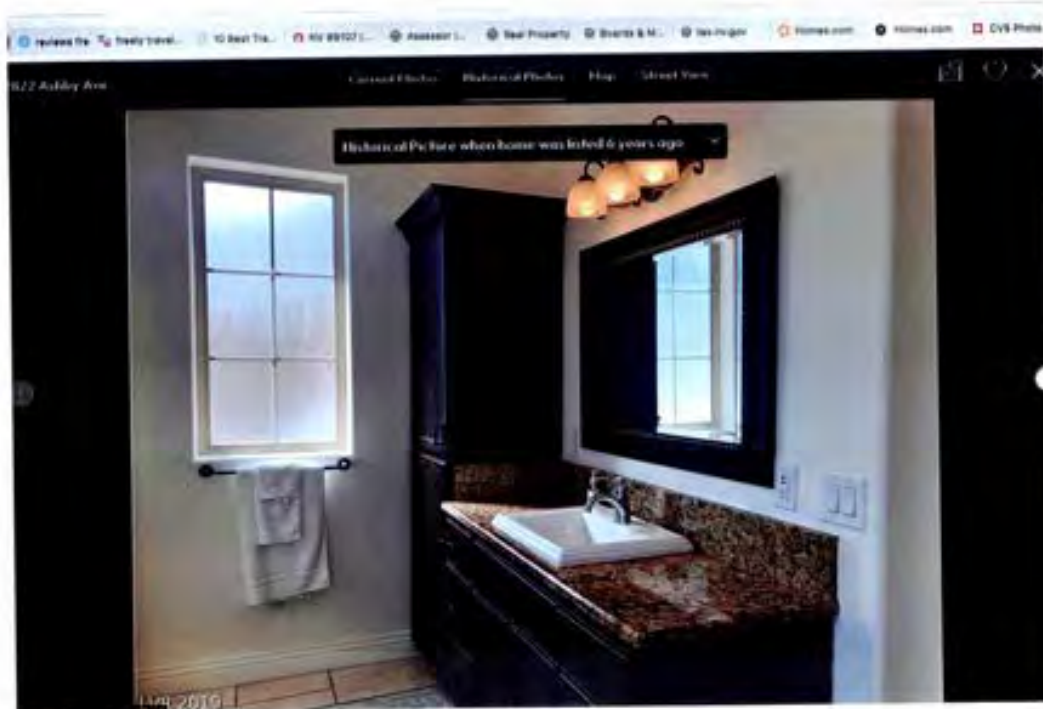
RENOVATION YEAR ~ 2022

NO SUPPLEMENTAL ASSESSMENTS

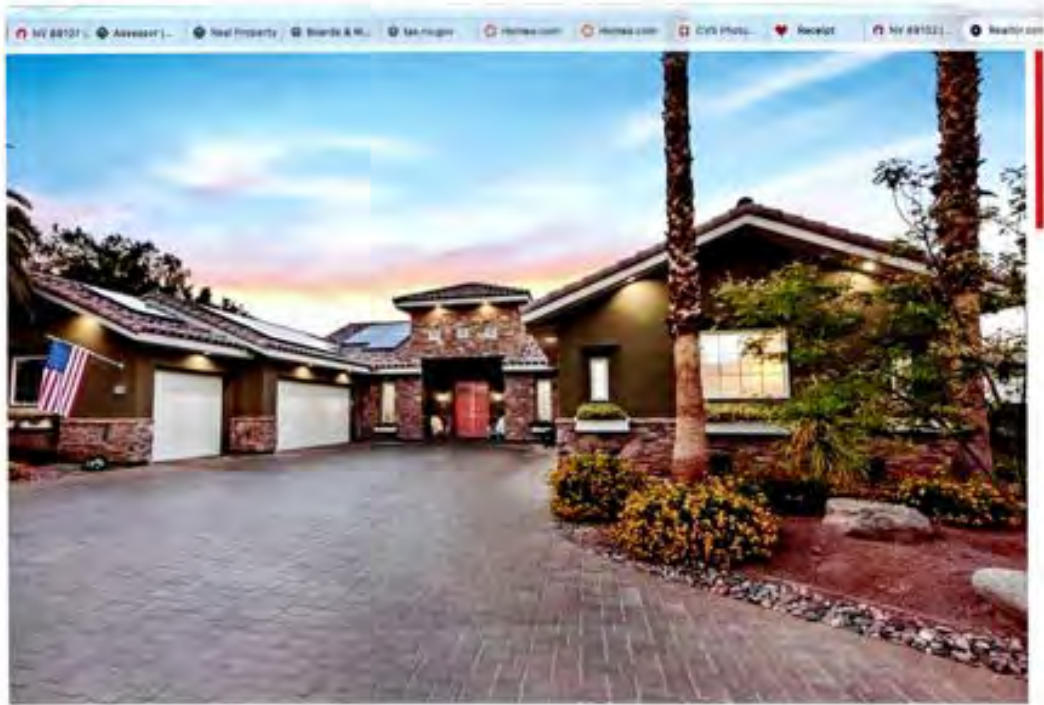
CONTRACTOR PULLED PERMITS FOR 5 HVAC UNITS

FINALED ON 3/11/22

2822 Ashby
Homes.com 2019

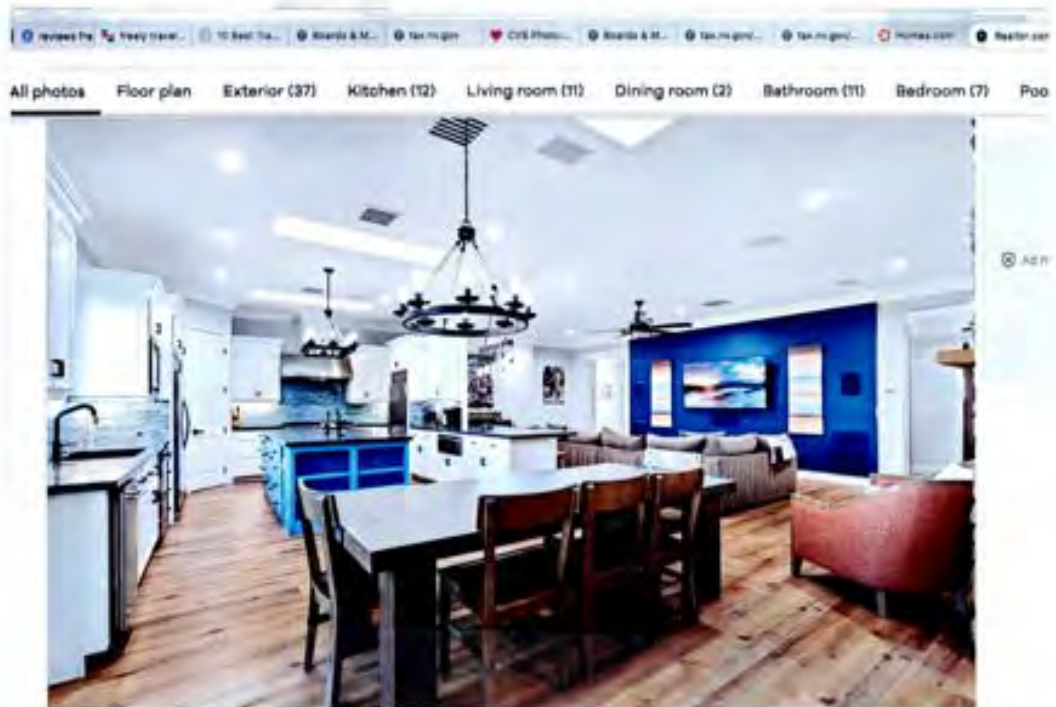


2822 N 51st



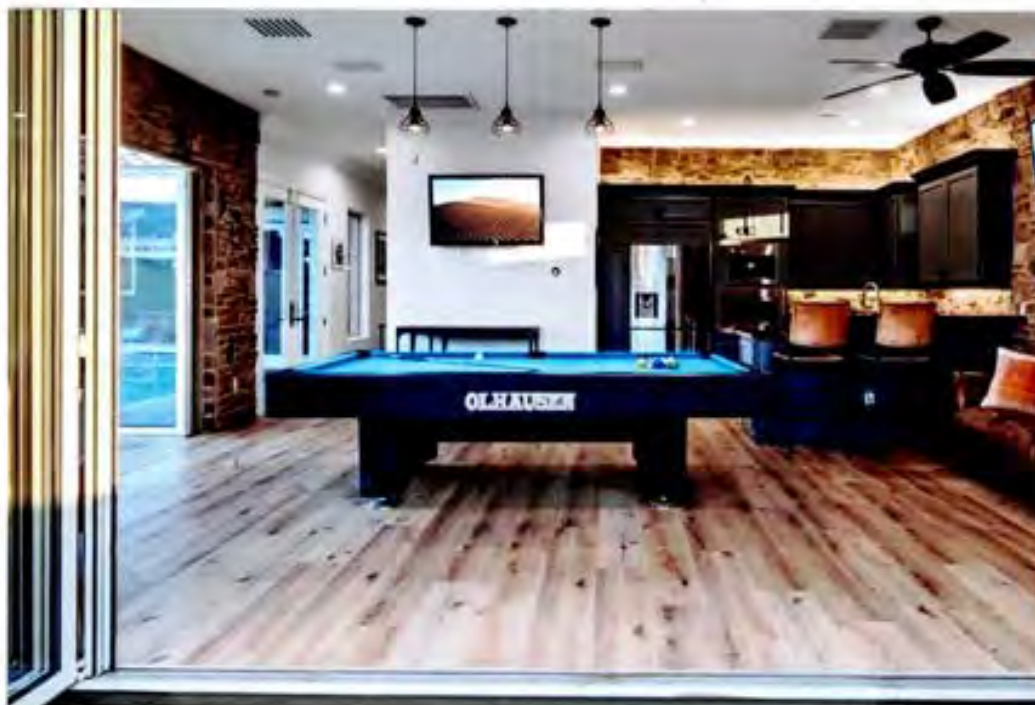
2

7022 ASHBY



3

2022 ASHB



2822 Astor



CASA kitchen



5

RECEIVED
JULY 6, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

3108 SONIA

PRC M&S RATING '35/AVERAGE-GOOD'

\$151.53/SF

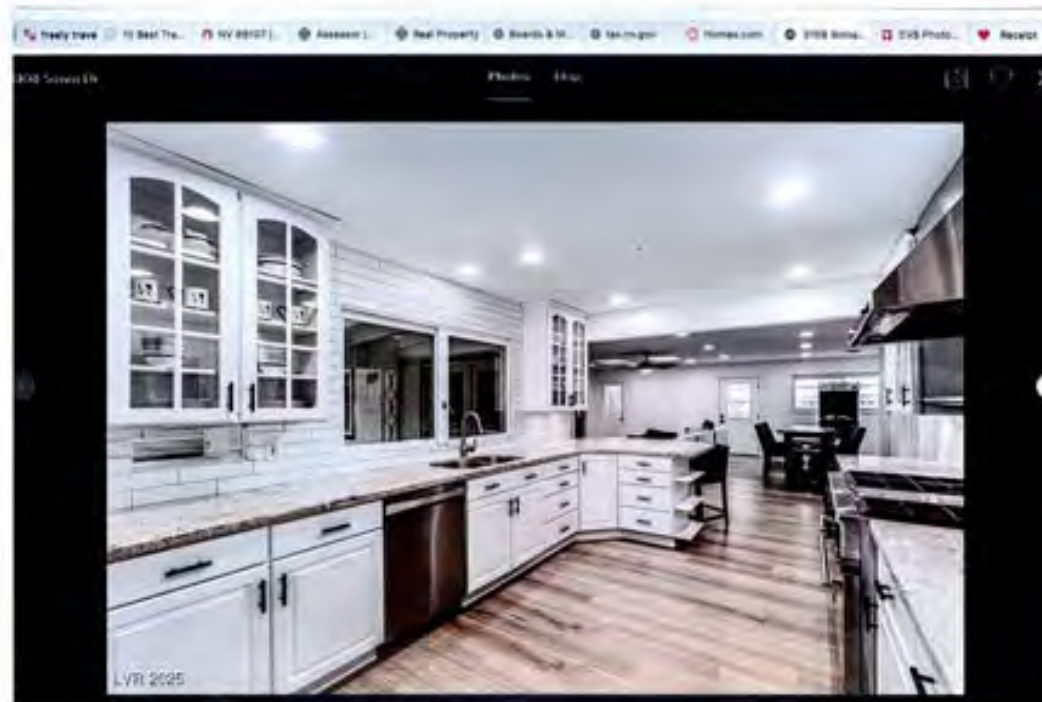
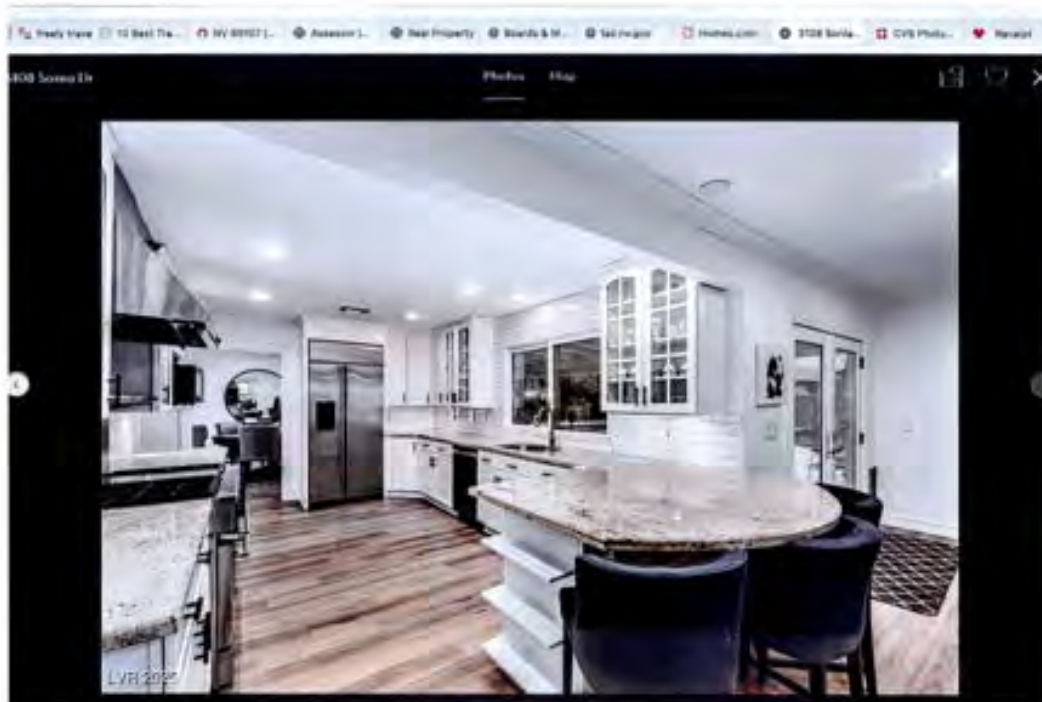
NEVER HAD A SUPPLEMENTAL ISSUED

AYB = 1966, EYB = 1969

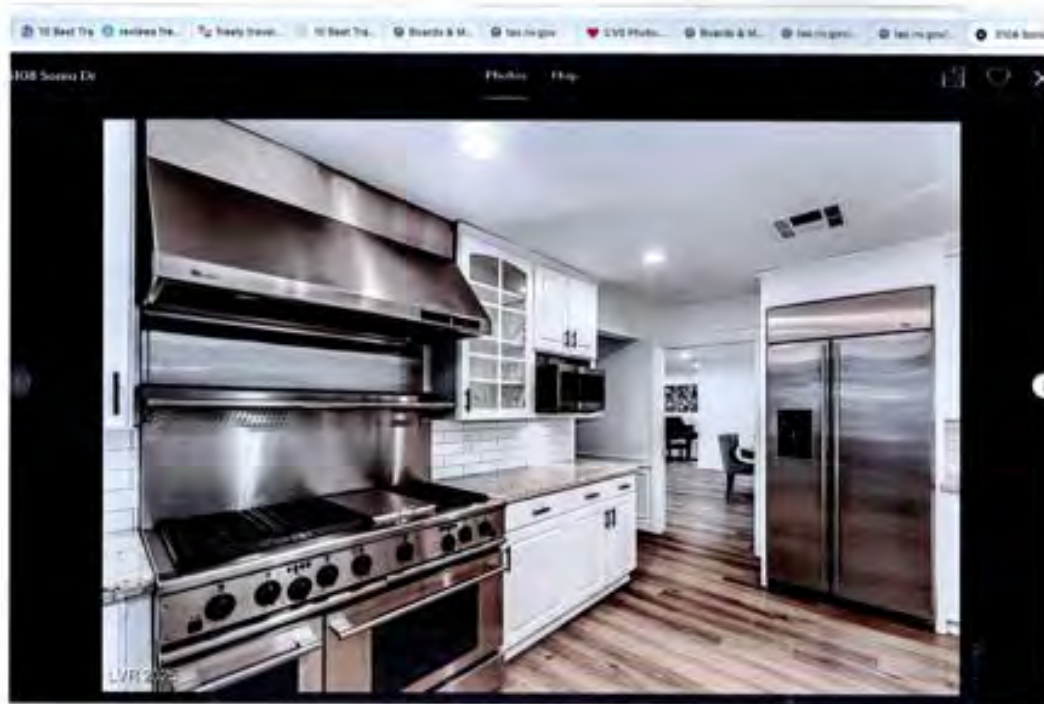
DEPRECIATION RATE - 75% (57 YEARS OLD)

SEE P. 39 IN EXHIBIT 'E' FOR ALL DETAILS

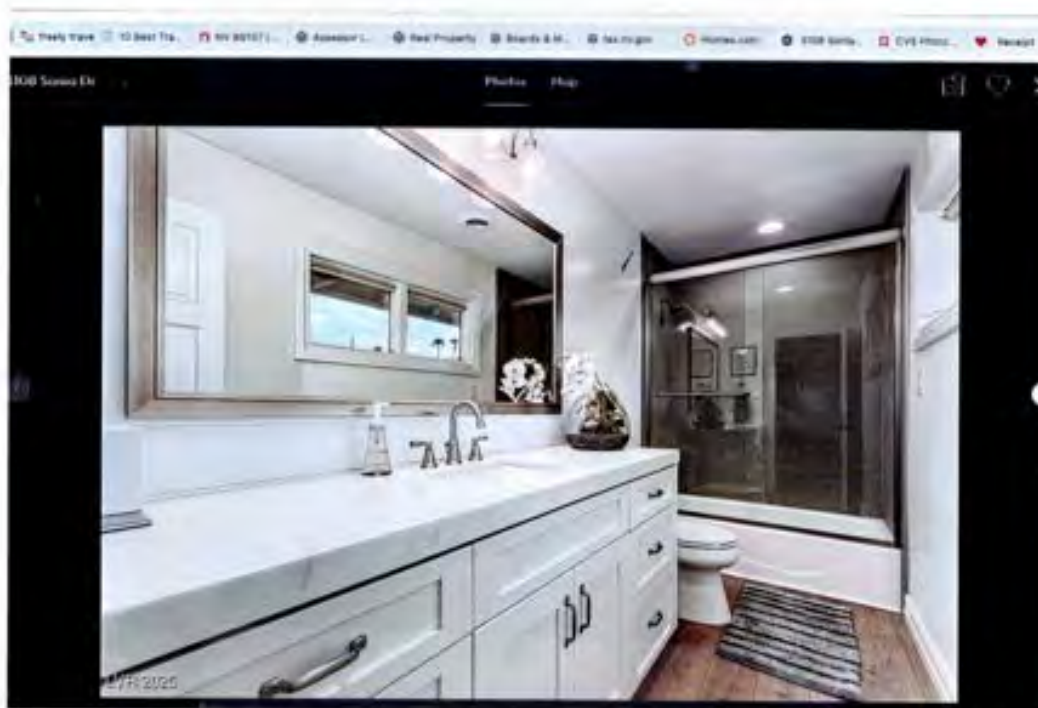
3108 Sonia



5108 SORIA

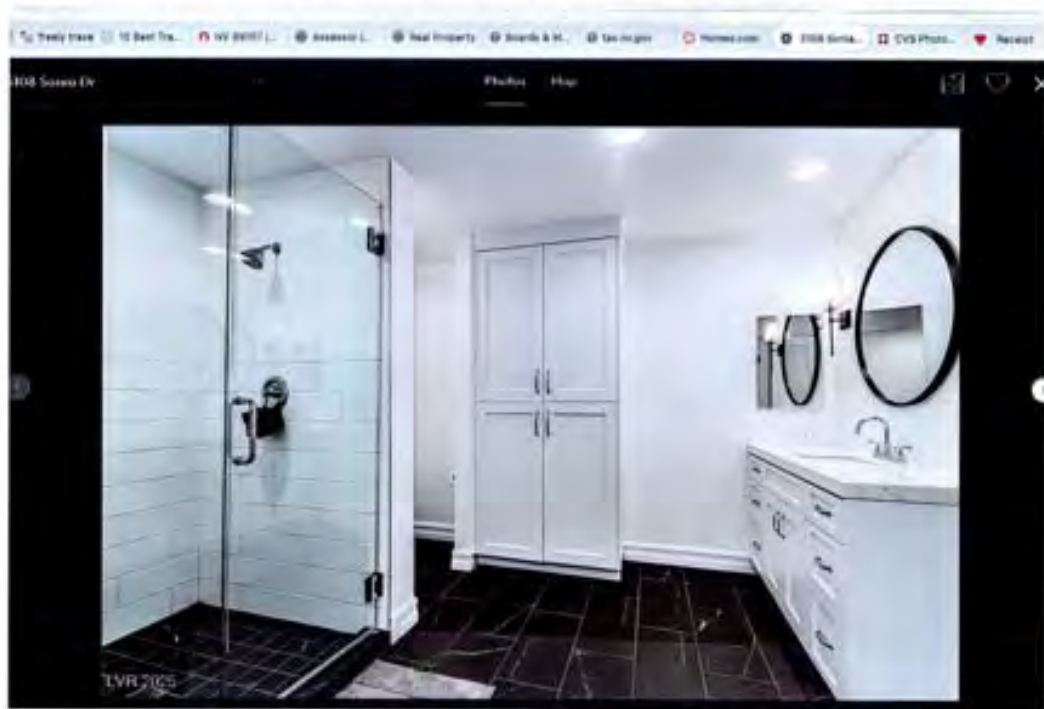


3108 SONIA



3

3108 Santa



4

RECEIVED
JULY 9, 2026

STATE OF NEVADA
DEPARTMENT OF TAXATION



STATE BOARD OF EQUALIZATION

Case # 26-107

Assessor Pre-Hearing Brief

SBOE Case Number: 26-107

Introduction

The subject property is a custom home located in the Pinto Palomino neighborhood north of Charleston Boulevard and west of Rancho Drive. The original residence, built in 1970, was torn down except for the foundation and portions of the exterior walls. The home was then rebuilt and completed in 2021, resulting in an effective age of 2011. The property is a one-story residence with 4,985 square feet of living area in the main house and an additional 1,096-square-foot guest house. It also includes both an attached and detached garage totaling 1,834 square feet, along with a pool and spa situated on a half-acre lot.

This matter is an equity appeal. The Assessor's recommended taxable value is \$1,687,686, and the County Board of Equalization upheld the Assessor's recommendation.

Clark County Valuation

This appeal centers on equity within the neighborhood. The neighborhood equity sheet, sorted by total taxable value, shows that the subject is one of 48 homes assessed using the Marshall & Swift cost manual. Within this group, nine homes exhibit depreciation between 10 and 35 percent. The subject's valuation equates to \$339 per square foot, which is the third lowest among those nine homes.

Each home in this neighborhood is custom built, resulting in considerable variation in age, size, construction quality, ceiling height, additional structures, and other property characteristics. Despite these differences, the Assessor applied Marshall & Swift cost factors consistently throughout the neighborhood. During revaluation, permits for comparable homes were reviewed and property records were updated to ensure accuracy and uniformity.

Although this is an equity appeal, the comparable sales worksheet is provided. All comparable sales are located within approximately one mile of the subject. Several of the comparable homes—specifically Comps #3, #4, #6, and #7—were extensively remodeled, while Comps #2 and #5 were updated less extensively. Adjustments were made for differences in gross living area, lot size, and amenities. Comp #1 was the most similar to the subject. The adjusted sales prices range from \$1,780,420 to \$2,440,040, with a median of \$2,031,000. The subject's taxable value falls below this range. All comparable sales used were recent and the most appropriately available sales within the year.

The Assessor maintains that the subject has been valued equitably and is not exceeding full cash value.

Taxpayer Issues and County Response

During the appeal, the taxpayer raised two primary concerns. First, the taxpayer argued that the Assessor improperly added improvements to the supplemental assessment before the final inspection was completed and further claimed that no other properties were treated in this manner. This argument was brought up in last year's case and the Assessor's value was upheld by the County and State Boards of Equalization. Even though the taxpayer continued to bring up this issue again, the Assessor's office, at the County Board of Equalization, demonstrated that other properties in the subject's neighborhood received similar treatment and new construction or supplemental assessments were added over the years. This appeal is for the 26/27 tax year and the prior year's taxable value has already been decided upon by the Boards of Equalization as equitable and not exceeding full cash value.

Second, the taxpayer also disputed the Assessor's land valuation. The Assessor analyzed comparable land sales located within one third of a mile of the subject property, all within the same market area and sharing similar zoning and probable use. These parcels ranged in size from 0.88 to 1.12 acres and sold for values ranging from \$643,625 to \$1,157,500. There was an argument made by the appellant that the range of .75 acres to .88 acres should not be the same value of \$600,000. Board member, Timothy Albert stated, "You can only put one house on that lot. 0.1 acre doesn't mean anything in this market." The appellant also declared that a 1.7-acre lot should not be assessed and taxed at 25% more than his. Timothy Albert's rebuttal was, "And to me that seems reasonable as an appraiser with 40 some years' experience." The market evidence supports the Assessor's taxable land value of \$600,000; which is below the lowest comparable value.

Conclusion

This appeal is for the 26/27 valuation, and prior years have been heard and decided at the County Board, State Board, and District Court level.

The neighborhood equity sheet demonstrates that the subject is among 48 homes assessed equitably using the Marshall & Swift cost manual. Among the nine comparable custom homes with depreciation between 10 and 35 percent, the subject's cost per square foot is the third lowest. Custom homes vary significantly; however, the Assessor's Office has equitably applied the cost approach using Marshall & Swift cost manual. Improvements across properties in this neighborhood were picked up in a timely and consistent manner, including percent-complete assessments.

On February 19, 2026, in County BOE Case #424, the Board accepted the Clark County Assessor's recommendation of **no change** to the total taxable value of **\$1,687,686**. We agree with this decision and are asking the State Board to uphold this decision.

RECEIVED
JULY 13, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

State of Nevada Board of Equalization
Case #: 26-107

Petitioner's Reply to Assessor's Brief

The most effective way I know to reply to Ms. Moerschell's Brief is to address, head on, all the misinformation she submitted.

Ms. Moerschell: *'The subject property is a custom home located in the Pinto Palomino neighborhood north of Charleston Boulevard and west of Rancho Drive. The original residence, built in 1970, was torn down except for the foundation and portions of the exterior walls. The home was then rebuilt and completed in 2021, resulting in an effective age of 2011. The property is a one-story residence with 4,985 square feet of living area in the main house and an additional 1,096-square-foot guest house. It also includes both an attached and detached garage totaling 1,834 square feet, along with a pool and spa situated on a half-acre lot. This matter is an equity appeal. The Assessor's recommended taxable value is \$1,687,686, and the County Board of Equalization upheld the Assessor's recommendation.'*

Petitioner's Response:

1. The property sits on .85 acres of land, not .5 acres.
2. The remodel was completed in 2022, not 2021.
3. This is generally an equity appeal, however, Petitioner requested and was denied by Ms. Jayme Jacobs and Ms. Mary Ann Weidner the opportunity to file a 2nd appeal related to the timing of the supplemental issued in the 2022/23 fiscal year. This appeal was intended to present the issue as a 'factual error' within the 3 year look back that did not expire until after the county hearing. The expiration date was 6/30/26 per NRS 361.768.
4. Last year the appeal related to this issue was presented as an equity issue. Since NRS 361.768 has a 3 year look back, the denial by the county to acknowledge the error raised a new issue. Petitioner will present to the Board 2 emails from Mr. Jeffrey Bonesteel. One commits to a 2022/23 issuance 'assuming the project is **100% complete by July1, 2022**'. It was not complete until 7/27/22. The 2nd email states that 'the city passed my final inspection on 5/23/22' justifying the date of the supplemental. **Mr. Bonesteel is wrong on the facts, e.g. a factual error.** In either case, Petitioner should have been able to rely on the electronic communications per Hohl Motorsports v. NV Department of taxation (2025).
5. The appeal form to the state has 5 boxes to check. The instruction is to 'check **box** which best describes the authority of the State Board to take jurisdiction to hear the appeal.' I chose the box that 'best describes' my appeal. Had I been allowed to submit a 2nd appeal,

I would have checked the last box with an explanation. The instruction was singular in nature, not plural.

6. The County Board upheld the assessor because the panel was (1) biased, (2) had a lack of knowledge as described in my appeal to the State, (3) the county was presented a case strewn with material misrepresentations included in the 71 pages of 'evidence' never provided to me (a legally reversible error), and (4) the Chair, Mr. Farr, on the record stated 'that even had I been given the 71 pages' it wouldn't change his vote. *Sound impartial?*
7. I should not be estopped from being heard regarding a 'factual error' correction.
8. Ms. Moerschell can't even get the most basic facts straight which is consistent with the quality of work of the entire assessor's office.

Ms. Moerschell: ***'This appeal centers on equity within the neighborhood.** The neighborhood equity sheet, sorted by total taxable value, shows that the subject is one of 48 homes assessed using the Marshall & Swift cost manual. Within this group, nine homes exhibit depreciation between 10 and 35 percent. The subject's valuation equates to \$339 per square foot, which is the third lowest among those nine homes.'*

Petitioner's Response:

Ms. Moerschell, obviously, did not read pages 19-20 in my brief. On those 2 pages I analyzed this statement made by Mr. Turner at the 2/19/26 hearing. She does say 2 things that are true. There **are** 9 homes with depreciation rates between 10% & 35% **and I am the 3rd lowest value.** She thinks that proves that I have been equitably treated, maybe even favorably. But as I wrote on those 2 pages the 6 properties with a greater value/Sf all had significantly higher M&S rated buildouts. My M&S rating was 'good/40'. The 6 above ranged from 'good-very good/45' to 'exceptional/74. Their #1 had a total taxable value of \$953/sf vs my \$339sf. That property had a M&S quality rating of '74' vs. my '40'. Their #6 on the list is 2609 Pinto, which they rated 'VG/Excellent-55' was only \$304/sf, 10% less than my \$339/sf, for a house rated a '55' vs. my '40'. Their 9th place property (line 25 – 2694 Palomino) is the only property also rated 'good/40' of the 9 but at \$250/sf. **This is the only fair comparison of the nine but its taxable value is also 26% less than mine.** This is how they manipulate information and misrepresent the truth. This is why it takes so much time to respond to their misrepresentations. The truth is in the evidence not the statement.

Ms. Moerschell: *'Each home in this neighborhood is custom built, resulting in considerable variation in age, size, construction quality, ceiling height, additional structures, and other property characteristics. Despite these differences, the Assessor applied Marshall & Swift cost factors consistently throughout the neighborhood.'*

Petitioner' s Response:

1. I agree with the first sentence.
2. *'Despite these differences'*-what a guy! Sorry he had to work so hard. *Isn't this his job?*
3. How can they claim they applied the M&S cost factors consistently, unless they mean consistently incorrectly. She should have read my brief more carefully. You can't apply cost factors consistently if you exclude all the improvements that went into the house and miss all the permitted projects. Consistently applying factors to half a house doesn't cut it.
4. You can't calculate the correct EYB if you don't properly add in all the improvements.
5. You can't determine the correct depreciation if you can't/don't properly calculate the EYB.
6. You can't arrive at the correct RCNLD without the above done correctly.
7. Pages 9-12 of my brief goes property by property describing the omissions by the assessor. These pages cover properties such as 2608 Pinto with a \$1M (*self advertised*) remodel and no supplemental and 2800 Pinto with a gut job to the studs and a brand new paver driveway with no supplemental assessment. It also benefits by a 75% depreciation rate because the county has been derelict in issuing appropriate supplementals. I have provided evidence the past 2 years regarding these properties and nothing has been done.
8. Pages 13-19 reviews the work on the 7 comps submitted by the assessor. They are on average ~ \$450K undervalued.
9. I provide evidence to support my assertions. My brief has footnotes referencing the proof and my calculations. They provide no evidence and no calculations; they just talk, or in this case, write.

Ms. Moerschell:

'During revaluation, permits for all comparable homes were reviewed and property records were updated to ensure accuracy and uniformity.'

Petitioner's Response:

This is laughable. Ms. Weidner and Ms. Jacobs made similar claims under oath. I am beginning to think Ms. Moerschell either didn't read any of my brief or thinks (1) my statements are false, even though she doesn't dispute a single one, or (2) that the State Board is so gullible as to accept anything she says is the truth and assumes what I say is false. I believe she is wrong on both counts. Beginning in the middle of p. 40 of my brief and ending on p. 43 I detail all the permitted **major** improvements that I could find, in the time I had, and only in my immediate neighborhood. This is defined as the rectangle of Pinto Lane, Palomino Lane, Alta Drive and Arabian Road. I researched 12 properties in spitting distance of my home. I found over 30 permitted improvements where the county has either not issued a supplemental or issued one in a later year than it should have been. And this excludes all the unpermitted work not picked up. The worst of the worst is the very last one on p.43, 3000 Arabian Road. Permit R24-05087 was for a 3,726 sf guest house + a 582 sf garage + a 632 sf patio. A Certificate of Occupancy was issued on 12/3/25 easily in time to be issued a supplemental for the 2026/27 fiscal year (the year of this appeal) but there is none. **On July 1, 2026, could they not 'ascertain by diligent inquiry and examination' required by NRS 361.260(1)(3) for all real property subject to taxation?** They can take mine that finalized on 7/27/22 and drag it back into a prior year but this they can't even do this massive project on time! And it looks super expensive.

Pages 40-43 include the property addresses, the permit numbers, the date of the final passing inspection and if, and when, a supplemental assessment was issued. I don't see any push back regarding these facts from Ms. Moerschell. If what is included in these 4 pages is true (which of course it is) then her statement is categorically false and misleading, which of course it also is.

The county has chosen not to submit a list of all the 'comparable homes that they have updated'. Why not? They missed these 30+. Where is their list by address and permit # and date? I put it all out there. Let them check my permits, dates, and my calculations. If they find any, did they go back 3 years for assessment and tax purposes?

Last year the assessor made adjustments to 4 properties that I raised as an issue. Yet not a single one was assessed and taxed retroactively even though the law permits the assessor to go back 3 years. Ms. Weidner has said this numerous times but never does it. For those of you who are unfamiliar with what occurred, after denying that any inequity existed, shortly thereafter, the assessor increased 2400 Palomino by \$392K, 2333 Pinto Lane by \$771K, 3011 Pinto Lane by \$648K, and 2337 Pinto Lane by \$186K. The lack of retroactivity just exacerbates the inequity.

Ms. Moerschell: *'Although this is an equity appeal, the comparable sales worksheet is provided. All comparable sales are located within approximately one mile of the subject.'*

Petitioner's Response: **(I used Google Maps as a source for my distances)**

1. Comp #6 – 2009 Bannie is 1.8 miles from my house.
2. Comp #7 – 1800 Silver is 1.7 miles from my house.
3. These 2 properties are in a distant neighborhood crossing 2 major arterial roads creating a distinct physical boundary - Rancho Drive and Charleston Blvd. Last year they described this as adjacent to my home. Just like Reno is adjacent to Las Vegas.
4. It is unfortunate that for even the most minuscule issue they can't be completely honest.
5. Ms. Moerschell seems to imply that the 'comparable sales worksheet' is irrelevant for an equity appeal when she writes 'although this is an equity appeal' but they just tossed it in for good measure? This is malarky as they zeroed in on this at the hearing. If its not applicable to support their improvement valuations, then they provided not a single stitch of evidence to refute my assertions. Additionally the testimony by the assessor all revolves around the M&S rules and applications – the exact method used to determine RCNLD for improvements.

Ms. Moerschell: *'Several of the comparable homes—specifically Comps #3, #4, #6, and #7—were extensively remodeled, while Comps #2 and #5 were updated less extensively.'* **Adjustments were made for differences in gross living area, lot size, and amenities.** *Comp #1 was the most similar to the subject.'*

Petitioner's Response:

Now I know for sure Ms. Moerschell did not read my brief. All this is explained on pages 12-18.

Here is the **Cliff Notes** version:

1. *Comp 1 – 2727 Alta*, described as most similar (see p. 13 of my brief)
 - a. They missed 3 garages with 12 car indoor parking – but its in their case summary evidence on p.354
 - b. They show this house on the PRC with an AYB and EYB of 1966; not having any improvements for 60 years and 75% depreciation. This is nonsense.
 - c. Prior to its sale this house had the reputation as a 'party house' on places like AirBNB. Do you think people rented out properties unimproved for 60 years, in Las Vegas of all places? *Maybe its because there are so few options here.*
 - d. This house's RCNLD is at least \$506K understated.
2. *Comp 2 – 2822 Ashby*, - described as 'updated less extensively' (see p. 14, brief)
 - a. The description on p. 359 of their case summary reads '\$300K in recent upgrades'. *That is less extensive than the \$500K at 217 Campbell, I guess.*
 - b. AYB = 2008, EYB = 2008, but it had \$300K in recent upgrades in ~ 2022
 - c. This omission results in incorrect depreciation, RCNLD, and real estate taxes
 - d. The last assessment for this property was in 2009/2010, 17 years ago.
3. *Comp 3 – 3108 Sonia*, defined above as 'extensively remodeled' (see p. 15 in my brief)
 - a. The AYB is 1966, the EYB is 1969 and the depreciation is maxed out at 75%
 - b. *It's 57 years old but has been 'extensively remodeled'!*
 - c. The VHR has zero supplementals dating back 21 years to 2005.
 - d. See photo addendum for this property submitted to the state. *1969 it ain't.*
4. *Comp 4 – 217 Campbell* – also 'extensively remodeled' (see p. 15-16 in my brief)
 - a. On p. 372 in the Case Summary it states 'nearly \$500K in recent renovations'
 - i. The last and only addition to their improvements on the VHR is for \$111K taxable in 2019/20.
 - ii. What ever happened to that \$500K remodel? Nothing!
 - iii. The b&w photos are also in the case summary on p. 374-378
 - iv. I submitted a photo addendum of larger color photos for clarity
 - v. I also included some 'before' photos I found on line to reveal the extent of the remodel.

5. Comp 5 – 3105 Conners
 - a. Just read the case summary on p. 386 and p. 16 of my brief for more details.
 - b. *Not a single supplemental in the past 15 years*
 - c. Quality rating of 'avg/30', really? EYB 1981 – 45 year ago with 67.5% depreciation, *really?*
 - d. Had major renovation in 2009, permit #: R-105275 (see add'l evidence p. R2-R7 – will be submitted shortly, at least 7 days prior to hearing)
6. Comp 6 – 2009 Bannie – see p. 17 in my brief and photo addendum
7. Comp 7 – 1800 Silver – see p. 18 in my brief and photo addendum

'Adjustments were made for differences in gross living area, lot size, amenities'. No they weren't. Where are the calculations and the line item adjustments. They just say stuff and provide nothing to verify it.

Ms. Moerschell: 'The adjusted sales prices range from \$1,780,420 to \$2,440,040, with a median of \$2,031,000.'

Petitioner's Response:

1. I agree with the above statement, **but**
 - a. They took the **actual** sales data (Col. 4) on p. 349 of their Case Summary
 - b. Then made adjustments that have no rhyme or reason. They provide no calculations and no specific explanations (Col. 8)
 - c. The adjustments were +\$387K, +\$30K, +\$479K, +\$561K, +\$531K, +\$365K, and +\$150K, respectively
 - d. On a % basis, the adjustments were 26%, 2%, 35%, 31%, 35%, 18%, and 8%, respectively
 - e. No explanation other than 'adjustment for GLA, lot size, and amenities'.
 - i. No calculations are provided
 - ii. No way to impute the legitimacy of the adjustments from the data submitted
 - iii. No way to check their math, but they don't make mistakes, *right?*

Ms. Moerschell: *'All comparable sales used were recent and the most appropriately available sales within the year.'*

Petitioner's response:

They developed a Parcel Equity Analysis (PEA) on p. 403 of their Case Summary with 48 properties in my neighborhood. Not a single comp of the 7 on p. 349 can be found on the PEA. Why would you develop a PEA and then not use any property on it to prove your point? This makes no sense.

Of the 7 comps, only comp 1 is remotely in my neighborhood. Of the other 6, three are in a gated community, 1 is in McNeil Estates about .8 miles away, south of Charleston Boulevard. The final 2 are almost 2 miles away in Scotch 80.

The most important issue here is that improvements in Nevada are based on RCN, not market sales. Since, as I have demonstrated that so many improvements are excluded from the record of their comps (*and my neighbors*), by definition my valuation has to be inequitable by the amount of those omissions.

Ms. Moerschell: *The Assessor maintains that the subject has been valued equitably and is not exceeding full cash value.'*

Petitioner's Response:

Full cash value is a red herring. I never claimed my assessed value exceeded full cash value. In a claim of equity it is an irrelevant factor. We went down this rabbit hole last year. Based on Barta, this is black letter law in Nevada, which is why there are no other cases to cite. If I was assessed at \$1000 and FMV is \$20,000, but my neighbors in similar situations are assessed for \$500 I am over assessed and over taxed and harmed.

Ms. Moerschell: *' During the appeal, the taxpayer raised two primary concerns. First, the taxpayer argued that the Assessor improperly added improvements to the supplemental assessment before the final inspection was completed and further claimed that no other properties*

were treated in this manner. This argument was brought up in last year's case and the Assessor's value was upheld by the County and State Boards of Equalization. Even though the taxpayer continued to bring up this issue again.

Petitioner's Response:

Bringing this issue up this year is unrelated to last year's appeal. I tried to file an appeal based on '**factual error**' and Ms. Jacobs and Ms. Weidner denied my request. There is a 3 year look back provision for 'factual' errors and the window had not closed and the county refused to acknowledge the defect. This is not their decision to make. I wrote to Ms. Weidner and Ms. Jacobs about the 2nd appeal on 10/10/25, January 2, 2026 and again on 1/7/26 (see p.568-569 in my appeal submission to the county). I told them that this is for the Board(s) to decide and she was fully in her right to argue against my point. I dedicated 9 pages of my brief (22-31) to prove beyond any doubt that (1) I am the only property that had a residential remodel where the supplemental was added in the year prior to completion, (2) have emails from Mr. Jeffrey Bonesteel telling me how it would be addressed, and one showing he used the wrong date to issue the assessment, and (3) a Nevada Supreme Court ruling (Hohl Motorsports v. NV Department of Taxation from 2025) that ruled that I should be able to rely on his email communications. And as for:

Ms. Moerschell: 'the Assessor's office, at the County Board of Equalization, demonstrated that other properties in the subject's neighborhood received similar treatment and new construction or supplemental assessments were added over the years',

Petitioner's Response:

No they did not, unless you choose to believe the material misrepresentations Ms. Jacobs presented to the County Board. Pages 22-31 prove beyond any doubt the lack of credibility of her presentation. **Moreover, the information she presented was part of the 71 pages of evidence the county withheld from me until after the hearing and the rendering of the board's opinion.** Nice touch, wouldn't you say? Obviously, not having access to what she was to present in advance I could not rebut the baseless claims at the time. **Also, the issue at hand has always been supplemental assessments for residential remodels. Ms. Moerschell is now trying to widen the discussion to now add 'new construction' which was never the discussion point and is referred to in my brief beginning at the middle of p. 23 through the 1st paragraph on**

p. 24. New construction is a not supplemental assessment. Supplemental assessments are exactly that, supplemental to an existing assessment. Please refer to page Q4 from my 'new evidence' to be submitted shortly. She is doing this to cover for Ms. Jacobs' errors in her presentation and now thinks she can slip this in as a defense. She is doing this because 2 of Ms. Jacobs' misrepresentations addressed in my brief were not for supplemental residential remodels but for custom new build homes which they clearly handle differently based on the evidence, I submitted. Those 2 properties are 2694 Palomino and 2323 Pinto Lane. Her specious argument was that these 2 properties were issued assessments for improvements either on a % complete basis (2694 Palomino on p. 28 of brief) or in a fiscal year prior to completion (2323 Pinto on p.27 of brief). This is all addressed in my brief.

Ms. Moerschell: *'Second, the taxpayer also disputed the Assessor's land valuation. The Assessor analyzed comparable land sales located within one third of a mile of the subject property,'*

Petitioner's Response:

This is their definition of 'comparable' land sales: (see p 31-38 of my brief for detailed analysis)

1. She says 1/3 of a mile to make it sound close but ignores other land sales closer to me, one right around the corner, not in gated communities and not with the same issues listed below. All my comps were down the street from me.
2. Last year they filled all 8 boxes with comps
3. This year they only used 7, *couldn't find an 8th I guess*
4. Comp 6 and 7 are the same property
5. Comp 7 is a listing not a sale, violating NAC § 361.118 (1). It's been on the market for more that 7 months and will be there a very long time at that price.
6. Comp 5 is a non-existent lot which has been assembled into an adjacent property ~ 4 years ago. The APN on their chart has been retired.
7. Comps 1,3, and 4 are located in a prestigious premier gated community with 24/7 guards, roving patrols, a walled in perimeter, etc. Where are the adjustments to those land values for location, size, view, gated vs open communities, etc. as required by NAC 361.118 and NAC 361.1182?
8. Comp 1 is the same property as comp 3 and 4

9. Comp 2 is not in my neighborhood.

10. I submitted a list of 7 other possible properties (p.573 in my appeal to county)

So, which part of this is comparable? This fails the test for 'sufficient' sales per NAC § 361.118, etc and supports the case to use NAC § 361.119 to determine equity, the basis of my analysis.

Ms. Moerschell: *'These parcels ranged in size from 0.88 to 1.12 acres and sold for values ranging from \$643,625 to \$1,157,500. There was an argument made by the appellant that the range of .75 acres to .88 acres should not be the same value of \$600,000.*

Petitioner' Response:

1. I sort of agree with the first sentence except the \$1,157,500 value is a calculated value of 2 adjacent lots acquired in a single transaction which sold for a total of \$2,315K. BTW, the 2 lots are different sizes
2. **Ms. Moerschell should read the transcripts a bit more closely. That was not my argument, that was the bizarre retort from Mr. Albert.**

(Below is a cut and paste of my comments from p. 35 of the transcript)

*'Now if you go to the last one, which is 500 Shetland, it's 2.02 acres, which is 138% larger than mine, and they make an adjustment of 25%. Now here's the interesting thing. If you take a look between the twelfth one and all the way down in that middle column that says adjustment, you'll see a whole boatload of zeros. What that means is that the property at — Let's pick this one. The one that starts at 0.75 acres. You see that one over there on the left-hand side? It's about the fourteenth one down. It has a zero adjustment at 0.75 acres. And you scan down all the way down to almost sixth to the bottom where it still has a zero at 1.25 acres. **So, this county comes before you and tells you that a house that has 1.25 acres of land should pay the same taxes as a house that has 0.75 acres. A half an acre, which is 22,000 square feet thereabouts, should pay, I don't want to use the word tax, should be assessed at the same value'***

The above refers to 2 pages in the county's Case Summary p. 414-415. **What about Ms. Jacobs' testimony that they take a base lot and make adjustments for size which results in 'market**

value'? So much for that. My question was, 'is 22,000 sf insufficient to make an adjustment of \$1.00?'

Mr. Albert's position was that since my immediate neighbors have the same size lot and the same valuation proving there is no equity issue flies in the face of the decision in the Bakst and Barta cases. I don't care if he's been an appraiser for 100 years. His lack of knowledge of the law is epic. His position is wrong and myopic. If that was the thinking of the Supreme Court, Barta wouldn't exist. The essence of Barta was that the Supreme Court rejected the idea that equal treatment among immediate neighbors satisfies the law if the entire neighborhood is being assessed non-uniformly. I have said time and again, reasonable people can disagree and debate the \$ amount involved but there should be no question of the legal validity of my claim.

As long as we are on the topic of the expert appraisers at the county board I would like to insert a back and forth I had with the other panel member, Mr. Patrick Egger. He too is an appraiser with decades of experience. Here is that conversation:

Mr. Patrick Egger (p. 38 of transcript): *Mr. Wolfson, I run across that situation virtually every week. I'm appraising 15 lots at MacDonald Highlands right now. Different sizes, different views, all sitting on the top. And you would be shocked at what they're selling for, what they have sold for, what they resold for. **There is no equity issue in my opinion.***

Petitioner:

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

Mr. Patrick Egger:

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

People pay this man for his expertise? He couldn't even agree with this. No one with an ounce of brains would pay the same for the smaller lot and no seller would accept the same amount for the larger lot. I have no statute to quote to support this. Does common sense still exist? I've owned 15 homes, this is not my first rodeo. Based on his answer why would anyone pay him a nickel for his advice, just look it up on Redfin, Zillow, etc. And he's an expert with 40+ years of experience. This is the caliber of the members of the county BOE.

Conclusion:

The county has now added Ms. Moerschell to the long list of employees who struggle with the whole truth. I may make mistakes and I may lose, but I would rather lose and be honest than win through subterfuge. Most people would find it debilitating to constantly have the need to research all the lies, misrepresentations, and distortions made by the assessor's office. I, on the other hand, refuse to give in to their irresponsible behavior. I will not be silent. Someone has to take a stand to make a change so it might as well be me. I have the time, I have the money, and I have the will. Rest assured, this is not a money making proposition. They can make these representations in 2 paragraphs but it takes a ton of documentation (*and 15 pages here*) to disprove what they say. It would be refreshing if they ever would submit evidence and not just words and spreadsheets. To this date, they have not once said my calculations were wrong. On the other hand I have discovered 100's of material errors in their evidence, yet they are never held accountable. Nothing fazes them and at each hearing the Boards of Equalization never push them for evidence, or probe deeper into their claims. They know I have only 5 minutes to rebut under the State's rules. They play the game very well. I learned my lesson last year which is why my brief this year is 47 pages long.

Lastly, I lost my case in court last year not because I was wrong on the merits. I lost because acting as my own attorney I had a fool for a client. Moreover, I learned 2 incredible things which cost me \$5,000. First, make sure you sue the right person. My mistake was to name Shellie Hughes, Secretary NV Board of Equalization, when the correct party is simply the NV Board of Equalization. Hard to believe but once you do that and 30 days passes you're toast. NRS 233.130

is a bitch for the uninitiated. The 2nd item is that while I am allowed to represent my case here before the Board, the rules shift once you get to district court. I need to hire an attorney because my house is in a trust. And even though the only 2 trustees are me and my wife I am still prohibited from representing the trust. Last year's mistakes won't be repeated.

The end

Additional Evidence Justification

The County Board committed a reversible legal error and violated my constitutional right to administrative due process by accepting and basing its decision on withheld evidence presented by the County Assessor at the hearing. These documents were never provided to the Taxpayer prior to the hearing, preventing a fair opportunity for cross-examination and rebuttal.

Ms. Weidner, at the hearing, acknowledged this omission but not until the final case of the day was heard, about an hour after my case had ended and a decision already rendered.

71 pages of evidence were submitted by the Clark County Assessor and presented to the Clark County Board of Equalization on February 19, 2026. These 71 pages, described as a 'few' pages by Ms. Weidner at the hearing were excluded from the packet of evidence given to the petitioner 1 week prior to the hearing. Had this information been provided, petitioner could have, and would have, been able to acquire these documents in time for the hearing to refute and rebut numerous factually incorrect and other misleading statements made by the representatives of the assessor's office, at that hearing.

Other additional evidence is attached to refute and rebut statements made at the hearing. This evidence could not have been available as petitioner had no way to know that the representatives of the assessor's office would testify by providing false and misleading statements. This added evidence will be used to counter these false statements with irrefutable facts that can only be supported by the additional documentation, herein.

From: mark wolfson mbw1016@hotmail.com
Subject: Re: State Board of Equalization Appeal Case No. 26-107 - Pre-hearing conference May 14
Date: May 14, 2026 at 7:23:02 PM
To: Kari Skalsky kskalsky@tax.state.nv.us
Cc: Mary Ann Weidner mwe@clarkcountynv.gov, Courtney Moerschell Courtney.Moerschell@clarkcountynv.gov, pbancroft@mcdonaldcarano.com, Dana E. Cook DCook@ag.nv.gov, Adriane Roberts-Larson arlarson@tax.state.nv.us, millicent.washington@clarkcountynv.gov, Melissa Martinet meo@clarkcountynv.gov

Thank you for scheduling this call today. I found it to be a helpful part of the process.

As I mentioned on the call I believe I have a right to a completely new hearing. Because the county assessor withheld 71 pages of evidence (see p. 44 of 89 in the transcript) prior to the hearing, a critical procedural failure by the county occurred. Under NRS 361.360 this resulted in an inadequate record of the proceedings. The aforementioned 71 pages, which Ms. Weidner acknowledged at the hearing and described as a 'few' pages, were used in the assessor's presentation but never shared with me, in direct violation of NRS 241.020(7). This section of the open meeting law requires all supporting materials provided to board members also be made available to the public and parties of interest.

Since this massive omission was overseen by a biased county board chair, Mr. Terry Farr, who, on the record, stated that even had I had those 71 pages he would not have changed his vote, I am formally requesting that this board not remand this case back to the same body. Remand would be a futile act that fails to provide due process. Instead, under the authority granted to you in NRS 361.360.(6) I request the state board hold a 'hearing anew' on July 29 or contract with an independent hearing officer to develop a fair and complete record at a mutually agreeable place and time.

Due to the volume of withheld evidence, in the event the current schedule is unchanged, I request a time extension at the July 29 meeting similar to what was

provided at the county hearing. In viewing the video I had ~ 60 minutes to present my case, and my rebuttal took somewhere around 35 minutes +/- . This is net of the time of Ms. Weidner's interruptions. I also want to clarify my comments today about being interrupted (constantly). I recognize not all interruptions are onerous. They may all be disruptive, but if I am speaking and someone interrupts because they cannot hear me, or cannot find what page I referenced, or my New York accent is hard to understand, I can accept an interruption. To argue my point when I am speaking is unprofessional, disrespectful, and unacceptable. I completely understand the difficulty of hearing what you don't like and staying silent. If any member of the board wants to interrupt with a question or wants to challenge anything I might say, I welcome the inquiry.

In the event the decision is to have a 'hearing anew' on July 29 with the extended timeframe, I would like to reiterate a few points I made on the call. Currently the board consists of four members. It is plausible that with a 4 member board a tie vote could occur and would mean a loss for me as I need a majority to prevail. Since it is my burden to prove my case I should not be further burdened to win over 75% of the board by the preponderance of the evidence. I respectfully request that in this matter the board add a member or reduce by one such that there is an odd number of members ensuring there can be no tie vote.

Moreover, I further request that Ms. Corinne Burke recuse herself from this case based on her behavior at last year's hearing and at the reconsideration hearing. Ms. Burke came to the initial hearing unprepared, did not read the brief submitted 30 days in advance (10 days earlier than required), lacked the necessary knowledge of the law to make an informed decision, and made an effort at the

reconsideration hearing to redefine the original findings from the intital hearing. I do not believe she will participate in an impartial manner.

There are 2 items I neglected to mention on the call that I would like to raise now. If a 'hearing anew' is granted, I would like the opportunity to make a closing statement. This was not offered at last year's hearing, however, rule #16 in the State's Hearing Guidelines specifically lists that as a required element of the hearing. The 2nd item is, would I be permitted to bring a handout of my presentation (I can bring 10 copies) so time can be saved from searching the electronic files in real time. I will assure the board that every page will be marked with the electronic page number assigned by the state to ensure no new evidence in being presented. Since there are over 700 pages of evidence already submitted this would save substantial time.

It should be obvious that the time to prepare for a 'hearing anew' versus the scheduled state hearing (15 minutes to present, 5 minute rebuttal) is substantially different. I would greatly appreciate notification of what I should expect so I can prepare appropriately. I will be out of the country and returning on 6/14/26.

Lastly, as requested by Ms. Skalsky, I have 'replied to all' in order to be completely transparent. All parties on the cc list are receiving this email.

Thank you for your time and consideration

iv

From: Kari Skalsky <kskalsky@tax.state.nv.us>
Subject: RE: State Board of Equalization Appeal Case No. 26-107 - Pre-hearing conference May 14
Date: Jun 18, 2026 at 2:32:18 PM
To: mark wolfson <mbw1016@hotmail.com>
Cc: State Board Equalization <stateboard@tax.state.nv.us>

Good afternoon,

The order and length of the presentation(s) are in accordance with NAC 361.741(2). The State Board will address any request for additional minutes at the hearing.

Thank you,
Kari Skalsky

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

From: mark wolfson <mbw1016@hotmail.com>
Sent: Thursday, June 18, 2026 10:24 AM
To: Kari Skalsky <kskalsky@tax.state.nv.us>
Subject: Re: State Board of Equalization Appeal Case No. 26-107 - Pre-hearing conference May 14

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

Kinda puts me behind the 8-ball. do I prepare for a standard State board meeting with the 15 minutes and five minute rebuttal or for a full-blown presentation?

I understand that some issues can be addressed at the meeting, but I need to prepare for the meeting and I don't know what meeting I'm preparing for.

On Jun 18, 2026, at 9:21AM, Kari Skalsky <kskalsky@tax.state.nv.us> wrote:

Good morning,

V

LII > State Regulations > Nevada Administrative Code
> Chapter 361 - Property Tax
> PROCEEDINGS BEFORE STATE BOARD OF EQUALIZATION > Hearings
> **Nev. Admin. Code § 361.741 - Appeal of decision of county board:
Burden of proof; order and length of presentations**

Nev. Admin. Code § 361.741 - Appeal of decision of county board: Burden of proof; order and length of presentations

State Regulations Compare

In a hearing concerning an appeal from a decision of a county board:

1. The petitioner has the burden of proof.
2. The order and length of presentations will ordinarily be:
 - (a) A brief orientation by the county assessor or the county assessor's staff;
 - (b) A presentation of not more than 15 minutes by the petitioner;
 - (c) A presentation of not more than 15 minutes by the respondent; and
 - (d) A rebuttal of not more than 5 minutes by the petitioner.
3. If the State Board allows a party, pursuant to NRS 361.360 and 361.400 and NAC 361.739, to present new evidence, the State Board will extend the length of the party's presentation by the time required to present the evidence and, in the case of new testimony, for the State Board to question the witness.

Ms. Weidner – Transcript from Clark County Board of Equalization Mtg. 2/19/26.

P. 10 of 89:

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

P. 24 of 89:

'Everything that he has brought up, we have gone back to the neighborhoods. We've tried to relook at everything we could relook at. He is misleading this Board by telling them we ignored the neighborhoods. We did not ignore the neighborhoods. We did our best to identify the things that we could identify. Do things get missed? I'm not going to say that they don't. But when people do come forward and identify them, we go back out and we do our best to pick those things up and identify them.'

P. 25 of 89:

'If somebody comes forward, they show us something that's wrong. we go in and we fix it, and we correct it. And we can correct it current plus three years back. That's what the statute allows us to do.'

P. 25 of 89:

'He wants to point out everyone else's property in his area and in other surrounding communities and how we've missed things or we've done things wrong, and we are correcting those things, but we're going to correct those on the current roll going forward. So, I just want to make it clear what we have done, what we have been doing. We've made that testimony to the state board, the county board last year that we were going to do it. We testified before the state board that we had done it, and we are going to continue to do that as we are alerted by things that may be wrong in the record.'

Now from last year's hearing transcripts – page 25 of 167 held on 2/26/2025.

'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 property's values may be increasing, and they may be getting taxes outside the cap.'

Vii

Ms. Jacobs - Transcript from Clark County Board of Equalization Mtg 2/19/26.

Page 31 of 89:

'I think a big thing is the misunderstanding from the petitioner about the Marshall and Swift manual, how that works. And like Ms. Weidner initially said in an opening statement about how we have been revaluing this area. We did send out letters. That was not the only thing that we did. We went out there; we researched all the permits going back. MLS. So, we used additional resources to find out were there improvements done or changes made to the property?

Now from last year's hearing transcripts – page 16 of 167 held on 2/26/2025

'So in conclusion, we'll be starting a reveal project for this neighborhood because their might be some that we need to address, whether or not they didn't pull permits for the remodel, or it got missed. 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.'

Viii

Author's address:

ix

Patented Quantity Discounts

[illegible]

ADDITIONAL EVIDENCE

A

2323 PINTO LANE

A-1



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	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.

$\$121,051 \div .35 = \$345,860$
 $\$467,675 \div .35 = \$1,336,214$ (New Build)
 A-2

Briana Johnson, Assessor

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

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-702-016
<u>OWNER AND MAILING ADDRESS</u>	A A PINTO LANE L L C C/O OVATION DEVELOPMENT 10650 W CHARLESTON BLVD STE 150 LAS VEGAS NV 89135-1133
<u>LOCATION ADDRESS</u>	2323 PINTO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NE4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20170320:01592
<u>RECORDED DATE</u>	MAR 20 2017
<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	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

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

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	<u>1356327</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. 

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

OWNER(S)/MAIL TO										SITUS										139-32-702-016										Printed: 5/27/2026										Page: 2 of 2										2026/27																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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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

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

A-7

5	120 FRAMING	3	Failed	2/19/2019	2/19/2019	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.

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
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Comments: This inspection was already approved.

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

Siding shall be nailed off per plan schedule.

Window headers shall be 2-2X4 on edge for the 2'X2' windows.

A-8

Provide revision for eliminating 3-2X12 headers per plan.,

Add window sill cripple at the south east window.

12	109 SHEAR	4	Cancelled	2/21/2019	2/21/2019	Tony N. (702)303- 0274
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Comments:

Siding shall be nailed off per plan schedule.,

Window headers shall be 2-2X4 on edge for th 2'X2' windows.,

Provide revision for eliminating 3-2X12 headers per plan.,

Add window sill cripple at the south east window.

13	109 SHEAR	5	Failed	2/25/2019	2/25/2019	Tony N. (702)303- 0274
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Comments:

Siding shall be nailed off per plan schedule.,

Window headers shall be 2-2X4 on edge for th 2'X2' windows.,

Provide revision for eliminating 3-2X12 headers per plan.,

Add window sill cripple at the south east window.

14	109 SHEAR	6	Passed	2/27/2019	2/27/2019	Tony N. (702)303- 0274
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Comments:

Siding shall be nailed off per plan schedule.,

Window headers shall be 2-2X4 on edge for th 2'X2' windows.

15	107 ROOF SHEATHING	1	Cancelled	2/14/2019	2/13/2019	Web
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16	107 ROOF SHEATHING	2	Cancelled	2/19/2019	2/14/2019	Web
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A-9

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

R18-02452 - Residential Building Permit (Res)

Key Number: 897401

Current Status: Completed

Application Received: 3/5/2018

Project Name: MOLASKY

Address: 2323 PINTO LN

Type of Work: Pool/ Spa

Permit Issued: 3/5/2018

Scope of Work: NEW SWIMMING POOL AND SPA - 21,000 GALLONS

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	910 POOL PRE-PLASTER/FINAL	1	Passed	11/21/2018	11/21/2018	Tony N. (702)303-0274	
2	905 PRE DECK	1	Passed	10/2/2018	10/2/2018	Tony N. (702)303-0274	
3	905 PRE DECK	2	Passed	10/24/2018	10/24/2018	Christy N.	
4	903 POOL GAS	1	Partpassed	3/15/2018	3/15/2018	Edward	

8.

5	903 POOL GAS TEST	2	Passed	3/22/2018	3/23/2018	Gerald D.
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6	903 POOL GAS TEST	3	Passed	6/19/2018	6/19/2018	Tony N. (702)303-0274
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Comments: Gas piping pressurized to 60 PSI, gas tag issued at the final pool inspection.

7	901 POOL PRE-GUNITE	1	Cancelled	3/15/2018	3/15/2018	Edward B.
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8	901 POOL PRE-GUNITE	2	Cancelled	6/14/2018	6/13/2018	Web
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9	901 POOL PRE-GUNITE	3	Passed	6/15/2018	6/18/2018	Tony N. (702)303-0274
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Inspection status table

Inspection Hold(s)

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.

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

R17-01849 - Residential Building Permit (Res)

Key Number: 860376

Current Status: Completed

Application Received: 7/26/2017

Project Name: 2323 Pinto Lane

Address: 2323 PINTO LN

Type of Work: Wall Fence

Permit Issued: 9/18/2017

Scope of Work: SFD REMODEL, ADDITION TO CASITA, BLOCK WALLS, ELEVATOR, BARBEQUE

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
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1	140 FINAL BUILDING	1	Failed	12/14/2017	12/14/2017	Edward B.	
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Comments:

Provide 2 inch PVC weeps 10ft c per detail on structural plan

2	140 FINAL BUILDING	2	Failed	12/21/2017	12/21/2017	Edward B.	
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Comments:

Provide 2 inch PVC weeps 10ft c per detail on structural plan,

See your plans for weep requirements as per previous notice

3	140 FINAL BUILDING	3	Passed	3/27/2019	3/27/2019	Tony N. (702)303-0274
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Comments: JOE FELLHAUER 208-695-9794 JOE FELLHAUER 208-695-9794

Comments:

Provide 2 inch PVC weeps 10ft c per detail on structural plan,

See your plans for weep requirements as per previous notice

4	131 WALL GROUT & STEEL	1	Passed	12/12/2017	12/12/2017	Edward B.
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5	101 FOOTING	1	Failed	11/28/2017	11/28/2017	Edward B.
---	-------------	---	--------	------------	------------	-----------

Comments: 702-303-5480 702-303-5480

Comments:

Not per plan

6	101 FOOTING	2	Passed	12/1/2017	12/1/2017	Gerald D.
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Comments:

Not per plan

Inspection status table:

Inspection Hold(s)

Fees

Outstanding Items

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

R19-05258 - Residential Building Permit (Res)

Key Number: 1209648

Current Status: Completed

Application Received: 4/17/2019

Project Name: Malasky Horse Stalls

Address: 2323 PINTO LN

Type of Work: Over the counter

Permit Issued: 4/17/2019

Scope of Work: Fixtures for Horse Stalls and sink/toilet add

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	5/15/2019	5/15/2019	Tony N. (702)303-0274	
2	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	4/19/2019	4/19/2019	Frank D. (702)918-7138	
Comments: Cancelled by contractor							
3	420 ROUGH PLUMBING -	2	Passed	4/30/2019	4/30/2019	Tony N. (702)303-	

TOP OUT

0274

4	407 UNDERSLAB	1	Passed	4/30/2019	4/30/2019	Tony N. (702)303- 0274
	PLUMBING					

Inspection status table

Inspection Hold(s)

Fees

Outstanding Items

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

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

R19-04901 - Residential Building Permit (Res)

Key Number: 1208669

Current Status: Completed

Application Received: 4/11/2019

Project Name: MOLASKY

Address: 2323 PINTO LN

Type of Work: Over the counter

Permit Issued: 4/16/2019

Scope of Work: ELECTRICAL REMODEL FOR BARN

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	Passed	5/28/2019	5/28/2019	Tony N. (702)303-0274	
2	220 ROUGH ELECTRICAL	1	Failed	4/17/2019	4/17/2019	Tony N. (702)303-0274	

Comments:

Provide plan revision for additional electrical devices and install missing grounding electrode per plan/ Southern Nevada Electrical Code Amendments.

3	220 ROUGH ELECTRICAL	2	Passed	4/23/2019	4/23/2019	Tony N. (702)303-0274
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Comments:

Provide plan revision for additional electrical devices and install missing grounding electrode per plan/ Southern Nevada Electrical Code Amendments.

Inspection status table

Inspection Hold(s)

Fees

Outstanding Items

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

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

R-287609 - Residential Building Permit (Res)

Key Number: 765082

Current Status: Completed

Application Received: 5/12/2015

Project Name: CAPORALE

Address: 2323 PINTO LN

Type of Work: Building Project

Permit Issued: 7/15/2015

Scope of Work: casita *59256***

This project requires a Quality Assurance Agreement (QAA) [QAA Information](#)

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Passed	4/28/2016	4/28/2016	Frederick Z.	
Comments: Schedule IWR confirmation #824221-03 Contractor Phone #7025019329 Special Instructions: shower pan							
2	440 FINAL PLUMBING	1	Passed	8/31/2016	8/31/2016	Frederick Z.	
3	423 FINAL GAS	1	Failed	7/13/2016	7/13/2016	Frederick	

Z

Comments:

4	423 FINAL GAS TEST	2	Passed	8/31/2016	8/31/2016	Frederick Z.
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Comments: Schedule IWR confirmation #339237-05 Contractor Phone #7025019329
Special Instructions:

Comments: Schedule IWR confirmation #660772-02 Contractor Phone #7025019329
Special Instructions:

7	405 BUILDING SEWER YARD LINES	1	Passed	12/30/2015	12/30/2015	Raymond F.
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B	340 FINAL MECHANICAL	1	Passed	8/31/2016	8/31/2016	Frederick Z.
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9	320 ROUGH MECHANICAL	1	Passed	3/1/2016	3/1/2016	Winston S.
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Comments: Schedule IWR confirmation #339237-04 Contractor Phone #7025019329
Special Instructions:

10	240 FINAL ELECTRICAL	1	Cancelled	6/27/2016	6/27/2016	Jonathan L. (702)236- 5812
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Comments: Schedule IWR confirmation #429809-03 Contractor Phone #7022354040
Special Instructions: elec tag

Comments:

11	240 FINAL ELECTRICAL	2	Passed	8/31/2016	8/31/2016	Frederick Z.
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A-20

12.	220 ROUGH ELECTRICAL	1	Passed	3/1/2016	3/1/2016	Winston S.
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Comments: Schedule IWR confirmation #339237-03 Contractor Phone #7025019329
Special Instructions:

13.	203 UFER GROUND	1	Passed	10/12/2015	10/12/2015	Robert R.
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Comments: Schedule IVR confirmation #799731-02 Contractor Phone #7025019329
Special Instructions:

14.	201 UNDERGROUND ELECTRICAL	1	Passed	10/12/2015	10/12/2015	Robert R.
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Comments: Schedule IVR confirmation #799731-01 Contractor Phone #7022503897
Special Instructions:

15.	180 WATER DISTRICT INSPECTION	1	Passed	7/21/2016	4/3/2017	
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Comments: Schedule IWR confirmation #689833-02 Contractor Phone #7022583227
Special Instructions:

16.	140 FINAL BUILDING	1	Passed	9/12/2016	9/12/2016	Edward B.
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Comments: Schedule IWR confirmation #238942-07 Contractor Phone #7022354040
Special Instructions:

17.	129 EXTERIOR LATH/STUCCO	1	Passed	3/21/2016	3/21/2016	Edward B.
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Comments: Schedule IWR confirmation #430032-02 Contractor Phone #7025019329
Special Instructions:

18.	125 DRYWALL NAILING	1	Passed	3/24/2016	3/24/2016	Frederick Z.
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Comments: Schedule IWR confirmation #478111-04 Contractor Phone #7025019329
Special Instructions:

19.	123 INSULATION	1	Passed	3/21/2016	3/21/2016	Edward B.
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Comments: Schedule IWR confirmation #430032-03 Contractor Phone #7025019329
Special Instructions:

20.	120 FRAMING	1	Passed	3/1/2016	3/1/2016	Winston S.
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A-21

Comments: Schedule IWR confirmation #339237-02 Contractor Phone #7025019329
Special Instructions:

21 109 SHEAR 1 Partpassed 1/14/2016 1/14/2016 Robert R.

Comments: Schedule IWR confirmation #144482-05 Contractor Phone #7025019329
Special Instructions:

Comments:

109 | 910254 | See Notes | COMPLETE DETAIL 9-SD003.,

109 | 910254 | See Notes | COMPLETE DETAIL 1&3 SD001.

22 109 SHEAR 2 Failed 1/7/2016 1/7/2016 Robert R.

Comments: Schedule IWR confirmation #116751-08 Contractor Phone #7025019329
Special Instructions:

Comments:

109 | 910254 | See Notes | COMPLETE DETAIL 9-SD003.,

109 | 910254 | See Notes | COMPLETE DETAIL 1&3 SD001.,

109 | 910254 | See Notes | ADD PANEL BLOCKS ABOVE INT. SW.

23 109 SHEAR 3 Passed 1/28/2016 1/28/2016 Robert R.

Comments: Schedule IWR confirmation #203711-05 Contractor Phone #7025019329
Special Instructions:

24 107 ROOF 1 Cancelled 1/7/2016 1/7/2016 Robert R.
SHEATHING

Comments: Schedule IWR confirmation #116751-07 Contractor Phone #7025019329
Special Instructions:

Comments:

107 | 910254 | See Notes | ROOF DECKS AND STRAPS OK

25 107 ROOF 2 Cancelled 12/8/2015 12/8/2015 Raymond
SHEATHING F.

Comments: Schedule IWR confirmation #011800-02 Contractor Phone #7025019329
Special Instructions: partial - CANCELLED

26 107 ROOF 3 Partpassed 12/9/2015 12/9/2015 Frederick

Z.

Comments:

27	107 ROOF SHEATHING	4	Passed	2/1/2016	2/1/2016	Edward B.
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28	107 ROOF SHEATHING	5	Partpassed	1/14/2016	1/14/2016	Robert R.
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Comments:

107 | 910254 | See Notes | ROOF DECKS AND STRAPS OK

Comments: Schedule IVR confirmation #799731-03 Contractor Phone #7025019329
Special Instructions:

inspection status table

Inspection Hold(s)

Fees

Outstanding Items

A-22



Search for a property

Property Information

Parcel: 13932702016
 Owner Name(s): A A PINTO LAPEL L L C
 Address: 2323 PINTO LN
 Location: Las Vegas - 89107
 Date: 03/2017
 Price: \$1,200,000
 Estimated Lot Size: 0.75
 Instruction Year: 2016
 Recorded Doc Number: 20170320 000001632
 Final Flight Date: 07/27/2020

Zoning and Planned Land Use

Legal Description

Ownership

Flood Zone

Electoral Officials

Links

Current Tool: Select Property

Records in State Plane ft.

Flight Date: Spring 2015

Current View: Aerial Imagery Only

500

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 forms a "force release" allowing you to enjoy new
 updates as released

A-24

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

R17-01845 - Residential Building Permit (Res)

Key Number: 860372

Current Status: Inspections

Application Received: 7/26/2017

Project Name: 2323 Pinto Lane

Address: 2323 PINTO LN

Type of Work: Building Project

Permit Issued: 9/18/2017

Expiration Date: 3/30/2020 For permit renewal, extension, or cancellation, **CLICK HERE**

Scope of Work: SFD REMODEL, ADDITION TO CASITA, BLOCK WALLS, ELEVATOR, BARBEQUE

 Reprint Permit/Inspection Card

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	2/13/2019	2/13/2019	Tony N. (702)303-0274	
2	420 ROUGH	1	Partpassed	5/24/2018	5/24/2018	Edward	

PLUMBING -
TOP OUT

B.

Comments: Information only

3	420 ROUGH PLUMBING - TOP OUT	2	Passed	6/5/2018	6/5/2018	Tony N. (702)303- 0274
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4	407 UNDERSLAB PLUMBING	1	Passed	12/17/2018	12/17/2018	Tony N. (702)303- 0274
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Comments: Gas line relocation by the gas meter.

5	340 FINAL MECHANICAL	1	Partpassed	12/18/2018	12/18/2018	Tony N. (702)303- 0274
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Comments: Verified over current devices size properly for the condensing units motors.

Comments:

Provide approved plans for the inspection, recall 340 inspection 100% re-inspection.

6	340 FINAL MECHANICAL	2	Passed	2/14/2019	2/14/2019	Tony N. (702)303- 0274
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Comments:

Provide approved plans for the inspection, recall 340 inspection 100% re-inspection.

7	320 ROUGH MECHANICAL	1	Failed	5/9/2018	5/9/2018	Edward B.
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Comments:

Install per plan or provide approved asbuilt

8	320 ROUGH MECHANICAL	2	Passed	5/16/2018	5/16/2018	Edward B.
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Comments: Subject to approved revised plans provide at 340 inspection

Comments:

Install per plan or provide approved asbuilt

9	240 FINAL ELECTRICAL	1	Partpassed	12/3/2018	12/3/2018	Jonathan L. (702)236- 5812
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Comments: 12.3.18 ETAG FOR MS2 ONLY, SEE NOTES-214957

Comments:

12.3.18 AT MS2, GROUNDED (NEUTRAL) CONDUCTOR FOR MUSIC CIRCUIT MUST COMPLY WITH NEC200.6(A)

10	240 FINAL ELECTRICAL	2	Passed	2/12/2019	2/12/2019	Jonathan L. (702)236-5812
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Comments:

12.3.18 AT MS2, GROUNDED (NEUTRAL) CONDUCTOR FOR MUSIC CIRCUIT MUST COMPLY WITH NEC200.6(A)

11	220 ROUGH ELECTRICAL	1	HoldOver	5/4/2018	5/4/2018	Frederick Z.
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12	220 ROUGH ELECTRICAL	2	Passed	5/4/2018	5/7/2018	Jonathan L. (702)236-5812
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13	203 UFER GROUND	1	Passed	6/5/2018	6/5/2018	Tony N. (702)303-0274
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14	160 EPOXY EXPRESS	1	Passed	11/28/2017	11/28/2017	Edward B.
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Comments: EXPRESS 160 - 11/28/17 - 10:00 AM - ROBERT BERO 702-303-5480 Epoxy slab dowels per plan

15	160 EPOXY EXPRESS	2	Passed	1/23/2018	1/23/2018	Tony N. (702)303-0274
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Comments: EXPRESS 160 - 1/23/18 - 12:15 PM - BOB 702-303-5480 All thread hold down replacement in the Casita and the main house with #4 dowels for concrete slab openings.

16	160 EPOXY EXPRESS	3	Passed	7/3/2018	7/3/2018	Tony N. (702)303-0274
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Comments: EXPRESS 160 -07/03/2018-8AM-DARREL-702-604-9041 4# reinforcing dowels for master bedroom footings.

17	160 EPOXY EXPRESS	4	Cancelled	7/11/2018	7/11/2018	Glenda D. (702)229-5258
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Comments: EXPRESS 160 - 7/11/18 - 9:00 AM - DARREL 702-604-9041

Comments: EXPRESS 160 - 7/12/18 - 2:30 PM - DARREL 702-604-9041 *rescheduled from 7/11/18 HDU2 at master bedroom closet that separation of his and her closet.

20	129 EXTERIOR	1	Passed	7/3/2018	7/3/2018	Tony N. (702)303- 0274
	LATH/STUCCO					

22	123	1	Passed	7/25/2018	7/25/2018	Tony N. (702)303- 0274
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Comments: informational only address pour back at elevator pit without inspection and call under correct permit.

25	120 FRAMING	3	Passed	7/16/2018	7/16/2018	Tony N. (702)303-0274
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Comments:
Provide engineering letter for reducing light of shear wall master bedroom east side of entry to master bathroom.

Comments:
Provide engineering letter for reducing light of shear wall master bedroom east side of

28	107-ROOF SHEATHING	1	Partpassed	3/28/2018	3/28/2018	Edward B.
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Comments:
Provide approved truss calcs for casita

Comments:
Provide approved truss calcs for casita

31	105 PRE-SLAB	2	Passed	12/29/2017	12/29/2017	Gerald D.
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Comments:
Casita slab

33	101 FOOTING	1	Passed	11/28/2017	11/28/2017	Edward B.
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Inspection Hold(s)

Outstanding Items

A-29

ADDITIONAL EVIDENCE

B

2337 Pinto Lane

B.1

2017 Calendar

January							February							March							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
1	2	3	4	5	6	7					1	2	3	4				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11	5	6	7	8	9	10	11	
15	16	17	18	19	20	21	12	13	14	15	16	17	18	12	13	14	15	16	17	18	
22	23	24	25	26	27	28	19	20	21	22	23	24	25	19	20	21	22	23	24	25	
29	30	31					26	27	28					26	27	28	29	30	31		
April							May							June							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
						1	1	2	3	4	5	6						1	2	3	
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10	
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17	
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30		
July							August							September							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
						1					1	2	3	4	5				1	2	
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30	
October							November							December							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
1	2	3	4	5	6	7					1	2	3	4					1	2	
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	

Adobe Stock 110107540

B-2

All **All** Parents Images Shopping Short videos News More **Tools**

AI Overview

Yes, the City of Las Vegas Building and Safety Department charged a fee for Sunday inspections in 2017.

Based on documents regarding inspection information, the department offered "Callout inspections" for evenings, weekends, and holidays for an additional fee.

- **Weekend/Holiday Fee (2017):** These inspections required an additional fee of \$421.00 for a three-hour minimum (fee # 83).

Key Details for 2017/2018 Policy:

- This was an optional, premium service aimed at providing flexibility for contractors and homeowners.
- It is important to note that the city later adjusted this, and as of an Industry Advisory issued for 2018, Sunday inspections were removed entirely, with Saturday inspections restricted to homeowners.

For specific 2017 documentation, the "Callout inspection" fee of \$421.00 applied to all weekend requests.

INSPECTION INFORMATION - City of Las Vegas

EXPRESS INSPECTIONS: Contractors can call in for same-day inspections, Epoxy inspections...

City of Las Vegas (.gov)

EXPRESS AND OVERTIME INSPECTIONS - City of Las Vegas

Special Inspections... The Engineer on the project and our Structural Plans Examiner will indicate when this is required.

City of Las Vegas (.gov)

Industry Advisory - Weekend Inspections 2018 - Las Vegas

The City of Las Vegas Department of Building & Safety is making changes to the inspection...

Las Vegas Gov (.gov)

Show all

Dive deeper in AI Mode



City of Las Vegas (.gov)

https://www.lasvegasnevada.gov/Departments-Building...

Fee Schedule - Building & Safety Resources

Building & Safety Resources - Industry Notices - Codes - Forms - Procedures - Permits Issued - Variations - Fee Schedule - [Read more](#)
Missing charge | Show results with change

People also ask

Have resort fees been banned in Las Vegas?



Who pays for building permit fees?



Do I need a permit to replace my water heater in Las Vegas?



How much is a building permit in Las Vegas?



Feedback



Las Vegas Review-Journal

https://www.reviewjournal.com/News

B-3



EXPRESS AND OVERTIME INSPECTIONS

www.LasVegasNevada.gov/BuildingPermits

Phone: (702) 229-6251 Fax: (702) 382-1240

Upon issuance of required permits, construction may begin and inspections conducted. Approved plans and an inspection permit must be on the job site during all phases of construction. At specified stages of the building process, the project must be inspected to ensure that it is being constructed according to approved plans.

Inspections are conducted from 7:00 a.m. to 4:30 pm Monday - Friday. Inspections requested to be scheduled for specific times during the work day, outside normal work hours, on weekends, or holidays can be available at an extra charge. Please see the listing below for clarification on additional inspection fees. All of these inspections are scheduled by calling our Dispatch offices at (702) 229-6914. Fees can be found in the ordinance adopted on September 17, 2014: Bill no. 2014- 59, Table No. 3-E Miscellaneous Items.

Express Inspections

Contractors can call in for same-day inspections, Epoxy Inspections or inspections scheduled for a specific time of the day. This optional service is available for additional fees of \$160.00 per hour with a one hour minimum (fee #35). Additional time after one hour will be charged at \$40 per quarter hour.

Special Inspections

Special inspections may be required during certain types of construction. The Engineer on the project and our Structural Plans Examiner will indicate when this is required and which inspections the City of Las Vegas can conduct. A Special Inspections agency may also be required on certain projects. The inspections done by the City of Las Vegas are at a cost of \$317 for a two-hour minimum (fee #84).

Overtime Express Inspections

Contractors can call our offices and make appointments for inspections to be scheduled after working hours (after 5:00 pm Inspections). This optional service is available for an additional fee of \$238.00 per hour with a one hour minimum (fee # 82). Additional time after one hour will be charged at \$60 per quarter hour.

Callout Inspections

Contractors can call our offices and make appointments for inspections to be scheduled in the evenings, weekends and holidays. This optional service is available for an additional fee of \$363.00 for a three-hour minimum (fee # 83). Additional time after three hours is charged at the Overtime rate of \$238.00 per hour. Emergency after hours calls are also charged at the Callout rate of \$363.00.

Holiday Callout Inspections

Holiday Callout is an optional service for an additional fee of two Callouts at \$363.00 each (\$726) for a three-hour minimum (fee # 83). Additional time after three hours is charged at the Holiday Overtime rate of \$476.00 per hour.

B-4

PUBLIC RECORDS CENTER

Menu

[Home](#)[Submit a Request](#)[View FAQ](#)[My Records Center](#)[Public Records Archive](#)

My Request

[View File\(s\)](#)[View Message\(s\)](#)

Request / Incident Summary

Contact E-Mail:

Mbw1016@hotmail.com

Reference No:

W098188-030326

Status:

Full Release

FAQ

[See All FAQs](#)[Public Records Request Fees](#)[I need to review a court case](#)[I need a copy of an older record](#)[I need to locate a jailed inmate](#)[I would like a copy of a marriage license](#)[Response time to my request](#)

UPLOAD DATE



Files:

03/03/2026 R-325682.pdf

Additional Information

All requests for copies of building plans must have the Authorization to form attached, filled out, and signed by the Owner, Developer, or Design Professional. This pertains to residential and commercial properties.

The option to view building plans without having an Authorization to Copy is still available, however the information will be for viewing purposes ONLY.

B-5

I need information on the City's laws

Preferred Method to Receive Records:

Electronic via Recoil

 Print Me

On 3/3/2026 2:51:18 PM, The City of Las Vegas Open Records Cen



© 2016 City of Las Vegas



A/P # R-325682 Residential Building Permit

Application Information

Issued	10/4/2016 1:10 PM	Expires
Type of Work	Building	Building Project
Sub Work Type		
Priority		
A/P Name	HOWARD O/B	

Property/Site Information

Address	2337 PINTO LN
Location	

Valuation

Declared	\$125,000.00
Calculated	\$0.00
Actual	\$0.00

Associated Sites

Primary Applicant

Name	HOWARD MATTHEW L		
Mailing Address	2337 PINTO LN	Email	
City	LAS VEGAS	State	NV
Zip	89107	Country	
Day Phone		Mobile	

Fees (Hansen)	Status	Paid Date	Amount	Paid	Unpaid
ZONING PLAN CHECK	P	09/20/2016	\$32.00	\$32.00	\$0.00
PLAN CHECK COUNTER REVIEW	P	09/20/2016	\$169.00	\$169.00	\$0.00
PERMIT/INSPECTION	P	10/04/2016	\$534.00	\$534.00	\$0.00
ADMIN	P	10/04/2016	\$55.00	\$55.00	\$0.00
EXPRESS INSPECTION	P	10/14/2016	\$160.00	\$160.00	\$0.00
	Totals		\$950.00	\$950.00	\$0.00

B-7

ADDITIONAL EVIDENCE

C

2325 ALTA DRIVE

C-1



Clark County Assessor Reports

2325 ALTA

Value History

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

Parcel: 139-32-702-028

Assessed

Tax Year	Land			Improvements				Exemption Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features				
2025-26	1.01	183,750	0	81,092	0	0	22,857	0	0	0	200
2024-25	1.01	183,750	0	80,773	0	0	23,168	0	0	0	200
2023-24	1.01	175,000	0	72,738	0	0	20,200	0	0	0	200
2022-23	1.01	147,000	0	65,190	0	0	18,347	0	0	0	200
2021-22	1.01	131,250	0	60,644	0	0	0	0	0	0	200
2020-21	1.01	131,250	0	59,014	0	0	0	0	0	0	200
2019-20	1.01	105,000	0	56,890	0	0	0	0	0	0	200
2018-19	1.01	70,000	0	53,809	0	0	0	0	0	0	200
2017-18	1.01	59,500	0	53,555	0	0	0	0	0	0	200
2016-17	1.01	52,500	0	52,648	0	0	0	0	0	0	200
2015-16	1.01	43,750	0	51,053	0	0	0	0	0	0	200
2014-15	1.01	35,000	0	49,592	0	0	0	0	0	0	200
2013-14		35,000	0	40,602	0	6,831	0	0	0	0	200
2012-13		35,000	0	40,401	0	0	0	0	0	0	200
2011-12		49,000	0	37,050	0	0	0	0	0	0	200

Parcel from 139-32-702-003

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

\$6,831 - .35 = \$19,517 (TAXABLE)

C-2

OWNER(S)/MAIL TO										SITUS										139-32-702-028										Printed 5/27/2026											
2323 ALTA DR LAS VEGAS										A Active - Locally Assessed Parcel 1311 08 Central West 20 110 Single Family Residential										*139-32-702-0										Page 1 of 2											
LAND ACRES 1.01										LAND SQUARE FEET 43,960										SUMMARY OF TAXABLE VALUES										WORKING											
LEGAL DESCRIPTION PT NW4 SEC 32 T20 R61										FISCAL YEAR VALUE TYPE										2022-23 2023-24 2024-25 2025-26 2026-27										2026/27											
SUBDIVISION DISCOUNT										BLCM \$470,000										BLCM \$500,000										BLCM \$525,000										BLCM \$600,000	
NET LAND IMPROVEMENTS										BLCM \$420,000										BLCM \$500,000										BLCM \$525,000										BLCM \$600,000	
SUPPLEMENTAL COMMON ELEMENT										BLCM \$160,256										BLCM \$207,822										BLCM \$231,892										BLCM \$231,892	
TOTAL IMPROVEMENT										BLCM \$196,256										BLCM \$207,822										BLCM \$231,892										BLCM \$231,892	
SECURED PERSONAL PROP										BLCM \$608,256										BLCM \$707,822										BLCM \$755,781										BLCM \$755,781	
EXEMPTION TOTAL										BLCM \$608,256										BLCM \$707,822										BLCM \$755,781										BLCM \$755,781	
PARCEL TOTAL										BLCM \$608,256										BLCM \$707,822										BLCM \$755,781										BLCM \$755,781	
SALES HISTORY										GRANTOR										GRANTEE																					
TYPE SALE DATE SALE PRICE DEED BOOK PAGE										GRANTOR										GRANTEE																					
LAND APPRAISAL										GRANTOR										GRANTEE																					
CODE LAND CATEGORY ZONING UNIT TYPE FF DEPTH UNITS UNIT PRICE TOTAL ADJ ADJ UNIT PRICE ADJ VALUE OVERD VALUE NOTES										GRANTOR										GRANTEE																					
1 1000 1.00 \$600,000 (*)										GRANTOR										GRANTEE																					
CODE ADJUSTMENT TYPE ADJ % ADJ VALUE ADJ NOTE										GRANTOR										GRANTEE																					
LAND - GOLF COURSE/AG/OPEN SPACE										GRANTOR										GRANTEE																					
CLASSIFIED AG/GOLF COURSE										GRANTOR										GRANTEE																					
CODE LAND CATEGORY TYPE UNITS UNIT PRICE ADJ ADJ UNIT PRICE ADJ VALUE ADJ NOTE										GRANTOR										GRANTEE																					
CODE ADJUSTMENT TYPE ADJ % ADJ VALUE ADJ NOTE										GRANTOR										GRANTEE																					
IMPROVEMENTS										GRANTOR										GRANTEE																					
PROJECT NAME: BUILDING COUNT										GRANTOR										GRANTEE																					
TYPE BLDG CLD RMK AYB EYB STY HGT UNITS BSMT MEZZ SPKRC ACMP SQFT \$/SQFT RCNLD										GRANTOR										GRANTEE																					
RES 1.1 One Story 35 1951 1964 100% 3,523 65.82 231,892										GRANTOR										GRANTEE																					
ACCOUNT FLAGS										GRANTOR										GRANTEE																					
CAT TYPE VAL										GRANTOR										GRANTEE																					
CONV Capacity										GRANTOR										GRANTEE																					
CONV Parcel Count										GRANTOR										GRANTEE																					
PAR Parcel Land Use										GRANTOR										GRANTEE																					
CAP1 PRIMARY										GRANTOR										GRANTEE																					

OWNER(S)/MAIL TO

2325 ALTA DR
LAS VEGAS

PARCEL STATUS: A Active - Locally Assessed Parcel

NEIGHBORHOOD: 1311 09 Central West

PRIMARY USE: 20 110 Single Family Residential

BUILDING(S): 1 of 1

SITUS

139-32-702-028

*139-32-702-0

Printed: 5/27/2026

Page: 2 of 2

2026/27

BUILDING 1 OF 1										SECTION 1 OF 1										
Subareas										BUILDING VALUE SUMMARY										
TYPE	BUILDING STYLE	QUALITY	RES	AYB	EYB	% COMPT	% DEPR	RCN	RCN	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	SQ. FT.	RCN	BASIC BUILDING	SQ. FT. ADJUSTMENTS	LUMP SUM ADJUSTMENTS
BUILDING CHARACTERISTICS																				
BUILDING FEATURES																				
CAT	TYPE	AREA	%																	
SF1	Wood Subfloor	100.00%																		
EW	Masonry-CB/CBS, HW Stone	100.00%																		
RC	Composition Shingle	100.00%																		
HT	Forced Air	100.00%																		
AC	Central Cooling	100.00%																		
FLOORING																				
CAT	TYPE	AREA	%																	
RJF	% Floor Carpet	80%																		
RJF	% Floor Vinyl	20%																		
ROOMS/BATHROOMS																				
CAT	TYPE	UNITS	FAC	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.
RM1	Bedrooms	3.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
RM2	Family/Den/Other	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
RM3	Fml Dining Room	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
RM4	Full Rooms	7.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
RM5	Full Baths	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
RM6	Half Baths	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FOX	Plumb Fix	11.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
BUILT-IN/FREPLACES																				
CAT	TYPE	UNITS	FAC	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.
AP1	Built Ins	1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
FPL	Fireplace (L-Rank)	1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ADDITIONAL BUILDING FEATURES																				
CAT	TYPE	UNITS	FAC	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.	UNIT ADJ.
VH1	Wall Height (6ES)	1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

[Assessor Map](#)
[Aerial View](#)
[Building Sketch](#)
[Ownership History](#)
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*Note: Only documents from September 15, 1999 through present are available for viewing.

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	81092	81162
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	264,842	291,162
TAXABLE LAND + IMP (SUBTOTAL)	756,691	831,891
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	264,842	291,162
TOTAL TAXABLE VALUE	756,691	831,891

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

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

R-104505 - Residential Building Permit (Res)

Key Number: 594838

Current Status: Completed

Application Received: 12/20/2007

Project Name: ANA CHIU

Address: 2325 ALTA DR

Type of Work: Building Project

Permit Issued: 1/17/2008

Scope of Work: Tuff Shed 26 X 76 Detached Garage Soils & Calcs in Folder Stamped In Lieu Of and Deleted Struct review **APPL,PLOT,SOILS SCANNED/CORRES,TRUSS CALCS,STRUC CALCS,PLANS FILED** *EXPIRED 10/08/08* **CALCS,PLANS DESTROYED 05/04/10 MB** permit renewed by the tuff shed, new permit expiration date is 4/10/11 ***

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	140 FINAL BUILDING	1	Passed	10/27/2011	10/27/2011	Robert R.	
2	129 EXTERIOR LATH/STUCCO	1	Passed	5/2/2011	5/2/2011	Ronald R.	
3	125 DRYWALL NAILING	1	Passed	8/8/2011	8/8/2011	Edward B.	

4	123 INSULATION	1	Passed	7/29/2011	7/29/2011	Robert R.
5	123 INSULATION	2	Failed	7/22/2011	7/22/2011	Robert R.

Comments:

123 | 910254 | See Notes | NO ACCESS

6	120 FRAMING	1	NA	4/8/2008	4/8/2008	Michael G.
---	-------------	---	----	----------	----------	------------

Comments: Inspection is auto-resulted by system due to moving to one of these closed milestones

7	109 SHEAR	1	NA	4/8/2008	4/8/2008	Michael G.
---	-----------	---	----	----------	----------	------------

Comments: Inspection is auto-resulted by system due to moving to one of these closed milestones

8	107 ROOF SHEATHING	1	NA	4/8/2008	4/8/2008	Michael G.
---	--------------------	---	----	----------	----------	------------

Comments: Inspection is auto-resulted by system due to moving to one of these closed milestones

9	105 PRE-SLAB	1	Failed	3/5/2008	3/5/2008	Michael G.
---	--------------	---	--------	----------	----------	------------

10	105 PRE-SLAB	2	Passed	3/6/2008	3/6/2008	Michael G.
----	--------------	---	--------	----------	----------	------------

11	101 FOOTING	1	Passed	3/6/2008	3/6/2008	Michael G.
----	-------------	---	--------	----------	----------	------------

12	101 FOOTING	2	Failed	3/5/2008	3/5/2008	Michael G.
----	-------------	---	--------	----------	----------	------------

Inspection status table

Inspection Hold(s)

Fees

C-8

RECEIVED
JULY 16, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

ADDITIONAL EVIDENCE

D

2331 PINTO LANE

D-1



Clark County Assessor Reports

2331 Pinto

Value History

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

Parcel: 139-32-702-014

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features	Code	Value		
2025-26	0.75	183,750	0	183,173	0	0	37,575	0	0	200
2024-25	0.75	183,750	0	189,427	0	0	39,613	0	0	200
2023-24	0.75	175,000	0	176,764	0	0	35,135	0	0	200
2022-23	0.75	147,000	0	164,059	0	0	33,249	0	0	200
2021-22	0.75	131,250	0	158,130	0	0	0	0	0	200
2020-21	0.75	131,250	0	158,518	0	0	0	0	0	200
2019-20	0.75	105,000	0	157,283	21,869	0	0	0	0	200
2018-19	0.75	70,000	0	131,916	0	0	0	0	0	200
2017-18	0.75	59,500	0	134,694	0	0	0	0	0	200
2016-17	0.75	52,500	0	134,340	0	0	0	0	0	200
2015-16	0.75	43,750	0	122,213	0	0	0	0	0	200
2014-15	0.75	35,000	0	120,435	0	0	0	0	0	200
2013-14		35,000	0	81,448	81,448	0	0	0	0	200
2012-13		28,000	0	24,787	0	0	0	0	0	200
2011-12		29,400	0	25,517	0	0	0	0	0	200
2010-11		42,000	0	27,987	0	0	0	0	0	200
2009-10		131,250	0	28,133	0	0	0	0	0	200
2008-09		157,500	0	28,967	0	0	0	0	0	200
2007-08		71,151	0	27,762	0	0	0	0	0	200
2006-07		71,050	0	28,327	0	0	0	0	0	200
2005-06		51,188	0	26,950	0	0	0	0	0	200
2004-05		58,800	0	27,948	0	0	0	0	0	200

Parcel from 030-300-025

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

$621,869 = .25 = 621K$

$81,448 = .35 = 8233K$

PRC Add N 1,325.50 = 6233K

D-2

Briana Johnson, Assessor

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

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-702-014
<u>OWNER AND MAILING ADDRESS</u>	K F L T FINANCIAL TRUST C/O MR & MRS J SHOOK 2331 PINTO LN LAS VEGAS NV 89107-4625
<u>LOCATION ADDRESS</u>	2331 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>	* 20111129:02312
<u>RECORDED DATE</u>	NOV 29 2011
<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	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

D-3

[Click here for Flood Control Information](#)

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
	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.

D-4

OWNER(S)/MAIL TO					SITUS					139-32-702-014					Printed: 5/27/2020
K F L T FINANCIAL TRUST C/O MR. & MRS. J SHOOK 2331 PINTO LN LAS VEGAS NV, 89107-4625 NV					2331 PINTO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20 110 Single Family Residential BUILDING(S): 1 of 1					*139-32-702-0					Page: 2 of 2
										2026/27					
TYPE					BUILDING 1 OF 1 SECTION 1 OF 1					BUILDING VALUE SUMMARY					
RES 01 One Story					Subareas					BASIC BUILDING					831,603
40 Good					USE CODE DESCRIPTION					SQ. FT. ADJUSTMENTS					51,672
AYB EYB % COMP % DEPR					AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN					LUMP SUM ADJUSTMENTS					34,800
1962 1987 100% 58.5					1-1 PTA Pato Tile Roof 1962 1987 48 67.04 3,218					BASEMENT					
BUILDING CHARACTERISTICS					1-1 100 100% Addition 1962 1987 994 894 174.78 173,731					PORCHES					30,392
BASIC BUILDING FEATURES \$51,672					1-1 PTA Pato Tile Roof 1962 1987 246 57.79 14,216					GARAGES/CARPORTS					
CAT TYPE AREA % SF ADJ.					1-1 PRT Porte Cochere 1962 1987 625 40.00 25,000					BUILDING RCN					973,467
SFL Wood Subfloor 100.00%					1-1 GL1 Resid Level 1 1962 1987 2,429 2,429 174.78 424,541					DEPRECIATION					569,478
EW Frame-Stuocp 100.00%					1-1 PMA Pato Minimum Roof 1962 1987 513 20.26 12,958					POOL/SPA/DECK					87,415
RC Concrete Tie 100.00%					1-1 100 100% Addition 1962 1987 1,335 1,335 174.78 233,331					OTHER EXTRA FEATURES					105,060
HT Forced Air 100.00%										TOTAL RCNLD					596,464
AC Central Cooling 100.00%										IMPROVEMENT FACTOR					
										MULTIPLE ADJUSTMENT					
FLOORING \$0										OVERRIDE IMP. VALUE					
CAT TYPE AREA % SF ADJ.										CONDO COST SQ FT					
RIF Floor Carpet 60%										MTV PUD/COMMON AREA					
RIF Floor Ceramic 40%										BUILDING AREAS					
										HEATED AREA					4,758
										HEATED AREA W/FIN BSMT					4,758
										ADJ RATE					
ROOMS/BATHROOMS \$11,301					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES					
CAT TYPE UNITS FAC UNIT ADJ.					CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.										
RM1 Bedrooms 4.00 1.00															
RM2 Family/Den/Office 1.00 1.00															
RM3 First Dining Room 1.00 1.00															
RM4 Total Rooms 7.00 1.00															
RM5 Full Baths 3.00 1.00															
RM6 Half Baths 1.00 1.00															
FIX Plumb Fixt 15.00 1.00															
BUILT-INS/FIREPLACES \$23,499					EXTRA FEATURES					\$343,316					\$192,415
CAT TYPE UNITS FAC UNIT ADJ.					CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYB EYB RCN DEPR% RCNLD NOTES										
AP1 Built Ins 1 1.00 9,136					RP16 Pool Heater Included 1 1.00										
AP2 Built-in Refrigerator/Extra/Each 1 1.00 9,721					RPSP Pool Spa/Attached Each 1 1.00 \$17,712.75										
AP5 Bi Microwave 1 1.00 995					RPLD2 Pool Deck - Stone 1 1,200.00 \$18.10										
EPL Fireplace (L-Range) 1 1.00 4,657					SPR3 Sprinkler Large 1 1.00 \$11,296.39										
					RPV4 Paving - Concrete 1 1,800.00 \$8.40										
					RY43 Chain Link/Square Feet 1 2,780.00 \$4.94										
					RY13 Bar-B-Que/Firepit/Each 1 1.00 \$2,498.43										
					RPLC Pool Custom Square Feet 1 990.00 \$118.29										
ADDITIONAL BUILDING FEATURES \$0					RTCN Tennis Court - Concrete 1 1.00 \$58,172.40										
CAT TYPE UNITS FAC UNIT ADJ.					RTFN Tennis Court Fencing 1 1.00 \$15,786.10										
WH Wall Height (RES) 1.00					RTL7 Tennis Court Lighting 1 1.00 \$18,520.70										

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

R25-13179 - Residential Building Permit (Res)

Key Number: 1999982

Current Status: Completed

Application Received: 9/22/2025

Project Name: Shook Privacy Fence

Address: 2331 PINTO LN

Type of Work: Wall Fence

Permit Issued: 3/4/2026

Scope of Work: Privacy wall/gates in front yard

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	640 PLANNING COMPLETE	1	Passed	3/5/2026	3/5/2026	Nicholas G. (702)275-3484	
2	250 OTHER ELECTRICAL	1	NA	3/5/2026	3/5/2026	Tony N. (702)303-0274	

Comments: This inspection type is not required for this permit.

3	240 FINAL	1	Passed	3/5/2026	3/5/2026	Tony N.	
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ELECTRICAL

(702)303-
0274

Comments: All electrical wiring, conduit, devices have been installed and completed without all required inspections. Due to this fact the homeowner takes responsibility for the electrical installation.

4	150 OTHER BUILDING	1	NA	3/5/2026	3/5/2026	Tony N. (702)303- 0274
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Comments: This inspection type is not required for this permit.

5	140 FINAL BUILDING	1	Partpassed	3/5/2026	3/5/2026	Tony N. (702)303- 0274
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Comments: The front wall was completed without all required inspections, due to this fact the homeowner and structural engineer take responsibility for the CMU wall.

Comments:

Complete the 640 planning inspection for the 140 building final approval.

6	140 FINAL BUILDING	2	Passed	3/12/2026	3/12/2026	Tony N. (702)303- 0274
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Comments:

Complete the 640 planning inspection for the 140 building final approval.

7	131 WALL GROUT & STEEL	1	NA	3/5/2026	3/5/2026	Tony N. (702)303- 0274
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Comments: This inspection type is not required for this permit.

8	103 STEM WALL - FORMS & REBAR	1	NA	3/5/2026	3/5/2026	Tony N. (702)303- 0274
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Comments: This inspection type is not required for this permit.

9	101 FOOTING	1	Cancelled	3/6/2026		Jessica V.
10	101 FOOTING	2	Passed	3/5/2026	3/5/2026	Tony N. (702)303- 0274

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

R-336093 - Residential Building Permit (Res)

Key Number: 807525

Current Status: Completed

Application Received: 2/16/2017

Project Name: SHOOK

Address: 2331 PINTO LN

Type of Work: Building Project

Permit Issued: 5/22/2017

Scope of Work: ROOM ADDN/KITCHEN

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
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1	440 FINAL PLUMBING	1	Failed	3/13/2018	3/13/2018	Edward B.	
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Comments:
Provide dishwasher airgap

2	440 FINAL PLUMBING	2	Passed	3/14/2018	3/14/2018	Edward B.	
---	--------------------	---	--------	-----------	-----------	-----------	--

Comments:
Provide dishwasher airgap

3	423 FINAL GAS TEST	1	Cancelled	11/14/2017	11/14/2017	Edward B.
4	423 FINAL GAS TEST	2	Passed	3/13/2018	3/13/2018	Edward B.

Comments: No tag required

5	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	10/28/2017	10/27/2017	IVRU
6	420 ROUGH PLUMBING - TOP OUT	2	Passed	10/30/2017	10/30/2017	Edward B.
7	407 UNDERSLAB PLUMBING	1	Passed	6/7/2017	6/7/2017	Frederick Z.
8	340 FINAL MECHANICAL	1	Passed	3/13/2018	3/13/2018	Edward B.
9	320 ROUGH MECHANICAL	1	Failed	10/18/2017	10/18/2017	Edward B.

Comments: 702-480-6905 702-480-6905

Comments:

Not per plan provide as built,

Provide installation manual for F/P

10	320 ROUGH MECHANICAL	2	Passed	11/2/2017	11/2/2017	Edward B.
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Comments:

Not per plan provide as built,

Provide installation manual for F/P

11	240 FINAL ELECTRICAL	1	NA	8/28/2017	8/28/2017	Dean G.
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Comments:

Needed a 231 not 240

12	240 FINAL ELECTRICAL	2	Passed	3/14/2018	3/14/2018	Jonathan L. (702)236-5812
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13	240 FINAL ELECTRICAL	3	Passed	3/14/2018	3/14/2018	Jonathan L. (702)236- 5812
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14	231 SERVICE CHANGE	1	Partpassed	8/28/2017	8/28/2017	Dean G.
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Comments:

Finish the Branches .Identify that it's a Delta System on Front and Caution Complete Panel Board.We don't use 240 for Service Change only 231.

15	231 SERVICE CHANGE	2	Passed	3/14/2018	3/14/2018	Jonathan L. (702)236- 5812
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Comments:

Finish the Branches .Identify that it's a Delta System on Front and Caution Complete Panel Board.We don't use 240 for Service Change only 231.

16	220 ROUGH ELECTRICAL	1	Partpassed	10/18/2017	10/18/2017	Edward B.
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Comments: 702-480-6905 All except underslab

Comments:

Use uf for island

17	220 ROUGH ELECTRICAL	2	Cancelled	10/28/2017	10/27/2017	IVRU
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Comments:

Use uf for island

18	220 ROUGH ELECTRICAL	3	Passed	10/30/2017	10/30/2017	Edward B.
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Comments:

Use uf for island

19	203 UFER GROUND	1	Passed	7/14/2017	7/17/2017	Edward B.
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20	201 UNDERGROUND ELECTRICAL	1	Passed	6/7/2017	6/7/2017	Frederick Z.
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21	140 FINAL BUILDING	1	Cancelled	3/21/2018	3/20/2018	IVRU
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2-11

22	140 FINAL BUILDING	2	Passed	6/18/2018	6/18/2018	Tony N. (702)303-0274
23	129 EXTERIOR LATH/STUCCO	1	Passed	12/5/2017	12/5/2017	Edward B.
24	125 DRYWALL NAILING	1	Passed	11/22/2017	11/22/2017	Edward B.
25	123 INSULATION	1	Passed	11/14/2017	11/14/2017	Edward B.
26	120 FRAMING	1	Passed	11/2/2017	11/2/2017	Edward B.
27	109 SHEAR	1	Failed	9/16/2017	9/18/2017	Edward B.

Comments:

Address missing 3x framing requirement for shear walls,

Nail required shear areas per shear schedule

28	109 SHEAR	2	Failed	9/21/2017	9/21/2017	Edward B.
----	-----------	---	--------	-----------	-----------	-----------

Comments:

Address missing 3x framing requirement for shear walls,

Nail required shear areas per shear schedule

29	109 SHEAR	3	Passed		10/16/2017	Richard O. (702)303-2292
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30	107 ROOF SHEATHING	1	Partpassed	9/16/2017	9/18/2017	Edward B.
----	--------------------	---	------------	-----------	-----------	-----------

Comments: Received truss repairs

Comments:

Address staples in Liu of nails

31	107 ROOF SHEATHING	2	Passed	9/21/2017	9/21/2017	Edward B.
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Comments:

Address staples in Liu of nails

32	105 PRE-SLAB	1	Passed	7/14/2017	7/17/2017	Edward B.
33	101 FOOTING	1	Passed	7/14/2017	7/17/2017	Edward B.

Inspection status table

Inspection Hold(s)

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.

D-13

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

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	450 OTHER PLUMBING	1	Passed	7/29/2009	7/29/2009	Edward B.	
Comments: UNDER Ground mech. Gas							
2	440 FINAL PLUMBING	1	Passed	10/29/2009	10/29/2009	Edward B.	
3	420 ROUGH PLUMBING -	1	Passed	7/29/2009	7/29/2009	Edward B.	

TOP OUT

4	407	1	Passed	4/2/2009	4/2/2009	Michael C.
	UNDERSLAB PLUMBING					

5	405 BUILDING	1	Passed	4/17/2009	4/17/2009	Thomas
	SEWER YARD					C.
	LINES					

6	350 OTHER MECHANICAL	1	Passed	10/29/2009	10/29/2009	Edward B.
---	-------------------------	---	--------	------------	------------	--------------

Comments: MECH. Gas TEST TAG #32442

7	340 FINAL MECHANICAL	1	Passed	10/29/2009	10/29/2009	Edward B.
---	-------------------------	---	--------	------------	------------	--------------

8	320 ROUGH MECHANICAL	1	Partpassed	7/29/2009	7/29/2009	Edward B.
---	-------------------------	---	------------	-----------	-----------	--------------

Comments: all But mech. Gas

9	320 ROUGH MECHANICAL	2	Failed	6/16/2009	6/17/2009	Edward B.
---	-------------------------	---	--------	-----------	-----------	--------------

Comments:

320 | 890401 | Work not per approved plans and details | Build PER plan OR SUBMIT As Built

10	320 ROUGH MECHANICAL	3	Passed	7/31/2009	7/31/2009	Edward B.
----	-------------------------	---	--------	-----------	-----------	--------------

11	240 FINAL ELECTRICAL	1	Passed	10/29/2009	10/29/2009	Edward B.
----	-------------------------	---	--------	------------	------------	--------------

12	220 ROUGH ELECTRICAL	1	Passed	7/1/2009	7/1/2009	Edward B.
----	-------------------------	---	--------	----------	----------	--------------

13	150 OTHER BUILDING	1	Passed	4/3/2009	4/3/2009	Frederick Z.
----	--------------------	---	--------	----------	----------	--------------

Comments: EXPRESS @ 9:00/DOUG/480-6905

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	2	Passed	12/1/2009	12/1/2009	Joseph
----	-----------	---	--------	-----------	-----------	--------

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

#	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.
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	
6	903 POOL GAS TEST	1	Passed	7/19/2012	7/19/2012	Robert R.
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	
9	901 POOL PRE- GUNITE	1	Passed	5/15/2012	5/15/2012	Edward B.

Inspection status table

Inspection Hold(s)

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

D-18

ADDITIONAL EVIDENCE

E

2400 PINTO LANE

E-1



Clark County Assessor Reports

2400 Pinto

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	Extra 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.

E-2

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 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
<u>SALE TYPE</u>	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.

E-4

OWNER(S)/MAIL TO					SITUS					139-32-702-009					Printed: 5/27/2026		
BOREAL TRUST COULTHARD WILLIAM L & CARLA DAWN TRS 2400 PINTO LN LAS VEGAS NV, 89107-4835 NV					2400 PINTO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: S1 1 to Multi Family Res: Two SFR Units BUILDINGS: 1 of 2					*139-32-702-0					Page: 2 of 4 2026/27		
TYPE	BUILDING STYLE	QUALITY			BUILDING 1 OF 2 SECTION 1 OF 1												
RES	02 Two Story	60 Excellent			Subareas												
AYB	EYB	% COMP	% DEPR		BLSE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	S/SQ. FT.	RCN	BUILDING VALUE SUMMARY			
1990	1990	100%	54.0		1-1	BWA	Balcony Wood	1990	1990		304	80.98	24,818	BASIC BUILDING 1,472,576			
BUILDING CHARACTERISTICS					1-1	GL2	Resid Level 2	1990	1990		224	297.49	68,638	SQ. FT. ADJUSTMENTS -37,174			
BASIC BUILDING FEATURES - \$37,174					1-1	BCW	Balcony Clay Wood/Fir	1990	1990	-224	140	161.55	21,273	LUMP SUM ADJUSTMENTS 108,260			
CAT	TYPE	AREA	%	SF ADJ.	1-1 <td>STG</td> <td>Storage - Extra Feature</td> <td>1990</td> <td>1990</td> <td></td> <td>270</td> <td></td> <td></td> <td colspan="3">BASEMENT</td>	STG	Storage - Extra Feature	1990	1990		270			BASEMENT			
SFL	Wood Subfloor	2,779	56.14%		1-1	BCW	Balcony Clay Wood/Fir	1990	1990		156	161.22	23,590	PORCHES 113,584			
EW	Frame-Siding/Shingle		100.00%		1-1	100	100% Addition	1990	1990	304	304	297.49	90,437	GARAGES/CARPORTS			
RC	Composition Shingle		100.00%	60,489	1-1	GL1	Resid Level 1	1990	1990	2,475	2,475	297.49	736,288	BUILDING RCN 1,657,266			
HT	Forced Air		100.00%		1-1	PCA	Patio Clay Roof	1990	1990		351	77.04	27,041	DEPRECIATION 894,924			
AC	Central Cooling		100.00%	23,315	1-1	GL2	Resid Level 2	1990	1990	2,395	2,395	297.49	712,489	POOL/SPA/DECK 44,144			
					1-1	PCA	Patio Clay Roof	1990	1990		200	85.31	17,052	OTHER EXTRA FEATURES 48,128			
															TOTAL RCNLD 854,614		
FLOORING															IMPROVEMENT FACTOR		
CAT	TYPE	AREA	%	SF ADJ.											MULTIPLE ADJUSTMENT		
SC	1/2" Floor Hardwood		20%												OVERRIDE IMP. VALUE		
RC	1/2" Floor Carpet		80%												CONDO COST SQ FT		
															NTV PUD/Common Area		
															BUILDING AREAS		
															HEATED AREA 4,950		
															HEATED AREA W/IN BSMT 4,950		
															ADJ RATE		
ROOMS/BATHROOMS \$18,864					GARAGES/CARPORTS/PORCHES/PATIOS/BALC ADD-ONS										BUILDING NOTES		
CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.					
RM1	Bedrooms	4.00	1.00														
RM2	Family/Den/Other	3.00	1.00														
RM3	Form Dining Room	1.00	1.00														
RM4	Total Rooms	10.00	1.00														
RM5	Full Baths	4.00	1.00														
RM6	Half Baths		1.00														
FIX	Pump Fxt	21.00	1.00	18,864													
BUILT-INS/FIREPLACES \$86,806					EXTRA FEATURES												
CAT	TYPE	UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION	GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ UNIT	AYB	EYB	\$200,592	\$92,272	
AP1	Built Ins	1	1.00	15,425	RPL4	Pool Size Approx 648 Square Feet	3	1	1.00	\$57,396.77	1.00	62,172.18	1990	1990	62,172	54.0	
AP5	D Microwave	1	1.00	1,561	RPHT	Pool Heater Each		1	1.00	\$5,811.03	1.00	5,811.03	1990	1990	5,811	54.0	
AP6	Trash Compactor	1	1.00	1,376	RPSP	Pool Spa/Attached Each		1	1.00	\$17,712.75	1.00	17,712.75	1990	1990	17,713	54.0	
FPH	Fireplace (H-Rank)	4	1.00	68,344	RPLDS	Pool Deck - Brick		1	548.00	\$12.11	1.00	12.11	1990	1990	10,289	54.0	
					SPR2	Sprinkler Average		1	1.00	\$3,771.26	1.00	3,771.26	1990	1990	3,771	54.0	
					RPV4	Paving - Concrete		1	5,000.00	\$8.40	1.00	8.40	1990	1990	32,000	54.0	
					RSTG	Storage Square Feet		1	270.00	\$22.00	1.00	22.00	1990	1990	5,940	54.0	
					RSP1	Septic		1	1.00	\$10,643.19	1.00	10,643.19	1990	1990	10,643	54.0	
ADDITIONAL BUILDING FEATURES \$2,610					RY40	Wrought Iron/Square Feet		1	460.00	\$12.62	1.00	12.62	1990	1990	5,805	54.0	
CAT	TYPE	UNITS	FAC	UNIT ADJ.	RY38	Concrete Block/Slump/Sq Ft		1	2,958.00	\$15.72	1.00	15.72	1990	1990	46,408	54.0	
WH	Wall Height (RES)	12	1.00														
X45	Intercom	1	1.00	2,610													

OWNER(S)/MAIL TO					SITUS					139-32-702-009					Printed: 10/7/2026																																																																																																																									
BOREAL TRUST COULTHARD WILLIAM L & CARLA DAWN TRS 2400 PINTO LN LAS VEGAS NV, 89107-4635 NV					2400 PINTO 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): 2 of 2					*139-32-702-0					Page: 3 of 4																																																																																																																									
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BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION STATUS

Search By:

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2400

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Street Name:

pinto

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Prev

Page #: 1

of 2

Next

R25-15061 - Residential Building Permit (Res)

Click to open

Key Number: 2007408

Current Status: Completed

Application Received: 11/5/2025

Project Name: HVAC 3-Piece Split Change-Out / Bill Coulthard

Address: 2400 PINTO LN

Type of Work: Over the counter

Permit Issued: 11/5/2025

Scope of Work: HEATING, VENTILATION, AIR CONDITIONING (HVAC) EXACT CHANGE OUTS/ REPAIRS (1)

R23-00351 - Residential Building Permit (Res)

Click to
open

Key Number: 1768556

Current Status: Completed

Application Received: 1/9/2023

Project Name: Coulthard

Address: 2400 PINTO LN

Type of Work: Over the counter

Permit Issued: 1/9/2023

Scope of Work: HEATING, VENTILATION, AIR CONDITIONING (HVAC) EXACT CHANGE
OUTS/ REPAIRS (1)

R20-02359 - Residential Building Permit (Res)

Click to
open

Key Number: 1441180

Current Status: Inspections

Application Received: 2/17/2020

Project Name: COULTHARD WILLIAM & C REV FAM TR

Address: 2400 PINTO LN

Type of Work: Over the counter

Permit Issued: 2/17/2020

Expiration Date: 8/15/2020 For permit renewal, extension, or cancellation, **CLICK
HERE**

Scope of Work: HEATING, VENTILATION, AIR CONDITIONING (HVAC) EXACT CHANGE
OUTS/ REPAIRS(1)

R19-09877-R001 - Residential Building Permit (Res)

Click to
open

Key Number: 1407605

Current Status: Completed

Application Received: 7/25/2019

Project Name: COULTHARD

Address: 2400 PINTO LN
Type of Work: Revisions
Permit Issued: 7/25/2019
Scope of Work: struc revn to change footings

✓ R19-09877 - Residential Building Permit (Res) ✓

Click to
open

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

✓ R17-03476 - Residential Building Permit (Res) ✓

Click to
open

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

R17-01463-R002 - Residential Building Permit (Res)

Click to
open

Key Number: 875702
Current Status: Completed

Application Received: 9/6/2017

Project Name: Carla

Address: 2400 PINTO LN

Type of Work: Revisions

Permit Issued: 9/6/2017

R17-01463-R001 - Residential Building Permit (Res)

Click to
open

Key Number: 872197

Current Status: Completed

Application Received: 8/10/2017

Project Name: Carla

Address: 2400 PINTO LN

Type of Work: Revisions

Permit Issued: 8/10/2017

Scope of Work: Revision for arch/struct - addition to existing scope outside footprint

✓ R17-01463 - Residential Building Permit (Res)

Click to
open

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

✓ R-241876 - Residential Building Permit (Res)

Click to
open

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**

[Prev](#) Page #: 1 ↕ of 2 [Next](#)

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.

E-13

ADDITIONAL EVIDENCE

F

2408 PALOMINO LANE

F-1



Clark County Assessor Reports

2408 Parman

Value History

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

Parcel: 139-32-702-027

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp Features	Code Value		
2025-26	1.38	192,938	0	182,080	0	0	21,196	0	200
2024-25	1.38	192,938	0	189,793	14,475	0	22,170	0	200
2023-24	1.38	183,750	0	166,133	0	0	19,968	0	200
2022-23	1.38	154,350	0	154,243	0	0	19,084	0	200
2021-22	1.38	137,812	0	150,966	0	0	0	0	200
2020-21	1.38	131,250	0	152,554	0	0	0	0	200
2019-20	1.38	105,000	0	152,684	12,120	0	0	0	200
2018-19	1.38	70,000	0	141,157	0	0	0	0	200
2017-18	1.38	59,500	0	145,086	0	0	0	0	200
2016-17	1.38	52,500	0	149,858	0	0	0	0	200
2015-16	1.38	43,750	0	150,157	0	0	0	0	200
2014-15	1.38	35,000	0	149,941	0	0	0	0	200
2013-14		35,000	0	146,817	0	0	0	0	200
2012-13		45,500	0	150,994	0	0	0	0	200
2011-12		49,000	0	145,097	0	0	0	0	200
2010-11		70,000	0	154,873	0	0	0	0	200
2009-10		288,750	0	151,876	0	0	0	0	200
2008-09		346,500	0	152,816	0	0	0	0	200
2007-08		158,113	0	145,454	0	0	0	0	200
2006-07		157,850	0	145,385	0	0	0	0	200
2005-06		113,750	0	135,247	0	0	0	0	200
2004-05		80,850	0	137,540	0	0	0	0	200

Parcel from 139-32-702-022, 139-32-702-023

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

*\$14,475 - 35 = \$14,385
\$12,120 - 35 = \$12,085
F.2*

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

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

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

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

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	139927
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.

OWNER(S)/MAIL TO					SITUS					139-32-702-027					Printed: 5/27/2026				
KVA STUDIOS NASHVILLE G P 4431 PETT AVE ENCINO CA, 91438 CA					2406 PALOMINO LN LAS VEGAS										Page: 3 of 3				
					PARCEL STATUS: A Active - Locally Assessed Parcel					*139-32-702-0					2026/27				
					NEIGHBORHOOD: 1311.09 Central West														
					PRIMARY USE: 20.110 Single Family Residential														
					BUILDING(S): 1 of 1														
TYPE: RES BUILDING STYLE: 01 One Story QUALITY: 40 Good					BUILDING 1 OF 1 SECTION 1 OF 1										BUILDING VALUE SUMMARY				
AYB EYB % COMP % DEPR					Subareas										BASIC BUILDING 1,258,761				
1972 1989 100% 55.5					BLSE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN										SQ. FT. ADJUSTMENTS 44,836				
															LUMP SUM ADJUSTMENTS 74,451				
															BASEMENT 19,597				
															PORCHES 60,378				
															GARAGES/CARPORTS 124,062				
															BUILDING RCN 1,492,411				
															DEPRECIATION 826,288				
															POOL/SPA/DECK 24,084				
															OTHER EXTRA FEATURES 69,108				
															TOTAL RCNLD 757,315				
															IMPROVEMENT FACTOR				
															MULTIPLE ADJUSTMENT				
															OVERRIDE IMP. VALUE				
															CONDO COST SQ FT				
															NTV PUD/Common Area				
															BUILDING AREAS				
															HEATED AREA 7,350				
															HEATED AREA W/IN BSMT				
															ADJ RATE				
															BUILDING NOTES				
BASIC BUILDING FEATURES \$44,836					GARAGES/CARPORTS/PORCHES/PATIOS/BALC ADD-ONS														
CAT	TYPE	AREA	%	SF ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.							
SFL	Concrete Slab		100.00%	-54,758															
EW	Frame-Stucco		100.00%	-21,685															
RC	Composition Shingle		100.00%																
HT	Forced Air		100.00%																
AC	Central Cooling		100.00%	-31,817															
FLOORING \$0																			
CAT	TYPE	AREA	%	SF ADJ.															
RF	% Floor Ceramic		100%																
ROOMS/BATHROOMS \$45,204					EXTRA FEATURES \$27,111														
CAT	TYPE	UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.	CAT	DESCRIPTION	UNITS	UNIT ADJ.							
RM1	Bedrooms	4.00	1.00																
RM2	Family/Den/Other	1.00	1.00																
RM3	Form Dining Room	1.00	1.00																
RM4	Total Rooms	6.00	1.00																
RM5	Full Baths	4.00	1.00																
RM6	Half Baths	2.00	1.00																
FIX	Plumb Fix	24.00	1.00	45,204															
BUILT-INS/FIREPLACES \$27,111					EXTRA FEATURES \$27,111														
CAT	TYPE	UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION	GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES	
AP1	Built Ins	1	1.00	9,136	RPL5	Pool Size Appx 800 Square Feet	3	1	1.00	\$62,050.56	1.00	67,430.34	1972	1979	67,430	70.5	19,892		
FPL	Fireplace (L-Rank)	2	1.00	9,314	RPHF	Pool Heater Each		1	1.00	\$5,811.03	1.00	5,811.03	1972	1979	5,811	70.5	1,714		
AP2	Built-in Refrigerator/Extra Elect	1	1.00	8,721	RPLD5	Pool Deck - Kool Deck		1	800.00	\$14.00	1.00	14.00	1972	1979	14,000	70.5	2,478		
					SPR3	Sprinkler Large		1	1.00	\$11,296.38	1.00	11,296.38	1972	1979	11,296	70.5	3,332		
					RPV7	Paving - Stone		1	100.00	\$16.10	1.00	16.10	1972	1979	1,610	70.5	534		
					RPV4	Paving - Concrete		1	4,028.00	\$6.40	1.00	6.40	1972	1979	31,526	70.5	9,300		
					RSTG	Storage Square Feet		1	370.00	\$22.00	1.00	33.00	1972	1979	10,560	70.5	3,115		
					RY13	Bar-B-Que/Firepit/Each		1	1.00	\$2,498.43	1.00	2,498.43	1972	1979	2,498	70.5	737		
					RY20	Auto Gate Opener/Each		1	2.00	\$8,281.49	1.00	8,281.49	1972	1979	16,563	70.5	4,886		
					RY40	Wrought Iron/Square Feet		1	660.00	\$12.62	1.00	12.62	1972	1979	11,358	70.5	3,381		
					RY38	Concrete Block/Slump/Sq Ft		1	1,200.00	\$15.72	1.00	15.72	1972	1979	18,864	70.5	5,566		
					RPV4	Paving - Concrete		1	3,500.00	\$6.40	1.00	6.40	2023	2023	22,400	4.5	21,392	PAVING AT RE	
					RPV4	Paving - Concrete		1	3,000.00	\$6.40	1.00	6.40	2018	2018	19,200	12.0	16,866	PAVING AT FF	
ADDITIONAL BUILDING FEATURES \$2,076																			
CAT	TYPE	UNITS	FAC	UNIT ADJ.															
WH	Wall Height (RES)		1.00																
X45	Intercom	1	1.00	2,076															

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

#	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	

Comments:

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

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

Comments:

Complete the 440 corrections for the 140 approval.

12	140 FINAL BUILDING	2	Passed	5/3/2021	5/3/2021	Tony N. (702)303-0274
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Comments:

Complete the 440 corrections for the 140 approval.

13	129 EXTERIOR	1	Passed	2/26/2021	2/26/2021	Jerry P.
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LATH/STUCCO

(702)772-4435

14	123 INSULATION	1	Passed	2/18/2021	2/18/2021	Tony N. (702)303-0274
15	120 FRAMING	1	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274
16	109 SHEAR	1	Partpassed	2/10/2021	2/10/2021	Tony N. (702)303-0274

Comments: Ok to wrap exterior of the addition with the lath material.

Comments:

Provide engineering letter for anchor bolt replacements.,

The shear wall anchor bolt spacing shall be as per the shear wall scheduled.,

All shear wall anchor bolts shall a 3"X3" square washer per plan.,

Double studs at the shear wall hold down straps shall stitch nailed 6" on center per the plan.

17	109 SHEAR	2	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274
----	-----------	---	--------	-----------	-----------	--------------------------

Comments:

Provide engineering letter for anchor bolt replacements.,

The shear wall anchor bolt spacing shall be as per the shear wall scheduled.,

All shear wall anchor bolts shall a 3"X3" square washer per plan.,

Double studs at the shear wall hold down straps shall stitch nailed 6" on center per the plan.

18	109 SHEAR	3	Passed	2/22/2021	2/22/2021	Tony N. (702)303-0274
19	107 ROOF SHEATHING	1	Failed	2/10/2021	2/10/2021	Tony N. (702)303-0274

Comments:

F-9

Missing nailing through out the roof, verify the roof is nailed off 6" on the edges and 12" in the field before re-scheduling the inspection.,

Re-nail entire roof the nailing has over penetrated the roof sheeting.

20	107 ROOF SHEATHING	2	Passed	2/11/2021	2/11/2021	Tony N. (702)303- 0274
----	-----------------------	---	--------	-----------	-----------	------------------------------

Comments:

Missing nailing through out the roof, verify the roof is nailed off 6" on the edges and 12" in the field before re-scheduling the inspection.,

Re-nail entire roof the nailing has over penetrated the roof sheeting.

21	105 PRE-SLAB	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303- 0274
22	101 FOOTING	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303- 0274

Inspection status table

Inspection Hold(s)

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.

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

R21-11660 - Residential Building Permit (Res)

Key Number: 1660029

Current Status: Completed

Application Received: 7/20/2021

Project Name: BELZ

Address: 2408 PALOMINO LN

Type of Work: Patio Cover Balcony

Permit Issued: 7/26/2021

Scope of Work: 13 x 36 aluminum patio cover attached to a concrete slab

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	140 FINAL BUILDING	1	Passed	10/6/2021	10/6/2021	Tony N. (702)303-0274	

Inspection status table

Inspection Hold(s)

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

R-339615 - Residential Building Permit (Res)

Key Number: 819536

Current Status: Inspections

Application Received: 4/10/2017

Project Name: POPPLE O/B

Address: 2408 PALOMINO LN

Type of Work: Over the counter

Permit Issued: 4/10/2017

Expiration Date: 10/7/2017 For permit renewal, extension, or cancellation, [CLICK HERE](#)

Scope of Work: Residential Re-roof *Double fee per case 177127*



Reprint Permit/Inspection Card

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	140 FINAL BUILDING	1	Unrequested			Tony N. (702)303-0274	

inspection status table

ADDITIONAL EVIDENCE

GT

2500 PALOMINO LANE

GT-1



Clark County Assessor Reports

2500 Palomita

Value History

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

Parcel: 139-32-702-020

Assessed

Tax Year	Land		Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value	
2025-26	0.69	156,188	0	62,515	0	57,618	11,049	0	200
2024-25	0.69	156,188	0	62,166	0	0	11,256	0	200
2023-24	0.69	148,750	0	56,143	0	0	9,698	0	200
2022-23	0.69	124,950	0	50,176	0	0	8,871	0	200
2021-22	0.69	111,562	0	46,847	0	0	0	0	200
2020-21	0.69	111,562	0	45,542	0	0	0	0	200
2019-20	0.69	89,250	0	43,930	6,729	0	0	0	200
2018-19	0.69	59,500	0	35,267	0	0	0	0	200
2017-18	0.69	50,575	0	35,075	0	0	0	0	200
2016-17	0.69	44,625	0	34,376	0	0	0	0	200
2015-16	0.69	32,812	0	33,562	0	0	0	0	200
2014-15	0.69	17,500	0	32,536	0	0	0	0	200
2013-14		17,500	0	31,006	0	0	0	0	200
2012-13		17,500	0	30,910	0	0	0	0	200
2011-12		24,500	0	28,389	0	0	0	0	200
2010-11		42,000	0	29,410	0	0	0	0	200
2009-10		131,250	0	28,061	0	0	0	0	200
2008-09		157,500	0	27,458	0	0	0	0	200
2007-08		71,151	0	25,263	0	0	0	0	200
2006-07		71,050	0	24,599	0	0	0	0	200
2005-06		51,188	0	22,246	0	0	0	0	200
2004-05		58,800	0	20,955	0	0	0	0	200

Parcel from 030-300-042

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

$$57,618 - 35 = 22,618$$

$$6,729 - 35 = 6,694$$

6-2

Briana Johnson, Assessor

Assessor MBO

Aerial View

Building Sketch

Ownership History

Neighborhood Size

New Search:

GENERAL INFORMATION

PARCEL NO.	139-32-702-020
OWNER AND MAILING ADDRESS	MOLASKY ANDREW REVOKABLE FAMILY TRUST MOLASKY ANDREW TRS 2500 PALOMINO LN LAS VEGAS NV 89107
LOCATION ADDRESS	2500 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT NW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250513-00348
RECORDED DATE	MAY 13 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	156188	178500
IMPROVEMENTS	120133	116961
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	276,321	295,461
TAXABLE LAND + IMP (SUBTOTAL)	789,489	844,174
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	276,321	295,461
TOTAL TAXABLE VALUE	789,489	844,174

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

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

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION

ESTIMATED SIZE	0.69 ACRES
ORIGINAL CONST. YEAR	1952
LAST SALE PRICE	1115000
MONTH/YEAR	5/2025
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE

1ST FLOOR SQ. FT.	3477	CASITA SQ. FT.	546	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-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.	432				

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.

6-4

OWNER(S)/MAIL TO										SITUS										139-32-702-020										Previous: 5/07/2020																																							
MOLASKY ANDREW REVOKABLE FAMILY TRUST MOLASKY ANDREW TRS 3500 PALOMINO LN LAS VEGAS NV, 89107 NV										3500 PALOMINO 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 4																																							
																														2026/27																																							
										LAND ACRES: 0.69 LAND SQUARE FEET: 30,056										SUMMARY OF TAXABLE VALUES										WORKING																																							
6-5 LEGAL DESCRIPTION: PT NW4 SE4 SEC 32 20 61 FISCAL YEAR:										2022-23										2023-24										2024-25										2025-26										2026-27																			
										VALUE TYPE										BLCM										BLCM										BLCM										BLCM										BLCM									
										LAND										\$367,000										\$425,000										\$446,250										\$446,250										\$510,000									
										SUBDIVISION DISCOUNT																																																											
										NET LAND										\$357,000										\$425,000										\$446,250										\$446,250										\$510,000									
										IMPROVEMENTS										\$143,359										\$180,409										\$177,616										\$178,615										\$334,175									
										SUPPLEMENTAL																																																											
										COMMON ELEMENT																																																											
										TOTAL IMPROVEMENT										\$143,359										\$180,409										\$177,616										\$343,236										\$334,175									
										SECURED PERSONAL PROP																																																											
PARCEL TOTAL										\$500,359										\$585,409										\$623,866										\$624,865										\$844,175																			
EXEMPTION TOTAL																																																																					
SALES HISTORY																																																																					
TYPE										DATE										SALE PRICE										DEED BOOK										PAGE										GRANTOR										GRANTEE									
R										5/13/2025										\$1,115,000.00										20250513										00000348										JUDSON DOUGLAS & MARY TRUST										ASKY ANDREW REVOKABLE FAMILY TR									
R										2/9/2022										\$900,000.00										20220209										00002536										RZIMER KENNETH D REVOCABLE TR E										JUDSON DOUGLAS & MARY TRUST									
F										8/13/2010										\$229,900.00										20100813										00003061										BANK U S NATIONAL ASSN TRS										CLERMONT ANDRAYA									
LAND APPRAISAL																																																																					
#	CODE	LAND CATEGORY	ZONING	UNIT TYPE	FF	DEPTH	UNITS	UNIT PRICE	TOTAL ADJ	ADJ UNIT PRICE	ADJ VALUE	OVERD VALUE	NOTES																																																								
1	AR01	Residential	L.R.A	LT			1.00	\$600,000	1.0000	\$510,000	\$510,000																																																										
CODE		ADJUSTMENT		TYPE	ADJ %	ADJ VALUE		ADJ NOTE		CODE		ADJUSTMENT		TYPE	ADJ %	ADJ VALUE		ADJ NOTE																																																			
AR01		% - Size			-0.15	-\$90,000.00																																																															
LAND - GOLF COURSE/AG/OPEN SPACE																																																																					
CLASSIFIED AG/GOLF COURSE															MARKET AG/GOLF COURSE																																																						
#	CODE	LAND CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE	#	CODE	LAND CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE																																																				
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IMPROVEMENTS																																																																					
PROJECT NAME:										BUILDING COUNT										SECTION COUNT																																																	
TYPE	BLDG	BUILDING TYPE	CL/O	RNK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%CMP	SQFT	\$/SQFT	RCNLD	TYPE	DESCRIPTION	COUNT	STATUS																																																	
RES	1-1	One Story		35		1952	1985						100%	2,637	101.65	268,062																																																					
RES	1-2	One Story		25		1952	1988						100%	840	67.47	56,678																																																					
RES	1-3	Garage		35		1952	1952						100%			9,435																																																					
																				ACCOUNT FLAGS																																																	
										CAT										TYPE										VAL																																							
										CONV										Capacity										1																																							
										CONV										Pool Count										1																																							
										PAR										Parcel Land Use										20/110																																							

OWNER(S)/MAIL TO					SITUS					139-32-702-020					Parcel: 5/23/2026	
MOLASKY ANDREW REVOKABLE FAMILY TRUST MOLASKY ANDREW TRS 2500 PALOMINO LN LAS VEGAS NV, 89107 NV					2500 PALOMINO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20.110 Single Family Residential BLDG (S): 1 of 1					*139-32-702-0					Page: 2 of 4	
															2026/27	
TYPE: BUILDING STYLE: QUALITY: 35 Average-Good					BUILDING 1 OF 1 SECTION 1 OF 3					BUILDING VALUE SUMMARY						
AYB EYB % COMP % DEPR					SUBAREAS					BASIC BUILDING					459,180	
1952 1985 100% 61.5					BUSE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. /SQ. FT. RCN					SQ. FT. ADJUSTMENTS					13,871	
					1-1 100 100% Addition 1952 1985 458 488 174.13 84,975					LUMP SUM ADJUSTMENTS					24,823	
BUILDING CHARACTERISTICS \$13,871					1-1 CAS Casita - Extra Feature 1952 1985 540 168 40.84 6,861					BASEMENT						
CAT TYPE AREA % SF ADJ.					1-1 PAA Patio Alumina Roof 1952 1985 1,695 1,696 174.13 295,150					PORCHES					15,058	
SFL Concrete Slab 100.00% -18,602					1-1 QLI Resid Level 1 1952 1985 147 55.76 6,197					GARAGES/CARPORTS						
EW Masonry-CB/CBS, HV Stone 100.00% 20,015					1-1 PTA Pash Tile Roof 1952 1985 454 454 174.13 79,055					BUILDING RCN					512,932	
RC Concrete Tile 100.00% 20,015										DEPRECIATION					315,453	
HT Forced Air 100.00%										POOL/SPA/DECK					12,983	
AC Central Cooling 100.00% 10,548										OTHER EXTRA FEATURES					57,600	
										TOTAL RCNLD					268,062	
FLOORING \$0										IMPROVEMENT FACTOR						
CAT TYPE AREA % SF ADJ.										MULTIPLE ADJUSTMENT						
RIF None 100%										OVERRIDE IMP. VALUE						
										CONDO COST SQ FT						
										NTV PUD/Common Area						
										BUILDING AREAS						
										HEATED AREA					2,637	
										HEATED AREA W/IN BSMT					2,637	
										ADJ RATE						
ROOMS/BATHROOMS \$13,788					GARAGES/CARPORTS, PORCHES, PATIOS/BALC ADD-ONS					BUILDING NOTES						
CAT TYPE UNITS FAC UNIT ADJ.					CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.											
RM1 Bedrooms 4.00 1.00																
RM2 Family/Den/Other 2.00 1.00																
RM3 Fmli 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 13,788																
BUILT-IN/FIREPLACES \$11,035					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 1 1.00 7,580					RPL2 Pool Size Approx 450 Square Feet 2 1 1.00 \$47,731.20 1.00 47,731.20 1952 1952 47,731 75.0 11,933											
FPL Fireplace (L-Rank) 1 1.00 3,975					RPLD5 Pool Deck - Kool Deck 1 1 300.00 \$14.00 1.00 14.00 1952 1952 4,200 75.0 1,050											
					SPR2 Sprinkler Average 1 1 1.00 \$3,771.26 1.00 3,771.26 1952 1952 3,771 75.0 943											
					RPV4 Paving - Concrete 1 5,500.00 \$6.40 1.00 6.40 1952 1988 35,200 57.0 16,134											
					RY17 Casita/Square Feet 1 546.00 \$151.74 1.00 151.74 1952 1988 82,850 57.0 35,626											
					RY38 Concrete Block/Slump Sq Ft 1 1,500.00 \$10.72 1.00 15.72 1952 1952 23,580 75.0 5,695											
ADDITIONAL BUILDING FEATURES \$0																
CAT TYPE UNITS FAC UNIT ADJ.																
WH Wall Height (RIS) 1.00																

OWNER(S)/MAIL TO					SITUS					139-32-702-020					Parcel: 10/1/2018																																																											
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															2026/27																																																											
TYPE BUILDING STYLE QUALITY RES 01 One Story 25 Fair-Average AYB EYB % COMP % DEPR 1952 1988 100% 57.0					BUILDING 1 OF 1 SECTION 2 OF 3 Subareas <table border="1"> <thead> <tr> <th>BL/SE</th> <th>CODE</th> <th>DESCRIPTION</th> <th>AYB</th> <th>EYB</th> <th>HTD AREA</th> <th>SQ. FT.</th> <th>S/SQ. FT.</th> <th>RCN</th> </tr> </thead> <tbody> <tr> <td>1-2</td> <td>GL1</td> <td>Resid Level 1</td> <td>1952</td> <td>1988</td> <td>840</td> <td>840</td> <td>160.99</td> <td>135,232</td> </tr> </tbody> </table>										BL/SE	CODE	DESCRIPTION	AYB	EYB	HTD AREA	SQ. FT.	S/SQ. FT.	RCN	1-2	GL1	Resid Level 1	1952	1988	840	840	160.99	135,232	BUILDING VALUE SUMMARY <table border="1"> <tbody> <tr><td>BASIC BUILDING</td><td>135,232</td></tr> <tr><td>SQ. FT. ADJUSTMENTS</td><td>-1,058</td></tr> <tr><td>LUMP SUM ADJUSTMENTS</td><td>-2,364</td></tr> <tr><td>BASEMENT</td><td></td></tr> <tr><td>PORCHES</td><td></td></tr> <tr><td>GARAGES/CARPORTS</td><td></td></tr> <tr><td>BUILDING RCN</td><td>131,810</td></tr> <tr><td>DEPRECIATION</td><td>75,132</td></tr> <tr><td>POOL/SPA/DECK</td><td></td></tr> <tr><td>OTHER EXTRA FEATURES</td><td></td></tr> <tr><td>TOTAL RCNLD</td><td>56,678</td></tr> <tr><td>IMPROVEMENT FACTOR</td><td></td></tr> <tr><td>MULTIPLE ADJUSTMENT</td><td></td></tr> <tr><td>OVERRIDE IMP. VALUE</td><td></td></tr> <tr><td>CONDO COST SQ FT</td><td></td></tr> <tr><td>NTV PUD/COMMON AREA</td><td></td></tr> <tr><td>BUILDING AREAS</td><td></td></tr> <tr><td>HEATED AREA</td><td>840</td></tr> <tr><td>HEATED AREA W/FIN BSMT</td><td>840</td></tr> <tr><td>ADJ RATE</td><td></td></tr> </tbody> </table>		BASIC BUILDING	135,232	SQ. FT. ADJUSTMENTS	-1,058	LUMP SUM ADJUSTMENTS	-2,364	BASEMENT		PORCHES		GARAGES/CARPORTS		BUILDING RCN	131,810	DEPRECIATION	75,132	POOL/SPA/DECK		OTHER EXTRA FEATURES		TOTAL RCNLD	56,678	IMPROVEMENT FACTOR		MULTIPLE ADJUSTMENT		OVERRIDE IMP. VALUE		CONDO COST SQ FT		NTV PUD/COMMON AREA		BUILDING AREAS		HEATED AREA	840	HEATED AREA W/FIN BSMT	840	ADJ RATE	
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OWNER(S)/MAIL TO					SITUS					139-32-702-020					Printed: 5/27/2025					
MOLASKY ANDREW REVOKABLE FAMILY TRUST MOLASKY ANDREW TRS 2500 PALOMINO LN LAS VEGAS NV, 89107 NV					2500 PALOMINO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311 08 Central West PRIMARY USE: 20 110 Single Family Residential BUILDING(S): 1 of 1					*139-32-702-0					Page: 4 of 4					
															2026/27					
TYPE	BUILDING STYLE		QUALITY		BUILDING 1 OF 1 SECTION 3 OF 3										BUILDING VALUE SUMMARY					
RES	18 Garage		35 Average-Good		Subareas										BASIC BUILDING					
AYB	EYB	% COMP	% DEPR											SQ. FT. ADJUSTMENTS						
1952	1952	100%	75.0											LUMP SUM ADJUSTMENTS						
BUILDING CHARACTERISTICS															BASEMENT					
BASIC BUILDING FEATURES															PORCHES					
CAT	TYPE		AREA	%	SF ADJ.											GARAGES/CARPORTS				
EW	Frame-Stucco			100.00%												BUILDING RCN				
															DEPRECIATION					
															POOL/SPA/DECK					
															OTHER EXTRA FEATURES					
															TOTAL RCNLD					
															IMPROVEMENT FACTOR					
															MULTIPLE ADJUSTMENT					
															OVERRIDE IMP. VALUE					
															CONDO COST SQ FT					
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															BUILDING AREAS					
															HEATED AREA					
															HEATED AREA W/IN BSMT					
															ADJ RATE					
ROOMS/BATHROOMS					\$0 GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS										BUILDING NOTES					
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.	CAT	DESCRIPTION		UNITS	UNIT ADJ.					
BUILT-INS/FIREPLACES					EXTRA FEATURES										\$0		\$0			
CAT	TYPE		UNITS	FAC	UNIT ADJ.	CODE	DESCRIPTION		GRD	QTY	UNITS	UNIT PRICE	FAC	ADJ. UNIT	AYB	EYB	RCN	DEPR%	RCNLD	NOTES

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

R-343143 - Residential Building Permit (Res)

Key Number: 819757

Current Status: Completed

Application Received: 5/24/2017

Project Name: VORZIMER AND KLINE TRUST REMOD

Address: 2500 PALOMINO LN

Type of Work: Building Project

Permit Issued: 8/2/2017

Scope of Work: ADDING NEW MASTER BEDROOM & REMODEL

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	11/28/2017	11/28/2017	Edward B.	
2	420 ROUGH PLUMBING - TOP OUT	1	Failed	9/13/2017	9/13/2017	Edward B.	

Comments:

Provide an approved plumbing plan approved plans do not include plumbing plan for new bathroom resubmit plan

3	420 ROUGH	2	Passed	9/29/2017	9/29/2017	Dean G.	
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PLUMBING -
TOP OUT

Comments:

Provide an approved plumbing plan approved plans do not include plumbing plan for new bathroom resubmit plan,

insulate Pex under the Open Deck tiring into new Addition Call it back at the 123

4	407 UNDERSLAB PLUMBING	1	Passed	9/29/2017	9/29/2017	Dean G.
5	340 FINAL MECHANICAL	1	Passed	11/28/2017	11/28/2017	Edward B.
6	240 FINAL ELECTRICAL	1	Cancelled	11/25/2017	11/25/2017	Gerald D.

Comments: 702-334-2012 702-334-2012

7	240 FINAL ELECTRICAL	2	Passed	11/28/2017	11/28/2017	Edward B.
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Comments: 702-334-2012 702-334-2012

8	220 ROUGH ELECTRICAL	1	Passed	9/15/2017	9/15/2017	Edward B.
9	160 EPOXY EXPRESS	1	Passed	8/3/2017	8/3/2017	Edward B.

Comments: 08/03/17 - EXPRESS 160 - 9:00 AM - BERTO 702-592-7112 Epoxy slab dowels
Per plan

10	140 FINAL BUILDING	1	Failed	11/22/2017	11/22/2017	Edward B.
----	-----------------------	---	--------	------------	------------	--------------

Comments:

Obtain 240, 340, 440, inspections either prior to 140 or call all four together

11	140 FINAL BUILDING	2	Passed	11/28/2017	11/28/2017	Edward B.
----	-----------------------	---	--------	------------	------------	--------------

Comments:

Obtain 240, 340, 440, inspections either prior to 140 or call all four together

12	129 EXTERIOR	1	Failed	9/20/2017	9/20/2017	Edward
----	--------------	---	--------	-----------	-----------	--------

LATH/STUCCO

B.

Comments:

Provide one coat stucco cert,

Provide one coat stucco weep screed

13	129 EXTERIOR LATH/STUCCO	2	Passed	9/29/2017	9/29/2017	Dean G.
----	-----------------------------	---	--------	-----------	-----------	---------

Comments:

Provide one coat stucco cert,

Provide one coat stucco weep screed

14	125 DRYWALL NAILING	1	Passed	10/9/2017	10/9/2017	Edward B.
----	------------------------	---	--------	-----------	-----------	--------------

15	123 INSULATION	1	Passed	10/3/2017	10/3/2017	Edward B.
----	----------------	---	--------	-----------	-----------	--------------

16	120 FRAMING	1	Failed	9/20/2017	9/20/2017	Edward B.
----	-------------	---	--------	-----------	-----------	--------------

Comments:

Obtain 420 approval prior to frame inspection

17	120 FRAMING	2	Passed	9/29/2017	9/29/2017	Dean G.
----	-------------	---	--------	-----------	-----------	---------

Comments:

Obtain 420 approval prior to frame inspection

18	109 SHEAR	1	Failed	8/16/2017	8/16/2017	Edward B.
----	-----------	---	--------	-----------	-----------	--------------

Comments:

Plan calls for 1/2in struc 1

19	109 SHEAR	2	Cancelled	8/30/2017	8/30/2017	Edward B.
----	-----------	---	-----------	-----------	-----------	--------------

Comments:

Plan calls for 1/2in struc 1

20	109 SHEAR	3	Passed	8/31/2017	8/31/2017	Edward B.
----	-----------	---	--------	-----------	-----------	--------------

Comments:

Plan calls for 1/2in struc 1

21	107 ROOF SHEATHING	1	Failed	8/16/2017	8/16/2017	Edward B.
----	-----------------------	---	--------	-----------	-----------	--------------

Comments:

Plan calls for 5/8in ply

22	107 ROOF SHEATHING	2	Cancelled	8/30/2017	8/30/2017	Edward B.
----	-----------------------	---	-----------	-----------	-----------	--------------

Comments:

Plan calls for 5/8in ply

23	107 ROOF SHEATHING	3	Passed	8/31/2017	8/31/2017	Edward B.
----	-----------------------	---	--------	-----------	-----------	--------------

Comments:

Plan calls for 5/8in ply

24	105 PRE-SLAB	1	Passed	8/3/2017	8/3/2017	Edward B.
----	--------------	---	--------	----------	----------	--------------

25	101 FOOTING	1	Passed	8/3/2017	8/3/2017	Edward B.
----	-------------	---	--------	----------	----------	--------------

Inspection status table

Inspection Hold(s)

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.

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

#	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	
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 1 Passed 7/2/2018 7/2/2018 Tony N.

LATH/STUCCO

(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

Inspection Hold(s)

Fees

Outstanding Items

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

R22-19349 - Residential Building Permit (Res)

Key Number: 1762347

Current Status: Inspections

Application Received: 12/1/2022

Project Name: Judson Addition / Remodel

Address: 2500 PALOMINO LN

Type of Work: Building Project

Permit Issued: 3/13/2023

Expiration Date: 9/9/2023 For permit renewal, extension, or cancellation, [CLICK HERE](#)

Scope of Work: Add / Build an addition to existing residence and demo and remodel a significant portion of existing residence

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

 Reprint Permit/Inspection Card



Applicant

Review Info

Inspection Status

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

6-15

2	340 FINAL MECHANICAL	1	Unrequested	Tony N. (702)303- 0274
---	-------------------------	---	-------------	------------------------------

3	240 FINAL ELECTRICAL	1	Unrequested	Tony N. (702)303- 0274
---	-------------------------	---	-------------	------------------------------

4	156 QAA VERIFICATION	1	Unrequested	
---	-------------------------	---	-------------	--

Comments: G,X - Black Mountain Geotech

5	140 FINAL BUILDING	1	Unrequested	Tony N. (702)303- 0274
---	-----------------------	---	-------------	------------------------------

Inspection status table

Inspection Hold(s)

Fees

Outstanding Items

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RECEIVED
JULY 16, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

ADDITIONAL EVIDENCE

H

2608 PINTO LANE

H-1



Clark County Assessor Reports

2608 Pinto

Value History

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

Parcel: 139-32-701-008

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	1.03	183,750	0	337,432	0	0	94,359	0	0	200
2024-25	1.03	183,750	0	223,877	0	120,092	13,480	0	0	200
2023-24	1.03	175,000	0	235,423	0	0	39,293	0	0	200
2022-23	1.03	147,000	0	215,426	0	0	36,777	0	0	200
2021-22	1.03	131,250	0	204,650	0	0	0	0	0	200
2020-21	1.03	131,250	0	203,050	0	0	0	0	0	200
2019-20	1.03	105,000	0	199,852	0	0	0	0	0	200
2018-19	1.03	70,000	0	192,018	0	0	0	0	0	200
2017-18	1.03	59,500	0	195,706	0	0	0	0	0	200
2016-17	1.03	52,500	0	193,534	0	0	0	0	0	200
2015-16	1.03	43,750	0	179,420	0	0	0	0	0	200
2014-15	1.03	35,000	0	171,981	0	0	0	0	0	200
2013-14		35,000	0	136,765	0	0	0	0	0	200
2012-13		35,000	0	157,885	0	0	0	0	0	200
2011-12		49,000	0	174,153	0	0	0	0	0	200
2010-11		70,000	0	182,198	0	0	0	0	0	200
2009-10		210,000	0	176,963	0	0	0	0	0	200
2008-09		252,000	0	175,500	0	0	0	0	0	200
2007-08		158,113	0	163,602	0	0	0	0	0	200
2006-07		157,850	0	161,603	0	0	0	0	0	200
2005-06		113,750	0	148,544	0	0	0	0	0	200
2004-05		73,500	0	148,453	0	0	0	0	0	200

Parcel from 030-300-018

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

H1-2

Briana Johnson, Assessor

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

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-701-008
<u>OWNER AND MAILING ADDRESS</u>	CROVETTI MICHAEL J JR & KAREN 2608 PINTO LN LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	2608 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>	* 20211201:02772
<u>RECORDED DATE</u>	DEC 1 2021
<u>VESTING</u>	JT
<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>	6845

REAL PROPERTY ASSESSED VALUE

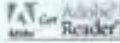
FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	337432	338029
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	521,182	548,029
TAXABLE LAND + IMP (SUBTOTAL)	1,489,091	1,565,797
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	521,182	548,029
TOTAL TAXABLE VALUE	1,489,091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

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

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

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
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.

H-4

Current Status: Completed

Application Received: 11/16/2022

Project Name: Pinto

Address: 2608 PINTO LN

Type of Work: Over the counter

Permit Issued: 11/16/2022

Scope of Work: ELECTRIC METER TAG, PANEL CHANGE OR SERVICE CHANGE
(Schedule a 231 inspection for service change) (1)

PRR22-00018-D002 - Residential Building Permit (Res)

Click to
open

Key Number: 1755232

Current Status: Completed

Application Received: 10/20/2022

Project Name: CROVETTI MICHAEL J JR & KAREN

Address: 2608 PINTO LN

Type of Work: Deferred

Permit Issued: 11/14/2022

Scope of Work: Construct an attached patio cover on existing residence, detached garage and detached cabana

PRR22-00018-D001 - Residential Building Permit (Res)

Click to
open

Key Number: 1754438

Current Status: Completed

Application Received: 10/17/2022

Project Name: CROVETTI MICHAEL J JR & KAREN

Address: 2608 PINTO LN

Type of Work: Deferred

Permit Issued: 11/1/2022

Scope of Work: Construct an attached patio cover on existing residence, detached garage and detached cabana

H-5

PRR22-00018-R001 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 1752653

Current Status: Completed

Application Received: 10/6/2022

Project Name: CROVETTI MICHAEL J JR & KAREN

Address: 2608 PINTO LN

Type of Work: Revisions

Permit Issued: 10/24/2022

Scope of Work: Construct an attached patio cover on existing residence, detached garage and detached cabana

R22-12066 - Residential Building Permit (Res)

[Click to open](#)

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](#)

R22-12065 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 1729889

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: detached cabana

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

R22-12064 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 1729888

Current Status: Completed

Application Received: 7/27/2022

Project Name: Pinto Lane Backyard Improvements

Address: 2608 PINTO LN

Type of Work: Building Project

Permit Issued: 9/29/2022

Scope of Work: Construct an attached patio cover on existing residence, detached garage and detached cabana

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

[Prev](#) **Page #:** 1 [↕](#) of 2 [Next](#)

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.

H-7

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

Search By:

Address

Street Number:

2608

Street Direction:

Street Name:

pinto

Do not include suffix (St., Blvd. Cir.)

Search

Clear Search

Latest 19 results found for address '2608 pinto'

Prev

Page #: 2

of 2

Next

R22-11807 - Residential Building Permit (Res)

Click to open

Key Number: 1729015

Current Status: Returned for Information

Application Received: 7/25/2022

Project Name: **Crovetti Residence**

Address: 2608 PINTO LN

Type of Work: Pool/ Spa

Expiration Date: 1/22/2023 For permit renewal, extension, or cancellation, **CLICK HERE**

Scope of Work: Pool and Spa Construction

17-8

PRR22-00018 - Residential Building Permit (Res)

Click to
open

Key Number: 1718013

Current Status: PR Completed

Application Received: 6/2/2022

Project Name: CROVETTI MICHAEL J JR & KAREN

Address: 2608 PINTO LN

Type of Work: Master Package

Permit Issued: 9/29/2022

Scope of Work: Construct an attached patio cover on existing residence, detached garage and detached cabana

R21-04107 - Residential Building Permit (Res)

Click to
open

Key Number: 1609899

Current Status: Completed

Application Received: 3/22/2021

Project Name: Fence Permit

Address: 2608 PINTO LN

Type of Work: Wall Fence

Permit Issued: 11/4/2021

Scope of Work: Wrought iron fence installation on the south and east side of property for security reasons

R-184060 - Residential Building Permit (Res)

Click to
open

Key Number: 668398

Current Status: Completed

Application Received: 3/23/2011

Project Name: PURCELL

Address: 2608 PINTO LN

Type of Work: Over the counter

Permit Issued: 3/28/2011

H-9

Scope of Work: NEW GASLINE 160'

R-169742 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 652609

Current Status: Completed

Application Received: 8/11/2010

Project Name: PURCELL

Address: 2608 PINTO LN

Type of Work: Building Project

Permit Issued: 8/26/2010

Scope of Work: remodel APPL, IECC, STRUC CALC SCANNED Plans destroyed
11/8/13bc**

R-50929 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 535506

Current Status: Abandoned

Application Received: 9/19/2005

Project Name: KASDAY

Address: 2608 PINTO LN

Type of Work: Over the counter

Permit Issued: 9/21/2005

Expiration Date: 3/23/2006 For permit renewal, extension, or cancellation, **CLICK HERE**

Scope of Work: ELEC FOR TENNIS COURT LIGHTS. Light pole base per CLV design

R-48872 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 538786

Current Status: Abandoned

H-10

Application Received: 8/12/2005

Project Name: KASDAY

Address: 2608 PINTO LN

Type of Work: Wall Fence

Permit Issued: 8/12/2005

Expiration Date: 3/23/2006 For permit renewal, extension, or cancellation, **CLICK HERE**

Scope of Work: clv wall

R-48648 - Residential Building Permit (Res)

Click to
open

Key Number: 537419

Current Status: Abandoned

Application Received: 8/9/2005

Project Name: KASDAY

Address: 2608 PINTO LN

Type of Work: Over the counter

Permit Issued: 8/9/2005

Scope of Work: Same for Same - service relocation 100a - panel

R-47910 - Residential Building Permit (Res)

Click to
open

Key Number: 528646

Current Status: Abandoned

Application Received: 7/28/2005

Project Name: KASDAY

Address: 2608 PINTO LN

Type of Work: Wall Fence

Permit Issued: 7/29/2005

Expiration Date: 9/6/2006 For permit renewal, extension, or cancellation, **CLICK HERE**

Scope of Work: CHAIN LINK FENCE FOR TENNIS COURT (RE: 47911)

H-11

ADDITIONAL EVIDENCE

I

2609 PINTO LANE

I-1



Clark County Assessor Reports

2609 Pinto

Value History

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

Parcel: 139-32-703-004

Assessed

Tax Year	Land			Improvements			Exemption	Remainder	Tax Dist	
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features				
2025-26	0.88	183,750	0	465,902	0	0	64,932	0	0	200
2024-25	0.88	183,750	0	471,857	0	0	66,765	0	0	200
2023-24	0.88	175,000	0	436,496	0	0	58,795	0	0	200
2022-23	0.88	147,000	0	400,791	0	0	54,784	0	0	200
2021-22	0.88	131,250	0	378,903	0	0	0	0	0	200
2020-21	0.88	131,250	0	375,477	0	0	0	0	0	200
2019-20	0.88	105,000	0	370,387	0	0	0	0	0	200
2018-19	0.88	70,000	0	356,898	0	0	0	0	0	200
2017-18	0.88	59,500	0	360,667	21,590	0	0	0	0	200
2016-17	0.88	52,500	0	362,639	0	0	0	0	0	200
2015-16	0.88	43,750	0	336,243	0	0	0	0	0	200
2014-15	0.88	35,000	0	236,451	0	0	0	0	0	200
2013-14		35,000	0	359,813	317,026	0	0	0	0	200
2012-13		35,000	0	42,545	0	0	0	0	0	200
2011-12		49,000	0	41,146	0	0	0	0	0	200
2010-11		70,000	0	45,016	0	0	0	0	0	200
2009-10		175,000	0	44,955	0	0	0	0	0	200
2008-09		210,000	0	46,089	0	0	0	0	0	200
2007-08		110,679	0	44,646	0	0	0	0	0	200
2006-07		110,600	0	45,295	0	0	0	0	0	200
2005-06		79,625	0	42,830	0	0	0	0	0	200
2004-05		73,500	0	42,742	0	0	0	0	0	200

Parcel from 030-300-062

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

* 2.590 - 35 - 46,681
 * 317,026 - 35 - 905,789
 I-2

Briana Johnson, Assessor

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

GENERAL INFORMATION

PARCEL NO.	139-37-703-004
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	

*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	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

[Click here for Flood Control Information](#)

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	<u>D8327</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. 

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

OWNER(S)/MAIL TO					SITUS					139-32-703-004					Printed: 5/27/2026	
CIRCLE B HOLDINGS TRUST AKUMAH SYLVIA TRS 2009 PINTO LN LAS VEGAS NV, 89107 NV					2009 PINTO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.00 Central West PRIMARY USE: 20.110 Single Family Residential BUILDING(S): 1 of 1					*139-32-703-0					Page: 2 of 2	
															2026/27	
TYPE		BUILDING STYLE		QUALITY		BUILDING 1 OF 1 SECTION 1 OF 1					BUILDING VALUE SUMMARY					
RES		02 Two Story		55 Very Good-Excellent		Subareas					BASIC BUILDING					
AYB		EYB		% COMP % DEPR		BL/SE CODE DESCRIPTION					SQ. FT. ADJUSTMENTS					
1959		2004		100% 33.0		1-1 BWA Balcony Wood					1,450,579					
BUILDING CHARACTERISTICS					1-1 PTA Patio Tile Roof					SQ. FT. ADJUSTMENTS						
BASIC BUILDING FEATURES					1-1 GAT Att Garage - Tile Roof					LUMP SUM ADJUSTMENTS						
CAT		TYPE		AREA %		1-1 BTW Balcony Tile Wood/FV					BASEMENT					
SFL		Concrete Slab		5,635 89.53%		1-1 GL2 Resid Level 2					PORCHES					
EW		Frame-Stucco		100.00%		1-1 GL1 Resid Level 1					GARAGES/CARPORTS					
RC		Concrete Tile		100.00%		1-1 PEA Patio End Wall					BUILDING RCN					
HT		Forced Air		100.00%		1-1 100 100% Avulsion					DEPRECIATION					
AC		Central Cooling		100.00%							POOL/SPA/DECK					
										OTHER EXTRA FEATURES						
										TOTAL RCNLD						
FLOORING										IMPROVEMENT FACTOR						
CAT		TYPE		AREA %							MULTIPLE ADJUSTMENT					
HTC		% Floor Hardwood		60%							OVERRIDE IMP. VALUE					
HTC		% Floor Ceramic		40%							CONDO COST SQ FT					
										NTV PUD/Common Area						
										BUILDING AREAS						
										HEATED AREA						
										HEATED AREA W/FIN BSMT						
										ADJ RATE						
ROOMS/BATHROOMS					GARAGES/CARPORTS,PORCHES/PATIOS/BALC ADD-ONS					BUILDING NOTES						
CAT		TYPE		UNITS FAC		CAT DESCRIPTION					UNITS UNIT ADJ.					
RM1		Bedrooms		4.00 1.00		PD8 PtoDkStmpd										
RM2		Family/Den/Other		4.00 1.00		PD9 PtoDkTile										
RM3		Frmal Dining Room		1.00 1.00		PFCH CeaFicH										
RM4		Total Rooms		10.00 1.00												
RM5		Full Baths		3.00 1.00												
RM6		Half Baths		1.00 1.00												
FDX		Plumb Fix		19.00 1.00												
BUILT-INS/FIREPLACES					EXTRA FEATURES											
CAT		TYPE		UNITS FAC		CODE DESCRIPTION					GRD QTY					
AP1		Built Ins		1 1.00		RPL3 Pool Size Appx 512 Square Fe					3 1					
AP2		Built-in Refrigerator/Extra/Each		1 1.00		RPH7 Pool Heater Each					1 1.00					
APS		Bk Microwave		1 1.00		RPLD8 Pool Deck - Kool Deck					1 300.00					
FPL		Fireplace (L-Range)		1 1.00		SPR2 Sprinkler Average					1 1.00					
					RPV3 Paving - Brick					1 1,600.00						
					RSPT Septic					1 1.00						
					RY13 Ban-B-Que/Firepit/Each					1 1.00						
					RY31 Separate Jacuzzi/Each					1 1.00						
					RY42 Solid Board/Square Feet					1 785.00						
					RY44 Rail/Wood/Square Feet					1 2,245.00						
ADDITIONAL BUILDING FEATURES					RTCN Tennis Court - Concrete					1 1.00						
CAT		TYPE		UNITS FAC		RTFN Tennis Court Fencing					1 1.00					
WH1		Wall Height (RES)		1 1.00		RTLT Tennis Court Lighting					1 1.00					
X30		Handicaps Sec		1 1.00												
X44		Intercom		1 1.00												

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

#	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.	
Comments: CALLID:427051							
2	340 FINAL MECHANICAL	2	Cancelled	3/13/2012	3/13/2012	Robert R.	
Comments: PER RICH							
3	340 FINAL MECHANICAL	3	Passed	5/1/2012	5/1/2012	Robert R.	

4	320 ROUGH MECHANICAL	1	Passed	11/22/2011	11/22/2011	Robert R.
5	320 ROUGH MECHANICAL	2	Passed	11/15/2011	11/15/2011	Robert R.
6	240 FINAL ELECTRICAL	1	Partpassed	2/21/2012	2/21/2012	Kenneth S. (702)303- 1687

Comments: E tag # 156791.

7	240 FINAL ELECTRICAL	2	Cancelled	3/13/2012	3/13/2012	Robert R.
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Comments: PER RICH

8	240 FINAL ELECTRICAL	3	Cancelled	4/30/2012	4/27/2012	Robert R.
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Comments: CALLID:427050

9	240 FINAL ELECTRICAL	4	Passed	5/1/2012	5/1/2012	Robert R.
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10	220 ROUGH ELECTRICAL	1	Passed	12/2/2011	12/2/2011	Robert R.
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11	220 ROUGH ELECTRICAL	2	Partpassed	11/18/2011	11/18/2011	Robert R.
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Comments: EXT. LIGHTING @ ADDITION, REMODEL

12	220 ROUGH ELECTRICAL	3	Partpassed	11/22/2011	11/22/2011	Robert R.
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Comments: EXISTING HOUSE ONLY

13	203 UFER GROUND	1	Passed	9/27/2011	9/27/2011	Robert R.
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Comments: # 4 REBAR

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

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.
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22	129 EXTERIOR LATH/STUCCO	1	Passed	12/30/2011	12/30/2011	Robert R.
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23	129 EXTERIOR LATH/STUCCO	2	Partpassed	12/8/2011	12/8/2011	Robert R.
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Comments: ELECTRIC PANEL NICHE

24	125 DRYWALL NAILING	1	Passed	12/12/2011	12/12/2011	Edward B.
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25	125 DRYWALL NAILING	2	Partpassed	11/29/2011	11/29/2011	Edward B.
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Comments: Existing House only

26	123 INSULATION	1	Partpassed	12/6/2011	12/6/2011	Ronald R.
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Comments: New addition batts. Not including courtyard doors and windows and garage.

I-9

27	123	2	Passed	12/14/2011	12/14/2011	Robert R.
INSULATION						

28	123	3	Partpassed	11/22/2011	11/22/2011	Robert R.
INSULATION						

Comments: EXISTING HOUSE ONLY

29	120 FRAMING	1	Partpassed	11/18/2011	11/18/2011	Robert R.
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Comments: REMODEL ONLY

30	120 FRAMING	2	Passed	12/2/2011	12/2/2011	Robert R.
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31	120 FRAMING	3	Partpassed	11/22/2011	11/22/2011	Robert R.
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Comments: EXISTING HOUSE ONLY

32	109 SHEAR	1	Partpassed	10/25/2011	10/25/2011	Robert R.
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Comments: FLOOR SHEATHING @ BALCONY

33	109 SHEAR	2	Passed	10/27/2011	10/27/2011	Robert R.
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34	107 ROOF SHEATHING	1	Partpassed	11/1/2011	11/2/2011	Edward B.
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Comments: Existing Roof

Comments:

107 | 890401 | Need CLV approved truss calculations |

35	107 ROOF SHEATHING	2	Passed	11/18/2011	11/18/2011	Robert R.
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36	107 ROOF SHEATHING	3	Partpassed	10/25/2011	10/25/2011	Edward B.
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Comments: NEW areas Dry in only

Comments:

107 | 890401 | Need CLV approved truss calculations |

37	107 ROOF SHEATHING	4	Partpassed	10/27/2011	10/27/2011	Robert R.
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Comments: ADDITION ONLY.

Comments:

107 | 910254 | Need CLV approved truss calculations |

I-10

ADDITIONAL EVIDENCE

J

2694 PALOMINO LANE

✓ - /

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

R-119930 - Residential Building Permit (Res)

Key Number: 602049

Current Status: Completed

Application Received: 7/15/2008

Project Name: PLASTER

Address: 2694 PALOMINO LN

Type of Work: Building Project

Permit Issued: 12/31/2008

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

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

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

Applicant

#	Applicant Name	Is Primary
1	SIGNATURE CUSTOM HOMES LLC (Primary)	Y
2	Desert Home Electric, Inc.	N
3	PULTE BUILDING SYSTEMS LLC	N
4	Sunrise Mechanical, Inc.	N

List of applicants

Review Info



Inspection Status

J-2

2094 FROM NO
SOURCE 2025/2016 SBE HEARING
→ CASE 25-116 - New EVIDENCE p. 2 of 3
SBE HEARING 9/30/25

THIS WAS THEIR
1 PAGE OF
NEW EVIDENCE
FOR THE HEARING

3

CASE 90 2025-2026
Parent Equity Analysis
Subject

Parvati Sanyal, *Analysis*
Boulder, CO

No.	Parcel Number	Property Address	Sdg Sft	Bldg RCN	Act Year	YR Year	*Age	*Econ. Class.	*Buil			*Quality Class	*Construction Type	*Wall Mt.	Full Bath	Half Bath	Finish Basement	Unfin Basement	Garage		Patio	Total Sft	Yr	Cnstr/G	Golf / View	Feasible Values			Comments		
									Col.	Col.	Descr.								CL	Total Sft						CL	Total Sft	Land		Suppl.	Total
1	119-12-701-001	2320 PINTO LN	4,295	160-3/4	1946	2013	14	0.00	01	40	Good	Frame-Brick	22	4	2	0	0	0	1,834	1	1,261	1	2016	4	5	\$151,000	\$711,000	\$667,000	22/19		
Equity Comparison Properties:																															
No.	Parcel Number	Property Address	Sdg Sft	Bldg RCN	Act Year	YR Year	*Age	*Econ. Class.	*Buil			*Quality Class	*Construction Type	*Wall Mt.	Full Bath	Half Bath	Finish Basement	Unfin Basement	Garage		Patio	Total Sft	Yr	Cnstr/G	Golf / View	Feasible Values			Comments	25/26	Comments
									Col.	Col.	Descr.								CL	Total Sft						CL	Total Sft	Land			
1	119-12-701-005	2320 PINTO LN	4,913	151-90	2010	2010	6	0.00	01	74	Excellent	Frame-Brick	17	2	1	0	0	0	2,717	5	4,208	1	2010	4	5	\$885,200	\$1,615,100	\$1,487,800	14/15		
2	119-12-701-005	2320 ALTA DR	9,113	104-10	2000	2002	21	0.00	01	65	Excellent	Frame-Brick	10	10	1	0	0	0	1,100	9	3,311	2	2011	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
3	119-12-701-005	2320 PINTO LN	7,277	130-71	2004	2004	21	0.00	01	65	Excellent	Frame-Brick	10	10	1	0	0	0	1,100	9	3,311	2	2011	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
4	119-12-701-011	2300 PALOMAR LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
5	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
6	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
7	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
8	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
9	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
10	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
11	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
12	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
13	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
14	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
15	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
16	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
17	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
18	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
19	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
20	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
21	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
22	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
23	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
24	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
25	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
26	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
27	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
28	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
29	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
30	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
31	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
32	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
33	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
34	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
35	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
36	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
37	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
38	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
39	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
40	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,414,900	14/15		
41	119-12-701-011	2320 PINTO LN	12,518	143-00	1910	1910	29	0.00	01	55	Very Good	Frame-Brick	24	4	0	0	0	0	1,812	4	1,812	1	1910	4	5	\$1,414,900	\$1,414,900	\$1,41			

41

0	7,394	3	2590	5	2,708	N	3984	N	\$656,250	\$1,645,409	\$3,147,657	01/02		\$0	
0	0	1	932	6	3,250	Y	1279	N	\$525,000	\$345,860	\$2,677,690	19/20		\$0	
29	0	1	1424	3	1,613	Y	2144	N	\$525,000	\$64,351	\$2,558,356	13/14		\$0	Crc
0	0	1	718	7	1,938	Y	0	N	\$525,000	\$347,302	\$2,441,358	24/25		\$0	
0	0	1	840	2	969	Y	0	N	\$525,000	\$1,326,780	\$2,401,596	98/99		\$0	
50	0	1	480	4	1,101	Y	11098	N	\$525,000	\$1,089,531	\$2,241,375	02/03		\$0	
0	0	1	768	6	2,456	Y	1323	N	\$603,750	\$648,512	\$2,049,704	24/25	Sale #2	\$0	
0	0	2	1267	3	2,615	Y	1861	N	\$525,000	\$228,486	\$1,885,282	25/26	Petitioner	\$0	QC
0	0	1	1150	3	668	Y	1950	N	\$525,000	\$572,889	\$1,856,295	13/14	Sale #6	\$0	Permits
0	0	1	840	4	1,525	Y	0	N	\$525,000	\$905,789	\$1,856,150	13/14		\$0	
0	0	1	705	3	1,016	Y	0	N	\$525,000	\$851,743	\$1,802,819	03/04	Sale #4	\$0	
0	0	2	1834	3	1,785	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23	SUBJECT	\$0	
0	0	0	0	4	1,648	Y	714	N	\$525,000	\$819,013	\$2,138,209	24/25	Sale #3	\$511,058	QC & Eff
0	0	1	880	5	1,151	Y	880	N	\$603,750	\$675,551	\$1,564,659	02/03		\$0	
0	0	2	1164	3	2,001	Y	0	N	\$525,000	\$343,120	\$1,489,092	24/25	Petitioner	\$0	
0	0	1	852	6	564	Y	0	N	\$525,000	\$617,483	\$1,444,977	02/03		\$0	
52	0	1	936	5	1,032	Y	0	N	\$525,000	\$165,584	\$1,409,345	25/26	Petitioner	\$186,749	Add. Det.
0	0	1	660	6	1,331	Y	0	N	\$525,000	\$643,369	\$1,357,238	02/03		\$0	
0	0	1	1300	1	144	Y	0	N	\$525,000	\$474,381	\$1,348,014	13/14	Petitioner	\$0	
0	0	1	720	3	2,079	Y	192	N	\$656,250	\$624,903	\$1,340,978	02/03		\$0	
0	0	1	672	4	696	Y	0	N	\$262,500	\$242,231	\$1,091,256	13/14		\$0	
0	264	2	1916	5	1,753	Y	0	N	\$551,250	\$41,358	\$1,071,480	24/25		\$0	
0	0	1	840	5	1,946	Y	1074	N	\$525,000	\$285,874	\$1,068,925	13/14	Petitioner	\$0	Eff. Age
0	0	0	0	3	807	Y	0	N	\$525,000	\$232,709	\$1,048,352	13/14		\$0	
0	0	2	1423	4	1,274	Y	1602	N	\$525,000	\$409,223	\$2,520,835	02/03		\$1,538,095	Rmdl Sim.
50	0	1	748	3	872	N	0	N	\$367,500	\$440,240	\$1,020,273	02/03		\$0	
0	0	1	868	2	701	Y	0	N	\$525,000	\$377,117	\$951,491	02/03		\$0	
0	0	0	0	3	2,091	Y	1196	N	\$525,000	\$53,249	\$924,832	18/19		\$0	
0	0	1	900	3	2,124	Y	0	N	\$525,000		\$894,458			\$0	
0	0	0	0	4	974	Y	1120	N	\$525,000	\$0	\$886,089		Sale #7	\$0	
0	0	2	4200	2	793	Y	0	N	\$525,000	\$163,960	\$823,093	02/03		\$0	
0	0	1	2280	2	226	Y	0	N	\$525,000	\$168,677	\$815,964	07/08	Petitioner	\$0	
0	0	1	600	4	916	Y	816	N	\$525,000	\$108,710	\$815,278	17/18	Petitioner	\$0	Eff. Age
0	0	1	528	3	679	Y	0	N	\$525,000	\$0	\$805,973			\$0	

maps.clarkcountynv.gov

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Property Information

Parcel: 13932703009

Owner Name(s): PLASTER BRIAN & MARGARET FAM TR and PLASTER BRIAN R & MARGARET B TRS

Address: 2694 PALOMINO LN

Jurisdiction: Las Vegas - 89107

Acquire Date: 12/2008

Assess Price: \$125,000

Estimated Lot Size: 0.23

Construction Year: 2009

Recorded Doc Number: 20090106 00003007

Final Flight Date: 4/27/2020

Zoning and Planned Land Use

Legal Description

Ownership

Flood Zone

MA Panel: 2170

Phone: 702-229-6541

Jurisdiction: Las Vegas

Selected Officials

Links

Assessor's Information

Assessor's Parcel Map

Owner's Information

Current Image Records

Order's Office Information

Guidelines Map Not Available

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SBE 26-107 Pg 1393

REMAND SBE 26-107 Pg 1405

ADDITIONAL EVIDENCE

K

2701 PINTO LANE

K-1



Clark County Assessor Reports

18
2701 Pinta

Value History

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

Parcel: 139-32-703-003

Assessed

Tax Year	Land			Improvements				Exemption Code Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features			
2025-26	0.85	183,750	0	288,055	0	0	50,162	0	0	200
2024-25	0.85	183,750	0	292,792	0	0	51,789	0	0	200
2023-24	0.85	175,000	0	271,604	0	0	45,855	0	0	200
2022-23	0.85	147,000	0	250,669	0	0	42,946	0	0	200
2021-22	0.85	131,250	0	239,093	0	0	0	0	0	200
2020-21	0.85	131,250	0	237,755	0	0	0	0	0	200
2019-20	0.85	105,000	0	234,674	0	0	0	0	0	200
2018-19	0.85	70,000	0	226,182	0	0	0	0	0	200
2017-18	0.85	59,500	0	231,147	0	0	0	0	0	200
2016-17	0.85	52,500	0	236,785	0	0	0	0	0	200
2015-16	0.85	43,750	0	219,382	0	0	0	0	0	200
2014-15	0.85	35,000	0	194,847	0	0	0	0	0	200
2013-14		35,000	0	153,241	0	0	0	0	0	200
2012-13		35,000	0	176,488	0	0	0	0	0	200
2011-12		49,000	0	218,376	0	0	0	0	0	200
2010-11		70,000	0	186,409	0	41,972	0	0	0	200
2009-10		175,000	0	181,224	0	0	0	0	0	200
2008-09		210,000	0	180,842	0	0	0	0	0	200
2007-08		94,868	0	170,993	0	0	0	0	0	200
2006-07		94,850	0	169,997	0	0	0	0	0	200
2005-06		68,250	0	156,142	0	0	0	0	0	200
2004-05		73,500	0	156,639	0	0	0	0	0	200

Parcel from 030-300-063

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

K-2

Briana Johnson, Assessor

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

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-703-003
<u>OWNER AND MAILING ADDRESS</u>	2701 PINTO LN L L C 2701 PINTO LN LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	2701 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>	* 20220915:00078
<u>RECORDED DATE</u>	SEP 15 2022
<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	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

K-3

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

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
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.

K-4

ADDITIONAL EVIDENCE

L

2800 PINTO LANE

L-1



Clark County Assessor Reports

22

2800 Pinta

Value History

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

Parcel: 139-32-304-017

Assessed

Tax Year	Land			Improvements			Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features			
2025-26	0.91	183,750	0	104,333	0	0 25,739	0	0	200
2024-25	0.91	183,750	0	103,725	0	0 25,973	0	0	200
2023-24	0.91	175,000	0	93,248	0	0 22,313	0	0	200
2022-23	0.91	147,000	0	82,286	0	0 20,440	0	0	200
2021-22	0.91	131,250	0	77,780	0	0 0	0	0	200
2020-21	0.91	131,250	0	75,684	0	0 0	0	0	200
2019-20	0.91	105,000	0	72,932	0	0 0	0	0	200
2018-19	0.91	70,000	0	69,274	0	0 0	0	0	200
2017-18	0.91	59,500	0	68,841	0	0 0	0	0	200
2016-17	0.91	52,500	0	67,879	0	0 0	0	0	200
2015-16	0.91	43,750	0	65,852	0	0 0	0	0	200
2014-15	0.91	35,000	0	63,673	0	0 0	0	0	200
2013-14		35,000	0	54,567	0	0 0	0	0	200
2012-13		35,000	0	38,246	0	0 0	0	0	200
2011-12		49,000	0	55,098	0	0 0	0	0	200
2010-11		70,000	0	56,886	0	0 0	0	0	200
2009-10		175,000	0	54,285	0	0 0	0	0	200
2008-09		210,000	0	56,485	0	0 0	0	0	200
2007-08		110,679	0	52,954	0	0 0	0	0	200
2006-07		110,600	0	54,497	0	0 0	0	0	200
2005-06		79,625	0	51,891	0	0 0	0	0	200
2004-05		73,500	0	54,138	0	0 0	0	0	200

Parcel from 030-290-018

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

L-2

Briana Johnson, Assessor

[Assessor Map](#)
[Aerial View](#)
[Building Sketch](#)
[Ownership History](#)
[Neighborhood Sales](#)
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GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-304-017
<u>OWNER AND MAILING ADDRESS</u>	O'HARA JACQUE NEWBERRY LIVING TRUST O'HARA JACQUE NEWBERRY TRS 2800 PINTO LN LAS VEGAS NV 89107-4636
<u>LOCATION ADDRESS</u>	2800 PINTO LN
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT NE4 SW4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20251118-00822
<u>RECORDED DATE</u>	NOV 18 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>	13041
<u>INCREMENTAL LAND</u>	0
<u>INCREMENTAL IMPROVEMENTS</u>	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2025-26	2026-27
LAND	183750	210000
IMPROVEMENTS	104333	102809
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	288,083	312,809
TAXABLE LAND + IMP (SUBTOTAL)	823,094	893,740
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	288,083	312,809
TOTAL TAXABLE VALUE	823,094	893,740

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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
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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L-4

ADDITIONAL EVIDENCE

M

2801 ALTA DRIVE

M-1



Clark County Assessor Reports

2801 A-FA

Value History

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

Parcel: 139-32-304-008

Assessed

Tax Year	Land			Improvements			Exemption		Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.92	183,750	0	139,941	0	0	17,459	0	0	200
2024-25	0.92	183,750	0	131,024	0	0	16,808	0	0	200
2023-24	0.92	175,000	0	118,712	0	0	14,511	0	0	200
2022-23	0.92	147,000	0	95,639	0	0	11,884	0	0	200
2021-22	0.92	131,250	0	88,879	0	0	0	0	0	200
2020-21	0.92	131,250	0	86,375	0	0	0	0	0	200
2019-20	0.92	105,000	0	83,406	0	0	0	0	0	200
2018-19	0.92	70,000	0	78,789	0	0	0	0	0	200
2017-18	0.92	59,500	0	63,538	0	18,637	0	0	0	200
2016-17	0.92	52,500	0	75,117	0	0	0	0	0	200
2015-16	0.92	43,750	0	83,737	0	0	0	0	0	200
2014-15	0.92	35,000	0	86,221	0	0	0	0	0	200
2013-14		35,000	0	83,858	0	0	0	0	0	200
2012-13		35,000	0	83,034	0	0	0	0	0	200
2011-12		49,000	0	86,383	0	0	0	0	0	200
2010-11		70,000	0	93,088	0	0	0	0	0	200
2009-10		175,000	0	92,925	0	0	0	0	0	200
2008-09		210,000	0	95,318	0	0	0	0	0	200
2007-08		134,396	0	91,944	0	0	0	0	0	200
2006-07		134,050	0	93,127	0	0	0	0	0	200
2005-06		96,688	0	87,780	0	0	0	0	0	200
2004-05		73,500	0	86,055	0	0	0	0	0	200

Parcel from 030-290-040

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

M-2

OWNER(S)/MAIL TO					SITUS					139-32-304-008					Printed: 5/27/2026	
BLUE DIAMOND TRUST PRABHU RACHAKONDA D & LATA TRS 2801 ALTA DR LAS VEGAS NV, 89107-3201 NV					2801 ALTA DR LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20 110 Single Family Residential BUILDINGS: 1 of 2					*139-32-304-0					Page: 2 of 3	
TYPE: BUILDING STYLE: QUALITY: RES: 01 One Story: 50 Very Good					BUILDING 1 OF 2 SECTION 1 OF 1					2026/27						
AYB EYB % COMP % DEPR 1961 1965 100% 75.0					Subareas					BUILDING VALUE SUMMARY						
BASIC BUILDING CHARACTERISTICS					BLSE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. \$/SQ. FT. RCN					BASIC BUILDING 1,107,396						
\$10,445					1-1 PBA Patio Comp Roof 1961 1965 321 41.87 13,440					SQ. FT. ADJUSTMENTS 10,445						
CAT TYPE AREA % SF ADJ.					1-1 100 100% Addition 1961 1965 39 30 234.32 9,138					LUMP SUM ADJUSTMENTS -13,918						
SPL Concrete Slab 100.00% -40,880					1-1 PBA Patio Comp Roof 1961 1965 890 41.87 37,264					BASEMENT						
EW Frame-Brick Veneer 100.00%					1-1 100 100% Addition 1961 1965 336 336 234.32 78,732					PORCHES 109,530						
RC Concrete Tile 100.00% 30,294					1-1 GL1 Reel Level 1 1961 1965 3,853 3,853 234.32 902,835					GARAGES/CARPORTS						
HT Forced Air 100.00%					1-1 100 100% Addition 1961 1965 452 452 234.32 112,942					BUILDING RCN 1,241,289						
AC Central Cooling 100.00% 21,031					1-1 100 100% Addition 1961 1965 16 16 234.32 3,749					DEPRECIATION 943,380						
FLOORING \$0										POOL/SPA/DECK 15,132						
CAT TYPE AREA % SF ADJ.										OTHER EXTRA FEATURES 35,702						
RIF % Floor Carpet 80%										TOTAL RCNLD 349,743						
RIF % Floor Vinyl 20%										IMPROVEMENT FACTOR						
ROOMS/BATHROOMS \$-4,835					GARAGES/CARPORTS, PORCHES/PATIOS/BALC ADD-ONS					MULTIPLE ADJUSTMENT 4.00%						
CAT TYPE UNITS FAC UNIT ADJ.					CAT DESCRIPTION UNITS UNIT ADJ. CAT DESCRIPTION UNITS UNIT ADJ.					CONDO COST SQ FT						
RM1 Bedrooms 4.00 1.00					PFCH Cst/FnH 321 5,826					NTV PUB/Common AREA						
RM2 Family/Den/Other 2.00 1.00					PFCH Cst/FnH 890 16,154					BUILDING AREAS						
RM3 Fmld Dining Room 9.00 1.00										HEATED AREA 4,726						
RM4 Total Rooms 3.00 1.00										HEATED AREA W/FIN BSMT 4,726						
RM5 Full Baths 1.00 1.00										ADJ. RATE						
RM6 Half Baths 1.00 1.00										BUILDING NOTES						
FIX Plumb Fix 14.00 1.00 -4,835																
BUILT-INS/FIREPLACES \$16,463					EXTRA FEATURES											
CAT TYPE UNITS FAC UNIT ADJ.					CODE DESCRIPTION GRD QTY UNITS UNIT PRICE FAC ADJ. UNIT AYB EYB					\$215,975						
AP1 Built ins 1 1.00 10,916					RPL3 Pool Size Approx 512 Square Feet 3 1 1.00 \$52,384.99 1.00 56,387.20 1961 1965					RCN						
FPL Fireplace (L-Row) 1 1.00 5,547					RPLD5 Pool Deck - Kool Deck 1 1 054.00 \$14.00 1.00 14.00 1961 1965					DEPR%						
					RFN2 Fence Average - Tract/Block W 1 1 1.00 \$9,268.80 1.00 9,268.80 1961 1965					RCNLD						
					SPR2 Sprinkler Average 1 1 1.00 \$3,771.26 1.00 3,771.26 1961 1965					NOTES						
					RPV4 Paving - Concrete 1 1 6,756.00 \$6.46 1.00 6,460 1961 1965											
					RTCN Tennis Court - Concrete 1 1 1.00 \$58,172.40 1.00 58,172.40 1961 1965											
					RTLT Tennis Court Lighting 1 1 1.00 \$18,520.70 1.00 18,520.70 1961 1965											
					RTFN Tennis Court Fencing 1 1 1.00 \$15,786.10 1.00 15,786.10 1961 1965											
					RY30 Diving Board/Each 1 1 1.00 \$1,674.94 1.00 1,674.94 1961 1965											
ADDITIONAL BUILDING FEATURES \$2,290																
CAT TYPE UNITS FAC UNIT ADJ.																
WH Wall Height (RES) 10 1.00																
X45 Interior 1 1.00 2,290																

OWNER(S)/MAIL TO BLUE DIAMOND TRUST PRABHU RACHAKONDA D & LATA TRS 2801 ALTA DR LAS VEGAS NV, 89107-3201 NV					SITUS 2801 ALTA DR LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.06 Central West PRIMARY USE: 20.110 Single Family Residential BUILDING(S): 2 of 2					139-32-304-008 *139-32-304-0			Printed: 5/27/2026 Page: 3 of 3 2026/27																																																																																	
TYPE BUILDING STYLE QUALITY RES 01 One Story 50 Very Good					BUILDING 2 OF 2 SECTION 1 OF 1																																																																																									
AYB EYB % COMP % DEPR 1961 1965 100% 75.0					Subareas																																																																																									
BUILDING CHARACTERISTICS					BLSE CODE DESCRIPTION					AYB EYB HTD AREA SQ. FT. 1/SQ. FT. RCN																																																																																				
BASIC BUILDING FEATURES					2-1 GL1 Resid Level 1					1961 1965 1,190 1,190 266.75 319,033																																																																																				
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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**

16/17

Applicant

Review Info

Inspection Status

#	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.	

Comments: Schedule IWR confirmation #869374-02 Contractor Phone #7027260098
Special Instructions: This is for shower pan inspection. There was not a number listed in the inspections. Please call John at 702-726-0098 30 min before inspection. Thank you!

Comments:

450 | 982245 | See Notes | water test for shower pan ok

M-6

2	450 OTHER PLUMBING	2	Passed	12/15/2015	12/15/2015	Winston S.
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Comments: Schedule IWR confirmation #034208-02 Contractor Phone #7027260098
Special Instructions: Call 30 min prior to inspection please.

3	440 FINAL PLUMBING	1	Passed	12/17/2015	12/17/2015	Frederick Z.
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Comments: Schedule IWR confirmation #043778-05 Contractor Phone #7027260098
Special Instructions: Please call 30 min prior. Thank you!

4	440 FINAL PLUMBING	2	Failed	12/16/2015	12/16/2015	Raymond F.
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Comments: Schedule IWR confirmation #041341-07 Contractor Phone #7027260098
Special Instructions:

Comments:

440 | 960079 | See Notes | WATER HAMMER / DISHWASHER ,

440 | 960079 | See Notes | NEED C/O UNDER SINK

5	420 ROUGH PLUMBING - TOP OUT	1	Partpassed	6/10/2015	6/10/2015	Frederick Z.
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Comments: Schedule IVR confirmation #323798-01 Contractor Phone #7024678899
Special Instructions:

Comments:

420 | 890051 | See Notes | 407 NEEDED,AND ADDED

6	420 ROUGH PLUMBING - TOP OUT	2	Failed	7/17/2015	7/20/2015	Robert R.
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Comments: Schedule IWR confirmation #469311-02 Contractor Phone #702-227-3500
Special Instructions: please call us 1/2hour before arrival in order to have
some one there for the insoection. Thank you, Rosie Gomez

Comments:

420 | 910254 | Work Not Ready |

7	420 ROUGH PLUMBING - TOP OUT	3	Failed	8/10/2015	8/10/2015	Winston S.
---	------------------------------------	---	--------	-----------	-----------	---------------

Comments: Schedule IWR confirmation #553836-03 Contractor Phone #7024678899
Special Instructions: Please Call 1/2 hour before arrival so that we can have
someone there.

Comments:

420 | 982245 | Work Not Ready | ,

420 | 982245 | Work Not Ready |

8	420 ROUGH PLUMBING - TOP OUT	4	Passed	9/11/2015	9/11/2015	Frederick Z.
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Comments: Schedule IWR confirmation #683384-02 Contractor Phone #702-726-0098
Special Instructions: Please call 702-467-8899 if John does not answer.

9	420 ROUGH PLUMBING - TOP OUT	5	Failed	9/4/2015	9/4/2015	Gerald D.
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Comments: Schedule IWR confirmation #662629-04 Contractor Phone #702-726-0098
Special Instructions: PLEASE CALL JOHN COMPANGO 30 MIN PRIOR TO INSPECTION.

Comments:

420 | 960449 | Work Not Ready | ,

420 | 960449 | Work Not Ready |

10	407 UNDERSLAB PLUMBING	1	Passed	6/10/2015	6/10/2015	Frederick Z.
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11	340 FINAL MECHANICAL	1	Passed	12/16/2015	12/16/2015	Raymond F.
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Comments: Schedule IWR confirmation #041341-04 Contractor Phone #7027260098
Special Instructions:

12	320 ROUGH MECHANICAL	1	Passed	9/11/2015	9/11/2015	Frederick Z.
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Comments: Schedule IWR confirmation #683384-03 Contractor Phone #702-726-0098
Special Instructions: Please call John at 702-726-0098 or 702-467-8899

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	1	Failed	12/16/2015	12/16/2015	Raymond
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ELECTRICAL

F.

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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Comments: Schedule IWR confirmation #662629-03 Contractor Phone #702-556-7342
Special Instructions: PLEASE CALL NICK NIMAUS 30 MIN BEFORE INSPECTION PLEASE

Comments:

220 | 960449 | Work Not Ready | not ready ,

220 | 960449 | Work Not Ready |

19	160 EPOXY	1	Passed	12/16/2015	12/16/2015	Raymond
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EXPRESS

F.

Comments: NO ABs INSPECTION

20	140 FINAL BUILDING	1	Passed	12/17/2015	12/17/2015	Frederick Z.
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Comments: Schedule IWR confirmation #043778-07 Contractor Phone #7027260098
Special Instructions:

21	131 WALL GROUT & STEEL	1	Passed	6/16/2015	6/16/2015	Robert R.
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Comments: Schedule IWR confirmation #344119-04 Contractor Phone #7022273500
Special Instructions: PLEASE CALL 1/2 BEFORE ARRIVE TO HAVE SOMEONE THERE AT THE SITE. THANK YOU ROSIE

22	129 EXTERIOR LATH/STUCCO	1	Passed	10/6/2015	10/6/2015	Edward B.
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Comments: Schedule IWR confirmation #783043-02 Contractor Phone #7027260098
Special Instructions: Please call John 30 minutes prior

23	125 DRYWALL NAILING	1	Passed	9/29/2015	9/29/2015	Frederick Z.
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Comments: Schedule IWR confirmation #757711-02 Contractor Phone #7027260098
Special Instructions: Call John Compagno 30 min prior to inspection

24	123 INSULATION	1	Passed	9/18/2015	9/18/2015	Frederick Z.
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Comments: Schedule IWR confirmation #711675-02 Contractor Phone #7027260098
Special Instructions: Please Call 30 minutes before expected arrival so that we can make sure to be there.

25	105 PRE-SLAB	1	Passed	6/16/2015	6/16/2015	Robert R.
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Comments: Schedule IWR confirmation #344119-03 Contractor Phone #7022273500
Special Instructions: PLEASE CALL 1/2 BEFORE ARRIVE TO HAVE SOMEONE THERE AT THE SITE. THANK YOU ROSIE

Inspection status table

Inspection Hold(s)

M-10

RECEIVED
JULY 16, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

ADDITIONAL EVIDENCE

N

2905 PINTO LANE

N-1



Clark County Assessor Reports

2905 PINTO LANE

* Part of undisclosed document

Value History

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

Parcel: 139-32-306-024

Taxable

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

Parcel from 139-32-306-003

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

This was a RC

This is for permit # R157139

N-2

OWNER(S)/MAIL TO SNIPES DAVID L III 88 CORPORATE PARK DR HENDERSON NV, 89074 NV				SITUS 3905 PINTO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20 110 Single Family Residential				139-32-306-024				Printed: 3/24/2025 Page: 1 of 3								
								*139-32-306-0				2025/26								
LAND ACRES: 0.87 LAND SQUARE FEET: 37,897				SUMMARY OF TAXABLE VALUES								WORKING								
LEGAL DESCRIPTION PT NE4 SW4 SEC 32 20 61				FISCAL YEAR		2021-22 2022-23 2023-24 2024-25 2025-26					BLCM BLCM BLCM BLCM BLCM									
						VALUE TYPE					BLCM BLCM									
				LAND		\$375,000 \$420,000 \$500,000 \$525,000 \$525,000					BLCM BLCM									
				SUBDIVISION DISCOUNT																
				NET LAND		\$375,000 \$420,000 \$500,000 \$525,000 \$525,000					BLCM BLCM									
				IMPROVEMENTS		\$2,319,830 \$2,450,310 \$2,624,005 \$2,818,010 \$2,876,785					BLCM BLCM									
				SUPPLEMENTAL																
				COMMON ELEMENT																
TOTAL IMPROVEMENT		\$2,319,830 \$2,450,310 \$2,624,005 \$2,818,010 \$2,876,785					BLCM BLCM													
SECURED PERSONAL PROP																				
PARCEL TOTAL		\$2,694,830 \$2,870,310 \$3,124,005 \$3,343,010 \$3,201,785					BLCM BLCM													
EXEMPTION TOTAL																				
SALES HISTORY																				
TYPE SALE DATE SALE PRICE DEED BOOK PAGE		GRANTOR JOHNSON AMR WILLIAMS BOBBY K & KAREN D BALL SEP ACCOUNT						GRANTEE SNIPES DAVID L III JOHNSON AMR WILLIAMS BOBBY K & KAREN D												
R 7/31/2024 \$ 2,875,000.00 20240731 00002037																				
R 7/30/2014 \$ 2,300,000.00 20140730 00002657																				
R 1/21/2010 \$ 1,850,000.00 20100121 00000665																				
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	\$525,000	\$525,000									
CODE		ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE	CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE								
CLASSIFIED AG/GOLF COURSE												LAND - GOLF COURSE/AG/OPEN SPACE								
#	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:																				
TYPE	BLOG	BUILDING TYPE	CLIQ	RAK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%CMP	SQFT	\$/SQFT	RCNLD	TYPE	DESCRIPTION	COUNT	STATUS
RES	1-1	One Story	65		2004	2004		14.0					100%	7,077	365.98	2,590,069	05	Building	1	P
RES	1-2	Garage	65		2004	2004							100%			86,710				
																		ACCOUNT FLAGS		
																		CAT	TYPE	VAL
																		CON	Capacity	1
																		CON	Pool Count	1
																		PAR	Parcel Land Use	20,110

#1

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 themself 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

This is the project that was posted in 2013/14 for #73243 5/8 2013

NOT THE \$1,400 That was a GC A

5/8 2013

Inspection History

ID	Inspection #	Inspection	Inspector	Approval Date	Expiration Date	Inspector
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.

N-6

1	420 ROUGH	2	Partpassed	4/15/2010	4/15/2010	Edward B.
2	PLUMBING - TOP OUT					

Comments: PER Patricia

Comments:

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

3	420 ROUGH	2	Partpassed	4/15/2010	4/15/2010	Edward B.
	PLUMBING - TOP OUT					

Comments: all Except shower MEMBRANE

Comments:

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

4	420 ROUGH	3	Partpassed	4/12/2010	4/12/2010	Edward B.
	PLUMBING - TOP OUT					

Comments: NEED Shower membrane and Test

5	420 ROUGH	4	Passed	4/21/2010	4/21/2010	Edward B.
	PLUMBING - TOP OUT					

6	240 FINAL	1	NA			Nicole A. (702)229-1802
	ELECTRICAL					

Comments: 140 passed

7	220 ROUGH	1	Passed	4/13/2010	4/13/2010	Edward B.
	ELECTRICAL					

Comments: 1) Lower mini CANS 2) FLEX INwall@ closet

8	140 FINAL	1	Passed	11/2/2011	11/2/2011	Robert R.
	BUILDING					

9	125 DRYWALL	1	Passed	4/19/2010	4/19/2010	Edward B.
	NAILING					

10	120 FRAMING	1	Failed	4/12/2010	4/12/2010	Edward B.
----	-------------	---	--------	-----------	-----------	-----------

Comments:

120 | 890401 | Rough electrical inspection (220) not passed | DR completed prior to frame insp.

11	120 FRAMING	2	Passed	4/14/2010	4/14/2010	Dennis R.
----	-------------	---	--------	-----------	-----------	-----------

Comments: need letter to drop a - 33 clips

Inspection status table

N-7

From: mark wolfson <mbw1016@hotmail.com>
Sent: Tuesday, December 30, 2025 10:37 AM
To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
Subject: Re: This year's appeal

Jayme, always a new twist. In looking at 3011 Pinto for the 2026/2027 assessment year I see they have a(n) 'incremental improvement' of \$142K. Is this taxed at 35% and outside the 3% cap, similar to a 'supplemental' improvement?

Also, I see no permits for this property since like 2012. What was the basis for the 'incremental improvement'?

Is this a new method of some sort?

Thx

Mark
Sent from my iPad

On Dec 30, 2025, at 9:23 AM, mark wolfson <mbw1016@hotmail.com> wrote:

I'm not sure what this means:

'As a reminder, appeals related to CBOE decisions follow a separate process.'

On Dec 30, 2025, at 8:57 AM, Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov> wrote:

As a reminder, appeals related to CBOE decisions follow a separate process.
<Outlook-ej3fgj5j>

N-E

From: mark wolfson mbw1016@hotmail.com
Subject: Fwd: This year's appeal
Date: Jan 2, 2026 at 10:21:11 AM
To: Mary Ann Weidner mwe@clarkcountynv.gov
Cc: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov

Ms. Weidner,

I do not understand Jayme's response. Last year when I filed my appeal, you made me break it into two appeals, one for the current year and one for the back year.

Now, when I want to file 2 appeals (current year and back year) the county is denying my ability to revisit that situation. The decision to not take jurisdiction is for the CBOE to decide, not the assessor's office.

You have every right to present your case again as to why my position is incorrect, but I have the right to present my position and allow them to decide.

Regards,

Mark Wolfson

Sent from my iPad

Begin forwarded message:

From: Jayme Jacobs <jayme.jacobs@clarkcountynv.gov>
Date: December 30, 2025 at 1:21:39 PM PST
To: mark wolfson <mbw1016@hotmail.com>
Subject: Re: This year's appeal

Hi Mark,

To answer your two questions,

1. The County BOE's denial of your prior-year appeal cannot be challenged by submitting another back-year appeal to the CBOE. That appeal process can only move forward to the State and Courts.
2. The term "incremental improvement" refers to the assessed value that is taxed outside the standard tax cap. This amount is calculated at 35% of the taxable value. This particular change was an increase to the quality class.

Ms. Jayme Jacobs, RES

Direct: 702.455.4980 | Office: 702.455.4997

Director of Property Appeals, Clark County Assessor's Office

service integrity respect accountability excellence leadership

N-9

THIS IS THE
ENTIRE HISTORICAL LIST
OF PERMITS FOR 2905 PINTO LANE

Search By:

Address

Street Number:

2905

Street Direction:

Street Name:

pinto

Do not include suffix (St., Blvd., Cir.)

Search

Clear Search

Latest

19 results found for address '2905 pinto'

Prev

Page #: 1

of 2

Next

R24-18166-R001 - Residential Building Permit (Res)

Click
to
open

Key Number: 1948363

Current Status: Completed

Application Received: 12/13/2024

Project Name: David Snipes - Main Home

Address: 2905 PINTO LN

Type of Work: Revisions

Permit Issued: 12/16/2024

N-10

Scope of Work: Revisions can be found on the following pages: PV-1: Title Block adjusted to reflect 127 Modules, and 51.435 KW PV-2 & PV-2A: Layout adjusted to reflect 127 Modules PV-2B: Roof Area Statement adjusted PV-3: array installation table adjusted and note added PV-4: Stringing has been adjusted to reflect 127 modules PV-5: Wire Schedule adjusted PV-6: Material List adjusted for module decrease PV-7A: Layout changes reflected on the placard Module spec sheet updated to reflect current modules

R24-18166 - Residential Building Permit (Res)

Click to open

Key Number: 1943681

Current Status: Completed

Application Received: 11/14/2024

Project Name: David Snipes - Main Home

Address: 2905 PINTO LN

Type of Work: Over the counter

Permit Issued: 11/14/2024

Scope of Work: 51,35kW. Rooftop Solar System 130 Modules 51.350 KW

R24-16523-R001 - Residential Building Permit (Res)

Click to open

Key Number: 1940840

Current Status: Completed

Application Received: 10/30/2024

Project Name: David Lester Snipes

Address: 2905 PINTO LN

Type of Work: Revisions

Permit Issued: 11/5/2024

Scope of Work: Revision of Trenching shown on pages PV-2,PV-2A,PV-4, & PV-4A

N-11

R24-16523 - Residential Building Permit (Res)

Click to
open

Key Number: 1937160

Current Status: Completed

Application Received: 10/11/2024

Project Name: David Lester Snipes

Address: 2905 PINTO LN

Type of Work: Over the counter

Permit Issued: 10/11/2024

Scope of Work: 18.96kW, Rooftop Solar System 48 Modules 18.960 KW Derate to 150a

R24-14689 - Residential Building Permit (Res)

Click to
open

Key Number: 1930005

Current Status: Completed

Application Received: 9/6/2024

Project Name: PATIO ENCLOSURE

Address: 2905 PINTO LN

Type of Work: Building Project

Permit Issued: 9/18/2024

Scope of Work: THE SCOPE OF WORK IS TO CONVERT EXISTING PATIO COVER INTO A NEW BEDROOM. TO REMOVE ALL INTERIOR STUCCO OF THE PATIO COVER, INSTALLA NEW SLIDING DOOR UNDER EXISTING HEADER, BUILD 2 CLOSETS AND LEVELFLOOR TO MATCH EXISTING HOUSE FLOOR
FINISH.MECHANICAL: - TO PROVIDE AC TO NEW BEDROOM AND TO CONNECT FROM EXISTING HOUSE DUCTING. NO DEMO PLAN NEEDED,ELECTRICAL: - - TO ADD 4 NEW CAN LIGHTS - TO ADD 5 OUTLETS - TO ADD 2 SMOKE/CARBON COMBO. EXTERIOR LIGHTS ARE EXISTING.THERE IS NO PLUMBING WORK.

R24-06496 - Residential Building Permit (Res)

Click to
open

Key Number: 1902800

Current Status: Returned for Information

Application Received: 4/30/2024

Project Name: Add room

Address: 2905 PINTO LN

Type of Work: Building Project

Expiration Date: 10/29/2024 For permit renewal, extension, or cancellation.

[CLICK HERE](#)

Scope of Work: change nook area into bedroom - Already built

R20-06272 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 1454256

Current Status: Completed

Application Received: 5/7/2020

Project Name: Front Gate and Fence

Address: 2905 PINTO LN

Type of Work: Wall Fence

Permit Issued: 6/16/2020

Scope of Work: Iron Gates, and Iron ontop existing wall.

No Supplement

R-163892 - Residential Building Permit (Res)

[Click to open](#)

Key Number: 647156

Current Status: Completed

Application Received: 5/27/2010

Project Name: WILLIAMS

Address: 2905 PINTO LN

Type of Work: Over the counter

Permit Issued: 5/27/2010

Scope of Work: plbg install 10' 3/4 gasline & install pressure regulator to heater for pool

N-13

R-159134 - Residential Building Permit (Res)

Click to
open

Key Number: 642369

Current Status: Abandoned

Application Received: 3/22/2010

Project Name: WILLIAMS

Address: 2905 PINTO LN

Type of Work: Deferred

Scope of Work: Deferred Structural for Trusses**ILO** TRUSSES SCANNED
4/5/10

R-157771 - Residential Building Permit (Res)

Click to
open

Key Number: 644678

Current Status: Completed

Application Received: 3/3/2010

Project Name: WILLIAMS

Address: 2905 PINTO LN

Type of Work: Wall Fence

Permit Issued: 3/3/2010

Scope of Work: CLV Retaining wall **APPL SCANNED/FOLDED PLAN
DESTROYED 4/12/11 MB*

Prev Page #: 1 of 2 Next

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.

N-14

Search By:

Address

Street Number:

2905

Street Direction:

Street Name:

pinto

Do not include suffix (St., Blvd, Cir.)

Search

Clear Search

Latest 19 results found for address '2905 pinto'

Prev

Page #: 2

of 2

Next

**R-157139 - Residential Building Permit
(Res)**

Click to
open

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

N-15

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**

R-155695 - Residential Building Permit (Res)

[Click to
open](#)

Key Number: 642866

Current Status: Completed

Application Received: 1/29/2010

Project Name: WILLIAMS

Address: 2905 PINTO LN

Type of Work: Building Project

Permit Issued: 3/3/2010

Scope of Work: Detached garage rolled***APPL,CORRES,DEF SUBMITTAL,STRU
CALCS,PLOT,SOILS SCANNED 3/5/10 *5-3-10 rec'd ltr Vegas Const to withdraw
this appl *****Change of Contractor to Owner for Finals & Lath
Only - Ok'd by Rod 05/04***** permit renewal on 7/21/2011 ***
DESTROYED 9/13/13 BC

R-115483 - Residential Building Permit (Res)

[Click to
open](#)

Key Number: 607431

Current Status: Abandoned

Application Received: 5/19/2008

Project Name: ANDERSON

Address: 2905 PINTO LN

Type of Work: Wall Fence

Permit Issued: 5/19/2008

Expiration Date: 11/15/2008 For permit renewal, extension, or cancellation,
[CLICK HERE](#)

Scope of Work: ORNAMENTAL IRON FENCE ON EXISTING BLK WALL AND
GATES.

R-99545 - Residential Building Permit (Res)

Click to
open

Key Number: 590146

Current Status: Abandoned

Application Received: 10/9/2007

Project Name: ANDERSON

Address: 2905 PINTO LN

Type of Work: Pool/ Spa

Expiration Date: 4/15/2008 For permit renewal, extension, or cancellation,
[CLICK HERE](#)

Scope of Work: KOI POND

R-98371 - Residential Building Permit (Res)

Click to
open

Key Number: 590913

Current Status: Completed

Application Received: 9/20/2007

Project Name: ANDERSON

Address: 2905 PINTO LN

Type of Work: Wall Fence

Permit Issued: 9/20/2007

Scope of Work: engineer designed cmu wall (folded w/docs, structural
submittal complete) **APPL SCANNED/STRUC,PLANS DESTROYED 04/08/10
MB**

R-43593 - Residential Building Permit (Res)

Click to
open

Key Number: 532089

Current Status: Abandoned

Application Received: 5/25/2005

Project Name: ANDERSON

Address: 2905 PINTO LN

Type of Work: Revisions

Scope of Work: engineered retaining wall per IBC 2003 for pool/spa

R-39879 - Residential Building Permit (Res)

Click to
open

Key Number: 524351

Current Status: Abandoned

Application Received: 4/6/2005

Project Name: ANDERSON

Address: 2905 PINTO LN

Type of Work: Revisions

Scope of Work: Add planter wall detail per inspector request

R-27667 - Residential Building Permit (Res)

Click to
open

Key Number: 514211

Current Status: Completed

Application Received: 9/24/2004

Project Name: ANDERSON

Address: 2905 PINTO LN

Type of Work: Pool/ Spa

Permit Issued: 11/2/2004

Scope of Work: Pool only no galine w/grotto/beach entry & negative edge/soils attached/deck by owner***Expired 11-30-05***Destroyed 12-15-06, no activity***01/29/07 MJH - renewed for 135.00 for two finals only.Plans and inspection records are on the job.5/28/08 Renewed for finals only. yp

R-24191 - Residential Building Permit (Res)

Click to
open

Key Number: 516400

Current Status: Abandoned

Application Received: 7/29/2004

N-18

2905 Pinto

Subject

7-19

Guest House	Golf / View	Land	Suppl.	Total	Suppl. Year	Comments
1096	N	\$525,000	\$711,097	\$1,672,790	22/23	

2905 PINTO LANE

Casita/Guest House	Golf / View	Taxable Values			Comments	25/26 Suppl.	Comments
		Land	Suppl.	Total			
455	N	\$446,250	\$26,415	\$4,887,844	24/25	\$0	Chngd Frame-Brick V
788	N	\$525,000	\$0	\$3,634,950		\$0	
916	N	\$525,000	\$1,450,954	\$3,264,258	13/14	\$62,473	Addition added
3984	N	\$656,250	\$1,645,409	\$3,147,657	01/02	\$0	
1279	N	\$525,000	\$345,860	\$2,677,690	19/20	\$0	
2144	N	\$525,000	\$64,351	\$2,558,356	13/14	\$0	
0	N	\$525,000	\$347,302	\$2,441,358	24/25	\$0	
0	N	\$525,000	\$1,326,780	\$2,401,596	98/99	\$0	
11098	N	\$525,000	\$1,089,531	\$2,241,375	02/03	\$0	
1323	N	\$603,750	\$648,512	\$2,049,704	24/25	\$0	
1861	N	\$525,000	\$228,486	\$1,885,282	25/26	\$0	QC
1950	N	\$525,000	\$572,889	\$1,856,295	13/14	\$0	Permits for remodel
0	N	\$525,000	\$905,789	\$1,856,150	13/14	\$0	
0	N	\$525,000	\$851,743	\$1,802,819	03/04	\$0	
1096	N	\$525,000	\$711,097	\$1,672,790	22/23	\$0	SUBJECT
714	N	\$525,000	\$819,013	\$2,138,209	24/25	\$511,058	QC & Eff.Age
880	N	\$603,750	\$675,551	\$1,564,659	02/03	\$0	
0	N	\$525,000	\$343,120	\$1,489,092	24/25	\$0	Petitioner

10 AM Fri Jun 19

zillow.com

how do you Feedback | 202606161... Space Expl... autonation... Assessor | Clark Count... Permit & Ap... Assessor | Clark Count... 2905 Pin

Back to search

Zillow

Save Share More

Home value Cost calculator Home details Neighborhood

Report

5/21/2011 Listing removed \$2,500,000 +35.1% \$353/sqft

Report

1/21/2010 Sold \$1,850,000 -26% \$261/sqft

Report

10/22/2009 Listed for sale \$2,500,000 +150% \$353/sqft

Report

4/28/2009 Sold \$1,000,000 -72.6% \$141/sqft

Report

1/9/2009 Price change \$3,650,000 -5.8% \$516/sqft

Report

10/26/2008 Listed for sale \$3,875,000 +453.6% \$548/sqft

Report

4/25/2002 Sold \$700,000 \$99/sqft

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

\$3,563,400

What is this number?

Start now

Claim home

W-2

SBE 26-107 Pg 1432

REMAND SBE 26-107 Pg 1444

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

R-155695 - Residential Building Permit (Res)

Key Number: 642866

Current Status: Completed

Application Received: 1/29/2010

Project Name: WILLIAMS

Address: 2905 PINTO LN

Type of Work: Building Project

Permit Issued: 3/3/2010

Scope of Work: Detached garage rolled***APPL,CORRES,DEF SUBMITTAL,STRU
CALCS,PLOT,SOILS SCANNED 3/5/10 *5-3-10 rec'd ltr Vegas Const to withdraw this
appl *****Change of Contractor to Owner for Finals & Lath Only - OK'd
by Rod 05/04***** permit renewal on 7/21/2011 *** ***DESTROYED
9/13/13 BC***

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	240 FINAL ELECTRICAL	1	Passed	11/2/2011	11/2/2011	Robert R.	
2	220 ROUGH ELECTRICAL	1	Failed	3/26/2010	3/26/2010	Edward B.	

Comments:

220 | 890401 | Other | 1) Replace ufer CLAMP and provide access2) provide ground buss @

SUB 3) Complete MAKE-UP

3	220 ROUGH ELECTRICAL	2	Passed	3/31/2010	3/31/2010	Edward B.
4	220 ROUGH ELECTRICAL	3	Passed	4/12/2010	4/12/2010	Edward B.

Comments: PREV. Approved this is Garage permit CALL for 220 on Remodel permit when Ready

5	201 UNDERGROUND ELECTRICAL	1	Passed	3/26/2010	3/26/2010	Edward B.
6	140 FINAL BUILDING	1	Failed	5/19/2010	5/19/2010	Edward B.

Comments:

140 | 890401 | Other | 1) provide Lot DRAINAGE 2) install BUBBLE cover EXT. plug 3) NEED 3'x3' Landing @ man Door 4) Recall For 140,240

7	140 FINAL BUILDING	2	Passed	11/2/2011	11/2/2011	Robert R.
8	129 EXTERIOR LATH/STUCCO	1	Passed	5/6/2010	5/6/2010	Edward B.
9	129 EXTERIOR LATH/STUCCO	2	Partpassed	4/15/2010	4/15/2010	Edward B.

Comments: ALL Except EAST WALL

Comments:

129 | 890401 | Other | need Door Jamb, windows and flashing

10	129 EXTERIOR LATH/STUCCO	3	Failed	4/14/2010	4/14/2010	Dennis R.
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Comments:

129 | 950370 | Work Not Ready |

129 | 950370 | Work Not Ready |

11	125 DRYWALL NAILING	1	Passed	4/7/2010	4/7/2010	Edward B.
12	123 INSULATION	1	Passed	4/2/2010	4/2/2010	Edward B.
13	120 FRAMING	1	Failed	3/31/2010	3/31/2010	Edward B.

Comments:

120 | 890401 | Other | 1) Complete Roof Soffit and FireBlock 10' max 2) SEAL TP Penetrations 3) Install Hangers Per Truss Calcs

14	120 FRAMING	2	Passed	4/8/2010	4/8/2010	Edward B.
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15	120 FRAMING	3	Partpassed	4/2/2010	4/2/2010	Edward B.
----	-------------	---	------------	----------	----------	-----------

Comments: ALL Except Roof Soffit

Comments:

120 | 890401 | Other | 1) Complete Roof Soffit and FireBlock 10' max 2) SEAL TP Penetrations 3) Install Hangers Per Truss Calcs

16	109 SHEAR	1	Passed	3/31/2010	3/31/2010	Edward B.
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17	107 ROOF SHEATHING	1	Passed	3/31/2010	3/31/2010	Edward B.
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18	105 PRE-SLAB	1	Passed	3/5/2010	3/5/2010	Edward B.
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Inspection status table

Inspection Hold(s)

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.

N/24

ADDITIONAL EVIDENCE

0

2981 PINTO LANE

0-1



Clark County Assessor Reports

2981 Pinto

Value History

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

Parcel: 139-32-306-001

Assessed

Tax Year	Land			Improvements				Exemption	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp	Extra Features	Code Value		
2025-26	0.91	183,750	0	190,374	0	0	11,540	0	0	200
2024-25	0.91	183,750	0	188,140	0	0	11,395	0	0	200
2023-24	0.91	175,000	0	171,212	0	0	9,972	0	0	200
2022-23	0.91	147,000	0	153,609	0	0	9,022	0	0	200
2021-22	0.91	131,250	0	142,567	0	0	0	0	0	200
2020-21	0.91	131,250	0	138,451	0	0	0	0	0	200
2019-20	0.91	105,000	0	133,956	0	0	0	0	0	200
2018-19	0.91	70,000	0	126,461	0	0	0	0	0	200
2017-18	0.91	59,500	0	125,309	0	0	0	0	0	200
2016-17	0.91	52,500	0	127,002	0	0	0	0	0	200
2015-16	0.91	43,750	0	123,898	0	0	0	0	0	200
2014-15	0.91	35,000	0	119,753	0	0	0	0	0	200
2013-14		35,000	0	104,227	0	9,840	0	0	0	200
2012-13		35,000	0	101,266	0	0	0	0	0	200
2011-12		49,000	0	94,753	0	0	0	0	0	200
2010-11		70,000	0	102,663	0	0	0	0	0	200
2009-10		175,000	0	103,511	0	0	0	0	0	200
2008-09		210,000	0	107,177	0	0	0	0	0	200
2007-08		110,679	0	104,890	0	0	0	0	0	200
2006-07		110,600	0	107,214	0	0	0	0	0	200
2005-06		79,625	0	101,927	0	0	0	0	0	200
2004-05		73,500	0	94,392	0	0	0	0	0	200

Parcel from 030-290-053

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

\$9.840 - .25 = \$28,114
0-2

Briana Johnson, Assessor

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

GENERAL INFORMATION

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

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

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.91 ACRES
ORIGINAL CONST. YEAR	1961
LAST SALE PRICE	4500000
MONTH/YEAR	2/2018
<u>SALE TYPE</u>	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 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 herein.

OWNER(S)/MAIL TO					SITUS					139-32-306-001					View: 5/27/2026	
KAHSHEA CHIA JENNIFER LIVING TRUST MORGAN DALE TRS 209-676 RICHMOND TORONTO ON, M6J 1C3 ON, CANADA					2981 PINTO LN LAS VEGAS					*139-32-306-0					Page: 2 of 4	
					PARCEL STATUS: A Active - Locally Assessed Parcel											
					NEIGHBORHOOD: 1311.09 Central West											
					PRIMARY USE: 20.110 Single Family Residential											
BUILDING(S): 1 of 2										2026/27						
BUILDING 1 OF 2 SECTION 1 OF 2																
Subareas																
BL/SE CODE DESCRIPTION AYB EYB HTD AREA SQ. FT. S/SQ. FT. RCN																
1-1 BLW Balcony Comp WoodFit 1961 1962 186 107.83 20,056																
1-1 PBA Patio Comp Roof 1961 1962 532 44.40 23,621																
1-1 PAA Patio Alumina Roof 1961 1962 414 55.98 23,176																
1-1 PBA Patio Comp Roof 1961 1962 628 44.40 27,883																
1-1 GL1 Read Level 1 1961 1962 3,444 3,444 244.30 841,389																
1-1 GL2 Read Level 2 1961 1962 2,555 2,555 244.30 824,187																
1-1 100 100% Addition 1961 1962 534 534 244.30 130,456																

OWNER(S)/MAIL TO					SITUS					139-32-306-001					Printed: 5/27/2026																																																																																																								
KARSHEN CHIA JENNIFER LIVING TRUST MORGAN DALE TRS 209-876 RICHMOND TORONTO ON, M6J 1C3 ON, CANADA					2981 PINTO LN LAS VEGAS PARCEL STATUS: A/Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20.110 Single Family Residential BUILDING(S): 1 of 2					*139-32-306-0					Page: 3 of 4																																																																																																								
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BUSINESS > PERMITS & LICENSES > BUILDING & OFFSITE PERMITS > PERMIT & APPLICATION
STATUS

✓ R-179099 - Residential Building Permit (Res)

Key Number: 664772

Current Status: Completed

Application Received: 1/6/2011

Project Name: FLOWERS

Address: 2981 PINTO LN

✓ **Type of Work:** Patio Cover Balcony

Permit Issued: 1/10/2011

Scope of Work: shade structure (trellis)*ILO* *folded plans filed* appl pkg
scanned PERMIT EXPIRED, PLANS DESTROYED 2/7/14 BC

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	140 FINAL BUILDING	1	Unrequested			Tony N. (702)303-0274	
2	140 FINAL BUILDING	2	Cancelled	1/11/2011	1/11/2011	Robert R.	
Comments: PER SUPER							
3	101 FOOTING	1	Passed	1/11/2011	1/11/2011	Robert R.	

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

#	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.	
Comments: SHOWER PAN							
2	440 FINAL PLUMBING	1	Passed	2/16/2011	2/16/2011	Robert R.	
3	420 ROUGH PLUMBING -	1	Partpassed	11/2/2010	11/2/2010	Robert R.	

TOP OUT

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

4	420 ROUGH PLUMBING - TOP OUT	2	Partpassed	10/15/2010	10/15/2010	Robert R.
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Comments: MASTER BATH FLOOR , OK TO COVER. JOIST AND HANGERS INSPECTED.

5	420 ROUGH PLUMBING - TOP OUT	3	Cancelled	10/28/2010	10/27/2010	Robert R.
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Comments: CALLID:371603

6	420 ROUGH PLUMBING - TOP OUT	4	Cancelled	11/1/2010	11/1/2010	Robert R.
---	------------------------------------	---	-----------	-----------	-----------	-----------

Comments: CANCELED AND ADD TOMORROW

7	420 ROUGH PLUMBING - TOP OUT	5	NA			Morgan O. (702)229- 4851
---	------------------------------------	---	----	--	--	-----------------------------------

8	340 FINAL MECHANICAL	1	Passed	2/22/2011	2/22/2011	Frederick Z.
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9	320 ROUGH MECHANICAL	1	Passed	2/22/2011	2/22/2011	Frederick Z.
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10	240 FINAL ELECTRICAL	1	Failed	2/16/2011	2/16/2011	Robert R.
----	-------------------------	---	--------	-----------	-----------	-----------

Comments: INSPECTED INTERIOR ONLY.

Comments:

240 | 910254 | Missing fixture plates | .

240 | 910254 | Missing and/or damaged GFCI protection | 1ST FLOOR RESTROOM, LAUNDRY ROOM,

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.
----	-------------------------	---	------------	-----------	-----------	-----------

0-11

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.
----	--------------------	---	-----------	-----------	-----------	-----------

Comments: PER SUPER

Comments:

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

20	129 EXTERIOR LATH/STUCCO	1	Passed	1/28/2011	1/28/2011	Robert R.
----	--------------------------	---	--------	-----------	-----------	-----------

21	125 DRYWALL NAILING	1	Failed	11/3/2010	11/3/2010	Robert R.
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Comments:

125 | 910254 | Work Not Ready |

0-12

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

R-250034 - Residential Building Permit (Res)

Key Number: 728029

Current Status: Completed

Application Received: 12/3/2013

Project Name: FLOWERS

Address: 2981 PINTO LN

Type of Work: Building Project

Permit Issued: 12/3/2013

Scope of Work: remodel

Applicant

Review Info

Inspection Status

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

1	240 FINAL ELECTRICAL	1	NA			Lauren B. (702)229-2356	
---	----------------------	---	----	--	--	----------------------------	--

Comments: 140 passed

2	220 ROUGH ELECTRICAL	1	Failed	2/24/2014	2/24/2014	Raymond F.	
---	----------------------	---	--------	-----------	-----------	------------	--

Comments: Schedule IWR confirmation #609240-02 Contractor Phone #7027679394
Special Instructions: To check wiring for remodel of family room and kitchen

3	220 ROUGH ELECTRICAL	2	Passed	2/25/2014	2/25/2014	Robert R.
---	----------------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #613518-02 Contractor Phone #7026428003
Special Instructions: check wiring for remodel of family room and kitchen -
super on site is Jim 767-9394

4	140 FINAL BUILDING	1	Passed	6/25/2014	6/25/2014	Robert R.
---	--------------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #039826-02 Contractor Phone #7025699069
Special Instructions: please call jeff for access to property 702-569-9069

5	125 DRYWALL NAILING	1	Passed	3/3/2014	3/3/2014	Robert R.
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6	123 INSULATION	1	Passed	2/27/2014	2/27/2014	Robert R.
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7	120 FRAMING	1	Partpassed	2/25/2014	2/25/2014	Robert R.
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Comments: OK TO DRYWALL KITCHEN CEILING.

8	120 FRAMING	2	Partpassed	2/26/2014	2/26/2014	Robert R.
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Comments: Schedule IWR confirmation #618584-02 Contractor Phone #702-767-9394
Special Instructions: CEILINGS COMPLETE

9	120 FRAMING	3	Passed	3/3/2014	3/3/2014	Robert R.
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Comments: Schedule IWR confirmation #627364-02 Contractor Phone #7025699069
Special Instructions: Need partial drywall nail inspected

10	120 FRAMING	4	Partpassed	2/27/2014	2/27/2014	Robert R.
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Comments: Schedule IWR confirmation #623714-02 Contractor Phone #7025699069
Special Instructions: Please come as late in the day as you can. ALL BUT
FIREPLACE

Inspection status table

Inspection Hold(s)

Fees

0-15

RECEIVED
JULY 16, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

ADDITIONAL EVIDENCE

P

3000 ARABIAN ROAD

P-1



Clark County Assessor Reports

3000 ALASIAN

Value History

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

Parcel: 139-32-305-004

Assessed

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

Parcel from 030-290-013

→ Parcel Cancelled to 139-32-305-005

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

P-2



Clark County Assessor Reports

Value History

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

Parcel: 139-32-305-005

Assessed

Tax Year	Land			Improvements			Exemption	Remainder	Tax Dist	
	Acres	Land	New Land	Imps	New Imps	Extra Supp Features	Code Value			
2025-26	1.21	183,750	0	670,725	0	0	28,686	0	0	200

Parcel from 139-32-305-004

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

23

Briana Johnson, Assessor

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

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-305-005 ←
<u>OWNER AND MAILING ADDRESS</u>	ROGERS PERRY C & NICOLE P FAMILY TRUST ROGERS PERRY C & NICOLE P TRS 3000 ARABIAN RD LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	LAS VEGAS
<u>CITY/UNINCORPORATED TOWN</u>	
<u>ASSESSOR DESCRIPTION</u>	PARCEL MAP FILE 130 PAGE 67 LOT 1
<u>RECORDED DOCUMENT NO.</u>	* 20220817:00029
<u>RECORDED DATE</u>	AUG 17 2022
<u>VESTING</u>	NS
<u>COMMENTS</u>	+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

<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	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

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

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

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.

OWNER(S)/MAIL TO					SITUS					139-32-305-005					Printed: 02/20/26	
					LAS VEGAS										Page: 3 of 3	
					PARCEL STATUS: A Active - Locally Assessed Parcel					*139-32-305-0					2026/27	
					NEIGHBORHOOD: 1511 09 Central West											
					PRIMARY USE: 20 110 Single Family Residential											
					BUILDING(S): 1 of 1											
TYPE: RES					BUILDING 1 OF 1 SECTION 1 OF 2					BUILDING VALUE SUMMARY						
BUILDING STYLE: 02 Two Story					QUALITY: 80 Excellent					BASIC BUILDING					2,360,606	
AYB					EYB					SQ. FT. ADJUSTMENTS					-62,804	
1999					2002					LUMP SUM ADJUSTMENTS					263,346	
100%					38.0					BASEMENT						
BUILDING CHARACTERISTICS					BL/SE					PORCHES					140,895	
BASIC BUILDING FEATURES					CODE					GARAGES/CARPORTS					50,608	
CAT					DESCRIPTION					BUILDING RCN					2,732,550	
SPL					AYB					DEPRECIATION					983,718	
E/W					EYB					POOL/SPA/DECK					54,865	
RC					HTD AREA					OTHER EXTRA FEATURES					23,167	
HT					SQ. FT.					TOTAL RCNLD					1,826,665	
AC					\$ / SQ. FT.					IMPROVEMENT FACTOR						
FLOORING					RCN					MULTIPLE ADJUSTMENT						
CAT					TYPE					OVERRIDE IMP. VALUE						
R/C					AREA					CONDO COST SQ. FT.						
R/C					%					NTV PUD/Common Area						
R/C					SF ADJ.					BUILDING AREA5						
R/C					60%					HEATED AREA					8,534	
R/C					40%					HEATED AREA W/IN BSMT					8,534	
ROOMS/BATHROOMS					GARAGES/CARPORTS, PORCHES/PATIOS/BALC. ADD-ONS					BUILDING NOTES						
CAT					CAT											
TYPE					DESCRIPTION											
UNITS					UNITS											
FAC					UNIT ADJ.											
UNIT ADJ.					CAT											
RM1					Description											
RM2					Units											
RM3					Unit Adj.											
RM4					Cat											
RM5					Description											
RM6					Units											
RM7					Unit Adj.											
RM8					Cat											
RM9					Description											
RM10					Units											
RM11					Unit Adj.											
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RM276					Cat											
RM277					Description											
RM278					Units											
RM279					Unit Adj.											

OWNER(S)/MAIL TO					SITUS					139-32-305-005					FORM NO. 5077(2/09)	
					LAS VEGAS					*139-32-305-0					Page 3 of 3	
					PARCEL STATUS: A Active - Locally Assessed Parcel											
					NEIGHBORHOOD: 1311 09 Central West											
					PRIMARY USE: 20 110 Single Family Residential					2026/27						
					BLDG. (INGRS): 1 of 1											
TYPE: RES					BUILDING STYLE: 18 Garage					QUALITY: 50 Excellent						
AYB: 1999					EYB: 1999					% COMP: 100%					% DEPR: 40.5	
BUILDING CHARACTERISTICS					BUILDING 1 OF 1 SECTION 2 OF 2					BUILDING VALUE SUMMARY						
BASIC BUILDING FEATURES					Subareas					BASIC BUILDING						
CAT					TYPE					AREA					%	
SF ADJ.																
EW					Frame-Stucco					100.00%						
RC					Concrete Tile					100.00%						
FLOORING																
CAT					TYPE					AREA					%	
SF ADJ.																
ROOMS/BATHROOMS					GARAGES/CARPORTS/PORCHES/PATIOS/BALC. ADD-ONS											
CAT					TYPE					UNITS					FAC	
UNIT ADJ.																
GNF					Garage Unfinished					718					-5,801	
BUILT-INS/FIREPLACES					EXTRA FEATURES											
CAT					TYPE					UNITS					FAC	
UNIT ADJ.																
WH					Wall Height (RES)					1.00						
ADDITIONAL BUILDING FEATURES																
CAT					TYPE					UNITS					FAC	
UNIT ADJ.																

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

R-70432 - Residential Building Permit (Res)

Key Number: 560831

Current Status: Completed

Application Received: 8/3/2006

Project Name: ROGERS

Address: 3000 ARABIAN RD

Type of Work: Pool/ Spa

Permit Issued: 8/7/2006

Scope of Work: pool/spa w/diving board, 6' sheer, auto fill, gas line to bbq stub & fireplace, deck by others, soils report***GATE CODE: KEY KEY 1379 **APPL,SOILS
SCANNED/PLANS DESTROYED 03/29/10 MB**

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
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1	910 POOL PRE-PLASTER/FINAL	1	Cancelled	11/7/2006	11/7/2006	Michael G.	
---	----------------------------	---	-----------	-----------	-----------	------------	--

Comments: Cancel per contractor request to Mike G. - mh 11/07/06

2	910 POOL PRE-PLASTER/FINAL	2	Failed	11/9/2006	11/9/2006	Michael G.	
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Comments: 8:00 EXPRESS JEFF 595-3260 KEY KEY 1379

3	910 POOL PRE- PLASTER/FINAL	3	Passed	12/11/2006	12/11/2006	Michael G.
4	910 POOL PRE- PLASTER/FINAL	4	Partpassed	12/5/2006	12/5/2006	Michael G.

Comments: 10:00 EXPRESS JEFF 595-3260 GATE CODE = KEY KEY 1379

5	905 PRE DECK	1	Passed	9/13/2006	9/13/2006	Michael G.
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Comments: gate code key key 1379

6	905 PRE DECK	2	Failed	9/11/2006	9/11/2006	Michael G.
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Comments: gate code key key 1379

7	904 POOL PLUMBING	1	Passed	8/10/2006	8/9/2006	
---	----------------------	---	--------	-----------	----------	--

8	903 POOL GAS TEST	1	Passed	8/17/2006	8/17/2006	Michael G.
---	----------------------	---	--------	-----------	-----------	---------------

Comments: GATE CODE:KEY KEY 1379

9	902 POOL ELECTRICAL	1	Passed	8/10/2006	8/9/2006	
---	------------------------	---	--------	-----------	----------	--

10	901 POOL PRE- GUNITE	1	Passed	8/17/2006	8/17/2006	Michael G.
----	-------------------------	---	--------	-----------	-----------	---------------

Comments: GATE CODE: KEY KEY 1379 express same day 10:00 pat/ozzie kraft

Inspection status table

Inspection Hold(s)

Fees

Outstanding Items

P-10

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

R-291987 - Residential Building Permit (Res)

Key Number: 766872

Current Status: Prior to Final

Application Received: 6/25/2015

Project Name: ROGERS

Address: 3000 ARABIAN RD.

Type of Work: Building Project

Permit Issued: 8/20/2015

Expiration Date: 5/19/2016 For permit renewal, extension, or cancellation, [CLICK HERE](#)

Scope of Work: SFD addition to second floor *split for BV 6/29*be*Received Structural/SI split and seperated for BV 08.17.15-ra

Applicant

Review Info

Inspection Status

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

1	440 FINAL PLUMBING	1	Passed	11/9/2015	11/9/2015	Edward B.	
---	--------------------	---	--------	-----------	-----------	-----------	--

Comments: Schedule IWR confirmation #909167-03 Contractor Phone #7029940130
Special Instructions:

2	423 FINAL GAS TEST	1	NA			Jason C. (702)229-2355	
---	--------------------	---	----	--	--	---------------------------	--

P-11

Comments: 140 PASSED

3	423 FINAL GAS TEST	2	Partpassed	10/1/2015	10/1/2015	Frederick Z.
---	-----------------------	---	------------	-----------	-----------	-----------------

Comments:

423 | 890051 | See Notes | GAS PIPING RELOCATION 2ND FLOOR

4	420 ROUGH PLUMBING - TOP OUT	1	Passed	10/9/2015	10/9/2015	Gerald D.
---	------------------------------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #793829-03 Contractor Phone #7029940130
Special Instructions: Need to park on Campbell and go through man gate to
alley. First driveway on left.

5	420 ROUGH PLUMBING - TOP OUT	2	Partpassed	10/1/2015	10/1/2015	Frederick Z.
---	------------------------------------	---	------------	-----------	-----------	-----------------

Comments:

420 | 890051 | See Notes | 2ND FLOOR BATHROOM TESTED

6	350 OTHER MECHANICAL	1	Passed	10/23/2015	10/23/2015	Frederick Z.
---	-------------------------	---	--------	------------	------------	-----------------

Comments: Schedule IVR confirmation #850881-01 Contractor Phone #7029940130
Special Instructions:

7	350 OTHER MECHANICAL	2	Passed	10/21/2015	10/21/2015	Frederick Z.
---	-------------------------	---	--------	------------	------------	-----------------

8	350 OTHER MECHANICAL	3	Partpassed	10/22/2015	10/22/2015	Frederick Z.
---	-------------------------	---	------------	------------	------------	-----------------

Comments:

350 | 890051 | See Notes | COMPLETE DUCT WRAP,AND STEEL BAND PERIMETER PER
INSTALL INSTUCTIONS

9	340 FINAL MECHANICAL	1	Passed	11/9/2015	11/9/2015	Edward B.
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Comments: Schedule IVR confirmation #909126-02 Contractor Phone #7029940130
Special Instructions:

10	320 ROUGH MECHANICAL	1	Partpassed	10/1/2015	10/1/2015	Frederick Z.
----	-------------------------	---	------------	-----------	-----------	-----------------

Comments:

320 | 890051 | See Notes | 2ND FL,RELOCATION OF MAIN DUCTS,INTO FL PLENUMS

P 12

11	320 ROUGH MECHANICAL	2	Passed	10/9/2015	10/9/2015	Gerald D.
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Comments: Schedule IVR confirmation #797645-03 Contractor Phone #7029940130
Special Instructions:

12	240 FINAL ELECTRICAL	1	Passed	11/9/2015	11/9/2015	Edward B.
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Comments: Schedule IVR confirmation #909126-01 Contractor Phone #7029940130
Special Instructions:

13	220 ROUGH ELECTRICAL	1	Passed	10/9/2015	10/9/2015	Gerald D.
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Comments: Schedule IVR confirmation #797645-02 Contractor Phone #7029940130
Special Instructions:

14	220 ROUGH ELECTRICAL	2	Partpassed	10/1/2015	10/1/2015	Frederick Z.
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Comments:

220 | 890051 | See Notes | 2ND FL BRIDGE CAN LIGHTS,AND WIRING

15	160 EPOXY EXPRESS	1	Passed	10/8/2015	10/8/2015	Gerald D.
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16	140 FINAL BUILDING	1	Passed	11/19/2015	11/19/2015	Frederick Z.
----	--------------------	---	--------	------------	------------	--------------

Comments: Schedule IVR confirmation #947739-01 Contractor Phone #7029940130
Special Instructions:

17	129 EXTERIOR LATH/STUCCO	1	Passed	11/2/2015	11/2/2015	Winston S.
----	--------------------------	---	--------	-----------	-----------	------------

Comments: Schedule IVR confirmation #884331-01 Contractor Phone #7029940130
Special Instructions:

18	129 EXTERIOR LATH/STUCCO	2	Partpassed	10/31/2015	10/31/2015	Dean G.
----	--------------------------	---	------------	------------	------------	---------

Comments:

129 | 980742 | See Notes | The insulation under deck from bedroom needs insulation under the lid it all fell down

19	125 DRYWALL NAILING	1	Passed	10/19/2015	10/19/2015	Winston S.
----	---------------------	---	--------	------------	------------	------------

Comments: Schedule IVR confirmation #828897-01 Contractor Phone #7029940130
Special Instructions:

P-13

20 123 1 Partpassed 10/9/2015 10/9/2015 Gerald D.
INSULATION

Comments:

123 | 960449 | See Notes | 1st floor shear wall

21 123 2 Passed 10/15/2015 10/15/2015 Frederick Z.
INSULATION

Comments: Schedule IWR confirmation #820265-02 Contractor Phone #7029940130
Special Instructions:

22 120 FRAMING 1 NA Jason C.
(702)229-2355

Comments: 140 PASSED

23 120 FRAMING 2 Partpassed 10/9/2015 10/9/2015 Gerald D.

Comments:

120 | 960449 | See Notes | 1st floor shear wall

24 120 FRAMING 3 Partpassed 10/13/2015 10/13/2015 Michael H.

Comments:

120 | 960025 | See Notes | OK to insulate,

120 | 960025 | See Notes | Install third block for A/C return,

120 | 960025 | See Notes | Stuff remaining drilled holes,

120 | 960025 | See Notes | Install all windows

25 109 SHEAR 1 Partpassed 10/9/2015 10/9/2015 Gerald D.

Comments: Schedule IVR confirmation #797645-01 Contractor Phone #7029940130
Special Instructions:

Comments:

109 | 960449 | See Notes | holdowns in car port shear wall

26 109 SHEAR 2 Passed 10/13/2015 10/13/2015 Michael H.

Comments: Schedule IWR confirmation #810526-02 Contractor Phone #7029940130
Special Instructions:

27 107 ROOF 1 Passed 10/1/2015 10/1/2015 Frederick Z.
SHEATHING

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

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Passed	2/17/2022	2/17/2022	Jerry P. (702)772-4435	
2	420 ROUGH PLUMBING -	1	Passed	5/4/2021	5/4/2021	Jerry P. (702)772-	

(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	1	Partpassed	6/28/2021	6/28/2021	Tony N. (702)303-0274
	INSULATION					

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
----	-------------------	---	--------	-----------	-----------	--------------------------

16	120 FRAMING	1	Cancelled	5/5/2021	5/5/2021	Jerry P. (702)772- 4435
----	-------------	---	-----------	----------	----------	-------------------------------

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

6-07-21-PROVIDE ACCESS DOOR FOR GAS UNION ABOVE CEILING OR RELOCATE

19	120 FRAMING	4	Passed	7/27/2021	7/27/2021	Tony N. (702)303- 0274
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Comments:

6-07-21-COMPLETE 320 INSPECTION ON KITCHEN

<http://www.washington.gov/Permits-Licensing/Building-Permits/Permit-Application-Status/track.html>

10/10/75, 10:00 AM
Dean is out in

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

6-07-21-PROVIDE ACCESS DOOR FOR GAS UNION ABOVE CEILING OR RELOCATE

20	120 FRAMING	5	Partpassed	6/23/2021	6/23/2021	Colby M. (702)771- 9783
----	-------------	---	------------	-----------	-----------	-------------------------------

Comments: 702-521-7010 looking for partial pass. 6/23/21- kitchen and laundry area

21	120 FRAMING	6	NA	2/17/2022	2/17/2022	Jerry P. (702)772- 4435
----	-------------	---	----	-----------	-----------	-------------------------------

Comments: INSPECTOR 10 PASSED ON 7-27-21

22	109 SHEAR	1	Passed	6/22/2021	6/22/2021	Tony N. (702)303- 0274
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Comments: TERRY 702-521-7010 TERRY 702-521-7010

23	107 ROOF SHEATHING	1	Partpassed	5/24/2021	5/24/2021	Tony N. (702)303- 0274
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Comments: The kitchen/ patio roof areas.

24	107 ROOF SHEATHING	2	Passed	6/8/2021	6/8/2021	Jerry P. (702)772- 4435
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25	105 PRE-SLAB	1	Partpassed	3/17/2021	3/17/2021	Jerry P. (702)772- 4435
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Comments: THEATER AREA

26	105 PRE-SLAB	2	Passed	3/31/2021	3/31/2021	Jerry P. (702)772- 4435
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27	103 STEM WALL - FORMS & REBAR	1	Passed	3/26/2021	3/26/2021	Jerry P. (702)772- 4435
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28	101 FOOTING	1	Passed	3/17/2021	3/17/2021	Jerry P. (702)772- 4435
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inspection status table

<https://www.lasvegasnevada.gov/inspections/permits> | Licenses/Building - Permits/Permits - a position to be able to work on the site

P-18

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

R24-05087 - Residential Building Permit (Res)

Key Number: 1898177

Current Status: Completed

Application Received: 4/9/2024

Project Name: Arabian Guest House

Address: 3000 ARABIAN RD

Type of Work: Building Project

Permit Issued: 10/1/2024

Scope of Work: Construct a guest house on property: 4,941 sq ft grand total (582 sq ft garage; 632 sq ft patio; 3,727 sq ft guest house)

 Certificate of Occupancy

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	940 CERTIFICATE OF OCCUPANCY	1	Cancelled	12/2/2025	12/1/2025	Web	
2	940 CERTIFICATE OF OCCUPANCY	2	Passed	12/3/2025	12/3/2025	Tony N. (702)303-0274	

8	420 ROUGH PLUMBING - TOP OUT	2	Passed	8/8/2025	8/8/2025	Fernando C. (702)283- 4443
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Comments: 8/8/25 SHOWER PANS UPSTAIRS

9	407 UNDERSLAB PLUMBING	1	Failed	11/22/2024	11/22/2024	Fernando C. (702)283- 4443
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Comments:

FILL PIPES WITH WATER FOR TEST, NEEDS FULL RE INSPECTION

10	407 UNDERSLAB PLUMBING	2	Passed	11/27/2024	11/27/2024	Tony N. (702)303- 0274
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Comments:

FILL PIPES WITH WATER FOR TEST, NEEDS FULL RE INSPECTION

11	340 FINAL MECHANICAL	1	Passed	11/5/2025	11/5/2025	Tony N. (702)303- 0274
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12	320 ROUGH MECHANICAL	1	Passed	7/11/2025	7/11/2025	Chris S. (702)983- 6489
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13	240 FINAL ELECTRICAL	1	Partpassed	8/20/2025	8/20/2025	Johnny S. (702)303- 1685
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14	240 FINAL ELECTRICAL	2	Cancelled	10/17/2025	10/17/2025	Fernando C. (702)283- 4443
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Comments: 10/17/25 CALLED CONTACT, NO ANSWER, RESCHEDULED FOR 10/20. JOHN (702) 596-6477

15	240 FINAL ELECTRICAL	3	Passed	10/20/2025	10/20/2025	Tony N. (702)303- 0274
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16	220 ROUGH ELECTRICAL	1	Partpassed	7/21/2025	7/21/2025	Tony N. (702)303- 0274
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Comments:

P-21

NEED TO REVISE PLANS TO SHOW (2) 200AMP PANELS AT CASITA PER CONTRACTOR,
PLANS WILL NEED TO SHOW CONDUIT SIZE

22	156 QAA VERIFICATION	1	Passed		12/2/2025	Duane J. (702)539- 8366
23	140 FINAL BUILDING	1	Passed	12/3/2025	12/3/2025	Tony N. (702)303- 0274
24	125 DRYWALL NAILING	1	Cancelled	8/5/2025	8/4/2025	Web
25	125 DRYWALL NAILING	2	NA	8/7/2025	8/7/2025	Tony N. (702)303- 0274

Comments: This inspection type is not required for this permit.

26	123 INSULATION	1	Passed	8/1/2025	8/1/2025	Fernando C. (702)283- 4443
27	120 FRAMING	1	Cancelled	6/16/2025	6/16/2025	Frank D. (702)918- 7138

Comments:
WRONG INSPECTION CALLED IN

28	120 FRAMING	2	Passed	7/24/2025	7/24/2025	Tony N. (702)303- 0274
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Comments:
WRONG INSPECTION CALLED IN

29	109 SHEAR	1	Partpassed	6/16/2025	6/16/2025	Frank D. (702)918- 7138
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Comments:
NEED A REVISION FOR REMOVAL OF 3 WINDOWS COMBINED INTO 1 WINDOW IN BEDROOM
#3

30	109 SHEAR	2	Partpassed	7/15/2025	7/15/2025	Tony N. (702)303- 0274
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P-23

Comments: Ok to wrap exterior.

Comments:

NEED A REVISION FOR REMOVAL OF 3 WINDOWS COMBINED INTO 1 WINDOW IN BEDROOM #3 ,

Install 2 missing Titan's as marked on the 1st floor.,

Check 2nd floor sill plate nailing 2nd floor for SW1 wall at 6" on center.

31	109 SHEAR	3	Passed	7/24/2025	7/24/2025	Tony N. (702)303-0274
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Comments:

Install 2 missing Titan's as marked on the 1st floor.,

Check 2nd floor sill plate nailing 2nd floor for SW1 wall at 6" on center.

32	107 ROOF SHEATHING	1	Partpassed	7/1/2025	7/1/2025	Tony N. (702)303-0274
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Comments: Ok to dry in the roof.

Comments:

Verify the truss lateral truss bracing R01 and R01H2 trusses.

Verify Direct bearing for the grider trusses.

33	107 ROOF SHEATHING	2	Partpassed	7/14/2025	7/14/2025	Tony N. (702)303-0274
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Comments:

Verify the truss lateral truss bracing R01 and R01H2 trusses.

Verify Direct bearing for the grider trusses.

34	107 ROOF SHEATHING	3	Partpassed	7/15/2025	7/15/2025	Tony N. (702)303-0274
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Comments:

Verify Direct bearing for the grider trusses.

35	107 ROOF SHEATHING	4	Passed	7/16/2025	7/16/2025	Tony N. (702)303-0274
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Comments:

P-24

Verify Direct bearing for the grider trusses.

36	107 ROOF SHEATHING	5	Passed	7/24/2025	7/24/2025	Tony N. (702)303- 0274
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Comments: This inspection was already approved by inspector 20 on 7/16/25.

37	106 CERTIFICATIONS RECEIVED	1	Passed	10/28/2024	10/28/2024	Shannon C. (702)229- 4836
----	-----------------------------------	---	--------	------------	------------	------------------------------------

Comments: 10/28/24 - PAD CERT

38	105 PRE-SLAB	1	Cancelled	1/31/2025	1/31/2025	Landon R. (702)738- 4769
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Comments:
Work not ready, recall when complete.

39	105 PRE-SLAB	2	Passed	2/3/2025	2/3/2025	Tony N. (702)303- 0274
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Comments:
Work not ready, recall when complete.

40	103 STEM WALL - FORMS & REBAR	1	Passed	12/6/2024	12/6/2024	Chris S. (702)983- 6489
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41	103 STEM WALL - FORMS & REBAR	2	Passed	1/3/2025	1/3/2025	Mitchell K. (702)303- 1641
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Comments: Advised to address 156 QAA requirements prior to pouring.

42	101 FOOTING	1	Passed	1/3/2025	1/3/2025	Mitchell K. (702)303- 1641
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Comments: Footing passed by Chris Skeen's 12/06/24 under 103. No inspection conducted as this has been poured.

Inspection status table

P-25

ADDITIONAL EVIDENCE

'Q'

MISCELLANEOUS

Q-1

From: mark wolfson mbw1016@hotmail.com
Subject: Re: 2709 Pinto Lane
Date: Dec 23, 2021 at 4:34:44 PM
To: Jeffrey Bonesteel jbon@clarkcountynv.gov

Ouch.

How is my homeowner's cap affected by this change? I'm new to the area and am unfamiliar with this process.

Mark

On Dec 23, 2021, at 3:58 PM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

I've attached the new property record card that shows the new values and what we are valuing on your parcel. With the changes I've made to the record based on our conversations and assuming the house will be 100% complete on 7-1-2022, I am adding \$631,402 of new value to the record for the 22-23 tax year, which based on your current tax rate would represent about \$7200 in new taxes bringing the new total tax burden to approx. \$12,300 for the 22-23 tax year. Those taxes represent a taxable (market) value of about \$1,075,000 (tax cap value). Your total taxable value is \$1,317,628.

Also attached is the new drawing of the buildings on your property and I included a copy of the "hard card" of your property which shows the valuation history of your property before we went to computers.

Thank you for your time and if you have any questions please feel free to contact me.

Jeff Bonesteel
Clark County Assessor's Office
Senior Property Appraiser
Email: jbon@ClarkCountyNV.gov<mailto:jbon@ClarkCountyNV.gov>
Phone: 702-455-2127
FAX: 702-380-9545

Q-2

On Dec 2, 2024, at 10:13 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

It appears the city issued the final on the building permit on 5-23-2022. It appears on the initial supp valuation I used a 2021 remodel date for the 90% remodel. Based on the 5-22 final date and looking at the entire property again I believe using 2022 remodel date is more accurate.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mbw1016@hotmail.com>

Sent: Monday, December 2, 2024 9:50 AM

To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>

Subject: Re: Last week's meeting

Your previous calculation used 2021 I believe, not 2022. Using 2021 it rounds down to 2011 EYB.

On Dec 2, 2024, at 9:34 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

The new effective year on your house is 2012.

SBE 26-107 Pg 1478

[REMAND SBE 26-107 Pg 1490](#)

HOHL MOTORSPORTS INC NEVADA CORPORATION v. THE STATE OF NEVADA DEPARTMENT OF TAXATION (2025)

Supreme Court of Nevada.

HOHL MOTORSPORTS, INC., A NEVADA CORPORATION, Appellant, v. THE STATE OF NEVADA DEPARTMENT OF TAXATION, Respondent.

No. 87189

Decided: February 10, 2025

ORDER REVERSING AND REMANDING

This is an appeal from a district court order dismissing a petition for judicial review of a tax determination. First Judicial District Court, Carson City; James E. Wilson, Judge.

Appellant Hohl Motorsports, Inc. (Hohl) purchased the assets of Gato Malo, Inc. (Gato). In 2022, respondent the Nevada Department of Taxation (the Department) notified Hohl that Hohl was liable for a tax deficiency of \$2,066,395.29 as a successor in interest to Gato, which had outstanding tax liabilities at the time of purchase. Hohl challenged this deficiency determination by filing a petition for judicial review on January 19, 2023.

Before filing the petition, Hohl's counsel communicated with a lawyer representative of the Department regarding compliance with the statutory procedural requirements for filing a petition for judicial review. However, this communication resulted in confusion about whether

Hohl had timely complied before filing its petition; specifically, whether it had entered a "written agreement" to pay the deficiency at a later date, as required by NRS 360.395(1)(b). Regardless, on February 14, 2023, just under a month after filing its petition, Hohl paid the full amount of the deficiency to the Department. The Department subsequently moved to dismiss the petition for lack of subject matter jurisdiction due to noncompliance with the statutory requirements, and the district court granted the motion and dismissed the case. Hohl argues that its email correspondence with the lawyer representative of the Department constituted a written agreement sufficient to satisfy the statutory requirements for filing a petition for judicial review. Reviewing de novo the dismissal of the petition and the interpretation of NRS 360.395, we agree. See *Am. First Fed. Credit Union v. Soro*, 131 Nev. 737, 739, 359 P.3d 105, 106 (2015) ("This court reviews a district court's decision regarding subject matter jurisdiction de novo."); *Pub. Emps.' Ret. Sys. of Nev. v. Reno Newspapers, Inc.*, 129 Nev. 833, 836, 313 P.3d 221, 223 (2013) (recognizing that this court reviews issues of statutory interpretation de novo).

Where a party seeks review of an administrative agency's official act, "[c]ourts have no inherent appellate jurisdiction . . . except where the legislature has made some statutory provision for judicial review." *Crane v. Cont'l Tel. Co. of Cal.*, 105 Nev. 399, 401, 775 P.2d 705, 706 (1989). Because jurisdiction to review an agency decision is entirely created by statute, "strict compliance with the statutory requirements for such review is a precondition to jurisdiction." *Kame v. Emp. Sec. Dep't*, 105 Nev. 22, 25, 769 P.2d 66, 68 (1989), overruled on other grounds by *Jorrin v. Nevada, Emp. Sec. Div.*, 139 Nev., Adv. Op. 29, 534 P.3d 978 (2023).

NRS 360.395 provides prerequisites for judicial review of a decision by the Nevada Tax Commission. It requires the aggrieved party, before filing a petition for judicial review, to either "(a) [p]ay the amount of the determination; or (b) [e]nter into a written agreement with the Department establishing a later date by which he or she must pay the amount of the determination." NRS 360.395(1)(a)-(b). Thus, the statute functions to secure the disputed sum while the parties litigate the petition.

The Department has issued regulations clearly laying out the forms and other requirements for a written agreement to pay a deficiency in installments. See NAC 360.450; NAC 360.452; see also *Silver State Elec. Supply Co. v. State ex rel. Dep't of Tax'n*, 123 Nev. 80, 85, 157 P.3d 710, 713 (2007) (recognizing that written installment agreements must comply with NAC

We therefore look to the statutory language of NRS 360.395 itself to determine what constitutes strict compliance. See *Crane*, 105 Nev. at 401, 775 P.2d at 706 (“When the legislature creates a specific procedure for review of administrative agency decisions, such procedure is controlling.”). Before filing a petition for judicial review, NRS 360.395(1)(b) requires the petitioner to “[e]nter into a written agreement with the Department establishing a later date by which he or she must pay the amount of the determination.” In the absence of more specific regulations, strict compliance only requires a written agreement to pay the full amount at a later date be entered before the petition is filed.

<http://cournew.hawaii.com/court/nv-84ptm-court-2013-03-22-12.html>

accepted the payment without expressing any concern about the petition being untimely.

Taxpayers should be able to rely on the advice that they receive from the Department, especially where they have specifically discussed a particular issue. The Department moving to dismiss for noncompliance with statutory requirements after advising Hohl that it had 90 days to meet those requirements violated basic notions of justice and fair play. We conclude that the January 17 email was a written agreement that strictly complied with the requirements of NRS 360.395(1)(b). Therefore, the district court erred by dismissing the petition for lack of subject matter jurisdiction. Having concluded that the district court improperly dismissed the action, we

ORDER the judgment of the district court REVERSED and REMAND for further proceedings consistent with this order

Herndon, C.J.

Lee, J.

Bell, J.

Was this helpful?

Yes



No



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2025 Nevada Revised Statutes Chapter 233B - Nevada Administrative Procedure Act NRS 233B.0375 - "Preponderance of the evidence" defined.

Universal Citation:

NV Rev Stat § 233B.0375 (2025) (?)

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"Preponderance of the evidence" means evidence that enables a trier of fact to determine that the existence of the contested fact is more probable than the nonexistence of the contested fact.

(Added to NRS by 2015, 706)

[◀ Previous](#)

Q-3

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DEFINE THE WORD SUPPLEMENTAL



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supplemental

Overview

Usage examples

Pronunciation

Similar and opposite words

Dictionary

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Translate to



sup·ple·men·tal

/ˌsʌplɪˈmentəl/

adjective **NORTH AMERICAN ENGLISH**

provided in addition to what is already present or available to complete or enhance it.

"many premature infants need supplemental oxygen soon after birth"

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added to furnish what is lacking or missing; noun, anything that is supplemental, supplementals attached to the bill in committee. [Read more](#)

Q-4

From: Mary Ann Weidner maw@clarkcountynv.gov
Subject: RE: M&S reports
Date: Oct 9, 2025 at 4:37:08 PM
To: mark wolfson maw1016@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 Pinto 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 x 6,849sf = -\$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 x 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 x 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,

G-5

ADDITIONAL EVIDENCE

'R'

3105 CONNERS DRIVE

R-1

3105 CONNERS

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

R-105275 - Residential Building Permit (Res)

Key Number: 594713

Current Status: Completed

Application Received: 1/7/2008

Project Name: MCKINLEY

Address: 3105 CONNERS DR

Type of Work: Building Project

Permit Issued: 4/17/2008

Scope of Work: GARAGE and 2-bedrooms have additional sqft; remodel the MASTER BEDROOM and all bathrooms ***NEED VALUATION--- 03/27/08 gc brought in correct valuations*LK* **APPL,SOILS SCANNED/IECC,STRUC,TRUSS DESTROYED 04/09/10 MB** **PLANS DESTROYED 5/25/10 mb**

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Failed	9/23/2008	9/23/2008	Thomas C.	
Comments: this is for a partial							
2	440 FINAL PLUMBING	2	Partpassed	9/26/2008	9/26/2008	Thomas C.	

Comments: PARTIAL ONLY

R-2

3	440 FINAL PLUMBING	3	Failed	9/24/2008	9/24/2008	Thomas C.
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Comments: for partial final only

4	440 FINAL PLUMBING	4	Passed	1/14/2009	1/14/2009	Thomas C.
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5	423 FINAL GAS TEST	1	Partpassed	9/24/2008	9/24/2008	Thomas C.
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Comments: **PARTIAL FINAL**

6	423 FINAL GAS TEST	2	Closed		3/4/2009	
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7	423 FINAL GAS TEST	3	Cancelled	1/14/2009	1/13/2009	Thomas C.
---	--------------------	---	-----------	-----------	-----------	-----------

Comments: CALLID:97207

8	420 ROUGH PLUMBING - TOP OUT	1	Partpassed	7/9/2008	7/9/2008	Thomas C.
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9	420 ROUGH PLUMBING - TOP OUT	2	Partpassed	8/1/2008	8/1/2008	Thomas C.
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10	420 ROUGH PLUMBING - TOP OUT	3	Partpassed	7/8/2008	7/8/2008	Thomas C.
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11	420 ROUGH PLUMBING - TOP OUT	4	Failed	8/8/2008	8/8/2008	Thomas C.
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12	420 ROUGH PLUMBING - TOP OUT	5	Partpassed	8/11/2008	8/11/2008	Thomas C.
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13	420 ROUGH PLUMBING - TOP OUT	6	Partpassed	8/5/2008	8/5/2008	Thomas C.
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14	420 ROUGH PLUMBING - TOP OUT	7	Cancelled	11/13/2008	11/12/2008	Thomas C.
----	------------------------------	---	-----------	------------	------------	-----------

Comments: **LAST OF THE BUILDING**CANCEL PER MARTHA @ 368-7540**

15	420 ROUGH	8	Passed	11/14/2008	11/14/2008	Thomas
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PLUMBING -
TOP OUT

C.

Comments: 420 FOR LAST PHASE OF REMODEL

16	407 UNDERSLAB PLUMBING	1	Passed	5/16/2008	5/16/2008	Thomas C.
17	407 UNDERSLAB PLUMBING	2	Partpassed	5/14/2008	5/14/2008	Thomas C.
18	407 UNDERSLAB PLUMBING	3	Passed	10/21/2008	10/21/2008	Thomas C.
19	407 UNDERSLAB PLUMBING	4	Partpassed	7/9/2008	7/9/2008	Thomas C.

Comments: PARTIAL ONLY

20	405 BUILDING SEWER YARD LINES	1	Passed	5/16/2008	5/16/2008	Thomas C.
21	405 BUILDING SEWER YARD LINES	2	Partpassed	5/14/2008	5/14/2008	Thomas C.
22	340 FINAL MECHANICAL	1	Partpassed	9/24/2008	9/24/2008	Thomas C.
23	340 FINAL MECHANICAL	2	Passed	1/14/2009	1/14/2009	Thomas C.
24	320 ROUGH MECHANICAL	1	Partpassed	8/5/2008	8/5/2008	Thomas C.
25	320 ROUGH MECHANICAL	2	Partpassed	7/8/2008	7/8/2008	Thomas C.
26	320 ROUGH MECHANICAL	3	Passed	11/14/2008	11/14/2008	Thomas C.
27	240 FINAL ELECTRICAL	1	Partpassed	10/21/2008	10/21/2008	Thomas C.
28	240 FINAL ELECTRICAL	2	Failed	9/30/2008	9/30/2008	Thomas C.

R-4

29	240 FINAL ELECTRICAL	3	Partpassed	10/8/2008	10/8/2008	Thomas C.
30	240 FINAL ELECTRICAL	4	Failed	9/23/2008	9/23/2008	Thomas C.
31	240 FINAL ELECTRICAL	5	Passed	1/15/2009	1/15/2009	Thomas C.
32	220 ROUGH ELECTRICAL	1	Failed	7/9/2008	7/9/2008	Thomas C.
33	220 ROUGH ELECTRICAL	2	Partpassed	7/10/2008	7/10/2008	Thomas C.
34	220 ROUGH ELECTRICAL	3	Partpassed	8/1/2008	8/1/2008	Thomas C.
35	220 ROUGH ELECTRICAL	4	Partpassed	8/5/2008	8/5/2008	Thomas C.
36	220 ROUGH ELECTRICAL	5	Passed	11/18/2008	11/18/2008	Thomas C.
37	150 OTHER BUILDING	1	Partpassed	5/20/2008	5/20/2008	Thomas C.

Comments: EXPRESS @ 8:00/JIM/496-1511

38	150 OTHER BUILDING	2	Partpassed	10/24/2008	10/24/2008	Thomas C.
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Comments: express @ 8:00/jim/496-1511

39	150 OTHER BUILDING	3	Partpassed	7/16/2008	7/16/2008	Thomas C.
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Comments: EXPRESS @ 9:00/JIM/496-1511

40	150 OTHER BUILDING	4	Failed	7/15/2008	7/15/2008	David E.
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Comments: EXPRESS @ 9:00/JIM/496-1511

41	150 OTHER BUILDING	5	Partpassed	7/8/2008	7/8/2008	Thomas C.
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Comments: EXPRESS EPOXY @ 9:00/JIM/496-1511

42	150 OTHER BUILDING	6	Closed		3/4/2009	
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A-5

43	140 FINAL BUILDING	1	Failed	9/23/2008	9/23/2008	Thomas C.
44	140 FINAL BUILDING	2	Passed	1/15/2009	1/15/2009	Thomas C.

Comments: project complete

45	140 FINAL BUILDING	3	Partpassed	9/30/2008	9/30/2008	Thomas C.
46	125 DRYWALL NAILING	1	Partpassed	7/22/2008	7/22/2008	Thomas C.
47	125 DRYWALL NAILING	2	Partpassed	7/29/2008	7/29/2008	Thomas C.
48	125 DRYWALL NAILING	3	Partpassed	8/13/2008	8/13/2008	Thomas C.
49	125 DRYWALL NAILING	4	Passed	11/24/2008	11/24/2008	Thomas C.
50	123 INSULATION	1	Partpassed	7/17/2008	7/17/2008	Thomas C.
51	123 INSULATION	2	Passed	11/20/2008	11/20/2008	Thomas C.
52	123 INSULATION	3	Failed	8/8/2008	8/8/2008	Thomas C.
53	123 INSULATION	4	Partpassed	8/11/2008	8/11/2008	Thomas C.
54	120 FRAMING	1	Failed	6/17/2008	6/17/2008	Thomas C.
55	120 FRAMING	2	Failed	7/8/2008	7/8/2008	Thomas C.
56	120 FRAMING	3	Partpassed	7/11/2008	7/11/2008	Thomas C.
57	120 FRAMING	4	Partpassed	8/6/2008	8/6/2008	Thomas C.
58	120 FRAMING	5	Failed	8/4/2008	8/4/2008	Thomas C.

Comments: *** Cancel per Jim Martin 6:50 AM ***

59	120 FRAMING	6	Cancelled	8/5/2008	8/4/2008	Thomas
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						C.
60	120 FRAMING	7	Passed	11/18/2008	11/18/2008	Thomas C.
61	120 FRAMING	8	Partpassed	11/14/2008	11/14/2008	Thomas C.
62	120 FRAMING	9	Cancelled	11/17/2008	11/17/2008	Thomas C.
63	109 SHEAR	1	Failed	6/17/2008	6/17/2008	Thomas C.
64	109 SHEAR	2	Failed	6/20/2008	6/20/2008	Thomas C.
65	109 SHEAR	3	Partpassed	6/24/2008	6/24/2008	Thomas C.
66	109 SHEAR	4	Passed	8/5/2008	8/5/2008	Thomas C.
67	107 ROOF SHEATHING	1	Failed	6/17/2008	6/17/2008	Thomas C.
68	107 ROOF SHEATHING	2	Failed	6/20/2008	6/20/2008	Thomas C.
69	107 ROOF SHEATHING	3	Passed	6/24/2008	6/24/2008	Thomas C.
70	105 PRE-SLAB	1	Passed	5/21/2008	5/21/2008	Thomas C.
71	101 FOOTING	1	Passed	5/21/2008	5/21/2008	Thomas C.

Inspection status table

Inspection Hold(s)

Fees

R-7

RECEIVED
JULY 16, 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

State of Nevada Board of Equalization
Case #: 26-107

Additional Evidence
2nd Addition
Section 'S' – 24 pages

ADDL
EVIDENCE

SEPT 30, 2025

'S'

24
Pages

1 CHAIR MORSE: Motions?

2 MEMBER BANCROFT: Tax year 2022-23 was

3 reopened to correct factual and clerical errors. The
4 board has jurisdiction to hear challenges based on
5 factual and clerical errors but not challenges which go
6 beyond factual or clerical errors.

7 Mr. Wolfson's claims are not addressing
8 factual or clerical errors made in valuation of his
9 parcel. Instead, they go to equity valuation of his
10 parcel and other parcels. Therefore, I don't believe the
11 board has jurisdiction to entertain those arguments for
12 the 2022-23 tax year, and I would make a motion to deny
13 jurisdiction.

14 MR. DETMER: Just for clarification of the
15 record, it's my understanding of the issue presented to
16 this board was whether or not the county board was
17 correct in denying jurisdiction. So if I'm correct, then
18 that board's determination would be that the county was
19 or was not correct in saying there is no jurisdiction.

20 MR. WOLFSON: May I ask a question, please?

21 MR. DETMER: Sir, I believe the --

22 MR. WOLFSON: I'm asking if I can ask a
23 question.

24 MR. DETMER: -- a motion pending for what
25 Member Bancroft is trying to make.

CAPITOL REPORTERS (775) 882-5322

From: mark wolfson mbw1016@hotmail.com
Subject: Re: 2709 Pinto Lane
Date: Dec 23, 2021 at 4:34:44 PM
To: Jeffrey Bonesteel jbon@clarkcountynv.gov

Ouch.

How is my homeowner's cap affected by this change? I'm new to the area and am unfamiliar with this process.

Mark

On Dec 23, 2021, at 3:58 PM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

I've attached the new property record card that shows the new values and what we are valuing on your parcel. With the changes I've made to the record based on our conversations and assuming the house will be 100% complete on 7-1-2022, I am adding \$631,402 of new value to the record for the 22-23 tax year, which based on your current tax rate would represent about \$7200 in new taxes bringing the new total tax burden to approx. \$12,300 for the 22-23 tax year. Those taxes represent a taxable (market) value of about \$1,075,000 (tax cap value). Your total taxable value is \$1,317,628.

Also attached is the new drawing of the buildings on your property and I included a copy of the "hard card" of your property which shows the valuation history of your property before we went to computers.

Thank you for your time and if you have any questions please feel free to contact me.

Jeff Bonesteel
Clark County Assessor's Office
Senior Property Appraiser
Email: jbon@ClarkCountyNV.gov<mailto:jbon@ClarkCountyNV.gov>
Phone: 702-455-2127
FAX: 702-380-9545

2

From: mark wolfson mbw1016@hotmail.com
Subject: Re: Last week's meeting
Date: Dec 2, 2024 at 11:28:51 AM
To: Jeffrey Bonesteel jbon@clarkcountynv.gov

You could truncate

On Dec 2, 2024, at 10:13 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

It appears the city issued the final on the building permit on 5-23-2022. It appears on the initial supp valuation I used a 2021 remodel date for the 90% remodel. Based on the 5-22 final date and looking at the entire property again I believe using 2022 remodel date is more accurate.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mbw1016@hotmail.com>
Sent: Monday, December 2, 2024 9:50 AM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: Last week's meeting

Your previous calculation used 2021 I believe, not 2022. Using 2021 it rounds down to 2011 EYB.

On Dec 2, 2024, at 9:34 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

The new effective year on you house is 2012.

There had an effective age change at some point in time showing the house as an effective year as 1970, so the calculation is as follows:

$1970 \times 20\% = 394$

$2022 \times 80\% = 1617.60$

$1617.6 + 394 = 2011.6$ or 2012 rounded

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

3

information on your email with the AI-generated website regarding the timing and authority for supplemental assessments.

To clarify, in Nevada, we can add new construction to our tax roll for improvements that existed on the lien date, which is July 1st. NRS 361.260 states that any improvement not ascertained in time to be placed on the secured roll (December) must be placed on the unsecured tax roll. Based on this statute, a certificate of occupancy is not required for us to add an improvement to our tax roll. Improvements are assessed based on their physical presence as of July 1, not on the issuance of permits or occupancy certificates.

Ms. Jayme Jacobs, RES

Direct: 702.455.4980 | Office: 702.455.4997

Manager of Property Appeals Clark County Assessor's Office

service integrity respect accountability excellence leadership

From: mark wolfson <mbw1016@hotmail.com>

Sent: Wednesday, October 1, 2025 8:46 PM

To: Mary Ann Weidner <mwe@ClarkCountyNV.gov>; Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>

Cc: mark wolfson <mbw1016@hotmail.com>

Subject: Supplemental Assessment

Well, it would be an understatement to say both of you had a very good day on Tuesday. Clearly you have a better handle on this than do I. If nothing else you've assisted in delaying any possibility of me getting Alzheimer's.

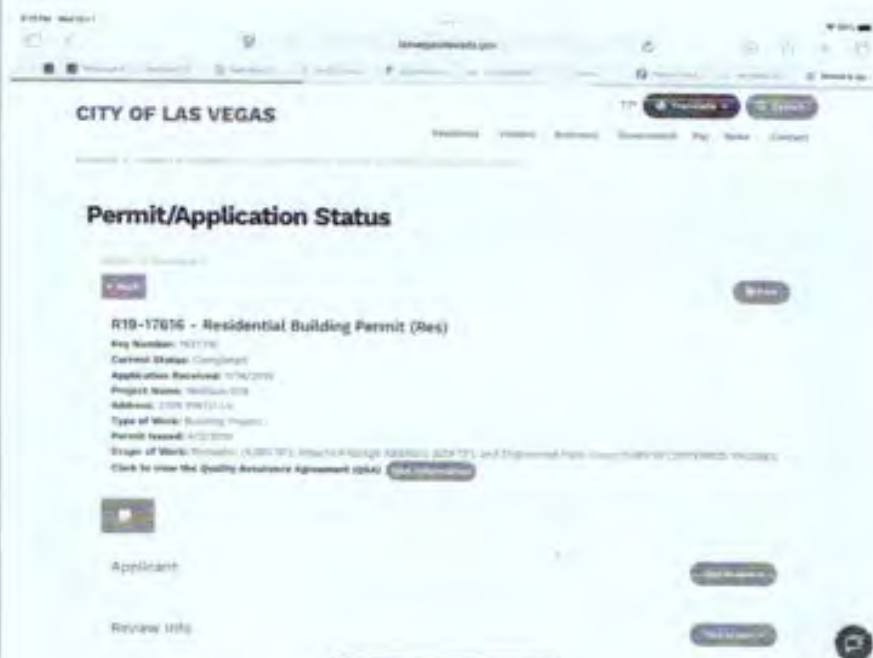
I've had a day to decompress and reflect about things. One of the items brought up in my appeal and at Tuesday's hearing is the fact that my final inspection occurred after the start of the 2022/2023 fiscal year and, therefore, should not have been initiated until the following fiscal year.

Based on your testimony and the previous corrections that were made in the 3 year look-back period I am requesting that this error be corrected and moved to the proper fiscal year.

4

My math tells me the 3 year look back period for my supplemental ends on 6/30/2026. You referred to NRS 361.765 and NRS 361.768 that apply for factual and clerical errors. Surely this situation falls under one of these 2 statutes.

Thank you for your attention to this matter.



(702)303-0274

Install a permanent address numbers in a contrasting color on the front of the dwelling. P.O. Box 725

Identify the main electrical panel door with sign., FIRE

Secure electrical wiring within 12" of the disconnect that supplies the for the wine cooler. *FILE*
Provide a landing at the electrical disconnect. *Hazard*

Smoke detectors shall be interconnected. FILE/H2222

The oven and the kitchen cook top shall have a lock out type breaker., *ELIOT HAZARD*

The master and front bathroom shall convenience GFIC receptacles. , *ELECTRICAL HAZARD*

All doorways that open into the rear yard pool area shall be alarmed. *11/24/12 TD Cnty D/S*

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)303-0274

28	120 FRAMING	2	Passed	3/9/2021	3/9/2021	Tony N. (702)303- 0274
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29	109	SHEAR	1	Cancelled	9/2/2020	9/2/2020	Randy E. (702)229- 6251
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30	109 SHEAR	2	Passed	9/15/2020	9/15/2020	Robert S. (702)303-
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mark wolfson m.wolfson@hobmail.com

Subject: Re: Supplemental Assessment

Date: Oct 6, 2025 at 4:44:09 PM

To: Jayme Jacobs jayme.jacobs@clarkcountynv.gov

MaryAnn.Weidner@clarkcountynv.gov

I am writing this for a 2nd time as I have no clue what happened to my response. I apologize if you get this, or something close to this twice.

We agree that July 1 is a critical date. At last week's hearing, one of the lawyer's involved in a case of leases and inventory used the phrase that July 1 is a snapshot in time. If it didn't happen by 6/30/xx then it doesn't count. Similarly, since my project was not complete until 7/22/22 it should have been captured in the 2023/2024 fiscal year, not the 2022/23 fiscal year.

→ This could be the result of a clerical or factual error, I would let you and Ms. Weidner decide. The statutes Ms. Weidner uses 361.765 and 361.768 allow for a 3 year look back for such errors. Those statutes define the look back period as the 3 years beginning at the end of the fiscal year of the event, which would be 6/30/23. This leads to the end of the 3 year look back period of 6/30/26, almost 9 months from now.

Based on the above my supplemental was implemented a year early. I have 2 emails from Jeff Bonesteel related to this subject. One was received in Dec. 2021 when he wrote that 'assuming my project is 100% complete by July, 2022 the supplemental will be established for the 2022/23 fiscal year.' Since this is not the case it should have been 1 year later. The 2nd email I have is from Oct. 2024 when this all started. In that email, Jeff states the reason it was placed in the 2022/23 fiscal year was because the final inspection occurred prior to July 1, 2022. I don't know where he read that but he was clearly mistaken, on both counts. His emails and what I found

on line certainly lead one to believe that this supplemental was premature.

I don't think you can have it both ways.

It seems clear to me from the AI info, the final inspection date and both of Jeff's emails that all this information supports the case of an early adoption of the supplemental.

You use the following language below,"

Based on this statute, a certificate of occupancy is not required for us to add an improvement to our tax roll. Improvements are assessed based on their physical presence as of July 1, not on the issuance of permits or occupancy certificates.'

This language is not in the statute to my knowledge. Residential improvements from all I can find are not added to the supplemental roll until 100% complete.

If you have a statute that says otherwise I am very interested in reading the language in that statute.

Thanks,

Mark

Sent from my iPad

On Oct 6, 2025, at 3:45 PM, Jayme Jacobs
<Jayme.Jacobs@clarkcountynv.gov> wrote:

Hi Mark,

After reading your emails, I believe there may be some inaccurate



Sent from my iPad

2

there and far more prepared than this past year.

The money to me is meaningless. If I win I will donate all of it.

The sad truth is that this could have been resolved easily. The assessor's office, even if they believe that they have the right to not change the year, could have done so to treat me equally with everyone else because all your other supplementals were issued later than the law proscribes.

It's 1:15 am now so I'll be signing off.

Shame on all of you.

Regards,

Mark Wolfson
Sent from my iPad

On Oct 9, 2025, at 4:37 PM, Mary Ann Weidner <mwe@clarkcountynv.gov> wrote:

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

9

reevaluation 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

10

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,

Mary Ann Weidner

Deputy Director, Clark County Assessor's Office

<<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.clarkcountynv.gov%2F&data=05%7C02%7C%7Cfe29dba6a78c482e57e708de07d5d1b4%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638956813013893157%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiilwLjAuMDAwMCIsIlAiOiJXaW4zMlslkFOljoitWFBpbCIsIlldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=IHG5e9x1G1vEzK2ydbXZ3pnEz8k4di2ohvLs532FL8Y%3D&reserved=0>>

<image001.png><<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.clarkcountynv.gov%2F&data=05%7C02%7C%7Cfe29dba6a78c482e57e708de07d5d1b4%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638956813013917498%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiilwLjAuMDAwMCIsIlAiOiJXaW4zMlslkFOljoitWFBpbCIsIlldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=dPxSP9DSrkvidOQg4bAJL3h7m1gCz%2BbjUKG1pmC%2FXkU%3D&reserved=0>>

500 S. Grand Central Pkwy, 2nd Floor | Las Vegas, NV 89155

Email: mwe@ClarkCountyNV.gov<<mailto:mwe@ClarkCountyNV.gov>>

Direct: 702.455.2126 | Office: 702.455.3891

[ClarkCountyNV.gov](https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.clarkcountynv.gov%2F&data=05%7C02%7C%7Cfe29dba6a78c482e57e708de07d5d1b4%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638956813013931337%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiilwLjAuMDAwMCIsIlAiOiJXaW4zMlslkFOljoitWFBpbCIsIlldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=YZ1EsSSiB3UFzZPVxO4WeC)<<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.clarkcountynv.gov%2F&data=05%7C02%7C%7Cfe29dba6a78c482e57e708de07d5d1b4%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638956813013931337%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiilwLjAuMDAwMCIsIlAiOiJXaW4zMlslkFOljoitWFBpbCIsIlldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=YZ1EsSSiB3UFzZPVxO4WeC>>

12

From: mark wolfson mwp1076@comcast.net
Subject: Re: M&S reports
Date: Oct 10, 2025 at 1:21:41 AM
To: Mary Ann Weidner mwe@clarkcountynv.gov

Ms. Weidner, I have come to the unfortunate realization that no matter how many facts I produce, no matter how many photos I present, no matter how outrageous a situation I identify, the assessor's office circles the wagons and protects each other. The only way to get a fair resolution is in front of a judge who will look at the facts objectively, something none of you are either willing to do or care to do. That said I am attaching some documentation for your reading pleasure.

Please keep the following in mind:

1. Even if my project was almost done on 7/1/22, that is irrelevant. Read the attached documents. It's irrelevant for a number of reasons. In the first place even if the law sided with your interpretation, which I doubt, you are obligated to treat everyone equally. I attached a spreadsheet which is an extract of the 1 page Jayme submitted as evidence at the state hearing. I plucked 12 properties that were issued supplementals. I did this in a few hours. I wasn't planning on dissecting every line item.

The numbers in the first column represent the line items on Jayme's spreadsheet. 10 supplementals were issued 1-3 years (late) after the final inspection (see variance column). You could not 'ascertain the existence' of those in the year of completion, but mine you can? Seems equitable! You just issued another supplemental for 2337 Pinto for the 1,652 sf finished basement, 3- car garage, and outdoor kitchen you missed 7 years ago but you can't reset my year by 1 to be consistent and in my opinion, comply with the law.

Two of the properties (highlighted in yellow) received their supplemental the year following their final inspection. Their final inspection occurred on 7/25 and 7/12, respectively, the same month as mine, and actually closer to the prior fiscal year, but you issued theirs the following year and mine in the current year. These are facts and these are from your documents. Good luck explaining that one. I have

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SBE 26-107 Pg 1507

[REMAND SBE 26-107 Pg 1519](#)

provided the permit numbers if you don't believe me.

Additionally on this point, every project that has its final in early July, by definition, is pretty close to being complete. Do you accelerate ever July final inspection?

The reason is because there is a date certain and a trigger (the final inspection) that removes subjectivity and replaces it with objectivity. The assessor's office would be well suited to follow that rule. The information I found was that (attached) for residential projects the final inspection is the trigger, regardless of how close to 7/1/xx it is.

In my specific case there were some minor items but some major ones too, significant safety ones that would preclude the issuance of a certificate of occupancy. You are always punishing me and rewarding others. Good luck explaining this to a judge looking at facts, not BS.

2. Your discussion re: the roof and plumbing fixtures is fantasy as well. If your point about a zero add at 2327 Alta is true, how do you explain that the house at 2905 Pinto rated a 65 has \$\$ for plumbing fixtures? Can you folks ever acknowledge making a mistake? Do you really think the finish out of the casita there is at the low level you rated it? Go to the internet and look them up. A judge will be able to see the absurdity of it all, even if you can't. I believe you issue their supplemental in 2023/24 but on the M&S worksheet it is noted that the work was complete no later than 2020 (it's too later for me to go check, but the dates are close if not spot on.) No worries, years late for a house that sold for \$4.6M.

3. I have attached info re: how the M&S model is supposed to work. The info I get says clearly that it does not provide \$ for individual features such as plumbing fixtures but a \$ value for the overall building structure (E.G. \$306/sf). You tell me otherwise but provide no evidence. It worked well at the hearings but I don't buy it. Show me something that says that in black and white! Maybe then I would be a believer.

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Maybe you folks are improperly using the M&S model. Similarly, but not discussed recently, Mr. Tripp in his bizarre presentation that everyone bought hook, line , and sinker says his analysis for land was 'supported' by the Core Logic - Case Schiller home value studies - does he/you not understand that the Case Schiller model is only for single family homes that sell and resell and specifically exclude new homes , land , etc. If you don't believe me, look it up! His comments can be found either on p. 27 or p.40 of the assessor's addendum.

You folks may have worked there for years, if not decades, but you don't know the law and you don't even know the purpose of some of your resources. Unfortunately, neither do the boards of equalization at the county and the state. These 'experts' had one of the most learned lawyers on the panel who felt my 'equity' case had merits but let's not let the law get in the way and ruled in the assessor's favor because 'the assessed value does not exceed fmv.' If the appeals court doesn't over rule this decision in a heart beat I will no longer believe the sun sets in the west.

You say you won't be making any more changes. I'm shocked! I hope there is an opportunity for you or Jayme to explain to a judge why you gave 12% (some retroactively just this year) benefit on updated M&S spreadsheets to the other comps but not me. Who in the world is doing this work? Who is approving it? How can you give '2% old' for plans and permits to projects that have new plans and permits?

It should not make you wonder why I think you folks have it out for me. I always felt Jeff Bonesteel did but now I believe it's the entirety of the office.

I'll just give you a heads up for this coming year. I will be appealing at least 2 items this January. First will be the resetting of my supplemental since i am still in the 3 year look back period and the 2nd item will be the retro changes on the M&S worksheet that happened this year. Yes, you will probably win again but I am not one to give in easily when matters of principle are at stake. This time I will get

15

From: mark wolfson mbw1016@hotmail.com
Subject: Supplemental Assessment Issues
Date: Oct 14, 2025 at 9:06:48 PM ←
To: Jeffrey Mitchell
jmittchell@tax.state.nv.us
Bcc: mbw1016@hotmail.com

Jeff, thank you so very much for your time today. I have tried to keep this concise. I can do under the circumstances. I look forward to your response once you've had a digest this information. Please do not hesitate to email or call me if I am unclear or if you have questions. I am more than willing to take whatever time is necessary to help you appreciate the magnitude of this problem.

I know we discussed dealing with this issue first. I plan on sending you some other information you need to see. I am not asking you to take any action on those items until this is dealt with. It's only the tip of the iceberg.

When you open up the pdf, the 1st page discusses the look back period. I don't think I disagree that I am still within the look back period based on the language in the statute and they are clear... the look back period begins at the end of the fiscal year assessed in the 2022/23 tax year which ended on 6/30/23. That allows the assessment to go up until 6/30/26.

The next 2 pages in the pdf are what I found on the internet regarding when a supplemental is applied for a residential property. I have other similar articles (not included). These articles discuss the completion and final inspection. At the bottom of this email is a snapshot of 2 appraisers saying 'assuming my project is 100% complete by 7/1/22, and because the inspection was on 5/23/22 he would apply the supplemental for the 2022/23 tax year. The inspection was on 7/27/22, 9 weeks after the reference date by Mr. Bonesteel and 4 weeks after the end of the fiscal year. Based on all the above the supplemental should have been in the 2023

Projects pass their final inspection every day of the year. It's pretty random. Are they all passed on July 2, July 3, July 5, etc all issued supplementals on an accelerated basis? There is no evidence of that from the parcels they selected as proof positive of their project not existing. July 1 is there as a snapshot in time and intended to be an objective milestone.

The very detailed spread sheet (attached at bottom of this email) is from the Clark

was submitted as their 'additional evidence' and was posted to the hearing website to the one above it. That one was presented to the Clark County Hearing and does not have the few columns that were added for the State hearing.

Ms. Jacobs used this chart to show, as she explained, that the assessors office is issuing supplementals all the time and not just 'targeting' the petitioner. She held up that chart and decried 'my response was 40 some pages and nothing they do will ever satisfy

My response was an analysis of her 1 page chart, which I might add IS NOT EVIDENCE to refute her claims, which no one read or cared about and can be found in the assessor's response' and is posted on the website for the State Hearing.

You need not look at all 38 pages. If you just read the 7 page narrative starting on line by line response to the 11 entries she made. The remaining pages are the evidence in the narrative.

The last spreadsheet is what I worked up (attached Excel worksheet). I updated it after taking more time to review 100% of the line items. Many had no details on-line. The supplementals occurred over 20 years ago, some 26 years ago. I have included an analysis based on what was available on the assessor's website and the Las Vegas

This chart, by the way, was simply an update of the chart on page 8-9 in the assessment of the Clark County Board in February and can be found on page SBE 333 in the tab 1

The left column corresponds with the line item from the other spreadsheet. The purpose is to show that of the 17 properties from the assessor's spreadsheet that I could not find a supplemental issued later than the proper year (see column labeled 'variance'). That is the correct year.

Only 1, mine, (the last row) was issued prematurely.

I have included the permits associated with each of the properties and the dates of

inspection for all.

Of interesting note the 2 highlighted in yellow (#28 & #49) passed their final insp and 7/12/18, respectively, yet their supplemental was applied the following fiscal year. This is the same month (different years) that my final was passed and closer new fiscal year.

So, to conclude, the assessor has clearly stated that she is comfortable in issuing r fiscal 2022/23 even though the final inspection passed 4 weeks into the new year.

→ The assessor is denying that this was a clerical error nor a factual error that can be Nevada statutes. This means she is confirming this is being done (1) intentionally & course of business because as she states in her final email to me:

' It appears there is still a misunderstanding on when the Assessor may add value to Jacobs did provide you with the statute NRS 361.260 in the prior email which does ascertaining what was in existence on July 1st. In some instances, buildings are not complete, and we do add them based on the percentage of the completion'

Yet, with regard to 2717 Pinto, the one with the photo of the huge structure and the Bonesteel, that didn't add anything on a percent complete basis.

Furthermore, they can 'ascertain what was in existence on July 1' for my property, but not 2800 Pinto, not 2608 Pinto, not 2400 Palomino, one of their own comps, not 23% comp, for 3 years. These they could not ascertain, how convenient!

They can't have it every way and then treat me differently. Even if the law allows them to say (I haven't seen anything that does and I'm not buying their interpretation of NRS) they are obligated by law to treat everyone equally and cannot selectively enforce the law..

In fact, other than me, they NEVER do this!

From: mark wolfson markwolfson@hotmail.com
Subject: Supplemental Assessment Issues
Date: Oct 14, 2025 at 9:06:48 PM
To: Jeffrey Mitchell mbw1016@hotmail.com
From: mbw1016@hotmail.com

Jeff, thank you so very much for your time today. I have tried to keep this concise. I've done the best I can do under the circumstances. I necessary to help you appreciate the magnitude of this problem.

I know we discussed dealing with this issue first. I plan on sending you some other things I believe you need to see. I am not asking you I

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The next 2 pages in the pdf are what I found on the internet regarding when a supplemental should be applied for a residential property. by 7/1/22, and because my final was done on 5/23/22 he would apply the supplemental for the 2022/23 tax year. The inspector passed n

Projects pass their final inspection every day of the year. It's pretty random. Are the projects that are passed on July 2, July 3, July time and intended to be an objective milestone.

The very detailed spread sheet (attached at bottom of this email) is from the Clark County Assessor. It was submitted as their 'additiona

Ms. Jacobs used this chart to show, as she explained, that the assessors office is issuing supplementals all the time and not just 'targete

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This chart, by the way, was simply an update of the chart on page 8-9 in the assessor's presentation to the Clark County Board in Febru

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Furthermore, they can 'ascertain what was in existence on July 1' for my property, but not 2701 Pinto, not 2800 Pinto, not 2608 Pinto, n

They can't have it every way and then treat me differently. Even if the law allows them to do what they say (I haven't seen anything that i

19 In fact, other than me, they NEVER do this!

From: mark wolfson mbw1016@hotmail.com
Subject: Fwd: This year's appeal
Date: Jul 11, 2026 at 5:22:04 PM
To: mbw1016@hotmail.com

Sent from my iPad

Begin forwarded message:

From: mark wolfson <mbw1016@hotmail.com>
Date: December 29, 2025 at 1:44:46 PM PST
To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>
Subject: This year's appeal

Jayme, I see that the form you gave me has only one box to check - '26-27 Secured Roll'.

I need a 2nd form for a back year 2022-23 unsecured roll. I know this will be met with resistance and further acknowledge that this will be a bit on the unusual side, however, I want to present my case and need a form for the unsecured roll.

Can you please check with Ms. Weidner, or someone else, to figure out a way to issue that form.

Thank you,

Mark Wolfson
Sent from my iPad

20

From: mark wolfson <mbw1016@hotmail.com>
Subject: Fwd: This year's appeal
Date: Jan 2, 2026 at 10:21:11 AM
To: Mary Ann Weidner <mwe@clarkcountynv.gov>
Cc: Jayme Jacobs <jayme.jacobs@clarkcountynv.gov>
Bcc: mbw1016@hotmail.com

Ms. Weidner,

I do not understand Jayme's response. Last year when I filed my appeal, you made me break it into two appeals, one for the current year and one for the back year.

Now, when I want to file 2 appeals (current year and back year) the county is denying my ability to revisit that situation. The decision to not take jurisdiction is for the CBOE to decide, not the assessor's office.

You have every right to present your case again as to why my position is incorrect, but I have the right to present my position and allow them to decide.

Regards,

Mark Wolfson

Sent from my iPad

Begin forwarded message:

From: Jayme Jacobs <jayme.jacobs@clarkcountynv.gov>
Date: December 30, 2025 at 1:21:39 PM PST
To: mark wolfson <mbw1016@hotmail.com>
Subject: Re: This year's appeal

Hi Mark,

To answer your two questions.

1. The County BOE's denial of your prior-year appeal cannot be challenged by submitting another back-year appeal to the CBOE. That appeal process can only move forward to the State and Courts.
2. The term "incremental improvement" refers to the assessed value that is taxed outside the standard tax cap. This amount is calculated at 35% of the taxable value. This particular change was an increase to the quality class.

Ms. Jayme Jacobs, RES

Direct: 702.455.4980 | Office: 702.455.4997

Manager of Property Appraisal, Clark County Assessor's Office

21 service integrity respect accountability excellence leadership

From: mark wolfson <mbw1016@hotmail.com>

Subject: Fwd: This year's appeal

Date: Jan 2, 2026 at 10:21:11 AM

To: Mary Ann Weidner <maryann@clerkcountyny.gov>

Jayme Jacobs <jayme@clerkcountyny.gov>

cc: mbw1016@hotmail.com

Ms. Weidner,

I do not understand Jayme's response. Last year when I filed my appeal, you made me break it into two appeals, one for the current year and one for the back year.

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Mark Wolfson

Sent from my iPad

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Date: December 30, 2025 at 1:21:39 PM PST

To: mark wolfson <mbw1016@hotmail.com>

Subject: Re: This year's appeal

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Ms. Jayme Jacobs, RES

Direct: 702.455.4980 Office: 702.455.4997

Manager of Property Appraisal, Clark County Assessor's Office

22

service integrity respect accountability excellence leadership

From: mark wolfson <mbw1016@hotmail.com>
Subject: Fwd: This year's appeal
Date: Jan 7, 2026 at 7:54:09 PM
To: Mary Ann Weidner <mwe@clarkcountynv.gov>

Ms. Weidner,

I am following up re: the request below. My time is limited as I must file my appeal 1 week from tomorrow.

A response, either way, would be appreciated.

Thank you,

Mark Wolfson
Sent from my iPad

Begin forwarded message:

From: mark wolfson <mbw1016@hotmail.com>
Date: January 2, 2026 at 10:21:11 AM PST
To: Mary Ann Weidner <mwe@clarkcountynv.gov>
Cc: Jayme Jacobs <jayme.jacobs@clarkcountynv.gov>
Subject: Fwd: This year's appeal

Ms. Weidner,

I do not understand Jayme's response. Last year when I filed my appeal, you made me break it into two appeals, one for the current year and one for the back year.

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Mark Wolfson

Sent from my iPad

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23 From: Jayme Jacobs <jayme.jacobs@clarkcountynv.gov>
Date: December 30, 2025 at 1:21:39 PM PST
To: mark wolfson <mbw1016@hotmail.com>

568 SBE 639

FOOTNOTE CONVERSIONS					
	FOOTNOTE #	SBE PAGE #		FOOTNOTE #	SBE PAGE #
PAGE 6 (SBE 1135)	4	224	PAGE 11 (SBE 1140)	33	1050
	5	225			
	6	210			
	7	227	PAGE 12 (SBE 1141)	34	711,715,718.721,724,727,731
	8	219			
	9	214-218			
	10	214	PAGE 13 (SBE 1142)	35	714
	11	220-221			
	12	629			
	13	N/A	PAGE 14 (SBE 1143)	36	715-717
	14	1174			
PAGE 7 (SBE1136)	15	280	PAGE 15 (SBE 1144)	37	720
	16	293		38	718-719
	17	294			
	18	285	PAGE 16 (SBE 1145)	38.1	TBD
	19	287		39	724-726
	20	284			
			PAGE 17 (SBE 1146)	40	728
PAGE 8 (SBE 1137)	21	N/A		40.1	N/A
	22	286			
	23	269	PAGE 22 (SBE 1151)	41	82-83
	24	200-202		42	154
	25	N/A		43	153-157
PAGE 9 (SBE 1138)	26	41	PAGE 23 (SBE 1152)	44	359-372
	27	TBD			
			PAGE 26 (SBE 1155)	45	1058
PAGE 10 (SBE 1139)	28	44			
	29	591-592, 1025			
	30	82	PAGE 27 (SBE 1156)	46	TBD
	31	567		46.1	TBD
	32	593-594			
			PAGE 29 (SBE 1158)	46	TBD
			PAGE 30 (SBE 1159)	47	336
				48	346
			PAGE 32 (SBE 1160)	48	TBD
				49	453
				50	3912-392
			PAGE 43 (SBE1172)	51	TBD

CLARK COUNTY BOARD OF EQUALIZATION

CASE #: 26-00424

REMANDED BACK FROM STATE OF NEVADA

BOARD OF EQUALIZATION

CASE #: 26-107

APN: 139-32-703-002

2709 PINTO LANE

ADDITIONAL EVIDENCE

THIS SUBMISSION STARTS ON P.254 (TOP LEFT CORNER) AND IS
TITLED 'T'

IT IS AN ADDITION TO EVIDENCE PREVIOUSLY SUBMITTED TITLED
SECTIONS 'A' - 'S'. THE LAST PAGE OF SECTION 'S' IS MARKED P.253
WHICH CORRESPONDS TO CASE FILE SBE 26-107, P.1517

PLEASE NOTE

1. PAGES 255, 256, 258 & 262 ARE INTENTIONALLY LEFT BLANK
2. PAGES 334-339 HAVE BEEN REMOVED
3. PAGE 447 IS THE LAST PAGE OF SUBMISSION

254

T

T.1

255

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T. 2

256

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T.3

Appeal #424 - 139-32-703-002

QC 40 Good

Line	Parcel	Line #	Building Style	BLDG SF	Eff Year	Statutory Depr. %	Extra Features (Taxable \$)	# Buildings	Conita/Guest House (Sq.Ft)	Garage (Sq.Ft)	2026/2027 Assessed Impr. (Assessed \$)	2026/2027 Assessed Impr. (Taxable \$)	Rate/SF Taxable \$	Taxable RCN	Taxable RCN (\$/Sq.Ft.)	Taxable RCNLD	Address
1	139-32-702-012	20	Split Level	5,178	1996	45.00%	\$126,292	2	0	336	\$302,365	\$863,900	\$166.84	\$1,511,239	\$292	\$863,899	2337 PINTO LANE
2	139-32-703-003	22	Two Story	5,430	1998	42.00%	\$138,877	1	0	1,100	\$277,288	\$792,246	\$145.90	\$1,365,943	\$252	\$792,246	2701 PINTO LANE
3	139-32-703-009	25	Two Story	4,475	2009	25.50%	\$105,675	1	0	572	\$285,998	\$817,137	\$182.60	\$1,084,749	\$242	\$817,137	2664 PALOMINO
4	139-32-702-027	26	One Story	7,350	1989	55.50%	\$93,192	1	0	1,916	\$265,060	\$757,314	\$103.04	\$1,720,127	\$234	\$757,314	2408 PALOMINO
5	139-32-702-034	28	One Story	4,758	1993	58.50%	\$104,097	1	0	0	\$177,830	\$508,086	\$106.79	\$1,228,304	\$257	\$508,086	2331 PINTO LANE
6	139-32-304-037	35	One Story	2,993	1999	75.00%	\$73,251	3	0	0	\$104,702	\$299,149	\$99.95	\$1,196,588	\$400	\$299,149	2800 PINTO LANE
7	139-32-305-026	38	One Story	5,064	1959	75.00%	\$32,116	1	0	528	\$96,822	\$276,635	\$54.63	\$1,107,335	\$219	\$276,635	2951 PINTO LANE
8	139-32-703-005	39	One Story	4,068	1964	75.00%	\$45,076	2	0	756	\$96,758	\$276,451	\$67.96	\$1,105,800	\$272	\$276,451	2601 PINTO LANE
9	139-32-702-031	40	One Story	3,949	1970	75.00%	\$77,162	1	990	0	\$96,151	\$274,717	\$69.57	\$1,098,867	\$278	\$274,717	2525 PINTO LANE
10	139-32-703-009	41	One Story	4,740	1968	75.00%	\$54,937	2	0	984	\$92,712	\$264,891	\$55.88	\$1,059,559	\$224	\$264,891	2600 PINTO LANE
11	139-32-306-009	42	One Story	4,411	1953	75.00%	\$32,536	1	0	0	\$88,600	\$253,143	\$57.39	\$1,012,574	\$230	\$253,143	711 CAMPBELL
12	139-32-306-004	43	Split Level	3,761	1966	75.00%	\$68,367	1	0	323	\$87,933	\$251,237	\$66.80	\$1,004,939	\$267	\$251,237	2825 PINTO LANE
13	139-32-702-024	44	Two Story	4,460	1993	49.50%	\$134,760	2	1,497		\$299,720	\$856,344	\$147.16	\$1,231,901	\$276	\$856,344	2400 PALOMINO
14	139-32-701-002	45	One Story	3,546	1970	75.00%	\$26,429	1	0	526	\$73,756	\$210,731	\$59.43	\$842,925	\$238	\$210,731	2701 ALTA
15	139-32-306-011	52	One Story	6,054	1971	75.00%	\$29,619	1	0	840	\$11,414	\$318,326	\$52.58	\$1,273,301	\$210	\$318,326	3030 PALOMINO
TOTAL				70,137							\$2,457,107	\$6,820,307	\$96.92				
AVERAGE				4,691							\$159,145	\$454,700	\$96.92				
16	139-32-703-002	18	One Story	8,385	2011	22.02%	\$189,052	3	1,096	1,834	\$380,690	\$1,087,686	\$238.15	\$1,566,971	\$314	\$1,087,686	2703 PINTO LANE

Appeal #424 - 139-32-703-002

QC 45 Good - Very Good

Line	Parcel	Line #	Building Style	BLDG SF	Eff Year	Statutory Depr. %	Extra Features (Taxable \$)	# Buildings	Conita/Guest House (Sq.Ft)	Garage (Sq.Ft)	2026/2027 Assessed Impr. (Assessed \$)	2026/2027 Assessed Impr. (Taxable \$)	Rate/SF Taxable \$				Address
1	139-32-701-008	18	Two Story	4,476	2003	34.50%	\$282,245	2	0	1,184	\$338,029	\$965,797	\$215.77				2608 PINTO LANE
2	139-32-703-008	30	One Story	3,548	2000	39.00%	\$55,848	1	0	748	\$124,657	\$561,876	\$158.36				2700 PALOMINO LANE
3	139-32-304-009	34	One Story	4,807	1966	75.00%	\$54,020	2	1,120	1,400	\$124,074	\$354,498	\$73.75				2727 ALTA DRIVE

QC 50 Very Good

1	139-32-702-030	12	One Story	7,256	1993	49.50%	\$113,735	2	1,950	1,150	\$499,542	\$1,312,976	\$180.95				2315 ALTA DRIVE
2	139-32-704-007	31	One Story	4,727	1980	69.00%	\$54,759	1	0	568	\$142,486	\$407,102	\$86.12				2901 ALTA DRIVE
3	139-32-304-008	32	One Story	4,726	1965	75.00%	\$51,834	2	1,196	0	\$147,911	\$422,603	\$89.42				2801 ALTA DRIVE

QC 55 Very Good-Excellent

1	139-32-703-013	4	Two Story	12,138	1996	45.00%	\$154,919	3	3,984	2,590	\$854,681	\$2,441,945	\$201.18				2710 PALOMINO LN
2	139-32-702-016	5	Two Story	7,261	2016	15.00%	\$364,981	1	1,279	912	\$748,192	\$2,138,262	\$294.49				2323 PINTO LN
3	139-32-306-020	9	One Story	11,281	1976	75.00%	\$43,429	4	11,098	480	\$577,088	\$1,648,765	\$146.15				2801 PINTO LN
4	139-32-703-004	13	Two Story	6,294	2004	33.00%	\$180,910	1	0	840	\$499,787	\$1,313,676	\$208.72				2609 PINTO LN
5	139-32-702-021	14	Two Story	6,711	1996	45.00%	\$163,512	1	0	705	\$419,161	\$1,254,747	\$186.97				2426 PALOMINO LN
6	139-32-702-007	19	Two Story	6,482	1990	54.00%	\$74,187	1	0	852	\$313,222	\$894,919	\$138.06				2508 PINTO LN
7	139-32-305-003	21	Two Story	8,087	1981	67.50%	\$80,030	1	0	660	\$279,798	\$799,423	\$98.85				3013 PINTO LN
8	139-32-306-001	27	Two Story	6,533	1982	66.00%	\$32,778	3	1,074	840	\$256,479	\$732,796	\$112.17				2981 PINTO LN

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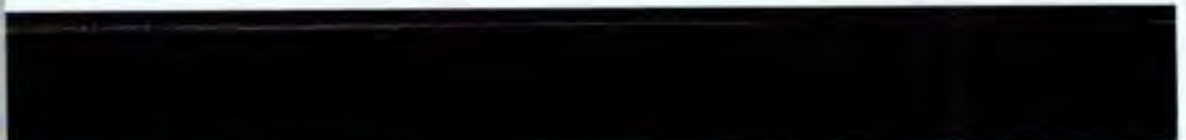
What's special

Luxurious Palomino Estate in Historic LV Neighborhood*Located mins from LV Strip & 4 Acres*Newly Remodeled*Large bedrooms w/walk-in closets*Marble & Porcelain Floor Island & Bay Window Nook*4 Fireplaces w/2 Way in Master Bed/bath*Guest Bath has Double Vanity*6 Car Garage*RV Parking*Amazing Backyard w/Pool, Outdoor Covered BBQ & Dog House*Gazebo

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

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Facts & features



OWNER(S)/MAIL TO KIVA STUDIOS NASHVILLE G P 4431 PETIT AVE ENCINO CA, 91436 CA		SITUS 2405 PALOMINO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20.110 Single Family Residential		139-32-702-027		Printed: 2/18/2025														
				*139-32-702-0		Page: 1 of 2														
				2026/27																
w		LAND ACRES	1.35	LAND SQUARE FEET	60,113	SUMMARY OF TAXABLE VALUES		WORKING												
		LEGAL DESCRIPTION		FISCAL YEAR		2022-23	2023-24	2024-25	2025-26	2026-27										
		PT NW4 SE4 SEC 32 20 81		VALUE TYPE		BLCM	BLCM	BLCM	BLCM	BLCM										
				LAND		\$441,000	\$525,000	\$551,250	\$551,250	\$630,000										
				SUBDIVISION DISCOUNT																
		NET LAND		\$441,000	\$525,000	\$551,250	\$551,250	\$630,000												
		IMPROVEMENTS		\$440,694	\$474,668	\$542,267	\$520,230	\$757,315												
		SUPPLEMENTAL																		
		COMMON ELEMENT																		
		TOTAL IMPROVEMENT		\$440,694	\$474,668	\$542,267	\$520,230	\$757,315												
		SECURED PERSONAL PROP																		
		PARCEL TOTAL		\$881,694	\$999,668	\$1,093,517	\$1,071,480	\$1,387,315												
		EXEMPTION TOTAL																		
SALES HISTORY																				
TYPE	SALE DATE	SALE PRICE	DEED BOOK	PAGE	GRANTOR	GRANTEE														
R	3/18/2019	\$ 1,380,000.00	20190318	00001277	POPPLE JANE	KIVA STUDIOS NASHVILLE G P														
R	3/21/2017	\$ 820,000.00	20170321	00001583	SUMMIT CANYON RESOURCES L L C	POPPLE JANE														
R	7/7/2015	\$ 845,000.00	20150707	00001717	HADDAD PATRICK V	SUMMIT CANYON RESOURCES L L C														
LAND APPRAISAL																				
#	CODE	LAND CATEGORY	ZONING	UNIT TYPE	FF	DEPTH	UNITS	UNIT PRICE	TOTAL ADJ	ADJ UNIT PRICE	ADJ VALUE	OVERD VALUE	NOTES							
1	AR01	Residential	L.R.A	LT			1.00	\$600,000	(+)	1,0000	\$630,000	\$630,000								
CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE		CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE								
AR01	% - Size		0.05	\$30,000.00																
LAND - GOLF COURSE/AG/OPEN SPACE																				
CLASSIFIED AG/GOLF COURSE										MARKET AG/GOLF COURSE										
#	CODE	LAND CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE	#	CODE	LAND CATEGORY	TYPE	UNITS	UNIT PRICE	ADJ	ADJ UNIT PRICE	ADJ VALUE			
CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE		CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE								
IMPROVEMENTS																				
PROJECT NAME:										BUILDING COUNT				SECTION COUNT						
TYPE	BDOO	BUILDING TYPE	CL/Q	RNK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%CMP	SQFT	S/SQFT	RCNLD	TYPE	DESCRIPTION	COUNT	STATUS
RES	1-1	One Story	40		1972	1989							100%	7,350	103.04	757,315				
PERMITS																				
ACCOUNT FLAGS																				
CAT	TYPE																VAL			
CONV	Capacity																1			
CONV	Pool Count																1			
PAR	Parcel Land Use																20.110			
CAP1	PRIMARY																3.0			

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OWNER(S)/MAIL TO					SITUS					139-32-702-014					Printed 5/27/2026																																																																																															
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Briana Johnson, Assessor

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

GENERAL INFORMATION

PARCEL NO.	139-32-702-014
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	30911
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

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

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

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
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.

262.4

~~50.4~~

263

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

R-336093 - Residential Building Permit (Res)

Key Number: 807525

Current Status: Completed

Application Received: 2/16/2017

Project Name: SHOOK

Address: 2331 PINTO LN

Type of Work: Building Project

Permit Issued: 5/22/2017

Scope of Work: ROOM ADDN/KITCHEN

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Failed	3/13/2018	3/13/2018	Edward B.	
Comments: Provide dishwasher airgap							
2	440 FINAL PLUMBING	2	Passed	3/14/2018	3/14/2018	Edward B.	
Comments: Provide dishwasher airgap							

TK

264

3	423 FINAL GAS TEST	1	Cancelled	11/14/2017	11/14/2017	Edward B.
4	423 FINAL GAS TEST	2	Passed	3/13/2018	3/13/2018	Edward B.

Comments: No tag required

5	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	10/28/2017	10/27/2017	IVRU
6	420 ROUGH PLUMBING - TOP OUT	2	Passed	10/30/2017	10/30/2017	Edward B.
7	407 UNDERSLAB PLUMBING	1	Passed	6/7/2017	6/7/2017	Frederick Z.
8	340 FINAL MECHANICAL	1	Passed	3/13/2018	3/13/2018	Edward B.
9	320 ROUGH MECHANICAL	1	Failed	10/18/2017	10/18/2017	Edward B.

Comments: 702-480-6905 702-480-6905

Comments:

Not per plan provide as built,

Provide installation manual for F/P

10	320 ROUGH MECHANICAL	2	Passed	11/2/2017	11/2/2017	Edward B.
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Comments:

Not per plan provide as built,

Provide installation manual for F/P

11	240 FINAL ELECTRICAL	1	NA	8/28/2017	8/28/2017	Dean G.
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Comments:

Needed a 231 not 240

12	240 FINAL ELECTRICAL	2	Passed	3/14/2018	3/14/2018	Jonathan L. (702)236-5812
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T7

10/15/2018 10:00 AM 10/15/2018 10:00 AM 10/15/2018 10:00 AM 10/15/2018 10:00 AM 10/15/2018 10:00 AM 10/15/2018 10:00 AM

10/15/2018 10:00 AM
10/15/2018 10:00 AM

13	240 FINAL ELECTRICAL	3	Passed	3/14/2018	3/14/2018	Jonathan L. (702)236- 5812
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14	231 SERVICE CHANGE	1	Partpassed	8/28/2017	8/28/2017	Dean G.
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Comments:

Finish the Branches .Identify that it's a Delta System on Front and Caution Complete Panel Board.We don't use 240 for Service Change only 231.

15	231 SERVICE CHANGE	2	Passed	3/14/2018	3/14/2018	Jonathan L. (702)236- 5812
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Comments:

Finish the Branches .Identify that it's a Delta System on Front and Caution Complete Panel Board.We don't use 240 for Service Change only 231.

16	220 ROUGH ELECTRICAL	1	Partpassed	10/18/2017	10/18/2017	Edward B.
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Comments: 702-480-6905 All except underslab

Comments:

Use uf for island

17	220 ROUGH ELECTRICAL	2	Cancelled	10/28/2017	10/27/2017	IVRU
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Comments:

Use uf for island

18.	220 ROUGH ELECTRICAL	3	Passed	10/30/2017	10/30/2017	Edward B.
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Comments:

Use uf for island

19	203 UFER GROUND	1	Passed	7/14/2017	7/17/2017	Edward B.
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20	201	1	Passed	6/7/2017	6/7/2017	Frederick Z.
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21	140 FINAL BUILDING	1	Cancelled	3/21/2018	3/20/2018	IVRU
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70

22	140 FINAL BUILDING	2	Passed	6/18/2018	6/18/2018	Tony N. (702)303-0274
23	129 EXTERIOR LATH/STUCCO	1	Passed	12/5/2017	12/5/2017	Edward B.
24	125 DRYWALL NAILING	1	Passed	11/22/2017	11/22/2017	Edward B.
25	123 INSULATION	1	Passed	11/14/2017	11/14/2017	Edward B.
26	120 FRAMING	1	Passed	11/2/2017	11/2/2017	Edward B.
27	109 SHEAR	1	Failed	9/16/2017	9/18/2017	Edward B.

Address missing 3x framing requirement for shear walls.

28	109 SHEAR	2	Failed	9/21/2017	9/21/2017	Edward B.
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Address missing 3x framing requirement for shear walls.

29	109 SHEAR	3	Passed	10/16/2017	Richard O. (702)303- 2292
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30	107 ROOF SHEATHING	1	Partpassed	9/16/2017	9/18/2017	Edward B.
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Address staples in Liu of nails.

31	107 ROOF SHEATHING	2	Passed	9/21/2017	9/21/2017	Edward B.
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Address staples in Liu of nails

267

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

R25-13179 - Residential Building Permit (Res)

Key Number: 1999982

Current Status: Completed

Application Received: 9/22/2025

Project Name: Shook Privacy Fence

Address: 2331 PINTO LN

Type of Work: Wall Fence

Permit Issued: 3/4/2026

Scope of Work: Privacy wall/gates in front yard

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	640 PLANNING COMPLETE	1	Passed	3/5/2026	3/5/2026	Nicholas G. (702)275-3484	
2	250 OTHER ELECTRICAL	1	NA	3/5/2026	3/5/2026	Tony N. (702)303-0274	
Comments: This inspection type is not required for this permit.							
3	240 FINAL	1	Passed	3/5/2026	3/5/2026	Tony N.	

(702)303-0274

Comments: All electrical wiring, conduit, devices have been installed and completed without all required inspections. Due to this fact the homeowner takes responsibility for the electrical installation.

4	150 OTHER BUILDING	1	NA	3/5/2026	3/5/2026	Tony N. (702)303-0274
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Comments: This inspection type is not required for this permit.

5	140 FINAL BUILDING	1	Partpassed	3/5/2026	3/5/2026	Tony N. (702)303-0274
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Comments: The front wall was completed without all required inspections, due to this fact the homeowner and structural engineer take responsibility for the CMU wall.

Comments:

Complete the 640 planning inspection for the 140 building final approval.

6	140 FINAL BUILDING	2	Passed	3/12/2026	3/12/2026	Tony N. (702)303-0274
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Comments:

Complete the 640 planning inspection for the 140 building final approval.

7	131 WALL GROUT & STEEL	1	NA	3/5/2026	3/5/2026	Tony N. (702)303- 0274
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Comments: This inspection type is not required for this permit.

B	103 STEM WALL - FORMS & REBAR	1	NA	3/5/2026	3/5/2026	Tony N. (702)303- 0274
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Comments: This inspection type is not required for this permit.

9	101 FOOTING	1	Cancelled	3/6/2026	Jessica V.
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10	101 FOOTING	2	Passed	3/5/2026	3/5/2026	Tony N. (702)303- 0274
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OWNER(S)/MAIL TO										SITUS										139-32-702-014										Printed: 3/16/2026 Page: 3 of 2									
K.F.L. FINANCIAL TRUST C/O MR & MRS J SHOOK 2331 PINTO LN LAS VEGAS NV 89157-4825 NV										2331 PINTO LN LAS VEGAS PARCEL STATUS: A Active - Locally Assessed Parcel NEIGHBORHOOD: 1311.09 Central West PRIMARY USE: 20.110 Single Family Residential BUILDING CODE: 181										*139-32-702-0										2026/27									
BUILDING 1 OF 1										SECTION 1 OF 1										BUILDING VALUE SUMMARY																			
TYPICAL BUILDING STYLE										QUALITY										BASIC BUILDING																			
RES: 01 One Story										40 Good										SQ. FT. ADJUSTMENTS																			
AYB: 1987										55 S										LUMP SUM ADJUSTMENTS																			
1987										55 S										BASEMENT																			
BASIC BUILDING FEATURES										BUILDING CHARACTERISTICS										GARAGES/CARPORTS																			
SF/L										AREA										PORCHES																			
E/W										100.00%										BUILDING RCN																			
RC										100.00%										DEPRECIATION																			
HT										100.00%										POOL/SPA/DECK																			
AC										100.00%										OTHER EXTRA FEATURES																			
FLOORING										AREA										TOTAL RCNLD																			
CAT										TYPE										IMPROVEMENT FACTOR																			
R/F										60%										MULTIPLE ADJUSTMENT																			
R/F										40%										OVERRIDE IMP. VALUE																			
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CAT										FAC										NTV PUD/COMMON AREA																			
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RM2										1.00										HEATED AREA																			
RM3										1.00										HEATED AREA W/FIN BSMT																			
RM4										1.00										ADJ RATE																			
RM5										1.00										BUILDING NOTES																			
RM6										1.00																													
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271

2525 PINTO LANE

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272

2525 Pinto

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

R24-16985 - Residential Building Permit (Res)

Key Number: 1938863

Current Status: Inspections

Application Received: 10/21/2024

Project Name: CUSTOM RESIDENCE

Address: 2525 PINTO LN

Type of Work: Building Project

Permit Issued: 2/20/2025

Expiration Date: 11/12/2026

Scope of Work: NEW RESIDENCE INCLUDING: RV GARAGE, MAIN DWELLING/
CASITA/GYM PATIOS AND GAZEBO

Click to view the Quality Assurance Agreement (QAA)

[QAA information](#)

 [Reprint Permit/Inspection Card](#)



Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	940 CERTIFICATE OF OCCUPANCY	1	Unrequested			Tony N. (702)303- 0274	
2	440 FINAL	1	Unrequested			Tony N.	

T15

(702)303-0274

3	423 FINAL GAS TEST	1	Cancelled	9/8/2025	9/8/2025	Tony N. (702)303-0274
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4	423 FINAL GAS TEST	2	Cancelled	9/29/2025	9/29/2025	Tony N. (702)303-0274
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5	423 FINAL GAS TEST	3	Unrequested	Tony N. (702)303- 0274
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6	420 ROUGH PLUMBING - TOP OUT	1	Partpassed	9/8/2025	9/8/2025	Tony N. (702)303- 0274
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Comments:

7	420 ROUGH PLUMBING - TOP OUT	2	Passed	9/29/2025	9/29/2025	Tony N. (702)303- 0274
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Comments:

8	407	1	Passed	4/28/2025	4/28/2025	Tony N. (702)303-0274
	UNDERSLAB PLUMBING					

9	340 FINAL MECHANICAL	1	Unrequested	Tony N. (702)303- 0274
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10	320 ROUGH MECHANICAL	1	Passed	9/4/2025	9/4/2025	Tony N. (702)303- 0274
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11	240 FINAL ELECTRICAL	1	Unrequested	Tony N. (702)303- 0274
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12	220 ROUGH	1	Passed	9/4/2025	9/4/2025	Tony N.
----	-----------	---	--------	----------	----------	---------

(702)303-0274

Tony N.
(702)303-
0274

Shannon
C.
(702)229-
4836

15	140 FINAL BUILDING	1	Unrequested
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Tony N.
(702)303-
0274

Fernando
C.
(702)283-
4443

Fernando
C.
(702)283-
4443

Tony N.
(702)303-
0274

Tony N.
(702)303-
0274

Tony N.
(702)303-
0274

Tony N.
(702)303-
0274

The north west master bathroom, provide structural engineering letter for the openings in the shear wall.,

Complete anchor bolt replacement as per shear wall schedule and per code.,

Move HDU2 on the south exterior wall to match the length on the plans to 5'-8".

Install missing HDU2 in the game room bathroom..

Shear wall length at the main electrical panel reduce to possible 15'

22	109	SHEAR	3	Partpassed	7/3/2025	7/3/2025	Tony N. (702)303- 0274
----	-----	-------	---	------------	----------	----------	------------------------------

Comments:

The north west master bathroom, provide structural engineering letter for the openings in the shear wall.

Complete anchor bolt replacement as per shear wall schedule and per code..

Move HDU2 on the south exterior wall to match the length on the plans to 5'-8".

Install missing HDU2 in the game room bathroom..

Shear wall length at the main electrical panel reduce to possible 15'

23	109	SHEAR	4	Passed	9/4/2025	9/4/2025	Tony N. (702)303-0274
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Comments:

The north west master bathroom, provide structural engineering letter for the openings in the shear wall.,

Complete anchor bolt replacement as per shear wall schedule and per code.

Move HDU2 on the south exterior wall to match the length on the plans to 5'-8".

Shear wall length at the main electrical panel reduce to possible 15'

24	108 FINISHED FLOOR CERT	1	Passed	10/21/2025	10/21/2025	Shannon C. (702)229- 4836
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Comments: 10/21/25 - FFE CERT

25	107 ROOF SHEATHING	1	Cancelled	6/25/2025	6/25/2025	Tony N. (702)303- 0274
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Comments: Cancelled by the contractor

26	107 ROOF SHEATHING	2	Partpassed	6/26/2025	6/26/2025	Tony N. (702)303- 0274
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Comments:

Provide alternative engineering detail for the main entrance trusses not bearing.

27	107 ROOF SHEATHING	3	Partpassed	7/3/2025	7/3/2025	Tony N. (702)303- 0274
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Comments:

Provide alternative engineering detail for the main entrance trusses not bearing.

28	107 ROOF SHEATHING	4	Passed	9/4/2025	9/4/2025	Tony N. (702)303- 0274
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Comments:

29	106	1	Passed	4/30/2025	4/30/2025	Shannon C. (702)229- 4836
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30	105 PRE-SLAB	1	Passed	5/6/2025	5/6/2025	Tony N. (702)303-0274
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31	101 FOOTING	1	Passed	5/6/2025	5/6/2025	Tony N. (702)303- 0274
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Inspection Hold(s)

277

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.	* 20250630-01197
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

279

2701 ALTA DRIVE

T22

280

2701 ALTA

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Feed Overview Neighborhood Property details Sale & tax history Climate

❤️ 12



3D Tour

Floor Plans

Street View



PENDING

\$1,220,000 Est. \$7,056/mo — See my rate

4 bd • 3.5 ba • 3,546 sq ft

2701 Alta Dr, Las Vegas, NV 89107



This home is pe

The seller has accepte
this property is now pe

Have questions?

Molly Schw.
Las Vegas
Molly Schw.
copies in al

Ask a ques

Text or call 702-57

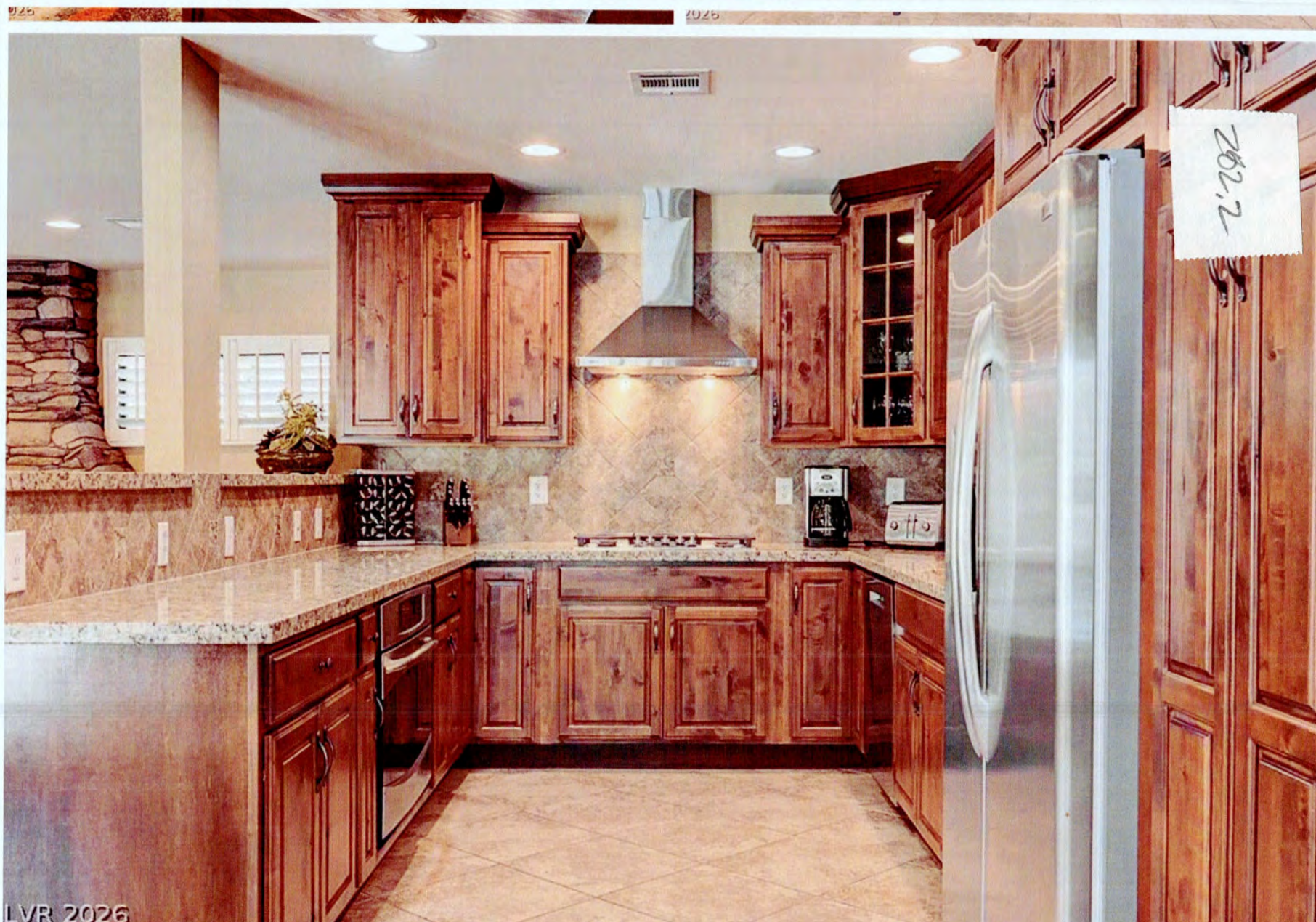
About this home

Located along prestigious Alta Drive, this thoughtfully updated **Mid-Century Modern** residence built in 1960 captures the timeless architectural character of Las Vegas' golden era while offering an extraordinary private estate garden rarely found in the city. Offering 4 bedrooms, 3.5 baths, a den, and a beautifully updated kitchen, the home pairs its cool vintage aesthetic with today's modern comforts and effortless indoor-outdoor living. A resort-style pool and spa, expansive sun deck, and covered patio create the perfect setting for relaxing and entertaining. The signature feature of this remarkable property is its professionally designed private estate garden—a rare, park-like sanctuary where mature shade trees, sculpted Italian cypress, a dramatic architectural garden pavilion, elegant tiered fountain, and formal walkways evoke the timeless beauty of a private European estate. More than \$56,000 was recently invested in transforming the grounds with professionally designed water-smart landscaping, including premium synthetic turf that preserves the lush estate appearance while dramatically reducing water consumption and maintenance. The result is an extraordinary outdoor retreat that is as sustainable as it is stunning. Set on a nearly one-acre homesite, the property also offers exceptional flexibility with ample space for RV parking. Significant capital improvements include a complete tear-off and installation of a premium 60-mil TPO roofing system, newer HVAC, IWC Ambassador 8200 thermally broken aluminum windows, water heater, variable-speed pool pump, and AquaLink® 3.0 Wi-Fi pool automation system. An exceptional opportunity to own a unique Mid-Century Modern home in one of Las Vegas' most sought-after historic neighborhoods.

https://www.redfin.com/NEVADA/LAS-VEGAS/2701-Alta-Dr/home/123456789

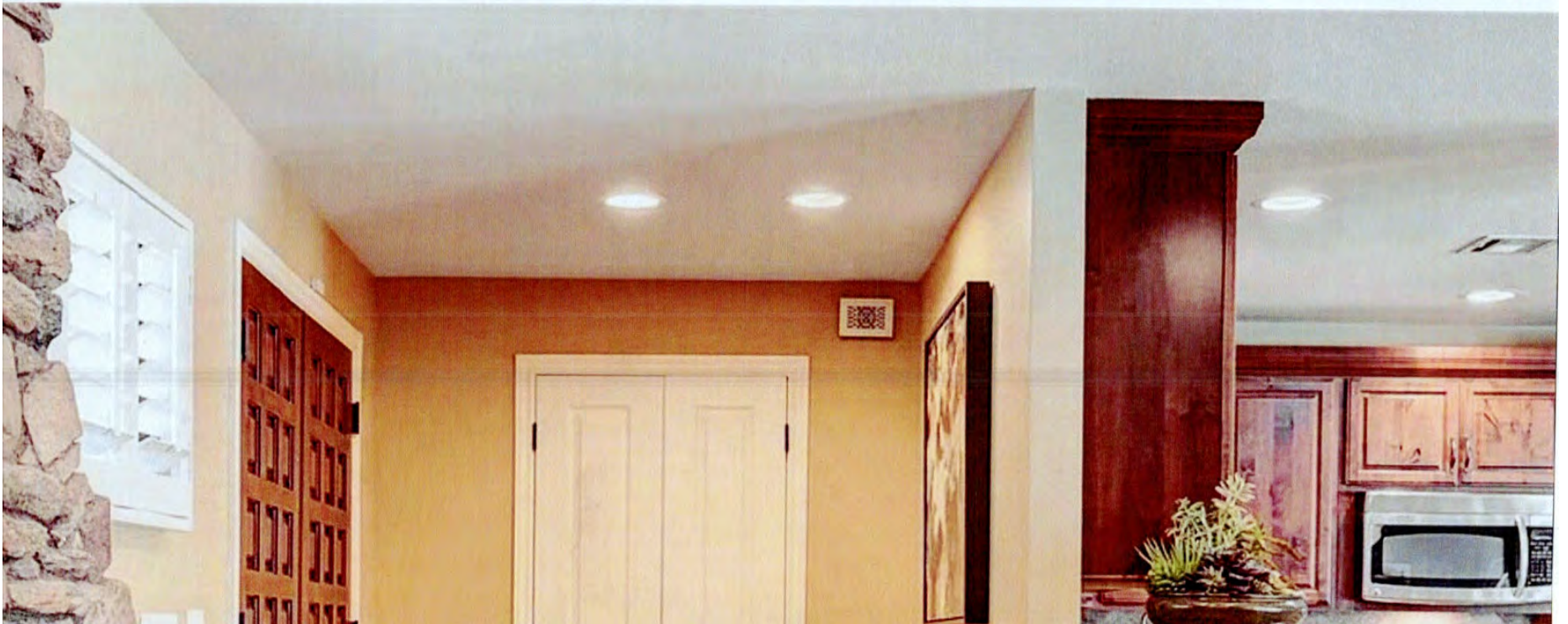
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Page 2 of 31

T23



LVR 2026







763

3030 PALOMINO LANE

T26

285

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	138-32-306-012
OWNER AND MAILING ADDRESS	MOLASKY ANDREW REVOCABLE FAM TR MOLASKY ANDREW TRS 100 N CITY PKWY # 1700 LAS VEGAS NV 89106-4614
LOCATION ADDRESS	3030 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PARCEL MAP FILE 39 PAGE 68 LOT 2
RECORDED DOCUMENT NO.	* 2003122203696
RECORDED DATE	DEC 22 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	91875	105000
IMPROVEMENTS	0	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	91,875	105,000
TAXABLE LAND + IMP (SUBTOTAL)	262,500	300,000
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	91,875	105,000
TOTAL TAXABLE VALUE	262,500	300,000

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.52 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	537500
MONTH/YEAR	8/1997
SALE TYPE	M - MULTIPLE-PARCEL SALE
LAND USE	26,110 - SFR - AUXILIARY AREA. SECONDARY PARCEL FROM A SPLIT LOT
DWELLING UNITS	0

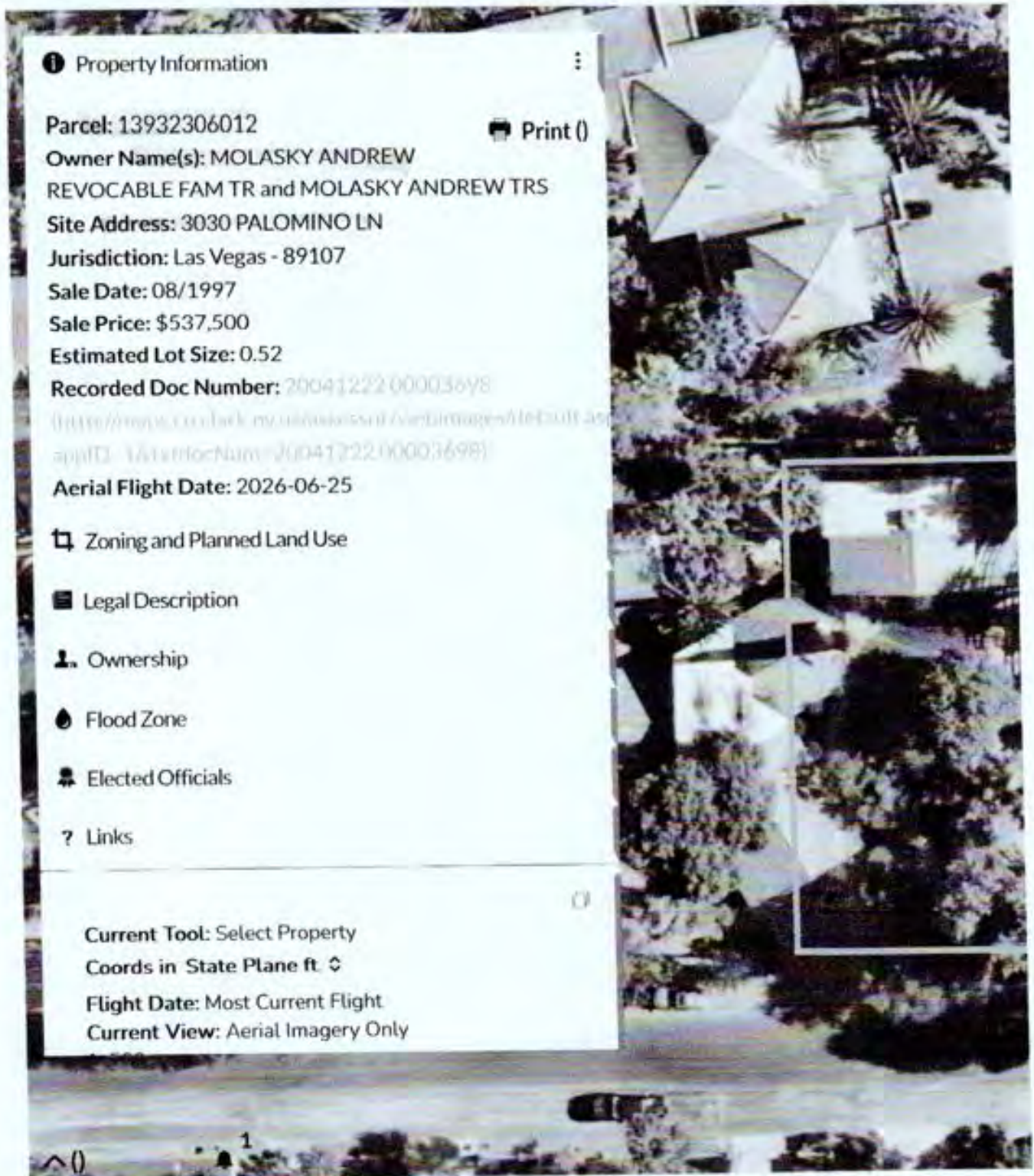
PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.		CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE		SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	0	TYPE OF CONSTRUCTION	
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	0	ROOF TYPE	
BASEMENT GARAGE SQ. FT.	0	FIREPLACE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

ASSESSOR MAP VIEWING GUIDELINES	
MAP	199273 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.

T29

287



i Property Information ⋮

Parcel: 13932306012 Print ()

Owner Name(s): MOLASKY ANDREW
REVOCABLE FAM TR and MOLASKY ANDREW TRS

Site Address: 3030 PALOMINO LN

Jurisdiction: Las Vegas - 89107

Sale Date: 08/1997

Sale Price: \$537,500

Estimated Lot Size: 0.52

Recorded Doc Number: 20041222 00003698
(<http://www.clerk.nv.us/assessor/verbiimage.html?docNum=2004122200003698>)

Aerial Flight Date: 2026-06-25

🏠 Zoning and Planned Land Use

📄 Legal Description

👤 Ownership

💧 Flood Zone

👥 Elected Officials

? Links

🔍 Current Tool: Select Property
Coords in State Plane ft. ↕
Flight Date: Most Current Flight
Current View: Aerial Imagery Only

T30

OWNER'S MAIL TO

MOLASKY ANDREW REVOCABLE F&J TR
MOLASKY ANDREW TRS
100 N CITY PKWY # 1700
LAS VEGAS NV, 89108-4614 NV

SITUS

3030 PALOMINO LN
LAS VEGAS
PARCEL STATUS: Active - Locally Assessed Parcel
NEIGHBORHOOD: 131109 Central West
PRIMARY USE: 20.110 Single Family Residential
BUILDING(S): 1 of 1
BUILDING 1 OF 1 SECTION 1 OF 1

139-32-306-011

Printed: 2/16/2026

Page: 5 of 2

2026/27

*139-32-306-0

TYPE		BUILDING STYLE	QUANTITY	BUILDING VALUE SUMMARY									
RES		21 One Story	40 Good	BASIC BUILDING									
AYB		1971	100%	SQ. FT. ADJUSTMENTS									
T45B		1971	100%	LUMP SUM ADJUSTMENTS									
BASIC BUILDING FEATURES		BUILDING CHARACTERISTICS		GARAGES/CARPORTS									
CAT		TYPE		PORCHES									
SFL		Concrete Slab		BUILDING RCN									
EWI		Frame-Stucco		DEPRECIATION									
RC		Concrete Tile		POOL/SPA/DECK									
HT		Forced Air		OTHER EXTRA FEATURES									
AC		Central Cooling		TOTAL RCNLD									
FLOORING		TYPE		IMPROVEMENT FACTOR									
CAT		TYPE		MULTIPLE ADJUSTMENT									
RIF		% Floor Carpet		OVERRIDE IMP. VALUE									
RUF		% Floor Vinyl		CONDO COST SQ FT									
ROOMS/BATHROOMS		TYPE		NTV PU/DCOMMON AREA									
CAT		TYPE		BUILDING AREAS									
RM1		Bedrooms		HEATED AREA									
RM2		Family/Den/Other		HEATED AREA W/FIN BSMT									
RM3		Frm Dining Room		ADJ RATE									
RM4		Total Rooms		BUILDING NOTES									
RM5		Full Baths											
RM6		Half Baths											
FIX		Plumb Fd											

TYPE		BUILDING STYLE	QUANTITY	BUILDING VALUE SUMMARY									
RES		21 One Story	40 Good	BASIC BUILDING									
AYB		1971	100%	SQ. FT. ADJUSTMENTS									
T45B		1971	100%	LUMP SUM ADJUSTMENTS									
BASIC BUILDING FEATURES		BUILDING CHARACTERISTICS		GARAGES/CARPORTS									
CAT		TYPE		PORCHES									
SFL		Concrete Slab		BUILDING RCN									
EWI		Frame-Stucco		DEPRECIATION									
RC		Concrete Tile		POOL/SPA/DECK									
HT		Forced Air		OTHER EXTRA FEATURES									
AC		Central Cooling		TOTAL RCNLD									
FLOORING		TYPE		IMPROVEMENT FACTOR									
CAT		TYPE		MULTIPLE ADJUSTMENT									
RIF		% Floor Carpet		OVERRIDE IMP. VALUE									
RUF		% Floor Vinyl		CONDO COST SQ FT									
ROOMS/BATHROOMS		TYPE		NTV PU/DCOMMON AREA									
CAT		TYPE		BUILDING AREAS									
RM1		Bedrooms		HEATED AREA									
RM2		Family/Den/Other		HEATED AREA W/FIN BSMT									
RM3		Frm Dining Room		ADJ RATE									
RM4		Total Rooms		BUILDING NOTES									
RM5		Full Baths											
RM6		Half Baths											
FIX		Plumb Fd											

TYPE		BUILDING STYLE	QUANTITY	BUILDING VALUE SUMMARY									
RES		21 One Story	40 Good	BASIC BUILDING									
AYB		1971	100%	SQ. FT. ADJUSTMENTS									
T45B		1971	100%	LUMP SUM ADJUSTMENTS									
BASIC BUILDING FEATURES		BUILDING CHARACTERISTICS		GARAGES/CARPORTS									
CAT		TYPE		PORCHES									
SFL		Concrete Slab		BUILDING RCN									
EWI		Frame-Stucco		DEPRECIATION									
RC		Concrete Tile		POOL/SPA/DECK									
HT		Forced Air		OTHER EXTRA FEATURES									
AC		Central Cooling		TOTAL RCNLD									
FLOORING		TYPE		IMPROVEMENT FACTOR									
CAT		TYPE		MULTIPLE ADJUSTMENT									
RIF		% Floor Carpet		OVERRIDE IMP. VALUE									
RUF		% Floor Vinyl		CONDO COST SQ FT									
ROOMS/BATHROOMS		TYPE		NTV PU/DCOMMON AREA									
CAT		TYPE		BUILDING AREAS									
RM1		Bedrooms		HEATED AREA									
RM2		Family/Den/Other		HEATED AREA W/FIN BSMT									
RM3		Frm Dining Room		ADJ RATE									
RM4		Total Rooms		BUILDING NOTES									
RM5		Full Baths											
RM6		Half Baths											
FIX		Plumb Fd											

288.1

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

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

288.2

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

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.52 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
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.

288.3

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION	
PARCEL NO.	139-32-306-012
OWNER AND MAILING ADDRESS	MOLASKY ANDREW REVOCABLE FAM TR MOLASKY ANDREW TRS 100 N CITY PKWY # 1700 LAS VEGAS NV 89106-4614
LOCATION ADDRESS	3030 PALOMINO LN
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PARCEL MAP FILE 39 PAGE 68 LOT 2
RECORDED DOCUMENT NO.	* 20041222:03698
RECORDED DATE	DEC 22 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	91875	105000
IMPROVEMENTS	0	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	91,875	105,000
TAXABLE LAND + IMP (SUBTOTAL)	262,500	300,000
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	91,875	105,000
TOTAL TAXABLE VALUE	262,500	300,000

288.4

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

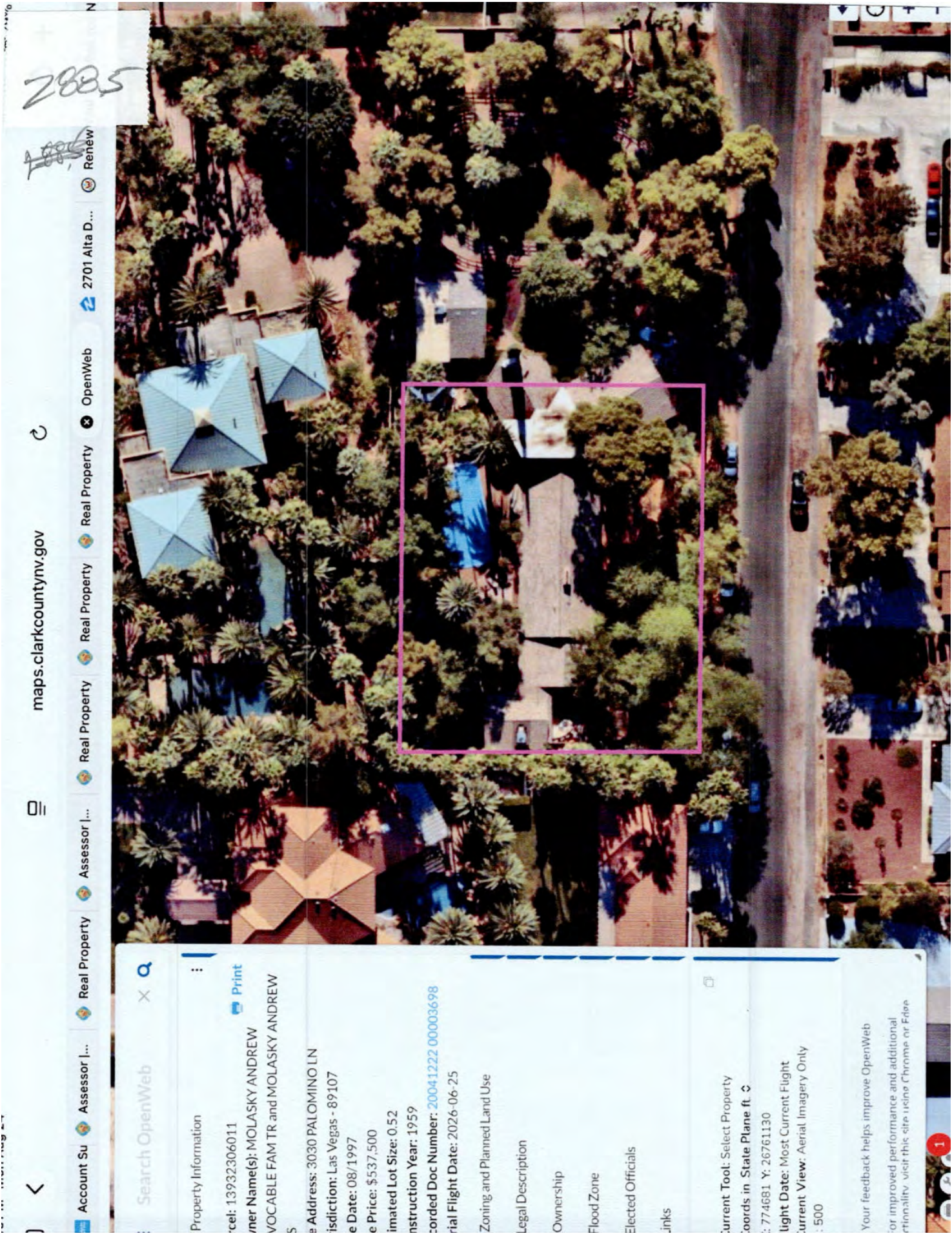
[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.52 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	537500
MONTH/YEAR	8/1997
SALE TYPE	M - MULTIPLE-PARCEL SALE
LAND USE	26.110 - SFR - AUXILIARY AREA. SECONDARY PARCEL FROM A SPLIT LOT
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
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.



288.5

7888

Renew

2701 Alta D...

OpenWeb

Real Property

Real Property

Real Property

Real Property

Real Property

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Real Property

Search OpenWeb

Property Information
Parcel: 13932306011
Owner Name(s): MOLASKY ANDREW
VOCABLE FAM TR and MOLASKY ANDREW

Address: 3030 PALOMINO LN
Jurisdiction: Las Vegas - 89107
Sale Date: 08/1997
Sale Price: \$537,500
Estimated Lot Size: 0.52
Instruction Year: 1959
Recorded Doc Number: 20041222 00003698
Original Flight Date: 2026-06-25

Zoning and Planned Land Use
Legal Description
Ownership
Flood Zone
Elected Officials
Links

Current Tool: Select Property
Records in State Plane ft
Latitude: 36.1774681 Y: 26761130
Flight Date: Most Current Flight
Current View: Aerial Imagery Only
Scale: 500

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functionality, visit this site using Chrome or Edge

2536



Search OpenWeb

Property Information

cel: 13932306012

Owner Name(s): MOLASKY ANDREW

VOCABLE FAM TR and MOLASKY ANDREW

Address: 3030 PALOMINO LN

Jurisdiction: Las Vegas - 89107

Print Date: 08/1997

Price: \$537,500

Estimated Lot Size: 0.52

Recorded Doc Number: 20041222 00003698

Serial Flight Date: 2026-06-25

Zoning and Planned Land Use

Legal Description

Ownership

Flood Zone

Elected Officials

links

Current Tool: Select Property

Coordinates in State Plane ft. >

Light Date: Most Current Flight

Current View: Aerial Imagery Only

: 500

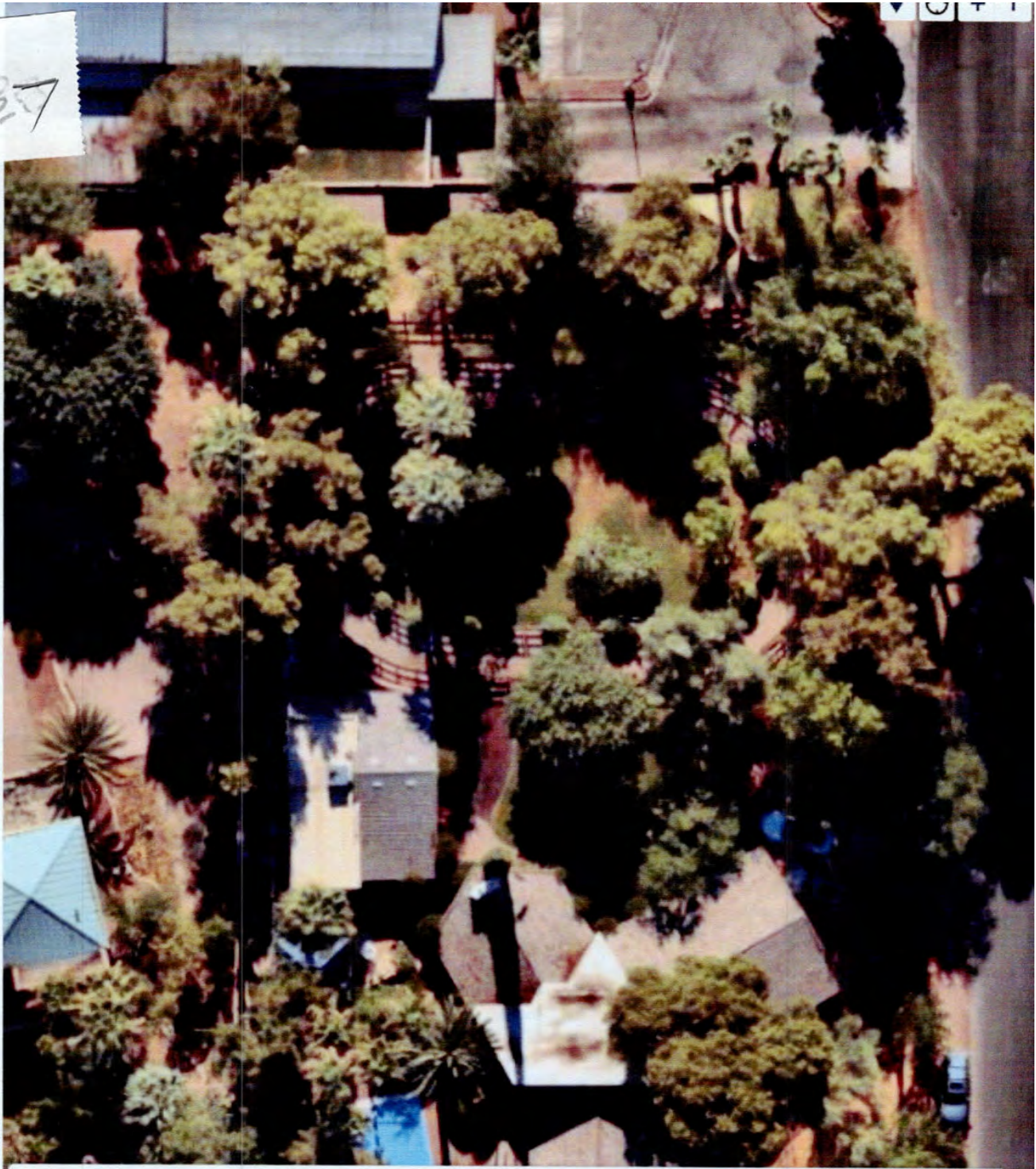
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Example: Processing 'let's' and 'if': have eliminated

Tip: Pressing 'ctrl' and 'f' keys simultaneously



Search OpenWeb

Property Information

Phone: 13932306012

Owner Name(s): MOLASKY ANDREW

VOCABLE FAM TR and MOLASKY ANDREW

Address: 3030 PALOMINO LN

Jisdiction: Las Vegas - 89107

e Date: 08/1997

e Price: \$537,500

imated Lot Size: 0.52

Recorded Doc Number: 20041222 00003698

ial Flight Date: 2026-06-25

Zoning and Planned Land Use

Legal Description

Ownership

Flood Zone

Elected Officials

Links

Current Tool: Select Property

Records in State Plane ft ↕

: 774739 Y: 26761179

Flight Date: Most Current Flight

urrent View: Aerial Imagery Only

: 500

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Print

289

2801 ALTA DRIVE

T32

290

TIER III

FINACED 12/15 5/13 2016/17

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

#	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.	

Comments: Schedule IWR confirmation #869374-02 Contractor Phone #7027260098
Special instructions: This is for shower pan inspection. There was not a number listed in the inspections. Please call John at 702-726-0098 30 min before inspection. Thank you!

Comments:

450 | 982245 | See Notes | water test for shower pan ok

T33
523

http://permits.municode.com/building/Permits/Login/Fail_1-0755.gr?mde&def&id=970701&id=970701-945

7/1/2016 9:09 PM
Page 1 of 1

291

2	450 OTHER PLUMBING	2	Passed	12/15/2015	12/15/2015	Winston S.
---	-----------------------	---	--------	------------	------------	---------------

Comments: Schedule IWR confirmation #034208-02 Contractor Phone #7027260098
Special instructions: Call 30 min prior to inspection please.

3	440 FINAL PLUMBING	1	Passed	12/17/2015	12/17/2015	Frederick Z.
---	-----------------------	---	--------	------------	------------	-----------------

Comments: Schedule IWR confirmation #043778-05 Contractor Phone #7027260098
Special instructions: Please call 30 min prior. Thank you!

4	440 FINAL PLUMBING	2	Failed	12/16/2015	12/16/2015	Raymond F.
---	-----------------------	---	--------	------------	------------	---------------

Comments: Schedule IWR confirmation #041341-07 Contractor Phone #7027260098
Special instructions:

Comments:

440 | 960079 | See Notes | WATER HAMMER / DISHWASHER .

440 | 960079 | See Notes | NEED C/O UNDER SINK

5	420 ROUGH PLUMBING - TOP OUT	1	Partpassed	6/10/2015	6/10/2015	Frederick Z.
---	------------------------------------	---	------------	-----------	-----------	-----------------

Comments: Schedule IWR confirmation #323798-01 Contractor Phone #7024678899
Special instructions:

Comments:

420 | 890051 | See Notes | 407 NEEDED,AND ADDED

6	420 ROUGH PLUMBING - TOP OUT	2	Failed	7/17/2015	7/20/2015	Robert R.
---	------------------------------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #469311-02 Contractor Phone #702-227-3500
Special instructions: please call us 1/2hour before arrival in order to have
some one there for the insoection. Thank you, Rosie Gomez

Comments:

420 | 910254 | Work Not Ready |

7	420 ROUGH PLUMBING - TOP OUT	3	Failed	8/10/2015	8/10/2015	Winston S.
---	------------------------------------	---	--------	-----------	-----------	---------------

Comments: Schedule IWR confirmation #553836-03 Contractor Phone #7024678899
Special instructions: Please Call 1/2 hour before arrival so that we can have
someone there.

T34

Comments:

420 | 982245 | Work Not Ready | .

420 | 982245 | Work Not Ready |

8	420 ROUGH PLUMBING - TOP OUT	4	Passed	9/11/2015	9/11/2015	Frederick Z.
---	------------------------------------	---	--------	-----------	-----------	-----------------

Comments: Schedule IWR confirmation #683384-02 Contractor Phone #702-726-0098
Special Instructions: Please call 702-467-8899 if John does not answer.

9	420 ROUGH PLUMBING - TOP OUT	5	Failed	9/4/2015	9/4/2015	Gerald D.
---	------------------------------------	---	--------	----------	----------	-----------

Comments: Schedule IWR confirmation #662629-04 Contractor Phone #702-726-0098
Special Instructions: PLEASE CALL JOHN COMPANGO 30 MIN PRIOR TO INSPECTION.

Comments:

420 | 960449 | Work Not Ready | .

420 | 960449 | Work Not Ready |

10	407	1	Passed	6/10/2015	6/10/2015	Frederick Z.
	UNDERSLAB PLUMBING					

11	340 FINAL MECHANICAL	1	Passed	12/16/2015	12/16/2015	Raymond F.
----	-------------------------	---	--------	------------	------------	---------------

Comments: Schedule IWR confirmation #041341-04 Contractor Phone #7027260098
Special Instructions:

12	320 ROUGH MECHANICAL	1	Passed	9/11/2015	9/11/2015	Frederick Z.
----	-------------------------	---	--------	-----------	-----------	-----------------

Comments: Schedule IWR confirmation #683384-03 Contractor Phone #702-726-0098
Special Instructions: Please call John at 702-726-0098 or 702-467-8899

13	320 ROUGH MECHANICAL	2	Failed	9/4/2015	9/4/2015	Gerald D.
----	-------------------------	---	--------	----------	----------	-----------

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	1	Failed	12/16/2015	12/16/2015	Raymond
----	-----------	---	--------	------------	------------	---------

293

ELECTRICAL

F.

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.
----	-------------------------	---	--------	------------	------------	-----------------

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.
----	-------------------------	---	--------	-----------	-----------	---------------

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.
----	-------------------------	---	--------	----------	----------	-----------------

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.
----	-------------------------	---	--------	----------	----------	-----------

Comments: Schedule IWR confirmation #662629-03 Contractor Phone #702-556-7342
Special Instructions: PLEASE CALL NICK NIMAUS 30 MIN BEFORE
INSPECTION PLEASE

Comments:

220 | 960449 | Work Not Ready | not ready ,

220 | 960449 | Work Not Ready |

19	160 EPOXY	1	Passed	12/16/2015	12/16/2015	Raymond
----	-----------	---	--------	------------	------------	---------

T36

EXPRESS

F.

Comments: NO AB₅ INSPECTION

20	140 FINAL BUILDING	1	Passed	12/17/2015	12/17/2015	Frederick Z.
----	-----------------------	---	--------	------------	------------	-----------------

Comments: Schedule IWR confirmation #043778-07 Contractor Phone #7027260098
Special instructions:

21	131 WALL GROUT & STEEL	1	Passed	6/16/2015	6/16/2015	Robert R.
----	------------------------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #344119-04 Contractor Phone #7022273500
Special Instructions: PLEASE CALL 1/2 BEFORE ARRIVE TO HAVE SOMEONE
THERE AT THE SITE, THANK YOU ROSIE

22	129 EXTERIOR LATH/STUCCO	1	Passed	10/6/2015	10/6/2015	Edward B.
----	-----------------------------	---	--------	-----------	-----------	--------------

Comments: Schedule IWR confirmation #783043-02 Contractor Phone #7027260098
Special Instructions: Please call John 30 minutes prior

23	125 DRYWALL NAILING	1	Passed	9/29/2015	9/29/2015	Frederick Z.
----	------------------------	---	--------	-----------	-----------	-----------------

Comments: Schedule IWR confirmation #757711-02 Contractor Phone #7027260098
Special Instructions: Call John Compagno 30 min prior to inspection

24	123	1	Passed	9/18/2015	9/18/2015	Frederick Z.
	INSULATION					

Comments: Schedule IWR confirmation #711675-02 Contractor Phone #7027260098
Special Instructions: Please Call 30 minutes before expected arrival so that we can make sure to be there.

25	105 PRE-SLAB	1	Passed	6/16/2015	6/16/2015	Robert R.
----	--------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #344119-03 Contractor Phone #7022273500
Special Instructions: PLEASE CALL 1/2 BEFORE ARRIVE TO HAVE SOMEONE
THERE AT THE SITE. THANK YOU ROSIE

inspection status table

Inspection Hold(s)

T37

Find Homes

For Me

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My Home

My Redfin

Text or call (702) 903-3540



295

T38

Redfin 2801 Alta

Sale & tax history

Sale history

Tax history

Assessment

Year	Property Tax	Unit	Admissions	Assessment
2025	\$5,951 (+2.9%)	\$210,000	\$147,911	\$357,911
2024	\$5,781 (+3.0%)	\$183,750	\$139,941	\$323,691
2023	\$5,613 (+3.0%)	\$183,750	\$131,024	\$314,774
2022	\$5,449 (+3.0%)	\$175,000	\$118,712	\$293,712
2021	\$5,291 (+3.1%)	\$147,000	\$95,639	\$242,639
2020	\$5,134 (+1.2%)	\$131,250	\$88,879	\$220,129
2019	\$5,071 (+4.8%)	\$131,250	\$86,375	\$217,625
2018	\$4,839 (+20.0%)	\$105,000	\$83,406	\$188,406
2017	\$4,033 (-1.5%)	\$70,000	\$78,789	\$148,789
2016	\$4,095 (+3.0%)	\$52,500	\$86,341	\$138,841
2015	\$3,975 (0.0%)	\$43,750	\$83,737	\$127,487
2014	\$3,975 (+2.0%)	\$35,000	\$86,221	\$121,221
2013	\$3,898 (+0.7%)	\$35,000	\$86,221	\$121,221
2012	\$3,871 (-12.5%)	\$35,000	\$83,858	\$118,858
2011	\$4,440 (-17.2%)	\$35,000	\$83,034	\$118,034
2010	\$5,360 (-12.2%)	\$49,000	\$86,383	\$135,383
2009	\$6,104	\$70,000		

Schedule a selling consultation

Own 2801 Alta Dr
View your home's value and nearby homes for sale

296

2315 ALTA DRIVE

T39

297

10



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 Code	Value	Remainder	Tax Dist
	Acres	Land	New Land	Imps	New Imps	Supp				
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

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

139-32-702-004
139-32-702-029

T40

299

FALL PHOTO
INTERVIEW

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What's special

Mid-Century Modern, Privately Gated Estate Located in the Heart of The Historic District. Features 9,200+Sq.F, 7 bed, 6 baths on 1.2+ acres. Sleek, modern design with Zero, Wolf and Miele appliances, and 3 Gas Fireplaces located in the Family Room, 1st Floor. Vaulted-Ceiling windows allows you to enjoy the beautiful front and rear curb appeal of this home. 2nd Level is taken by the primary suite which features fireplace, balcony, custom closet, and a Jacuzzi Tub overlooking the Rear Lawn and Pool area. The Lush Backyard features a 12'x12' overlooking a well maintained, lush yard. Recently completed 5 car garage with A/C, 1 bed, 1 bath, loft-style design with a full kitchen, living & dining room. Plus an attached apartment w/kitchenette. All with No HOA and a fabulous location!

[Hide](#)

741

Briana Johnson, Assessor

New Search

GENERAL INFORMATION

PARCEL NO.	138-32-202-030
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

300

OWNER(S)/MAIL TO

SICLIANO FAMILY TRUST
SICLIANO FRANCIS DANIEL & HOLLY ANN TIRS
1820 REDBIRD CREST LN
LAS VEGAS NV, 89134 NV

SITUS

318 ALTA TR
LAS VEGAS
PARCEL STATUS: A Active - Locally Assessed Parcel
N 1/2 34-010-0000
1311.00 Central West
PRIMARY USE: 10-110 Single Family Residential

139-32-702-030

*139-32-702-0

Printed: 3/24/2025

Page: 1 of 3

2025/26

LAND ACRES: 1.23

LAND SQUARE FEET: 53,578

LEGAL DESCRIPTION:

P1 N2 S64 SEC 32 T20 R1

SUMMARY OF TAXABLE VALUES

	2021-22	2022-23	2023-24	2024-25	WORKING
BLCM	\$375,000	\$400,000	\$500,000	\$525,000	BLCM
SUBDIVISION DISCOUNT					
NET LAND IMPROVEMENTS	\$375,000	\$420,000	\$500,000	\$525,000	
SUPPLEMENTAL COMMON ELEMENT	\$1,218,674	\$1,278,079	\$1,384,290	\$1,479,675	
TOTAL IMPROVEMENT SECURED PERSONAL PROP	\$1,218,674	\$1,278,079	\$1,384,290	\$1,479,675	
PARCEL TOTAL EXEMPTION TOTAL	\$1,593,674	\$1,698,079	\$1,884,290	\$2,004,675	

SALES HISTORY

TYPE	SALE DATE	SALE PRICE	DEED BOOK	PRICE	GRANTOR	GRANTEE
R	9/5/2024	\$2,224,000.00	20245905	00001552	FERRIS JEREMY	SICLIANO FAMILY TRUST
R	5/27/2021	\$1,865,000.00	20210527	00002592	DIET MICHELS REVOCABLE TRUST ET AL	FERRIS JEREMY
R	3/5/2013	\$1,000,000.00	20130306	00003153	ALTA RANCHO LLC	PROTET DOMINIQUE J

LAND APPRAISAL

#	CODE	LAND CATEGORY	ZONING	UNIT TYPE	FF	DEPTH	UNITS	UNIT PRICE	TOTAL ADJ	ADJ UNIT PRICE	ADJ VALUE	OVER VALUE	NOTES
1	PH01	Residential	LRA	LT			1.00	\$525,000.00	1.0000	\$525,000	\$525,000		
	CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE	CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE	ADJ NOTE	

LAND - GOLF COURSE/AG-OPEN SPACE

#	CODE	LAND CATEGORY	UNIT PRICE	ADJ UNIT PRICE	ADJ VALUE	#	CODE	LAND CATEGORY	UNIT PRICE	ADJ UNIT PRICE	ADJ VALUE
	CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE		CODE	ADJUSTMENT	TYPE	ADJ %	ADJ VALUE

IMPROVEMENTS

PROJECT NAME	BLDG	BUILDING TYPE	CLQ	RNK	AYB	EYB	STY	HGT	UNITS	BSMT	MEZZ	SPRK	%COMP	SOFT	SECTION COUNT	RCHLD	TYPE	DESCRIPTION	COUNT	STATUS
RES	1-1	One Story	50		1974	1993	10.0						100%	7,250	175.61	1,274,250	06	REMODEL	1	P
RES	1-2	Garage	50		1974	1993							100%		57.027					

ACCOUNT FLAGS

CAT	TYPE	VAL
CONJ	Capacity	1
PAR	Parcel Land Use	20-110
CONJ	Pool Count	1

REMAND SBE 26-107 Pg 1595

20

OWNERS/MAIL TO				SITUS				139-32-702-030				139-32-702-0				2025/26			
2013 ALTAIR LAS VEGAS PARCEL STATUS: 1 ACRE - 1.0000 ACRE NEIGHBORHOOD: 13110 Central West PRIMARY USE: 13110 Single Family Residential ZONING: 13110												BUILDING VALUE SUMMARY							
TYPE: BUILDING STYLE RES: 51 One Story AGE: 1993 QTY: 1 % COMP: 100% % DPH: 48.0				QUALITY: 50 Very Good %: 100% %: 100% %: 100% %: 100%				BUILDING 1 OF 1 SECTION 1 OF 2 BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential				BASIC BUILDING SQ. FT. ADJUSTMENTS LUMP SUM ADJUSTMENTS BASEMENT PORCHES GARAGES/CARPORTS BUILDING RCN DEPRECIATION POOL/SPA/DECK OTHER EXTRA FEATURES TOTAL RCNLD IMPROVEMENT FACTOR MULTIPLE ADJUSTMENT OVERIDE IMP. VALUE CONDO COST SQ. FT. NTV PWD/COMMON AREA BUILDING AREA HEATED AREA HEATED AREA W/IN BSMT ADJ. RATE BUILDING NOTES							
BUILDING FEATURES CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%				BUILDING 1 OF 1 SECTION 1 OF 2 BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential				BUILDING 1 OF 1 SECTION 1 OF 2 BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential				BUILDING 1 OF 1 SECTION 1 OF 2 BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential BLDG CODE: 13110 BLDG DESCRIPTION: 13110 Single Family Residential							
ROOMS/BATHROOMS CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%				ROOMS/BATHROOMS CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%				ROOMS/BATHROOMS CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%				ROOMS/BATHROOMS CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%							
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ADDITIONAL BUILDING FEATURES CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%				ADDITIONAL BUILDING FEATURES CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%				ADDITIONAL BUILDING FEATURES CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%				ADDITIONAL BUILDING FEATURES CAT: 13110 TYPE: 13110 AREA: 13110 %: 100% %: 100% %: 100% %: 100%							

No old kitchen
 3 garages (PCC has 1 (11150 sq ft))
 No lot (10000 sq ft)
 Redfin 5912 Main House
 1200 GRT
 5912

302

[Back to search](#)Zillow
2315 ALTA

Home value

Cost calculator



Search

Source: **LVR** LVR #2602809 [Report](#)

Updates

7/24/2024

Listed for sale

\$2,500,000
\$345/sqft

Favorites

Source: **LVR** LVR #2602809 [Report](#)

6/29/2024

Contingent

\$2,850,000
\$393/sqft

Plan

Source: **LVR** LVR #2589686 [Report](#)

Inbox

[Show more](#)

Public tax history

Year	Property taxes	Tax assessment
2025 2026	\$16,329 +8%	\$649,703 -7.4%
2025	\$15,119 +7.3%	\$701,636 +6.4%
2024	\$14,095 +8.7%	\$659,502 +10.9%
2023	\$12,963 +8%	\$594,678 +6.6%
2022	\$12,003 +7.7%	\$557,786 +0.2%
2021	\$11,145 +3%	\$556,846 +5.8%
2020	\$10,819 +3%	\$526,214 +9.8%
2019	\$10,504 +5.7%	\$479,198

745

303

Redfin

Dec 13, 2011	Listing Removed	—
Aug 19, 2011	Price Changed	\$1,199,900 (\$15,000)
Jun 13, 2011	Price Changed	\$1,399,000 (\$10,000)
Mar 9, 2011	Listed	\$1,500,000 (\$100,000)
Public Records		
Jan 25, 2010	Sold	\$572,500 (\$700,000)
Public Records		
Jul 2, 2004	Sold	\$1,300,000 (\$170,000)
Public Records		
Jul 9, 2003	Sold	\$785,000 (\$100,000)
Public Records		
Jan 12, 1996	Sold	\$650,000 (\$100,000)

[Show less sale history](#)

Tax history for 2315 Alta Dr

Year	Property tax	Land + Additions	= Assessment*
2025	\$16,326 (+8.0%)	\$210,000 + \$459,542	\$669,542
2024	\$15,119 (+7.3%)	\$183,750 + \$465,953	\$649,703
2023	\$14,095 (+8.7%)	\$183,750 + \$517,886	\$701,636
2022	\$12,963 (+8.0%)	\$175,000 + \$484,502	\$659,502
2021	\$12,003 (+7.7%)	\$147,000 + \$447,678	\$594,678
2020	\$11,142 (+3.0%)	\$131,250 + \$428,536	\$557,786
2019	\$10,818 (+3.0%)	\$131,250 + \$425,596	\$556,846
2018	\$10,503 (-32.7%)	\$105,000 + \$421,214	\$526,214
2017	\$15,594 (+57.1%)	\$70,000 + \$409,198	\$479,198
2016	\$9,926 (+3.0%)	\$52,500 + \$418,311	\$470,811
2015	\$9,636	\$43,750 + \$418,501	\$462,251
2014	\$9,635 (+3.0%)	\$35,000 + \$340,819	\$375,819
2013	\$9,353 (+3.0%)	\$35,000 + \$340,819	\$375,819

THB

*Assessment is based on the assessed value of the property as of January 1st of the year.

7/20/2025 7:00 PM
Page 1 of 1

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S/R 2011/12

BUSINESS > PERMITS & LICENSES > BUILDING/AFFINITY 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

#	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.	
2	423 FINAL GAS TEST	1	Partpassed	9/2/2010	9/2/2010	Robert R.	
Comments: OK TO BURY GAS LINE, DID NOT TEST.							
3	423 FINAL GAS TEST	2	Passed	12/2/2010	12/2/2010	Robert R.	

747

Comments: TAG # 36200

4	420 ROUGH PLUMBING - TOP OUT	1	Passed	9/29/2010	9/29/2010	Robert R.
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5	420 ROUGH PLUMBING - TOP OUT	2	Partpassed	9/27/2010	9/27/2010	Robert R.
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6	420 ROUGH PLUMBING - TOP OUT	3	Failed	9/9/2010	9/10/2010	Edward B.
---	------------------------------------	---	--------	----------	-----------	--------------

Comments:

420 | 890401 | Other | 1) NEED Shower membrane tests All mud SET 2) complete BATH, Shower supply all 3) protect All supply 4) address WH TP and over flow Pan

7	420 ROUGH PLUMBING - TOP OUT	4	Partpassed	9/17/2010	9/17/2010	Robert R.
---	------------------------------------	---	------------	-----------	-----------	-----------

Comments: TEST SHOWER MEMBRANES

8	407	1	Passed	8/24/2010	8/24/2010	Robert R.
	UNDERSLAB					
	PLUMBING					

9	407	2	Partpassed	8/19/2010	8/19/2010	Edward B.
	UNDERSLAB					
	PLUMBING					

Comments: Kitchen and 3" including Po C

10	340 FINAL MECHANICAL	1	Passed	12/29/2010	12/29/2010	Robert R.
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11	320 ROUGH MECHANICAL	1	Passed	9/1/2010	9/1/2010	Robert R.
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12	240 FINAL ELECTRICAL	1	Partpassed	1/4/2011	1/4/2011	Robert R.
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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.
----	-------------------------	---	--------	----------	----------	-----------

Comments: CHECKED ARC-FAULT IN MSTR BDRM ONLY

14	240 FINAL	3	Partpassed	1/7/2011	1/7/2011	Robert R.
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306

ELECTRICAL

Comments: ARC-FAULTS ONLY, OK TO FURNISH BEDROOMS.

15	240 FINAL ELECTRICAL	4	Passed	1/13/2011	1/13/2011	Frederick Z.
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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.
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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.
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19	125 DRYWALL NAILING	1	Failed	9/27/2010	9/27/2010	Tyrol L.
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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.
----	------------------------	---	--------	-----------	-----------	----------

22	123 INSULATION	1	Passed	1/25/2011	1/25/2011	Robert R.
----	-------------------	---	--------	-----------	-----------	-----------

23	123 INSULATION	2	Cancelled	9/22/2010	9/22/2010	Robert R.
----	-------------------	---	-----------	-----------	-----------	-----------

Comments: INSPECTION NOT NEEDED UNTIL ATTIC IS BLOWN**Comments:**

123 | 910254 | Other | 1)NEED Access To Blown in attic areas or INSTALL BATTS 2) need 120 APPROVED

749

307

24	123	3	Failed	9/9/2010	9/10/2010	Edward B.
	INSULATION					

Comments:

123 | 890401 | Other | 1)NEED Access To Blown in attic areas or INSTALL BATTS 2) need 120 APPROVED

25	123	4	Partpassed	9/21/2010	9/21/2010	Robert R.
	INSULATION					

Comments: BATTS COMPLETED ON BOTH FLOORS

Comments:

123 | 910254 | Other | 1)NEED Access To Blown in attic areas or INSTALL BATTS 2) need 120 APPROVED

26	123	5	Cancelled	9/8/2010	9/7/2010	Robert R.
	INSULATION					

Comments: CALLID:365109

27	120 FRAMING	1	Passed	9/22/2010	9/22/2010	Robert R.
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28	120 FRAMING	2	Partpassed	9/17/2010	9/17/2010	Robert R.
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Comments: 1ST FLOOR WALLS AND LIVING SOFFIT

29	120 FRAMING	3	Failed	9/9/2010	9/10/2010	Edward B.
----	-------------	---	--------	----------	-----------	-----------

Comments:

120 | 890401 | Other | 1) Provide Attic unit Catwalks , Tool Platforms, Attic access, light switches All units 2) obtain 420 approval 3) frame FP opening with metal studs 4) NEED 2' in front of MB wc 5) frame curbs for Showers and 2x6 BLKS

inspection status table

Inspection Hold(s)

Fees

Outstanding Items

TSO

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4/3 2026/27
7256 A

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

R25-07209 - Residential Building Permit (Res)

Key Number: 1978434

Current Status: Completed

Application Received: 5/30/2025

Project Name: Re-roof, shingle to metal Siciliano

Address: 2315 ALTA DR

Type of Work: Over the counter

Permit Issued: 5/30/2025

Scope of Work: RE-ROOFING/RESIDENTIAL (tile to tile; or greater than 64sf of structural sheathing) (1)

Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	140 FINAL BUILDING	1	Cancelled	4/13/2026	4/15/2026	Web	
Comments: Provide affidavit for the re-roof installation.							
2	140 FINAL BUILDING	2	Passed	4/21/2026	4/21/2026	Johnny S. (702)303-1685	

Comments: Received affidavit

Comments:

Provide affidavit for the re-roof installation.

3	107 ROOF SHEATHING	1	Passed	4/21/2026	4/21/2026	Johnny S. (702)303- 1685
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Inspection status table

Inspection Hold(s)

Fees

Outstanding Items

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752

310

5/13 2026/27
TAKE PICTURES

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

R25-15954 - Residential Building Permit (Res)

Key Number: 2010785

Current Status: Completed

Application Received: 11/26/2025

Project Name: Siciliano Family - Fences

Address: 2315 ALTA DR

Type of Work: Wall Fence

Permit Issued: 1/12/2026

Scope of Work: Building a front yard CMU wall per plans.

Click to view the Quality Assurance Agreement (QAA)

[QAA Information](#)



Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	156 QAA VERIFICATION	1	Passed		4/30/2026	Duane J. (702)539-8366	
2	140 FINAL BUILDING	1	Passed	5/1/2026	5/1/2026	Fernando C. (702)283-	

153

<https://www.lasvegasnv.gov/Business/Permits/Licenses/Building/Review/Permit> Application Status/Detail/2010785

7/30/26 11:31 AM
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4443

3	131 WALL GROUT & STEEL	1	Partpassed	1/28/2026	1/28/2026	Tony N. (702)303- 0274
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Comments: 1st lift.

4	131 WALL GROUT & STEEL	2	Passed	2/2/2026	2/2/2026	Tony N. (702)303- 0274
5	101 FOOTING	1	Passed	1/21/2026	1/21/2026	Tony N. (702)303- 0274

Inspection status table

Inspection Hold(s)

Fees

Outstanding Items

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T54

<http://www.lasvegasnevada.gov/development/Permits/Licenses/Building/Permits/Permits-Application-Details/Details/010785>

//36/06 6/7/24
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5/6 2026/27

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

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
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1	450 OTHER PLUMBING	1	Passed	6/2/2025	6/2/2025	Frank D. (702)918-7138	
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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.

TSS

313

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
6	420 ROUGH PLUMBING - TOP OUT	2	Cancelled	5/15/2025	5/14/2025	Web
7	420 ROUGH PLUMBING - TOP OUT	3	Cancelled	5/16/2025	5/15/2025	Web
8	420 ROUGH PLUMBING - TOP OUT	4	Passed	5/19/2025	5/19/2025	Tony N. (702)303- 0274
9	407 UNDERSLAB PLUMBING	1	Passed	5/12/2025	5/12/2025	Tony N. (702)303- 0274
10	350 OTHER MECHANICAL	1	Cancelled	5/22/2025	5/21/2025	Sayonna T. (702)229- 6656

Comments: CXL PER CUSTOMER NOT NEEDED

11	350 OTHER MECHANICAL	2	NA		5/21/2025	Sayonna T.
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314

(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~~222~~ 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,

INSTALL EXTERIOR RECEPTACLE BY ENTRY,

INSTALL SMOKE DETECTOR DOWNSTAIRS BEDROOM,

DOWNSTAIRS IN BEDROOM WINDOW TOO SMALL FOR EGRESS, NEED 5.7 SQ IN. ,

757

315

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
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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
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21	120 FRAMING	1	Cancelled	5/14/2025	5/13/2025	Web
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22	120 FRAMING	2	Cancelled	5/15/2025	5/14/2025	Web
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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)303-0274
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Comments:

Complete the installation of the bathroom exhaust fans and schedule the 320 inspection.,
Complete all electrical work and schedule the 220 inspection.,

150

Complete all top plate draft stopping.

25	120 FRAMING	5	Passed	5/21/2025	5/21/2025	Tony N. (702)303-0274
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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

Inspection Hold(s)

Fees

Outstanding Items

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317

422 S. RANCHO DRIVE

T60

318



Clark County Assessor Reports

Handwritten signature: Armando Cifelo

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.

Handwritten: 761

Handwritten: No complete - also

3A

Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION

PARCEL NO.	139-32-601-043
OWNER AND MAILING ADDRESS	JUS20FUS TRUST 1908 CALANDA CT LAS VEGAS NV 89102
LOCATION ADDRESS	422 S RANCHO DR
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT SE4 NE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20240905-01348
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	136500	204750
IMPROVEMENTS	48507	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	185,007	204,750
TAXABLE LAND + IMP (SUBTOTAL)	528,591	585,000
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	185,007	204,750
TOTAL TAXABLE VALUE	528,591	585,000

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.96 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	750000
MONTH/YEAR	6/2023
<u>SALE TYPE</u>	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	139326 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.

763

321

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

R24-07712 - Residential Building Permit (Res)

Key Number: 1906799

Current Status: Inspections

Application Received: 5/20/2024

Project Name: Hughes Residence O/B 4,147 sq ft

Address: 422 S RANCHO DR

Type of Work: Building Project

Permit Issued: 12/12/2024

Expiration Date: 11/1/2026

Scope of Work: Guest home & mail house

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

 [Reprint Permit/Inspection Card](#)



Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	440 FINAL PLUMBING	1	Unrequested			Tony N. (702)303-0274	
2	420 ROUGH PLUMBING -	1	Partpassed	1/14/2026	1/14/2026	Fernando C.	

TOP OUT

(702)283-4443

Comments: 1/14/26 ELL ROOF DRAINS ONLY

3	420 ROUGH PLUMBING - TOP OUT	2	Passed	1/22/2026	1/22/2026	Fernando C. (702)283- 4443
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4	407	1	Passed	2/19/2025	2/19/2025	Tony N. (702)303- 0274
	UNDERSLAB PLUMBING					

5	405 BUILDING SEWER YARD LINES	1	Partpassed	2/19/2025	2/19/2025	Tony N. (702)303- 0274
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Comments: Except the domestic water line connection.

6	405 BUILDING SEWER YARD LINES	2	Unrequested	Tony N. (702)303- 0274
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7	340 FINAL MECHANICAL	1	Unrequested	Tony N. (702)303- 0274
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8	320 ROUGH MECHANICAL	1	Cancelled	1/14/2026	1/14/2026	Fernando C. (702)283- 4443
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9	320 ROUGH MECHANICAL	2	Passed	1/22/2026	1/22/2026	Fernando C. (702)283- 4443
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10	240 FINAL ELECTRICAL	1	Partpassed	12/31/2025	12/31/2025	Fernando C. (702)283- 4443
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Comments: 12/31/25, ETAG 248765

11	240 FINAL ELECTRICAL	2	Unrequested	Tony N. (702)303- 0274
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12	223 LOW VOLTAGE	1	NA	1/14/2026	1/14/2026	Fernando C.
----	--------------------	---	----	-----------	-----------	----------------

323

ELECTRICAL

(702)283-4443

13	220 ROUGH ELECTRICAL	1	Cancelled	11/14/2025	11/14/2025	Fernando C. (702)283-4443
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Comments: 11/14/25 INFORMATION ONLY

14	220 ROUGH ELECTRICAL	2	Cancelled	1/14/2026	1/14/2026	Fernando C. (702)283-4443
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15	220 ROUGH ELECTRICAL	3	Passed	1/22/2026	1/22/2026	Fernando C. (702)283-4443
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16	220 ROUGH ELECTRICAL	4	Passed	3/18/2026	3/18/2026	Fernando C. (702)283-4443
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17	203 UFER GROUND	1	Passed	4/3/2025	4/3/2025	Tony N. (702)303-0274
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18	203 UFER GROUND	2	Passed	7/18/2025	7/18/2025	Landon R. (702)738-4769
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Comments: Already passed

19	201 UNDERGROUND ELECTRICAL	1	Passed	4/3/2025	4/3/2025	Tony N. (702)303-0274
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20	201 UNDERGROUND ELECTRICAL	2	Passed	7/18/2025	7/18/2025	Landon R. (702)738-4769
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Comments: Already passed

21	156 QAA VERIFICATION	1	Unrequested			
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22	140 FINAL	1	Unrequested			Tony N.
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BUILDING

(702)303-0274

23	129 EXTERIOR LATH/STUCCO	1	Cancelled	1/14/2026	1/14/2026	Fernando C. (702)283- 4443
24	129 EXTERIOR LATH/STUCCO	2	Cancelled	1/22/2026	1/22/2026	Fernando C. (702)283- 4443
25	129 EXTERIOR LATH/STUCCO	3	Partpassed	2/18/2026	2/18/2026	Fernando C. (702)283- 4443

Comments: 2/18/26 OK TO LATH GUEST AREA BACK OF HOUSE MAIL HOUSE NOT READY

26	129 EXTERIOR LATH/STUCCO	4	Cancelled	2/19/2026	2/19/2026	Fernando C. (702)283- 4443
27	129 EXTERIOR LATH/STUCCO	5	Unrequested			Tony N. (702)303- 0274

28	123 INSULATION	1	Passed	5/5/2026	5/5/2026	Fernando C. (702)283- 4443
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29	120 FRAMING	1	Passed	2/19/2026	2/19/2026	Fernando C. (702)283- 4443
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30	109 SHEAR	1	Cancelled	10/3/2025	10/3/2025	Fernando C. (702)283- 4443
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Comments: 10/3/25~~LL~~ RESCHEDULED FOR 10/7 DOUG 702-595-3987

31	109 SHEAR	2	Partpassed	10/7/2025	10/7/2025	Fernando C. (702)283- 4443
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T67

325

Comments: 10/7/25 GUEST HOUSE, CUSTOM HOUSE ON ANOTHER PERMIT

Comments:

CS 16 FROM GYM THROUGH GUEST HOUSE,

ENGINEER TO ADDRESS DETAIL AT GOLF ROOM AT ROOF,

A35'S ON ALL SHEARWALLS AT BACK AND SIDES OF GUEST HOUSE

32	109 SHEAR	3	Passed	10/14/2025	10/14/2025	Fernando C. (702)283-4443
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Comments:

CS 16 FROM GYM THROUGH GUEST HOUSE,

ENGINEER TO ADDRESS DETAIL AT GOLF ROOM AT ROOF,

A35'S ON ALL SHEARWALLS AT BACK AND SIDES OF GUEST HOUSE

33	107 ROOF SHEATHING	1	Failed	10/3/2025	10/3/2025	Fernando C. (702)283-4443
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Comments:

PROVIDE ENGINEER LETTER FOR ROOF SHEATHING. 1/2" INSTALLED, PLANS CALL FOR 5/8. NEEDS FULL REWALK

34	107 ROOF SHEATHING	2	Passed	10/14/2025	10/14/2025	Fernando C. (702)283-4443
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Comments:

PROVIDE ENGINEER LETTER FOR ROOF SHEATHING. 1/2" INSTALLED, PLANS CALL FOR 5/8. NEEDS FULL REWALK

35	106 CERTIFICATIONS RECEIVED	1	Passed	12/16/2024	12/16/2024	Shannon C. (702)229-4836
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Comments: 12/16/24 - PAD CERT

36	105 PRE-SLAB	1	Passed	4/3/2025	4/3/2025	Tony N. (702)303-0274
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37	105 PRE-SLAB	2	Passed	7/18/2025	7/18/2025	Landon
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768

326

R.
(702)738-
4769

Comments: Already passed

38	103 STEM WALL	1	NA	4/3/2025	4/3/2025	Tony N. (702)303- 0274
	- FORMS & REBAR					

Comments: This inspection type is not required for this permit.

39	103 STEM WALL	2	Cancelled	7/18/2025	7/16/2025	Web
	- FORMS & REBAR					

40	103 STEM WALL	3	Unrequested			Tony N. (702)303- 0274
	- FORMS & REBAR					

41	101 FOOTING	1	Passed	4/3/2025	4/3/2025	Tony N. (702)303- 0274
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42	101 FOOTING	2	Passed	7/18/2025	7/18/2025	Landon R. (702)738- 4769
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Comments: Already passed

inspection status table

Inspection Hold(s)

Fees

Outstanding Items

T69

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

327

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

R24-07711 - Residential Building Permit (Res)

Key Number: 1906798

Current Status: Inspections

Application Received: 5/20/2024

Project Name: Hughes Residence O/B 7,840 sq ft

Address: 422 S RANCHO DR

Type of Work: Building Project

Permit Issued: 12/12/2024

Expiration Date: 11/1/2026

Scope of Work: custom home

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

 Reprint Permit/Inspection Card



Applicant

Review Info

Inspection Status

#	Insp. Type & Description	Insp. Count	Status	Scheduled Date	Completion Date	Inspector	Location
1	940 CERTIFICATE OF OCCUPANCY	1	Unrequested			Tony N. (702)303-0274	
2	440 FINAL PLUMBING	1	Unrequested			Tony N. (702)303-	

328

0274

3	420 ROUGH PLUMBING - TOP OUT	1	Partpassed	1/14/2026	1/14/2026	Fernando C. (702)283-4443
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Comments: 1/14/26 ROOF DRAINS ONLY

4	420 ROUGH PLUMBING - TOP OUT	2	Passed	1/22/2026	1/22/2026	Fernando C. (702)283-4443
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5	407 UNDERSLAB PLUMBING	1	Passed	2/19/2025	2/19/2025	Tony N. (702)303-0274
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6	405 BUILDING SEWER YARD LINES	1	Passed	2/19/2025	2/19/2025	Tony N. (702)303-0274
---	-------------------------------	---	--------	-----------	-----------	--------------------------

7	340 FINAL MECHANICAL	1	Unrequested			Tony N. (702)303-0274
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8	320 ROUGH MECHANICAL	1	Cancelled	1/14/2026	1/14/2026	Fernando C. (702)283-4443
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9	320 ROUGH MECHANICAL	2	Passed	1/22/2026	1/22/2026	Fernando C. (702)283-4443
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10	240 FINAL ELECTRICAL	1	Partpassed	12/31/2025	12/31/2025	Fernando C. (702)283-4443
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Comments: 12/31/25 ETAG 248764

11	240 FINAL ELECTRICAL	2	Unrequested			Tony N. (702)303-0274
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12	223 LOW VOLTAGE ELECTRICAL	1	NA	1/14/2026	1/14/2026	Fernando C. (702)283-4443
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T71

329

13	220 ROUGH ELECTRICAL	1	Cancelled	11/14/2025	11/14/2025	Fernando C. (702)283-4443
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Comments: 11/14/25 INFORMATION ONLY

14	220 ROUGH ELECTRICAL	2	Cancelled	1/14/2026	1/14/2026	Fernando C. (702)283-4443
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15	220 ROUGH ELECTRICAL	3	Passed	1/22/2026	1/22/2026	Fernando C. (702)283-4443
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16	220 ROUGH ELECTRICAL	4	Passed	3/18/2026	3/18/2026	Fernando C. (702)283-4443
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17	203 UFER GROUND	1	Partpassed	4/3/2025	4/3/2025	Tony N. (702)303-0274
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Comments: Except the front entrance.

18	203 UFER GROUND	2	Cancelled	7/18/2025	7/18/2025	Landon R. (702)738-4769
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Comments: Not ready

19	203 UFER GROUND	3	Unrequested			Tony N. (702)303-0274
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20	201 UNDERGROUND ELECTRICAL	1	Passed	4/3/2025	4/3/2025	Tony N. (702)303-0274
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21	201 UNDERGROUND ELECTRICAL	2	Cancelled	7/18/2025	7/18/2025	Landon R. (702)738-4769
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Comments: Not ready

22	201 UNDERGROUND	3	Unrequested			Tony N. (702)303-
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T72

http://backdoorremand.com/2025/03/20/remand-sbe-26-107-pg-1624/

0274

Tony N.
(702)303-
0274

Shannon
C.
(702)229-
4836

Shannon
C.
(702)229-
4836

Jerry P.
(702)772-
4435

Fernando
C.
(702)283-
4443

Tony N.
(702)303-
0274

Tony N.
(702)303-
0274

Fernando

331

LATH/STUCCO

C.
(702)283-
4443

32	129 EXTERIOR LATH/STUCCO	2	Partpassed	1/22/2026	1/22/2026	Fernando C. (702)283- 4443
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33	129 EXTERIOR LATH/STUCCO	3	Partpassed	2/18/2026	2/18/2026	Fernando C. (702)283- 4443
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Comments: 2/18/26 BACK OF HOUSE, FRONT OF GARAGES

34	129 EXTERIOR LATH/STUCCO	4	Partpassed	2/19/2026	2/19/2026	Fernando C. (702)283- 4443
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Comments: 2/19/26 NORTH AND SOUTH SIDES OF HOME GUEST HOME

35	129 EXTERIOR LATH/STUCCO	5	Unrequested			Tony N. (702)303- 0274
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36	123 INSULATION	1	Passed	5/5/2026	5/5/2026	Fernando C. (702)283- 4443
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37	120 FRAMING	1	Passed	2/19/2026	2/19/2026	Fernando C. (702)283- 4443
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38	109 SHEAR	1	Partpassed	10/8/2025	10/8/2025	Fernando C. (702)283- 4443
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Comments:

PROVIDE LETTER FOR MAIL HOUSE FOR LVL IN LIEU OF TRUSSES.

PROVIDE LETTER FOR PORTICO FOR TRUSSES IN LIEU OF RAFTERS

39	109 SHEAR	2	Passed	10/14/2025	10/14/2025	Fernando C. (702)283- 4443
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T74

Comments:

PROVIDE LETTER FOR MAIL HOUSE FOR LVL IN LIEU OF TRUSSES.

PROVIDE LETTER FOR PORTICO FOR TRUSSES IN LIEU OF RAFTERS.

40	107 ROOF SHEATHING	1	Partpassed	10/8/2025	10/8/2025	Fernando C. (702)283- 4443
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Comments:

PROVIDE LETTER FOR ROOF SHEATHING

41	107 ROOF SHEATHING	2	Passed	10/14/2025	10/14/2025	Fernando C. (702)283- 4443
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Comments:

PROVIDE LETTER FOR ROOF SHEATHING

42	106	1	Passed	12/16/2024	12/16/2024	Shannon C. (702)229- 4836
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Comments: 12/16/24 - PAD CERT

43	105 PRE-SLAB	1	Partpassed	4/3/2025	4/3/2025	Tony N. (702)303- 0274
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Comments: Except the front entrance.

44	105 PRE-SLAB	2	Cancelled	7/18/2025	7/18/2025	Landon R. (702)738- 4769
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Comments:

Not complete, need forms up to obtain 24" depth.

Recall when ready

45	105 PRE-SLAB	3	Unrequested	Tony N. (702)303- 0274
----	--------------	---	-------------	------------------------------

Comments:

Not complete, need forms up to obtain 24" depth.

333

Recall when ready

46	103 STEM WALL	1	NA	4/3/2025	4/3/2025	Tony N. (702)303-0274
	- FORMS & REBAR					

Comments: This inspection type is not required for this permit.

47	103 STEM WALL	2	Cancelled	7/18/2025	7/16/2025	Web
	- FORMS & REBAR					

48	103 STEM WALL	3	Unrequested			Tony N. (702)303-0274
	- FORMS & REBAR					

49	101 FOOTING	1	Partpassed	4/3/2025	4/3/2025	Tony N. (702)303-0274
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Comments: Except the front entrance.

50	101 FOOTING	2	Cancelled	7/18/2025	7/18/2025	Landon R. (702)738-4769
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Comments: Not ready

51	101 FOOTING	3	Unrequested			Tony N. (702)303-0274
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Inspection status table

Inspection Hold(s)

Fees

Outstanding Items

176

PAGES 334-339 HAVE BEEN REMOVED
(A TOTAL OF 6 PAGES)

340

U

u-1

The Pinto Palomino neighborhood does not have rigid municipal boundaries, but it is part of the Alta Drive Historic District located just west of downtown Las Vegas. It sits on the eastern side of the local enclave (separated from the Palomino Area by Campbell Drive) within the **89107** ZIP code. ● your las vegas connecti... +2

General Area Boundaries

- **North:** Alta Drive
- **East:** S. Rancho Drive
- **South:** W. Charleston Boulevard
- **West:** S. Valley View Boulevard (near Campbell Drive divider)

Brady Luxury Homes +1

342

Diminishing Returns	2709 Pinto Lane	2710 Palomino	500 Shetland
Land Size/ acres	0.85	1.7	2.02
Size Variance (%)	N/A	100%	138%
Assessed - Taxable \$(000)	\$600	\$750	\$750
Assessed Variance (%)	N/A	25%	25%
1st .85 acres \$(000)	\$600	\$600	\$600
Incremental land assessment \$(000)	N/A	\$150	\$150
Incremental land size (acres)	N/A	0.85	1.17
\$(000)/acre - Base land (.85 acres)	\$706	\$706	\$706
\$(000)/acre - Incremental land	N/A	\$176	\$128
\$(000)/acre - Total land	\$706	\$441	\$371
Discount on Incremental land/acre - (%)	N/A	75%	82%

43

343

	2709 Pinto	700 Shetland	804 Shetland	808 Shetland	810 Shetland
Land Size (in acres)	0.85	✓ 1.57	✓ 1.13	✓ 1.13	✓ 0.91
Size Variance (%)	N/A	✓ 85%	✓ 33%	✓ 33%	✓ 7%
Taxable valuation - (\$000)	\$600	✓ \$372	✓ \$286	✓ \$286	✓ \$286
Taxable valuation variance (%)	N/A	✓ -38%	✓ -52%	✓ -52%	✓ -52%
Taxable \$/Acre (\$000)	\$706	✓ \$237	✓ \$253	✓ \$253	✓ \$314
Taxable \$/Acre Variance (%)	N/A	✓ -66%	✓ -64%	✓ -64%	✓ -55%
Evidence page #:	756	575-576	TBD	TBD	TBD

24

344

	818 Shetland	2709 Pinto Lane
Land Size/ acres	✓ 0.68	✓ 0.85
Size Variance (%)	✓ N/A	✓ 26%
Assessed - Taxable \$(000)	✓ \$286	✓ \$600
Incremental land size (acres)	✓ N/A	✓ 0.17
1st 68 acres \$(000)	✓ \$286	✓ \$286
Incremental land assessment	✓ N/A	✓ \$314
\$(000)/acre - Incremental land	✓ N/A	✓ \$1,847
\$(000)/acre	✓ \$421	✓ \$706

45

Briana Johnson, Assessor

GENERAL INFORMATION

PARCEL NO.	139-32-901-011
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.	* 2011111500015
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

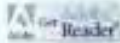
346

[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	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	150326
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.

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Briana Johnson, Assessor

Assessor Map

Aerial View

Building Footprint

Ownership History

Flood Hazard Status

Other Records

GENERAL INFORMATION

PARCEL NO.	139-32-801-003
OWNER AND MAILING ADDRESS	KOTCHKA-SMITH FAMILY TRUST KOTCHKA MALANI L TRS 804 SHETLAND RD LAS VEGAS NV 89107
LOCATION ADDRESS	804 SHETLAND RD
CITY (UNINCORPORATED TOWN)	LAS VEGAS
ASSESSOR DESCRIPTION	PT SW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 2024100102142
RECORDED DATE	OCT 1 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	98350	100100
IMPROVEMENTS	1206277	1191845
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	1,304,727	1,281,946
TAXABLE LAND + IMP (SUBTOTAL)	3,727,791	3,662,703
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	1,304,727	1,281,946
TOTAL TAXABLE VALUE	3,727,791	3,662,703

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

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.13 ACRES
ORIGINAL CONST. YEAR	1996
LAST SALE PRICE MONTH/YEAR	
SALE TYPE	
LAND USE	31.110 - MULTI FAMILY RES- TWO SFR UNITS
DWELLING UNITS	2

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	7685	CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.	1935	CARPORT SQ. FT.		POOL	YES
3RD FLOOR SQ. FT.		STYLE	TWO STORY	SPA	YES
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	3	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	5 FULL /2 HALF	ROOF TYPE	BUILT-UP
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		3	
TOTAL GARAGE SQ. FT.	1923				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139328 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.

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Briana Johnson, Assessor

GENERAL INFORMATION

PARCEL NO.	139-32-801-004
OWNER AND MAILING ADDRESS	MCDONALD RANDALL L 808 SHETLAND RD LAS VEGAS NV 89107-4520
LOCATION ADDRESS	808 SHETLAND RD
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT SW4 SE4 SEC 32 20 61
RECORDED DOCUMENT NO.	* 20250805-00076
RECORDED DATE	AUG 6 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	98350	100100
IMPROVEMENTS	242952	237345
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	341,302	337,445
TAXABLE LAND + IMP (SUBTOTAL)	975,149	964,129
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	341,302	337,445
TOTAL TAXABLE VALUE	975,149	964,129

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[Click here for Food Control information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.13 ACRES
ORIGINAL CONST. YEAR	1999
LAST SALE PRICE	135000
MONTH/YEAR	6/1998
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 /1 HALF	ROOF TYPE	CONCRETE TILE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		1	
TOTAL GARAGE SQ. FT.	887				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	130328 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 herein.

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Briana Johnson, Assessor

Assessor Map

Aerial View

Building Search

Ownership History

Neighborhood Search

New Search

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-801-713
<u>OWNER AND MAILING ADDRESS</u>	RABHA INCH TRUST 810 SHETLAND RD. LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	810 SHETLAND RD
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT SW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20260126-01150
<u>RECORDED DATE</u>	JAN 26 2026
<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	98350	100100
IMPROVEMENTS	66222	66597
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	164,572	166,697
TAXABLE LAND + IMP (SUBTOTAL)	470,206	476,277
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	164,572	166,697
TOTAL TAXABLE VALUE	470,206	476,277

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[Click here for Flood Control Information](#)

ASSESSOR MAP VIEWING GUIDELINES	
MAP	130328
	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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Briana Johnson, Assessor

Assessor Map

Aerial View

Building Sketch

Ownership History

Neighborhood Sales

New Search

GENERAL INFORMATION	
<u>PARCEL NO.</u>	139-32-801-002
<u>OWNER AND MAILING ADDRESS</u>	ARELLANO FELIX R & ANGULO ALIX M REV LIV TR ETAL ARELLANO FELIX R TRS 818 SHETLAND RD LAS VEGAS NV 89107-4520
<u>LOCATION ADDRESS</u>	818 SHETLAND RD
<u>CITY/UNINCORPORATED TOWN</u>	LAS VEGAS
<u>ASSESSOR DESCRIPTION</u>	PT SW4 SE4 SEC 32 20 61
<u>RECORDED DOCUMENT NO.</u>	* 20230222-02548
<u>RECORDED DATE</u>	FEB 22 2023
<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>	98350	100100
<u>IMPROVEMENTS</u>	212380	211581
<u>PERSONAL PROPERTY</u>	0	0
<u>EXEMPT</u>	0	0
<u>GROSS ASSESSED (SUBTOTAL)</u>	310,730	311,681
<u>TAXABLE LAND + IMP (SUBTOTAL)</u>	887,800	890,517
<u>COMMON ELEMENT ALLOCATION ASSESSED</u>	0	0
<u>TOTAL ASSESSED VALUE</u>	310,730	311,681
<u>TOTAL TAXABLE VALUE</u>	887,800	890,517

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	0.68 ACRES
ORIGINAL CONST. YEAR	1948
LAST SALE PRICE	250000
MONTH/YEAR	12/2013
SALE TYPE	R - RECORDED VALUE
LAND USE	20.110 - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	1

PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.	2654	CASITA SQ. FT.		ADDN/CONV	YES
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE	ONE STORY	SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	3	TYPE OF CONSTRUCTION	FRAME-STUCCO
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	2 FULL /1 HALF	ROOF TYPE	COMPOSITION SHINGLE
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	180328 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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The truth, the whole truth and nothing but the truth –

About Ms. Jacobs' chart presented at the CC BOE hearing on 2/19/26

1. Ms Jacobs presented to the BOE this chart, a document that was not disclosed to the Petitioner until after the hearing.
 - a. This chart (p. 761) was in response to my chart, of a similar nature, which was submitted as part of my evidence on 2/11/26 can be found on p. 139 (top right) – p.122 in my packet, lower center.
 - b. My chart was in response to a dubious claim Ms. Jacobs had made at the last SBE hearing advising the board that the assessor's office wasn't just picking on me, but had abundant evidence that they have been issuing supplemental assessments properly and timely and contrary to my allegations. In turn I analyzed every supplemental referenced by the date in the next to last column and cross referenced that by \$ amount in column to its immediate left.
 - i. In total information was readily available on the internet for 15 supplementals other than mine. I researched the permits associated with them, the dates of passing the final inspection and then to the fiscal year in which the supplemental was issued.
 - ii. I asserted that the evidence was incontrovertible using the data Ms. Jacobs provided that of the 15 traceable supplementals none were ever issued in the same fiscal year that the final inspection was passed.
 - iii. The one and only exception was my project which passed the final on 7/27/22, a full month into the 22/23 fiscal year making it ripe to be issued in the next fiscal year of 23/24.
 - iv. Of the 15 others I included a chart (p. 139) 4 projects were processed correctly, the year after the date of the final inspection, 12 others were processed between 1 & 3 years late, saving those homeowners thousands of dollars in taxes.
 - v. My property was issued its supplemental in the same year the final was passed (e.g. 2022/23) injuring petitioner financially in relationship to all these other comps, which were derived from Ms. Jacobs' chart. These represented a 100% sample of the projects were pertinent information was available.

V.2

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2. In response to the above chart, Ms. Jacobs went back between the date of 2/11/26, the date of my submission, and 2/19/26, the date of the hearing and 'corrected' my chart with what she believed would prove I was misleading my audience. Keep in mind my chart was simply a fact check of her previous chart. Below are the true facts associated with her chart, that was not disclosed to me prior to the hearing, and what she told the board, which of course they bought into hook, line, and sinker. Her changes are in the brownish color on the chart.

a. 2720 Pinto Lane (line items refer to the line on her p.8 chart)

- i. No change, acknowledgement that is issued 2 years in arrears.
- ii. She added a new project at this address that was not on her original chart (p.8 from last year's state hearing). I did not research this because it was not on her earlier chart. Moreover, the permit #R17-00028 inspection information is not available on the internet. Nonetheless, Ms. Jacobs notates that it was issued in timely. I cannot confirm nor deny that.

b. 2905 Pinto Lane

- i. This property she now claims was a supplemental for \$1,460. She made the same claim on the prior report but reported the supplemental as occurring in 2013/14. That is the supplemental I investigated. On this report she identifies the permit number associated with her claim. She correctly states the final was done on 11/2/2011. She reflects a 'correct year' of 2011/12 (which is wrong, it should be 2012/13) and then says say the actual year of the supplemental is 1 year advanced (like mine, proving I am no alone) and not 1 year in arrears.

1. Permit # R157139 did final on 11/2/11. But this permit was for the 'interior remodel for an existing accessory building'. The supplemental for this work which should have been issued in the 2012/13 fiscal year was issued in the amount of \$73,243 in the 2012/14 fiscal year, 1 year in arrears just as my report reflected.

2. The \$1,460k project Ms. Jacobs is quoting was issued in fy 2009/10, however, there are no permits to support such a massive increase - all their permits are attached. Furthermore the increase is labeled 'new improvements' not supplemental. This may be a subtle difference but the assessor has also recently used that category not for supplementals of new project work but for the recognition and revaluation of the M&S

V. 3

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rating and the associated increase in the \$/SF building cost. You'd have to ask them what it was for but it is not for what she claims.

3. 2323 Pinto Lane

- a. The first permit # R18-04441 for \$345K was issued property and she makes no changes to my spreadsheet. This after a \$ multimillion renovation and yet for a \$1.2M build. House is on market for \$10M.
- b. The next permit # R287608 for \$1,336K is notated as correctly being completed on 9/12/16. Again, on this project she believes she is proving that they were issued their supplemental 1 yr in arrears, keeping me good company.
 - i. I didn't research this because it was not on her initial report
 - ii. This 'supplemental' was not only not premature, it was not even a supplemental. This was a new build by D R Horton.
 1. Looking at the VHR for this property you will \$0 improvements until the fiscal year of 2016/17.
 2. This property was vacant land owned by Irwin Molasky until that time. I have attached the VHR and the marketing advertisement.

4. 3000 Arabian – no change to my chart – 2 years in arrears

5. 2315 Alta – no change to my chart – 2 years in arrears

6. 2609 Pinto – no change to my chart – 1 year in arrears

7. 2333 Pinto – no change to my chart – issued timely

8. 2608 Pinto – no change to my chart – 1 year in arrears

9. 2694 Palomino –

a. Ms. Jacobs references 2 projects

- i. The 1st one, permit R-119930 for \$242K was listed as a 2013/14
- ii. This is the one I investigated and showed as 3 years in arrears with a final inspection pass on Oct. 8, 2009
 1. This is also not a supplemental – it is a new build
 - a. This can be confirmed via the aerals on the Clark county assessor's website
 - b. The value was spread over 2 years as mentioned by Ms Jacobs in addition to the value perhaps of a few more permits pulled at that location.
 - c. The new information not previously available or disclosed does not support the position that this was an advance and it was not a remodel/supplement.

V-44

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d. It would change my chart to state that project was timely

2. What I had researched was 2013/14 per her earlier report
3. There is a supplemental in 2016/17, which is what I had assumed was for the work she referenced as 2013/14

10.2337 Pinto –

- a. This one was not on the investigative list because she listed it as a 25/26 supplemental which was because they came back to add on \$186K 8 years late and now she wants to celebrate she found 1 project within 12 hours of making her needed cutoff.
- b. Interesting how she wants to take credit for this to prove they do this all the time and yet she didn't add the 4 permits issued to 2400 Pinto lane and not a single supplemental.
- c. Permit according to website shows a 7/2/17 final pass
- d. 7/2/17 is a Sunday – the date looks very suspicious
- e. This was an owner builder project – no business need to have a Sunday inspection if they even exist?
- f. 7/3/17 is the 1st business day of the new fiscal year
 - i. So this may qualify as the 1st since the 1st and 2nd are on a weekend
- g. No fees are posted for any type of special inspection on Sunday
- h. In the off chance this is a legit date:
 - i. The got super lucky trying to find a comp with an acceleration
 - ii. This one would be like one day
 1. Assuming noon appt 12 hours into the new fiscal year vs
 2. My 636 hours into the fiscal year (27 days)
 3. Even a broken watch is right twice a day

Out of their 'correction' of my list,

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#2

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

R-287608 - Residential Building Permit (Res)

Key Number: 765081

Current Status: Inspections

Application Received: 5/12/2015

Project Name: CAPORALE

Address: 2323 PINTO LN

Type of Work: Building Project

Permit Issued: 7/15/2015

Expiration Date: 5/15/2017 For permit renewal, extension, or cancellation: [CLICK HERE](#)

Scope of Work: SFD *59256*

Click to view the Quality Assurance Agreement (QAA)

[QAA Information](#)



Reprint Permit/Inspection Card

Applicant

Review Info

Inspection Status

[Print](#)

Schedule Inspection

ID	Inspection Type & Description	Count	Status	Scheduled Date	Completed Date	Inspector	Comments
1	450 OTHER PLUMBING	1	Passed	4/28/2016	4/28/2016	Frederick Z.	

✓

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ID	Name Type & Description	ID#	Status		Submitted		Commission		Inspector	Inspector
			Ready	Score	Date	Date	Date	Date		

Comments: Schedule IWR confirmation #824221-02 Contractor Phone #7025019329 Special Instructions: shower pans

2	440 FINAL PLUMBING	1	Passed		8/31/2016	8/31/2016			Frederick Z.	
3	423 FINAL GAS TEST	1	Passed		7/20/2016	7/20/2016			Frederick Z.	

Comments: Schedule IWR confirmation #689133-02 Contractor Phone #7022354040 Special Instructions: Please call when your on the way

4	420 ROUGH PLUMBING - TOP OUT	1	Passed		3/1/2016	3/1/2016			Winston S.	
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Comments: Schedule IWR confirmation #339237-08 Contractor Phone #7025019329 Special Instructions:

5	407 UNDERSLAB PLUMBING	1	Passed		9/3/2015	9/3/2015			Frederick Z.	
---	------------------------	---	--------	--	----------	----------	--	--	--------------	--

Comments: Schedule IWR confirmation #660772-01 Contractor Phone #7025019329 Special Instructions:

6	405 BUILDING SEWER YARD LINES	1	Passed		12/30/2015	12/30/2015			Raymond F.	
7	340 FINAL MECHANICAL	1	Passed		8/31/2016	8/31/2016			Frederick Z.	
8	320 ROUGH MECHANICAL	1	Passed		3/1/2016	3/1/2016			Winston S.	

Comments: Schedule IWR confirmation #339237-11 Contractor Phone #7025019329 Special Instructions:

9	240 FINAL ELECTRICAL	1	Cancelled		3/1/2016	2/29/2016			Frederick Z.	
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Comments: Schedule IWR confirmation #339237-07 Contractor Phone #7025019329 Special Instructions:

10	240 FINAL ELECTRICAL	2	Passed		8/31/2016	8/31/2016			Frederick Z.	
11	240 FINAL ELECTRICAL	3	Partpassed		6/29/2016	6/29/2016			Frederick Z.	

Comments:

V2

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ID	REQ. TYPE	STATUS	CLASS	APPROVED	COMPLETION	REQUESTOR	LOCATION
2	OPERATION	2		DATE	DATE		

240 | 890051 | See Notes | TAG ONLY MAIN HOUSE, E-212793,

240 | 890051 | Work Not Ready | INSTALL MISSING SUB-FEED BREAKER AND TERMINATE FEEDER CONDUCTORS

12	240 FINAL ELECTRICAL	4	Failed	6/27/2016	6/27/2016	Jonathan L. (702)236-5812
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Comments: Schedule IWR confirmation #429809-02 Contractor Phone #7022354040
Special Instructions: elec tag

Comments:

240 | 982900 | Work Not Ready | INSTALL MISSING SUB-FEED BREAKER AND TERMINATE FEEDER CONDUCTORS

13	220 ROUGH ELECTRICAL	1	Passed	3/1/2016	3/1/2016	Winston S.
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Comments: Schedule IWR confirmation #339237-10 Contractor Phone #7025019329 Special Instructions:

14	203 UFER GROUND	1	Passed	10/12/2015	10/12/2015	Robert R.
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Comments: Schedule IWR confirmation #800300-02 Contractor Phone #7025019329 Special Instructions:

15	203 UFER GROUND	2	Cancelled	10/8/2015	10/7/2015	Winston S.
----	-----------------	---	-----------	-----------	-----------	------------

Comments: Schedule IWR confirmation #793222-02 Contractor Phone #7022364040 Special Instructions:

16	201 UNDERGROUND ELECTRICAL	1	Passed	10/12/2015	10/12/2015	Robert R.
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Comments: Schedule IWR confirmation #800300-01 Contractor Phone #7025019329 Special Instructions:

17	201 UNDERGROUND ELECTRICAL	2	Cancelled	10/8/2015	10/7/2015	Winston S.
----	----------------------------	---	-----------	-----------	-----------	------------

Comments: Schedule IWR confirmation #793222-01 Contractor Phone #7022354040 Special Instructions:

18	180 WATER DISTRICT INSPECTION	1	NA			Nicole A. (702)229-1802
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V3

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#	Task Type & Description	Score	Status	Schedule Date	Completion Date	Inspector	Location
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Comments: 140 passed

19	160 EPOXY EXPRESS	1	Passed	11/17/2015	11/17/2015	Robert R.	
20	140 FINAL BUILDING	1	Passed	8/12/2016	8/12/2016	Edward B.	

Comments: Schedule IWR confirmation #238942-06 Contractor Phone #7022354040
Special Instructions:

21	135 LIGHT TEST	1	Passed	7/27/2016	7/28/2016	Raymond F.	
22	129 EXTERIOR LATH/STUCCO	1	Passed	3/10/2016	3/10/2016	Raymond F.	

Comments: Schedule IWR confirmation #379078-02 Contractor Phone #7025019329 Special Instructions: REC. APPLICATOR CERTIFICATE

23	125 DRYWALL NAILING	1	Passed	3/22/2016	3/22/2016	Gerald D.	
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Comments: Schedule IWR confirmation #452656-02 Contractor Phone #7025019329
Special Instructions:

24	123 INSULATION	1	Passed	3/11/2016	3/11/2016	Raymond F.	
----	----------------	---	--------	-----------	-----------	------------	--

Comments: Schedule IWR confirmation #384195-02 Contractor Phone #7025019329 Special Instructions:

25	123 INSULATION	2	Failed	3/10/2016	3/10/2016	Raymond F.	
----	----------------	---	--------	-----------	-----------	------------	--

Comments: Schedule IWR confirmation #379078-03 Contractor Phone #7025019329 Special Instructions:

Comments:

123 | 960079 | See Notes | MISSING INSULATION AT FOAM - IN CHASES - REAR WALL,

123 | 960079 | See Notes | SECURE INSULATION WHERE REQUIRED ,

123 | 960079 | See Notes | SECURE INSULATION AT BELLY BAND

26	120 FRAMING	1	Failed	3/1/2016	3/1/2016	Winston S.	
----	-------------	---	--------	----------	----------	------------	--

Comments: Schedule IWR confirmation #339237-06 Contractor Phone #7025019329 Special Instructions:

Comments:

V4

364

#	Issue Type & Description	Page	Pass/Fail	Tested Date	Completed Date	Inspector	Location
---	--------------------------	------	-----------	-------------	----------------	-----------	----------

120 | 982245 | See Notes | protect duct at can light,

120 | 982245 | See Notes | nail cst at stair,

120 | 982245 | See Notes | gas line not under test,

120 | 982245 | See Notes | leak at shower valves ,

120 | 982245 | See Notes | block ac cans 3 sides

27	120 FRAMING	2	Passed	3/10/2016	3/10/2016	Raymond F.
----	-------------	---	--------	-----------	-----------	------------

Comments: Schedule IWR confirmation #379096-02 Contractor Phone #7025019329
Special Instructions: PREVIOUS LIST COMPLETE

28	109 SHEAR	1	Failed	1/14/2016	1/14/2016	Robert R.
----	-----------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #144482-03 Contractor Phone #7025019329 Special Instructions:

Comments:

109 | 910254 | Work Not Ready | COMPLETE DETAIL 1-SD003

29	109 SHEAR	2	Partpassed	1/7/2016	1/7/2016	Robert R.
----	-----------	---	------------	----------	----------	-----------

Comments: Schedule IWR confirmation #116751-06 Contractor Phone #7025019329 Special Instructions: INFORMATION ONLY

30	109 SHEAR	3	Passed	1/28/2016	1/28/2016	Robert R.
----	-----------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #203711-04 Contractor Phone #7025019329 Special Instructions:

31	107 ROOF SHEATHING	1	Cancelled	1/7/2016	1/7/2016	Robert R.
----	--------------------	---	-----------	----------	----------	-----------

Comments: Schedule IWR confirmation #116751-05 Contractor Phone #7025019329 Special Instructions:

Comments:

107 | 910254 | See Notes | ROOF DECKS PLYWOOD AND TENSION TIE OK

32	107 ROOF SHEATHING	2	Partpassed	1/14/2016	1/14/2016	Robert R.
----	--------------------	---	------------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #144482-02 Contractor Phone #7025019329 Special Instructions:

Comments:

107 | 910254 | Work Not Ready | OK TO DRY-IN @ OWN RISK,

107 | 910254 | Work Not Ready | APPROVED TRUSS CALCS REQUIRED ,

V5

365

#	REQ TYPE	STATUS	Scheduled date	Completion Date	Inspector	Approved
21	Inspection	Pass				

107 | 910254 | See Notes | ROOF DECKS PLYWOOD AND TENSION TIE OK

33	107 ROOF SHEATHING	3	Partpassed	12/9/2015	12/9/2015	Frederick Z.
----	--------------------	---	------------	-----------	-----------	--------------

Comments: Schedule IWR confirmation #015651-03 Contractor Phone #7025019329 Special Instructions: partial

Comments:

107 | 890051 | See Notes | ROOF DECKS PLYWOOD AND TENSION TIE OK

34	107 ROOF SHEATHING	4	Passed	1/28/2016	1/28/2016	Robert R.
----	--------------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #203711-03 Contractor Phone #7025019329 Special Instructions:

35	105 PRE-SLAB	1	Passed	10/12/2015	10/12/2015	Robert R.
----	--------------	---	--------	------------	------------	-----------

Comments: Schedule IWR confirmation #800300-03 Contractor Phone #7025019329 Special Instructions:

Inspection status table

Inspections Hold

Fees

Outstanding Items

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

CONNECT WITH US

Subscribe and Follow

V6

366

2323 P. 10



Clark County Assessor Reports

Value History

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

Parcel: 139-32-702-016

Taxable

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

Parcel from 030-300-027

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

NOT A SUPPLEMENTAL
THIS IS INITIAL BUILD

17

367

2323 P.I.T.O

page 771



Clark County Assessor Reports

* PART of UNDISCLOSED
DOCUMENT (P. 718-789)

Value History

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

Parcel: 139-32-702-016

Taxable

Tax Year	Land		Improvements				Exemption		Remainder	Tax Dist
	Acres	Land	New Land	New Imps	Supp	Extra Features	Code	Value		
2025-26	0.75	\$25,000	0	2,152,690	0	0	371,462	0	0	200
2024-25	0.75	\$25,000	0	2,172,972	0	0	381,750	0	0	200
2023-24	0.75	\$00,000	0	2,006,285	0	0	343,876	0	0	200
2022-23	0.75	\$20,000	0	1,844,260	0	0	323,120	0	0	200
2021-22	0.75	\$75,000	0	1,739,099	0	0	0	0	0	200
2020-21	0.75	\$75,000	0	1,717,026	0	0	0	0	0	200
2019-20	0.75	\$00,000	0	1,343,472	0	345,860	0	0	0	200
2018-19	0.75	\$00,000	0	1,288,168	0	0	0	0	0	200
2017-18	0.75	\$70,000	0	1,296,439	0	0	0	0	0	200
2016-17	0.75	\$50,000	0	0	0	1,336,213	0	0	0	200
2015-16	0.75	\$25,000	0	0	0	0	0	0	0	200
2014-15	0.75	\$00,000	0	0	0	0	0	0	0	200
2013-14		\$00,000	0	0	0	0	0	0	0	200
2012-13		\$80,000	0	0	0	0	0	0	0	200
2011-12		\$84,000	0	0	0	0	0	0	0	200
2010-11		\$120,000	0	0	0	0	0	0	0	200
2009-10		\$375,000	0	0	0	0	0	0	0	200
2008-09		\$450,000	0	0	0	0	0	0	0	200
2007-08		\$203,289	0	0	0	0	0	0	0	200
2006-07		\$203,000	0	0	0	0	0	0	0	200
2005-06		\$146,251	0	0	0	0	0	0	0	200
2004-05		\$168,000	0	0	0	0	0	0	0	200

Parcel from 030-300-027

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

V9

360

These are results for 2016 listing for 2323 pinto lane

Search instead for 2016 listing for 2323 pinto lane

AI Overview

The property at 2323 Pinto Lane, Las Vegas, NV 89107, was built in 2016 as a new, contemporary home by D.R. Horton in the historic district. It is a 0.75-to-1-acre lot featuring a main house, a detached casita, a circular drive, and extensive, high-end, modern amenities like a 24-foot entry.

Redfin

- **2016 Build:** The home was constructed as a new build during this period.
- **Property Features (Original 2016 Build):** The 2016 construction was described as a gated, contemporary home with a 64-inch refrigerator, 5-6 bedrooms, and 0.75+ acres.
- **Subsequent Sale:** Following its construction, the property sold on March 20, 2017, for \$1.2 million. *14421 REDFIN \$1,386,213*
- **Current Status:** The home was later heavily remodeled and was listed for \$10 million in late 2024. *2019/2020 Supp \$2,455,800*

Redfin

The home is often noted for its location in the Rancho Oakey/Rancho Charleston neighborhood.

Trulia

V9



369

City of Las Vegas

BUILDING & SAFETY

THIS PERMIT AND APPROVED PLANS
SHALL BE ON JOB SITE UNTIL PROJECT IS COMPLETED

FOR INSPECTION REQUEST ON THE WEB AT:
LasVegasNevada.Gov/ScheduleInspection
FOR SCHEDULING ASSISTANCE MONDAY - THURSDAY CALL 702-229-6914

Permit Number:	R-287608	HOME OWNER PIN / KEY NUMBER: 543582
Permit Type:	Building Project	
Address:	2323 PINTO LN	Area: 02423-67
Project Name:	CAPORALE	
Primary Applicant:	D.R. Horton, Inc.	
Scope of Work:	SFD	*59256*

Are There Questions Regarding Required Inspections on this Permit?
Please contact your inspector and discuss which inspections to schedule during your first inspection

A PIN number is required for scheduling all inspections.

To View Inspections on this Permit go to: LasVegasNevada.gov/CheckStatus

PERMIT EXPIRES 180 DAYS AFTER ABANDONMENT OF WORK



Inspection QR



Check Status QR

Issue Date: 7/15/2015

Print Date: 2/20/2026

V10



#3

371

2694 Duomo

page 770



Clark County Assessor Reports

* PART of UNDISCLOSED
DOCUMENTS (P. 718-769)

Value History

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

Parcel: 139-32-703-009

Taxable

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

Parcel from 030-300-047

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

V12



Clark County Assessor Reports

Value History

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

Parcel: 139-32-703-009

Taxable

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

Parcel from 030-300-047

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

V13

373

Buy
Las Vegas
374 results
Price
\$1,150,000
4 bds
2504 sq ft
Enclosed
\$1,090,000
5 bds
909 sq ft
Land

< Back to search

Zillow



Zestimate®

\$1,307,000

2694 Palomino Ln, Las Vegas, NV 89107

5

beds

5

baths

Est. refi payment: **\$6,059/mo** Refinance your loan

Single Family

Built in 2009

10,018 Square

\$1,307,000 Zestimate®

\$292/sqft

\$6,569 Estima

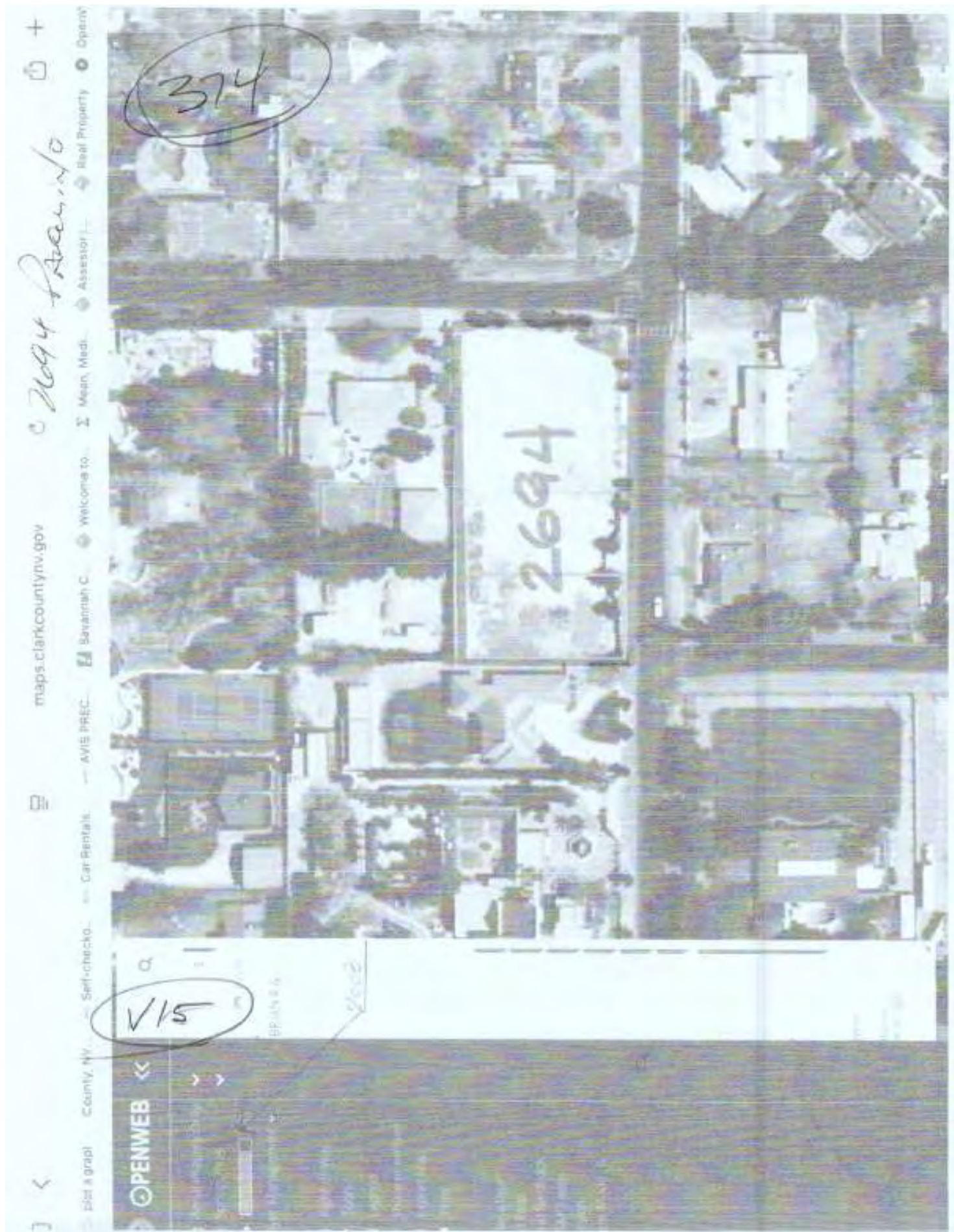


\$289,999

VIA

[https://www.zillow.com/homedetails/2694-Palomino-Ln-Las-Vegas-NV-89107/2694_Palomino_Ln_Las_Vegas_NV_89107/](https://www.zillow.com/homedetails/2694-Palomino-Ln-Las-Vegas-NV-89107/2694_Palomino_Ln_Las_Vegas_NV_89107/2694_Palomino_Ln_Las_Vegas_NV_89107/)

7/10/2016 10:23:44 AM
Page 1 of 17



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2694 Palomino Ln

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 6008 @ RECORDS** **PLANS DESTROYED 10-11-11 DC**

Applicant

Review Info

Inspection Status

Print

[Schedule Inspection](#)

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

1	440 FINAL	1	Failed	9/30/2008	9/30/2009	Edward	
---	-----------	---	--------	-----------	-----------	--------	--

376

PLUMBING

B.

Comments:

440 | 890401 | Work Not Ready |

2	440 FINAL PLUMBING	2	Failed	10/7/2009	10/7/2009	Robert R.
---	--------------------	---	--------	-----------	-----------	-----------

Comments:

440 | 910254 | Work Not Ready |

440 | 910254 | Work Not Ready |

3	440 FINAL PLUMBING	3	Passed	10/8/2009	10/8/2009	Edward B.
---	--------------------	---	--------	-----------	-----------	-----------

4	423 FINAL GAS TEST	1	Passed	9/9/2009	9/9/2009	Ronald G.
---	--------------------	---	--------	----------	----------	-----------

Comments: tag#32684

5	420 ROUGH PLUMBING - TOP OUT	1	Failed	4/20/2009	4/20/2009	Edward B.
---	------------------------------	---	--------	-----------	-----------	-----------

Comments:

420 | 890401 | Other | 1 provide shower membrane Tests All wet set Showers 2) LEAK 3" waste ABOVE Kitchen 3) address LACK of Primary, secondary DRAINS@ M/B sundeck 4) Nail All required Struc. straps PER plan and Listing

6	420 ROUGH PLUMBING - TOP OUT	2	Passed	5/19/2009	5/19/2009	Edward B.
---	------------------------------	---	--------	-----------	-----------	-----------

7	407 UNDERSLAB PLUMBING	1	Passed	1/22/2009	1/22/2009	Thomas C.
---	------------------------	---	--------	-----------	-----------	-----------

8	405 BUILDING SEWER YARD LINES	1	Passed	2/20/2009	2/20/2009	Thomas C.
---	-------------------------------	---	--------	-----------	-----------	-----------

9	405 BUILDING SEWER YARD LINES	2	Failed	1/22/2009	1/22/2009	Thomas C.
---	-------------------------------	---	--------	-----------	-----------	-----------

10	340 FINAL MECHANICAL	1	Passed	9/30/2009	9/30/2009	Edward B.
----	----------------------	---	--------	-----------	-----------	-----------

11	320 ROUGH MECHANICAL	1	Failed	5/15/2009	5/15/2009	Edward B.
----	----------------------	---	--------	-----------	-----------	-----------

✓ 17

377

Comments:

320 | 890401 | Work Not Ready |

12	320 ROUGH MECHANICAL	2	Passed	5/19/2009	5/19/2009	Edward B.
13	240 FINAL ELECTRICAL	1	Partpassed	7/13/2009	7/13/2009	Kenneth S. (702)303- 1687

Comments: E tag # 196559/permanent power.

14	240 FINAL ELECTRICAL	2	Passed	10/8/2009	10/8/2009	Edward B.
15	240 FINAL ELECTRICAL	3	Partpassed	9/30/2009	9/30/2009	Edward B.

Comments: ALL Except photo CELL system

16	220 ROUGH ELECTRICAL	1	Passed	4/17/2009	4/17/2009	Tony S.
17	203 UFER GROUND	1	Failed	1/28/2009	1/28/2009	Thomas C.

Comments:

203 | 930206 | Work Not Ready | see 105 list

18	203 UFER GROUND	2	Passed	1/29/2009	1/29/2009	Kenneth K.
19	201 UNDERGROUND ELECTRICAL	1	Failed	1/28/2009	1/28/2009	Thomas C.

Comments:

201 | 930206 | Work Not Ready | see 105 list

20	201 UNDERGROUND ELECTRICAL	2	Passed	1/29/2009	1/29/2009	Kenneth K.
21	140 FINAL BUILDING	1	Cancelled	10/1/2009	10/1/2009	Edward B.

Comments: PER Keith

22	140 FINAL BUILDING	2	Failed	10/7/2009	10/7/2009	Robert R.
----	-----------------------	---	--------	-----------	-----------	-----------

V 18

Comments:

140 | 910254 | Work Not Ready |

23	140 FINAL BUILDING	3	Passed	10/8/2009	10/8/2009	Edward B.
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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.
----	-----------------------------	---	--------	-----------	-----------	--------------

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" e

28	125 DRYWALL NAILING	2	Passed	6/3/2009	6/3/2009	Edward B.
----	------------------------	---	--------	----------	----------	--------------

29	123	1	Passed	5/22/2009	5/22/2009	Edward B.
	INSULATION					

Comments: PREV. List complete

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

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

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

Comments:

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

32	120 FRAMING	3	Passed	6/17/2009	6/17/2009	Edward B.
----	-------------	---	--------	-----------	-----------	-----------

Comments: Revision MECH Deck

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

379

Comments:

109 | 950468 | See Notes | Inspection limited to 1st floor,

109 | 950468 | See Notes | f09 profile does not match and all k truss and f08 and h04 and h01,

109 | 950468 | See Notes | Eng address HD substitutes at e gar wall and rear bed shear and kit wall. need ltr for notched beams at gar

34	109 SHEAR	2	Passed	3/10/2009	3/10/2009	Joseph H.
----	-----------	---	--------	-----------	-----------	-----------

Comments: recd eng ltrs for previous list

35	107 ROOF SHEATHING	1	Passed	4/20/2009	4/20/2009	Edward B.
----	--------------------	---	--------	-----------	-----------	-----------

36	107 ROOF SHEATHING	2	Partpassed	3/27/2009	3/27/2009	Edward B.
----	--------------------	---	------------	-----------	-----------	-----------

Comments: see Prev. Lists NEED Approved Truss Calcs**Comments:**

107 | 890401 | See Notes | sheathing OK, OK to dry in at own risk,

107 | 890401 | See Notes | need profiles for 2nd floor,

107 | 890401 | Other | See 109 for list - Inspection limited to 1st floor

37	107 ROOF SHEATHING	3	Failed	3/9/2009	3/9/2009	Joseph H.
----	--------------------	---	--------	----------	----------	-----------

Comments:

107 | 950468 | Other | See 109 for list - Inspection limited to 1st floor

38	107 ROOF SHEATHING	4	Partpassed	3/10/2009	3/10/2009	Joseph H.
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Comments:

107 | 950468 | See Notes | sheathing OK, OK to dry in at own risk,

107 | 950468 | See Notes | need profiles for 2nd floor,

107 | 950468 | Other | See 109 for list - Inspection limited to 1st floor

39	105 PRE-SLAB	1	Failed	1/28/2009	1/28/2009	Thomas
----	--------------	---	--------	-----------	-----------	--------

V20

380

C.

Comments: list not complete

Comments:

105 | 930206 | Work Not Ready | require 2 #4 steel top of stem walls/wrap plumbing

40	105 PRE-SLAB	2	Passed	1/29/2009	1/29/2009	Kenneth K.
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41	103 STEM WALL - FORMS & REBAR	1	Passed	1/29/2009	1/29/2009	Thomas C.
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42	101 FOOTING	1	Failed	1/28/2009	1/28/2009	Thomas C.
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Comments:

101 | 930206 | Work Not Ready | see 105 list/list not complete

43	101 FOOTING	2	Passed	1/29/2009	1/29/2009	Kenneth K.
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Inspection status table

Inspections Hold

No records found

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.

V 21

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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-pbSI-3 SI-6 in 07/16*jer* **APPL SI AGREEMENT

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

Applicant

Review Info

Inspection Status

Print

📅 Scheduled Inspections

#	Ins. Type	Ins. #	Status	Submitted Date	Completion Date	Inspector	Location
#	Description	#		Date	Date		
1	440 FINAL PLUMBING	1	Failed	9/30/2008	9/30/2009	Edward B	
Comments: 440 890401 Work Not Ready							
2	440 FINAL PLUMBING	2	Failed	10/7/2009	10/7/2009	Robert R.	

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382

ID#	Type	Count	Status	Schedule Date	Completion Date	Inspector	Location
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Comments:

440 | 910254 | Work Not Ready |

440 | 910254 | Work Not Ready |

3	440 FINAL PLUMBING	3	Passed	10/8/2009	10/8/2009	Edward B.	
4	423 FINAL GAS TEST	1	Passed	9/9/2009	9/9/2009	Ronald G.	

Comments: tag#32684

5	420 ROUGH PLUMBING - TOP OUT	1	Failed	4/20/2009	4/20/2009	Edward B.	
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Comments:

420 | 890401 | Other | 1 provide shower membrane Tests All wet set Showers 2) LEAK 3" waste ABOVE Kitchen 3) address LACK of Primary, secondary DRAINS@ M/B sundeck 4) Nail All required Struc straps PER plan and Listing

6	420 ROUGH PLUMBING - TOP OUT	2	Passed	5/19/2009	5/19/2009	Edward B.	
7	407 UNDERSLAB PLUMBING	1	Passed	1/22/2009	1/22/2009	Thomas C.	
8	405 BUILDING SEWER YARD LINES	1	Passed	2/20/2009	2/20/2009	Thomas C.	
9	405 BUILDING SEWER YARD LINES	2	Failed	1/22/2009	1/22/2009	Thomas C.	
10	340 FINAL MECHANICAL	1	Passed	9/30/2009	9/30/2009	Edward B.	
11	320 ROUGH MECHANICAL	1	Failed	5/15/2009	5/15/2009	Edward B.	

Comments:

320 | 890401 | Work Not Ready |

12	320 ROUGH MECHANICAL	2	Passed	5/19/2009	5/19/2009	Edward B.	
13	240 FINAL ELECTRICAL	1	Partpassed	7/13/2009	7/13/2009	Kenneth S.	

✓ 23

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#	Item Type	Count	Status	Assigned On	Completed On	Inspector	Signature
2	UNDERGROUND	1					

(702)303-1687

Comments: E tag # 196559/permanent power.

14	240 FINAL ELECTRICAL	2	Passed	10/8/2009	10/8/2009	Edward B.
15	240 FINAL ELECTRICAL	3	Partpassed	9/30/2009	9/30/2009	Edward B.

Comments: ALL Except photo CELL system

16	220 ROUGH ELECTRICAL	1	Passed	4/17/2009	4/17/2009	Tony S.
17	203 UFER GROUND	1	Failed	1/28/2009	1/28/2009	Thomas C.

Comments:

203 | 930206 | Work Not Ready | see 105 list

18	203 UFER GROUND	2	Passed	1/29/2009	1/29/2009	Kenneth K.
19	201 UNDERGROUND ELECTRICAL	1	Failed	1/28/2009	1/28/2009	Thomas C.

Comments:

201 | 930206 | Work Not Ready | see 105 list

20	201 UNDERGROUND ELECTRICAL	2	Passed	1/29/2009	1/29/2009	Kenneth K.
21	140 FINAL BUILDING	1	Cancelled	10/1/2009	10/1/2009	Edward B.

Comments: PER Keith

22	140 FINAL BUILDING	2	Failed	10/7/2009	10/7/2009	Robert R.
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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:

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#	Item Type	Item #	Item	Initiated Date	Completion Date	Inspector	Approved
#	Description	#		Date	Date		

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.
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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" d

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) SIDE exhaust can @ Garage LID will CHECK AT INSUL

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

Comments:

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

32	120 FRAMING	3	Passed	6/17/2009	6/17/2009	Edward B.
----	-------------	---	--------	-----------	-----------	-----------

Comments: Revision MECH, Deck

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

109 | 950468 | See Notes | Inspection limited to 1st floor,

109 | 950468 | See Notes | f09 profile does not match and all k truss and f08 and h04 and h01.

109 | 950468 | See Notes | Eng address HD substitutes at e gar wall and rear bed shear and kit wall. need ltr for notched beams at gar

34	109 SHEAR	2	Passed	3/10/2009	3/10/2009	Joseph H.
----	-----------	---	--------	-----------	-----------	-----------

Comments: recd eng ltrs for previous list

✓ 25

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#	107 - 107-107-1 Description #	107-107-1 Status #	Status #	107-107-1 Date #	107-107-1 Date #	Inspector	Inspector
35	107 ROOF SHEATHING	1	Passed	4/20/2009	4/20/2009	Edward B.	
36	107 ROOF SHEATHING	2	Partpassed	3/27/2009	3/27/2009	Edward B.	

Comments: see Prev. Lists NEED Approved Truss Calcs

Comments:

107 | 890401 | See Notes | sheathing OK, OK to dry in at own risk,

107 | 890401 | See Notes | need profiles for 2nd floor,

107 | 890401 | Other | See 109 for list - inspection limited to 1st floor

37	107 ROOF SHEATHING	3	Failed	3/9/2009	3/9/2009	Joseph H.	
----	-----------------------	---	--------	----------	----------	-----------	--

Comments:

107 | 950468 | Other | See 109 for list - inspection limited to 1st floor

38	107 ROOF SHEATHING	4	Partpassed	3/10/2009	3/10/2009	Joseph H.	
----	-----------------------	---	------------	-----------	-----------	-----------	--

Comments:

107 | 950468 | See Notes | sheathing OK, OK to dry in at own risk,

107 | 950468 | See Notes | need profiles for 2nd floor,

107 | 950468 | Other | See 109 for list - inspection limited to 1st floor

39	105 PRE-SLAB	1	Failed	1/28/2009	1/28/2009	Thomas C.	
----	--------------	---	--------	-----------	-----------	--------------	--

Comments: list not complete

Comments:

105 | 930206 | Work Not Ready | require 2 #4 steel top of stem walls/wrap plumbing

40	105 PRE-SLAB	2	Passed	1/29/2009	1/29/2009	Kenneth K.	
----	--------------	---	--------	-----------	-----------	---------------	--

41	103 STEM WALL - FORMS & REBAR	1	Passed	1/29/2009	1/29/2009	Thomas C.	
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42	101 FOOTING	1	Failed	1/28/2009	1/28/2009	Thomas C.	
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Comments:

101 | 930206 | Work Not Ready | see 105 list/list not complete

V 26

386

ID	Item Type & Description	Inspection Count	Status	Scheduled Date	Completion Date	Inspector	Signature
43	101 FOOTING	2	Passed	1/29/2009	1/29/2009	Kenneth K.	

Inspection status table

Inspections Hold

Fees

Outstanding Items

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V 27

#4

387

139-32-702-027

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

Info

☒ Inspections - Inspection

#	Step Type & Description	Pass/Fail	Status	Submitted Date	Completion Date	Inspector	Inspector
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.

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#	ISSU/Type & Description	Issued	Status	Schedule Date	Completion Date	Inspector	Comments
2	440 FINAL PLUMBING	2	Passed	5/3/2021	5/3/2021	Tony N. (702)303-0274	

Comments:

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

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

Comments:

Complete the 440 corrections for the 140 approval.

12	140 FINAL BUILDING	2	Passed	5/3/2021	5/3/2021	Tony N. (702)303-0274	
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Comments:

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#	Item	Count	Status	Noted/Date	Completion Date	Inspector	Location
1	1	1	1	1	1	1	1

Complete the 440 corrections for the 140 approval.

13	129 EXTERIOR LATH/STUCCO	1	Passed	2/26/2021	2/26/2021	Jerry P. (702)772-4435	
14	123 INSULATION	1	Passed	2/18/2021	2/18/2021	Tony N. (702)303-0274	
15	120 FRAMING	1	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274	
16	109 SHEAR	1	Partpassed	2/10/2021	2/10/2021	Tony N. (702)303-0274	

Comments: Ok to wrap exterior of the addition with the lath material.

Comments:

Provide engineering letter for anchor bolt replacements.,

The shear wall anchor bolt spacing shall be as per the shear wall scheduled.,

All shear wall anchor bolts shall a 3"x3" square washer per plan.,

Double studs at the shear wall hold down straps shall stitch nailed 6" on center per the plan.

17	109 SHEAR	2	Passed	2/17/2021	2/17/2021	Tony N. (702)303-0274	
----	-----------	---	--------	-----------	-----------	--------------------------	--

Comments:

Provide engineering letter for anchor bolt replacements.,

The shear wall anchor bolt spacing shall be as per the shear wall scheduled.,

All shear wall anchor bolts shall a 3"x3" square washer per plan.,

Double studs at the shear wall hold down straps shall stitch nailed 6" on center per the plan.

18	109 SHEAR	3	Passed	2/22/2021	2/22/2021	Tony N. (702)303-0274	
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19	107 ROOF SHEATHING	1	Failed	2/10/2021	2/10/2021	Tony N. (702)303-0274	
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V 30

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Item Type	INSPECTION	STATUS	SCHEDULED DATE	COMPLETED DATE	INSPECTOR	LOCATION
Description	Item ID	Item ID	Date	Date		

Comments:

Missing nailing through out the roof, verify the roof is nailed off 6" on the edges and 12" in the field before re-scheduling the inspection.

Re-nail entire roof the nailing has over penetrated the roof sheathing.

20	107 ROOF SHEATHING	2	Passed	2/11/2021	2/11/2021	Tony N. (702)303-0274
----	--------------------	---	--------	-----------	-----------	--------------------------

Comments:

Missing nailing through out the roof, verify the roof is nailed off 6" on the edges and 12" in the field before re-scheduling the inspection.

Re-nail entire roof the nailing has over penetrated the roof sheathing.

21	105 PRE-SLAB	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303-0274
22	101 FOOTING	1	Passed	1/21/2021	1/21/2021	Tony N. (702)303-0274

inspection status table

Inspections Hold

Fees

Outstanding Items

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Clark County Assessor Reports

Value History

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

Parcel: 139-32-702-027

Taxable

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

Parcel from 139-32-702-022, 139-32-702-023

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

V 32

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2337 Pinto Lane Permit – R-325682

1. I didn't research this permit because it was not one of the supplementals Ms. Jacobs had referenced on her previous spreadsheet that she presented to the SBE in her 'additional' information' submittal.
2. She decided to do more research in order to diffuse my assertions.
3. She takes pride that she was able to identify this project as another example of how the county regularly does this. She even mentions it is only 1 day into the new fiscal year.
4. Here's what she doesn't tell you:
 - a. July 2, 2017 was a Sunday
 - b. July 3, 2017, a Monday, is the 1st business day of the new fiscal year
 - c. This is an owner/builder (O/B) remodel
 - i. If the city even granted Sunday inspections back then, a fee would be required.
 - ii. There are no fees posted to this permit
 - iii. As an O/B remodel there is no reason to pay for a Sunday inspection when the next day would be free (its not like it's a commercial builder who might have a hard deadline to meet...even then it's a bit sketchy.)
5. Last year, their comps compared my property to 7 properties, 6 of which were rated above the 40/good (45-65) that mine was. The 7th was upgraded by \$392K, but retained its 40 rating. I commented that, 'why not just compare me to the White House or the Taj Mahal.' I clearly was not thinking big enough. At the 2/19/26 hearing, Ms. Jacobs came up with an even better comparison when she said, 'as an extreme example we issued supplementals on a % complete basis for the Fountainbleu casino on the strip.' I've really been elevated now. How about a not so extreme example?
6. I even provided numerous articles to Ms. Jacobs that clearly state that as a matter of normal business, the county only issues % complete supplementals for commercial buildings and possibly new build custom homes due to the length of time they can take to complete.
7. She then went on to (sheepishly) say that the permit in question was just 1 day into the new fiscal year, but I am not so sure it was. I agree the date that was uploaded into the system says so, but there are enough questions related to that date to raise a suspicion. People do make mistakes.

✓ 32.1



Clark County Assessor Reports

Value History

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Parcel: 139-32-702-012

Taxable

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

Parcel from 030-300-023

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

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

R-325682 - Residential Building Permit (Res)

Key Number: 798827

Current Status: Completed

Application Received: 9/7/2016

Project Name: HOWARD O/B

Address: 2337 PINTO LN

Type of Work: Building Project

Permit Issued: 10/4/2016

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

Applicant

Review Info

Inspection Status

11 Edwards Inspection

#	Inspection Type	Inspector	Status	Approved	Completed	Inspector	Inspector
#	Description			Date	Date		
1	450 OTHER PLUMBING	1	Passed	12/19/2016	12/19/2016	Edward B.	
Comments: SHOWER MEMBRANE							
2	440 FINAL PLUMBING	1	Passed	6/7/2017	6/7/2017	Frederick Z.	

V 34

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#	map type & Description #	map type & Description #	map type & Description #	map type & Description #	map type & Description #	map type & Description #
#	Description #	map type & Description #	map type & Description #	map type & Description #	map type & Description #	map type & Description #

Comments: Schedule IWR confirmation #648939-05 Contractor Phone #7027696824
Special Instructions:

3	420 ROUGH PLUMBING - TOP OUT	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.
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Comments: Schedule IWR confirmation #832366-05 Contractor Phone #7027696824
Special Instructions:

4	420 ROUGH PLUMBING - TOP OUT	2	Passed	11/9/2016	11/9/2016	Winston S.
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Comments: Schedule IWR confirmation #961361-02 Contractor Phone #7027696824 Special Instructions: Water is on and sewage lines are filled with water up to the roof and have been sitting for 24 hours. Inspection excludes shower membranes which will called in separately on a 450 inspection.

5	420 ROUGH PLUMBING - TOP OUT	3	Partpassed	11/7/2016	11/7/2016	Edward B.
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Comments: INFORMATION ONLY

6	340 FINAL MECHANICAL	1	Passed	6/7/2017	6/7/2017	Frederick Z.
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Comments: Schedule IWR confirmation #648939-04 Contractor Phone #7027696824
Special Instructions:

7	320 ROUGH MECHANICAL	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.
---	----------------------	---	-----------	-----------	-----------	--------------

Comments: Schedule IWR confirmation #832366-04 Contractor Phone #7027696824
Special Instructions:

8	320 ROUGH MECHANICAL	2	Passed	11/7/2016	11/7/2016	Edward B.
---	----------------------	---	--------	-----------	-----------	-----------

Comments: Schedule IWR confirmation #885367-05 Contractor Phone #7027696824
Special Instructions:

9	240 FINAL ELECTRICAL	1	Passed	6/7/2017	6/7/2017	Frederick Z.
---	----------------------	---	--------	----------	----------	--------------

Comments: Schedule IWR confirmation #648939-03 Contractor Phone #7027696824
Special Instructions:

10	220 ROUGH ELECTRICAL	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.
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V 35

396

Job Type & Description	IPR	Count	Status	Scheduled Date	Completed Date	Inspector	Location
------------------------	-----	-------	--------	----------------	----------------	-----------	----------

Comments: Schedule IWR confirmation #832366-03 Contractor Phone #7027696824
Special Instructions: Owner/Builder is taking a day off work for inspection - all trades will be on-site and available in the morning to address any concerns

11	220 ROUGH ELECTRICAL	2	Passed	11/9/2016	11/9/2016	Winston S.
----	----------------------	---	--------	-----------	-----------	------------

Comments: Schedule IWR confirmation #570245-03 Contractor Phone #7027696824
Special Instructions:

12	220 ROUGH ELECTRICAL	3	Partpassed	11/7/2016	11/7/2016	Edward B.
----	----------------------	---	------------	-----------	-----------	-----------

Comments: INFORMATION ONLY

13	160 EPOXY EXPRESS	1	Passed	10/16/2016	10/16/2016	Gerald D.
----	-------------------	---	--------	------------	------------	-----------

14	140 FINAL BUILDING	1	Partpassed	6/7/2017	6/7/2017	Frederick Z.
----	--------------------	---	------------	----------	----------	--------------

Comments: Schedule IWR confirmation #648939-02 Contractor Phone #7027696824
Special Instructions:

Comments:
140 | 890051 | See Notes | HANDRAILS FOR MAIN STAIRS NOT TO CODE, 34 TO 38 INCHS HEIGHT, ALSO TO BE CONTINUOUS, AND TERMINATE PAST LAST TREAD, LANDING, GRIP WIDTH AND DISTANCE FROM WALL FOR GRIPPING TO BE 1-1/2 FROM WALL AND GRIPPING SURFACE

15	140 FINAL BUILDING	2	Cancelled	7/1/2017	7/1/2017	Gerald D.
----	--------------------	---	-----------	----------	----------	-----------

16	140 FINAL BUILDING	3	Passed	7/2/2017	7/2/2017	Gerald D.
----	--------------------	---	--------	----------	----------	-----------

17	140 FINAL BUILDING	4	NA			Jason C. (702)229-2355
----	--------------------	---	----	--	--	---------------------------

Comments: 140 PASSED

18	129 EXTERIOR LATH/STUCCO	1	Passed	11/3/2016	11/3/2016	Frederick Z.
----	--------------------------	---	--------	-----------	-----------	--------------

Comments: Schedule IWR confirmation #832366-06 Contractor Phone #7027696824
Special Instructions:

19	125 DRYWALL NAILING	1	Failed	11/29/2016	11/29/2016	Winston S.
----	---------------------	---	--------	------------	------------	------------

Comments: Schedule IWR confirmation #183216-02 Contractor Phone #7027696824 Special instructions: Early morning requested, if possible

✓ 36

397

#	Inspr. Type & Description	IWR Count	Status	Scheduled Date	Completion Date	Inspector	Location
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Comments:

125 | 982245 | Work Not Ready |

20	125 DRYWALL NAILING	2	Passed	12/5/2016	12/5/2016	Edward B.	
----	---------------------	---	--------	-----------	-----------	-----------	--

Comments: Schedule IWR confirmation #254647-02 Contractor Phone #7027696824
Special Instructions: Morning if possible

21	123 INSULATION	1	Passed	11/21/2016	11/21/2016	Edward B.	
----	----------------	---	--------	------------	------------	-----------	--

Comments: Schedule IWR confirmation #103169-02 Contractor Phone #7027696824 Special Instructions: Early morning requested if possible.

22	120 FRAMING	1	Cancelled	11/3/2016	11/2/2016	Frederick Z.	
----	-------------	---	-----------	-----------	-----------	--------------	--

Comments: Schedule IWR confirmation #832366-02 Contractor Phone #7027696824
Special Instructions: Owner/Builder is taking a day off work for inspection - all trades will be on-site and available in the morning to address any concerns

23	120 FRAMING	2	Cancelled	10/26/2016	10/26/2016	Winston S.	
----	-------------	---	-----------	------------	------------	------------	--

Comments: Schedule IWR confirmation #738519-02 Contractor Phone #7027696824 Special Instructions:

Comments:

120 | 982245 | See Notes |

120 | 982245 | See Notes | contractor cancelled

24	120 FRAMING	3	Partpassed	11/7/2016	11/7/2016	Edward B.	
----	-------------	---	------------	-----------	-----------	-----------	--

Comments: INFORMATION ONLY

25	120 FRAMING	4	Passed	11/15/2016	11/15/2016	Edward B.	
----	-------------	---	--------	------------	------------	-----------	--

Comments: Schedule IWR confirmation #023449-03 Contractor Phone #7027696824
Special Instructions: Early morning requested if possible - owner/builder is taking a day off work for inspection

26	109 SHEAR	1	Passed	10/26/2016	10/26/2016	Winston S.	
----	-----------	---	--------	------------	------------	------------	--

27	101 FOOTING	1	NA			Jason C. (702)229-2355	
----	-------------	---	----	--	--	---------------------------	--

Comments: 140 PASSED

28	101 FOOTING	2	Partpassed	10/13/2016	10/13/2016	David W.	
----	-------------	---	------------	------------	------------	----------	--

✓ 37

390

JULY 2017

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

www.oldcalendars.com

V.38

398.1

~~EXT-11-126~~

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

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

#	Applicant Name	Is Primary
1	HOWARD MATTHEW L (Primary)	Y
2	Unlicensed BL	N

List of applicants

Review Info

10/8/17
7/20/17

398.2
REDFIN

~~EXHIBIT 3~~

Buy • Rent • Sell • Redfin Premier • Mortgage • Real Estate

← Feed

Overview

Sale & tax history

Property details

Neighborhood

Climate

♥ Favorite



● LAST SOLD ON AUG 20, 2020 FOR \$1,325,000

2337 Pinto Ln, Las Vegas, NV 89107

\$2,515,085

Redfin Estimate

7

Beds

6.5

Baths

6,958

Sq Ft



Thinking of sell

Estimated sale price

\$2.39M – \$2.84M

Reach more buyers with Redfin. Plus, you'll save in fees. ●

I own 2337 Pinto Ln

Schedule a selling

Is this your home?

Track this home's value and nearby sales activity



Rates have dropped

Lower mortgage rates could mean more buyers and higher sale prices.

[Learn more](#)

Get an in-depth report home value and the La

[Request a free](#)

About this home

**** PRICED TO SELL **** This magnificent home has spared no detail and no expense! A complete renovation in 2017 includes new roof, plumbing and electrical. Inviting open floor plan on a huge lot of almost 1 acre. Picturesque circular driveway in the Historic Medical District with **extremely RARE finished basement**. All Thermador appliances and Bose surround sound included. Lush green grass, sparkling custom pool and outdoor bar area w/ bath!

Show less ^

Single-family

www.redfin.com/NV/Las-Vegas/2337-Pinto-Ln-89107/home/29346319#property-details

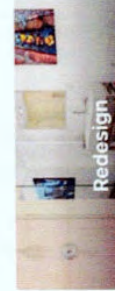
3/23/25, 8:37 AM
Page 1 of 10

Find Homes For You ¹ Saved My Home My Redfin

398.3



Street View



Redesign



3D Walkthrough



37 photos

\$2,375,347
Redfin Estimate

7 bd

6.5 ba

6,958
sq ft

2337 Pinto Ln

Las Vegas, NV 89107

Est. refi payment \$8,377/mo—[See my rate](#)



Schedule a selling consultation

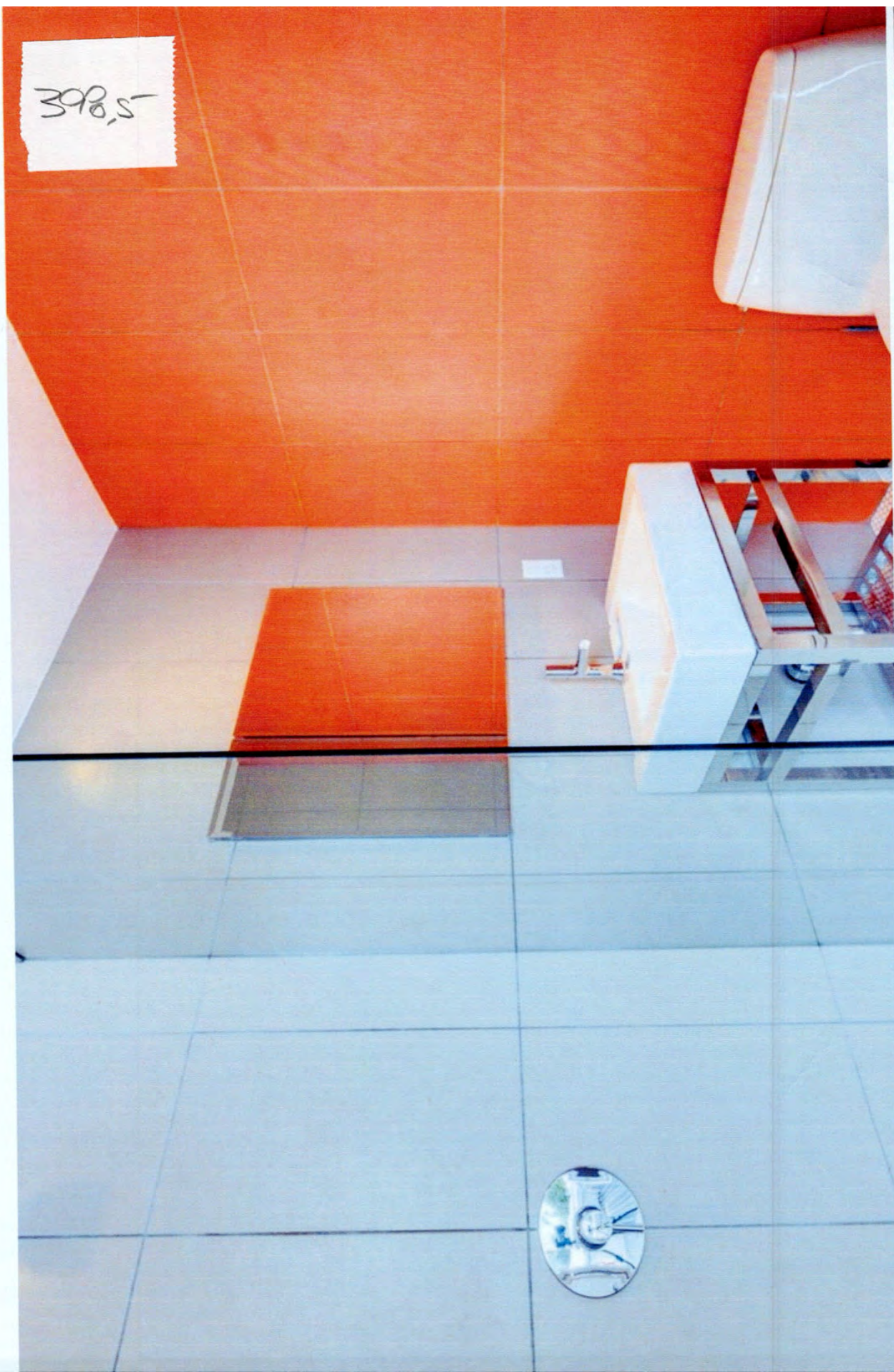
Not For Sale

I own 2337 Pinto Ln

Track your home's value and nearby sales activity

3018.4





399

W

W-1

400

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

TO: Clerk, Clark County, NV

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

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

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

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

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

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

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

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

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

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

RECEIVED
AUG 11 2026
COUNTY CLERK

LV 2

401

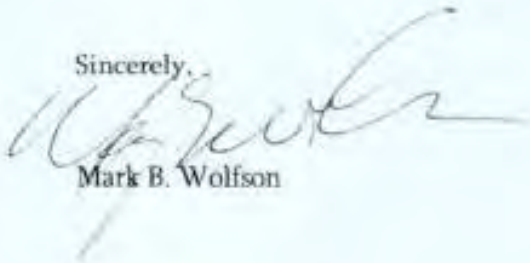
Current Text in Transcript (attributed to Mark Wolfson): 'gutter up'
Corrected Text/What Was Said: The comment should say 'gut job'

As mentioned, I engaged 2 transcription companies to review the above and am attaching their findings. Neither company was provided a copy of the county's transcript.

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

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

Sincerely,



Mark B. Wolfson

Date: August 11, 2026

RECEIVED
AUG 11 2026
COUNTY CLERK

W3

402



Certificate of Transcription

Transcription of File:

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

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

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

A copy of the transcription is attached to this certification.

Kayla Vega, Operations Manager



Date: 07th day of August 2026

Vanana Online Services, Inc.
ATA Member #101387

1 Yowee Centre Blvd., Suite 2500
Fredericksburg, VA 22407
Office: (800) 533-5668
Email: support@vananonline.com
Website: vananonline.com

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AUG 11 2026
COUNTY CLERK

W4

403

clark_030fb47a-5802-44c3-bfc5-2c7fa2bd91f5

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

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

Mr. Wolfson: [Inaudible]

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

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

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

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

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

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

2

WS

RECEIVED
AUG 11 2026
COUNTY CLERK

404

City Hall Meeting

Recording Name:

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

Transcript Prepared By:



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

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

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AUG 11 2026
COUNTY CLERK

W96

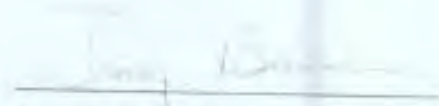
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TRANSCRIBER'S CERTIFICATE

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

DATED this 10th day of August, 2026.



Tracy Bowman

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

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

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AUG 11 2026

COUNTY CLERK



W7

406

1

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

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

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

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

9 WOLFSON: Yeah.

10 FARR: --to your rebuttal, sir?

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

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

22 RECEIVED

23 AUG 11 2006

24 COUNTY CLERK
25

W 8

407

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

Supra Mar 5, 2026
201 E. Tropic Ave
Tanner, NV 89107

RECEIVED

AUG 03 2026

COUNTY CLERK

TO: Clerk, Clark County, NV

RE: Request for Transcript Correction – Board of Equalization Hearing

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

Hearing Date: February 19, 2026

Petitioner Name: Mark B. Wolfson

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

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

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

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

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

Corrected Text / What Was Said: The comment should say *'inaudible'*, or stricken in its entirety. The decibel level is so low as to make any comment made impossible to understand.

2. **Page Number:** 39 of 89
Location: 3rd paragraph, 1st line

Current Text in Transcript (attributed to Mark Wolfson): *Now, let's*

Corrected Text/What was said: *I will*

3. **Page Number:** 42 of 89
Location: 4th paragraph
Approx. time of hearing: 2:34:00

W9

408

RECEIVED
AUG 10 2026
COUNTY CLERK

Current Text in Transcript (attributed to Mark Wolfson): 'gutter up'
Corrected Text/What Was Said: The comment should say 'gut job'

4. Page Number: 43 of 89

Location: 1st paragraph, 1st line

Current Text in Transcript (attributed to Mark Wolfson): 'that the equity does'
Corrected Text/What was said: 'that the INEQUITY does'

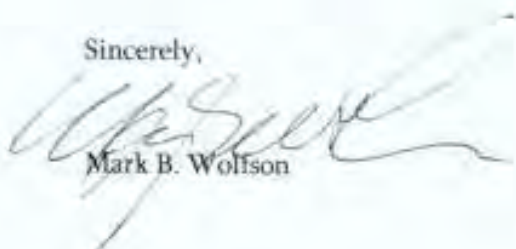
On three occasions, board member Mr. Patrick Egger uses the word 'simular', rather than 'similar'. The transcript should reflect exactly what he said followed by [sic]. These 3 instances can be found:

1. P. 37 of 89, 3rd ¶ from the bottom, 1st word, next to last line (~ 2:19:47 of the hearing)
2. P. 38 of 89, 6th ¶, 2nd line
3. P. 38 of 89, 3rd ¶ from the bottom, 2nd line

Please review the original audio recording of this hearing to verify these corrections. Once verified, I kindly request that a corrected transcript page or an official errata sheet be issued and placed into the official record for this case.

Please confirm receipt of this request and let me know if any further forms or actions are required on my part. I would appreciate notification of your findings and actions to follow. Thank you for your assistance.

Sincerely,



Mark B. Wolfson

Date: August 3, 2026

W10

409

702.671.0708 702.279.4656
chates@clarkcountynv.gov

<image001.png>

#1

From: mark wolfson <mbw1016@hotmail.com>
Sent: Monday, August 3, 2026 9:55 AM
To: County Clerk Web Page <clerkem@ClarkCountyNV.gov>
Subject: Transcript correction request- 2/129/26 board of equalization

To whom it may concern,

Earlier this morning I delivered the attached document to the office at 500 S. Grand Ave. The document requests a review and correction of the record. The transcripts submitted to the State Board of Equalization by the Clark County Assessor's office include several inaccurate transcriptions of the spoken word from the hearing on 2/19/26. The State Board remanded the hearing back to the County BOE, so it is imperative that these corrections be made on an expedited basis as the new county hearing by statute must occur within 30 days.

I can be reached at 202-384-8461.

Thank you for your assistance in this matter.

Mark Wolfson

W11

410

Thanks,

Mark

Sent from my iPad

#3

On Aug 3, 2026, at 2:49 PM, Carl Bates <CBates@clarkcountynv.gov> wrote:

Mr. Wolfson,

I see that you've called a few times and left a message. Not ignoring your call, just tied up but still awaiting some feedback from the Assessor's Office. The Clerk is the secretary for BOE, and we work in tandem with the Assessor's Office, so I want to discuss the matter with them first. Regarding some of the proposed changes in the transcript, I have our secretaries reviewing the audio and transcripts to review and confirm what was said to the best of our ability from those recordings. Jewel, who manages the commission side and handles BOE will be back in the office tomorrow. I believe you've spoken with her previously. Please expect a call back from her tomorrow.

Thank you for your patience,
Carl

#2

From: County Clerk Web Page

Sent: Monday, August 3, 2026 10:12 AM

To: 'mark wolfson' <mbw1016@hotmail.com>

Subject: RE: Transcript correction request- 2/129/26 board of equalization

Good morning, Mr. Wolfson. We are receipt of your email with the attached letter. The County Clerk's Office is not currently in receipt of a copy of the order of remand from the State. I am corresponding with the County Assessor's Office regarding this case, and someone will respond back accordingly in the next 1-2 business days.

Thank you,
Carl Bates

W12

411

From: mark wolfson <mbw1016@hotmail.com>

Subject: Re: Transcript correction request- 2/19/26 board of equalization (THE REASON FOR MY CALL)

#5

Date: Aug 3, 2026 at 4:43:30 PM

To: Carl Bates <CBates@clarkcountynv.gov>

Thank you very much. Any idea how long that may take?

On Aug 3, 2026, at 3:27 PM, Carl Bates <CBates@clarkcountynv.gov> wrote:

I appreciate the follow-up. We ensure meeting minutes and our records are accurate to the best of our abilities. Once the records are reviewed for accuracy by our secretarial staff, I will personally be confirming what is stated on the record regarding the quotes you have identified. Our office will be in touch once we have reviewed your concerns.

Thank you,
Carl

From: mark wolfson <mbw1016@hotmail.com>

Sent: Monday, August 3, 2026 3:14 PM

To: Carl Bates <CBates@ClarkCountyNV.gov>

#4

Cc: Paula Cook <Paula.Cook@ClarkCountyNV.gov>; Jewel Gooden

<Jewel.Gooden@ClarkCountyNV.gov>; Tammy McMahan

<Tammy.McMahan@ClarkCountyNV.gov>; Lynn Goya <Lynn.Goya@ClarkCountyNV.gov>

Subject: Transcript correction request- 2/19/26 board of equalization (THE REASON FOR MY CALL)

Mr. Bates, thanks for the reply. I am particularly interested to know how the transcriber arrived at the quote attributed to me in the first item. Did she/he actually hear what no one else can hear? It's either audible or it's not. If it is not it should either be stricken from the record in its entirety or it should be notated as 'inaudible' similar to other areas in the transcript. Did he/she reach out to the assessor for some insight, similar to what you have suggested, and if so, to whom? I can't tell you exactly what I said but I know what I did not say. I know that I did not say what is in the transcript because it would have been impossible because the page referenced in the transcript was not given to me until after my hearing had concluded. The evidence to support that can be seen on the video towards the very end.

Also, I have listened to the video dozens of times and have had it amplified and transcribed. In no case do I hear and in no case does the translation come back with what is in the transcript. I'm also curious as to what 'feedback' you might be seeking from the Assessor's office? They are not an impartial party to this matter.

w13

Thanks.

412

From: mark wolfson <mbw1016@hotmail.com>

Subject: Re: Transcripts for case 26-00424

Date: Aug 4, 2026 at 3:09:42 PM

To: Jewel Gooden <Jewel.Gooden@clarkcountynv.gov>

#8

Thank you. I'm sure they will. There are only 7 items, 6 of which I would categorize as 'no brainers'.

I know I'm not the only item on your desk, but I would appreciate some idea of when I might expect an answer.

Regards

Mark

#7

On Aug 4, 2026, at 3:01 PM, Jewel Gooden <Jewel.Gooden@clarkcountynv.gov> wrote:

Good afternoon, Mr. Wolfson,

The matter is currently under examination by the County Clerk, and you will receive a response once your concerns have been reviewed.

Thank you.

Jewel

-----Original Message-----

#6

From: mark wolfson <mbw1016@hotmail.com>

Sent: Tuesday, August 4, 2026 1:33 PM

To: Jewel Gooden <Jewel.Gooden@ClarkCountyNV.gov>

Subject: Transcripts for case 26-00424

W14

Ms. Gooden, Mr. Bates told me that you were out yesterday. I know you may not

413

be up to speed on this issue as it was just initiated yesterday. I would, however, appreciate the status of my request and if not already complete, when you think you will know the answer to my questions.

Thank you,

Mark Wolfson

W15

414

Thank you for getting back to me. I would be less persistent if I had an idea how long this might take.

#9

On Aug 5, 2026, at 3:18 PM, Carl Bates <CBates@clarkcountynv.gov> wrote:

Good afternoon, Mr. Wolfson. I received your voicemail from earlier this afternoon. Please be assured that we have discussed your request with the County Clerk, Lynn Goya, and it is under review as Jewel indicated. There is no need to continue to contact us as Ms. Goya will respond upon completion of her review. Thank you.

~~From: mark wolfson <mbw1018@hotmail.com>~~

~~Sent: Monday, August 3, 2026 3:14 PM~~

~~To: Carl Bates <CBates@ClarkCountyNV.gov>~~

~~Cc: Paula Cook <Paula.Cook@ClarkCountyNV.gov>; Jewel Gooden~~

~~<Jewel.Gooden@ClarkCountyNV.gov>; Tammy McMahan~~

~~<Tammy.McMahan@ClarkCountyNV.gov>; Lynn Goya <Lynn.Goya@ClarkCountyNV.gov>~~

~~Subject: Transcription correction request- 2/19/26 board of equalization (THE REASON FOR MY CALL)~~

Mr. Bates, thanks for the reply. I am particularly interested to know how the transcriber arrived at the quote attributed to me in the first item. Did she/he actually hear what no one else can hear? It's either audible or it's not. If it is not it should either be stricken from the record in its entirety or it should be notated as 'inaudible' similar to other areas in the transcript. Did he/she reach out to the assessor for some insight, similar to what you have suggested, and if so, to whom? I can't tell you exactly what I said but I know what I did not say. I know that I did not say what is in the transcript because it would have been impossible because the page referenced in the transcript was not given to me until after my hearing had concluded. The evidence to support that can be seen on the video towards the very end.

Also, I have listened to the video dozens of times and have had it amplified and transcribed. In no case do I hear and in no case does the translation come back with what is in the transcript. I'm also curious as to what 'feedback' you might be seeking from the Assessor's office? They are not an impartial party to this matter..

W16

415
From: mark wolfson <mbw1016@hotmail.com>
Subject: Re: Transcript correction request- 2/19/26 board of equalization (THE REASON FOR MY CALL)
#10 Date: Aug 5, 2026 at 4:42:10 PM
To: Carl Bates <CBates@clarkcountynv.gov>
Cc: Lynn Goya <Lynn.Goya@clarkcountynv.gov>, Jewel Gooden <Jewel.Gooden@clarkcountynv.gov>

Thank you for getting back to me. I would be less persistent if I had an idea how long this might take.

On Aug 5, 2026, at 3:18PM, Carl Bates <CBates@clarkcountynv.gov> wrote:

Good afternoon, Mr. Wolfson. I received your voicemail from earlier this afternoon. Please be assured that we have discussed your request with the County Clerk, Lynn Goya, and it is under review as Jewel indicated. There is no need to continue to contact us as Ms. Goya will respond upon completion of her review. Thank you.

From: mark wolfson <mbw1016@hotmail.com>
Sent: Monday, August 3, 2026 3:14 PM
To: Carl Bates <CBates@ClarkCountyNV.gov>
Cc: Paula Cook <Paula.Cook@ClarkCountyNV.gov>; Jewel Gooden <Jewel.Gooden@ClarkCountyNV.gov>; Tammy McMahan <Tammy.McMahan@ClarkCountyNV.gov>; Lynn Goya <Lynn.Goya@ClarkCountyNV.gov>
Subject: Transcript correction request- 2/19/26 board of equalization (THE REASON FOR MY CALL)

Mr. Bates, thanks for the reply. I am particularly interested to know how the transcriber arrived at the quote attributed to me in the first item. Did she/he actually hear what no one else can hear? It's either audible or it's not. If it is not it should either be stricken from the record in its entirety or it should be notated as 'inaudible' similar to other areas in the transcript. Did he/she reach out to the assessor for some insight, similar to what you have suggested, and if so, to whom? I can't tell you exactly what I said but I know what I did not say. I know that I did not say what is in the transcript because it would have been impossible because the page referenced in the transcript was not given to me until after my hearing had concluded. The evidence to support that can be seen on the video towards the very end.

Also, I have listened to the video dozens of times and have had it amplified and transcribed. In no case do I hear and in no case does the translation come back with what is in the transcript. I'm also curious as to what 'feedback' you might be seeking

4/16

From: mark wolfson <mark.wolfson@mail.nv.gov>

Subject: Re: Transcript correction request- 2/19/26 board of equalization (THE REASON FOR MY CALL)

#12

Date: Aug 6, 2026 at 10:38:32 AM

To: Lynn Goya <Lynn.Goya@clarkcountynv.gov>

Ms.Goya, I have only one question. Did you or your staff listen to the audio and hear me say the words 'I Found 761'?

The other 6 items are as clear as can be yet no changes?

I never asked for you to make changes based on my opinion or input, I asked that you, or your staff, listen to the audio and correct the record if you cannot reconcile the two.

#11

On Aug 6, 2026, at 10:04 AM, Lynn Goya <Lynn.Goya@clarkcountynv.gov> wrote:

Dear Mr. Watson

Thank you for contacting the Clerk's Office. I have reviewed your request and wanted to respond personally. This will be the final communication from the Clerk's Office regarding this matter.

I have the utmost confidence in the professionalism and skill of my secretarial staff. They have years of experience listening to and interpreting the spoken word as presented during official meetings. Not all speakers clearly articulate their words, but after listening to hundreds of hours of testimony and our meticulous internal review process, we are confident in the minutes provided for adoption as the official record of that meeting.

We do not make changes to the minutes based on the advice of the speakers, no matter whether the request comes from a constituent, a commissioner or any other speaker. One can imagine the repercussions of allowing the official record to be changed based on the speakers' desires.

However, you may bring up your concerns at your upcoming hearing or during public comment when the official minutes are presented for adoption at the beginning of the next BOE session in February. Rest assured, if your comments are part of the official meeting, they will become part of the official record.

Thank you for reaching out.

W18

417

#13

mark wolfson

Re: Transcript correction request- 2/19/26 board of equalization (THE REASON FOR MY CALL)

Aug 6, 2026 at 11:05:48 AM

Lynn Goya

This will be my final email:

1. You did not answer the question other than to say you have full confidence in your secretarial team.
2. Based on your response I guess your team never makes a mistake. It must be nice to have a team that's perfect.
3. It's always comforting to receive a communication from an elected official telling me that this is your final communication when the response doesn't even answer the question that was raised.
4. This comes from Mr. Bates' initial response to me:

The Clerk is the secretary for BOE, and we work in tandem with the Assessor's Office, so I want to discuss the matter with them first.

5. My only request was for your organization to listen to the audio, compare it to the transcript and make changes if the two differ. This is not an unreasonable request. It should be welcomed , not dismissed.
6. Lastly, since your team has listened to hundreds of hours of testimony, as you say, I guess another seven seconds was just too much.

Mark Wolfson

On Aug 6, 2026, at 10:04 AM, Lynn Goya <Lynn.Goya@clarkcountynv.gov> wrote:

Dear Mr. Wolfson,

W19

418

mark wolfson

Transcription Correction - UPDATE

Aug 11, 2026 at 2:10:01PM

Lynn Goya

mbw1016@hotmail.com

I am writing to you as a courtesy because there have been significant developments since your August 6, 2026 email, in which you advised me that your prior correspondence was your "final communication from the Clerk's office regarding this matter."

As you know, I previously identified seven errors in the "draft" transcript of the February 19, 2026 hearing before the Clark County Board of Equalization. Three of those discrepancies are particularly significant because they materially affect the substance of what was stated during the hearing.

Because the Clerk's Office declined to revisit the specific discrepancies I identified, I retained two independent firms that provide expert certified transcription services. Because of the expense involved, I limited their review to the three most significant discrepancies. Collectively, those three statements encompass approximately 23 seconds of audio.

Neither firm was provided with the County's transcript. I wanted their reviews to be independent and not influenced by what the County's staff had previously transcribed.

The first firm performs the same basic function as the County's transcription staff: its personnel listened to the hearing audio and transcribed what they heard. Two staff members independently reviewed the audio. On two of the three disputed statements, their transcriptions were consistent with the corrections I previously submitted to your office.

With respect to the third and most significant statement—the statement your transcript identifies as "I found 761"—both reviewers were unable to verify those words. The statement was instead identified as "inaudible."

The second firm, which was substantially more expensive, conducted a more extensive review. In addition to listening to the audio, it utilized software to enhance the sound and then independently verified its results with two staff members. Its results on the two less significant discrepancies were consistent with both my prior submission and the findings of the first firm.

Most importantly, however, this firm was able to identify the statement your staff transcribed as "I found 761." Its certified transcription states:

"I don't — I don't have 761."

420

419

That distinction is critically important. I did not have page 761 at the time of the February 19 hearing. Page 761 was subsequently provided to me by Ms. Mary Ann Weidner's staff after the hearing. The fact that the Assessor's Office withheld 71 pages of evidence from me is the underlying reason the Nevada State Board of Equalization remanded this matter to the Clark County Board of Equalization for a rehearing.

I will be submitting another formal request to the Clerk's Office later this week seeking correction of the record. I will include the certified transcripts from both independent transcription firms with that submission.

Given the independent evidence now available, I believe the matter warrants a review of the approximately 23 seconds of audio at issue rather than a refusal to revisit the original transcription.

There are also several statements in Mr. Bates's August 3, 2026 correspondence that I believe require clarification:

1. At 10:12 a.m. on August 3, Mr. Bates wrote: "I am corresponding with the County Assessor's Office regarding this case,"
2. At 2:49 p.m. that same day, he wrote: "we work in tandem with the Assessor's office, so I want to discuss this matter with them first."
3. In that same email, he further stated: "I have our secretaries reviewing the audio and transcripts to review and confirm what was said to the best of our ability."

The first two statements raise a concern regarding the Clerk's Office's impartiality in reviewing a dispute involving the accuracy of the official transcript, particularly where the Assessor's Office is a party with an interest in the underlying matter. I am therefore requesting clarification regarding the nature and purpose of those communications and the role the Assessor's Office has played in the review of my transcript concerns.

The third statement also appears inconsistent with your August 6 response. If members of your staff did review the audio and transcripts, I would like to know the results of that review, including whether they were able to verify the disputed statements. If such a review was conducted, I also ask why its findings were not provided to me before the Clerk's Office declined to reconsider the corrections I requested.

As a taxpayer and a party to this proceeding, I do not believe it is reasonable that I should have to incur the expense of retaining two independent professional transcription firms simply to obtain an objective review of 23 seconds of audio

LV 21

420
from an official Board of Equalization hearing.

I also disagree with your suggestion that I wait until February 2027 to raise these concerns during the three-minute public-comment period. The accuracy of the official transcript is an issue that should be addressed while the matter is active and before my upcoming rehearing - within 30 days from yesterday. It should not be necessary for me to determine six months in advance the date on which the Board will vote to certify the transcript, arrange to be present at that meeting, and attempt to address a substantive record issue within a three-minute public-comment period.

Accordingly, I am requesting that the Clerk's Office:

1. Reconsider its decision not to review the specific transcript discrepancies I previously identified;
2. Review the 23 seconds of audio associated with the three disputed statements, including the independent certified transcriptions I will provide;
3. Provide me with the results of that review; and
4. Provide a date by which that review will be completed.

Please respond no later than 5:00 p.m. on Friday, August 14, 2026, confirming whether the Clerk's Office will reconsider its position and conduct this review.

If I do not receive a response by that time, I will assume that the Clerk's Office has decided not to take any further action to verify the accuracy of the disputed portions of the transcript. In that event, I will pursue the other avenues available to me to seek correction of the official record and will include the independent certified transcription evidence in those submissions.

My objective was to ensure that the official record accurately reflects what was actually said at the February 19, 2026 hearing before the matter proceeds to rehearing. I believe the independent evidence I have now obtained warrants a review of the disputed audio, and I am asking the Clerk's Office for that review in advance the rehearing.

420

421

X

X-1

422

From: Jeffrey Bonesteel <jbon@clarkcountynv.gov>
Subject: RE: 2709 Pinto Lane
Date: Oct 10, 2024 at 6:24:49 AM
To: mark wolfson <mbw1016@hotmail.com>

In reviewing our values from the 22-23 supplemental value based on the remodel I added \$878,543 to the value of the property which was taxed outside of the tax cap. The calculation for that portion of taxes (assuming the levy rate hasn't changed) is $\$878,543 \times 35\%$ (assmt. ratio) = $\$307,490 \times \text{tax rate } 3.2782\% = \$10,080$. Based on my email it appears that the taxes before the changes I made was approx. \$5100. Based on this information the total 22-23 tax bill should have been around $\$10,080 + \$5100 = \$15,180$. If we apply a 3% increase to the taxes per the current tax cap law for the 23-24 and the 24-25 tax years $(\$15,180 \times 1.03 = \$15,635 \times 1.03 = \$16,104)$ approx current taxes for the 24-25 tax year.

It appears that I sent you a residential appraisal record. That should show the values on that form. I just want to verify the information on that card to the information I told you two years ago. Could you send me the information that I sent you. It will help me verify that I either told you the wrong information or if someone came behind me and added some additional value to the record. It's possible the difference is in the changes that were made to the guest house since it sounds like I was looking at some discrepancies we had on the record.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mbw1016@hotmail.com>
Sent: Wednesday, October 9, 2024 8:36 PM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: 2709 Pinto Lane

Jeff, I looked this up tonight. In your letter dated 12/23/21 you wrote that my tax bill would increase \$7,200 to about \$12,300 for 2022/23. This past year (1 year later - 2023/2024 - with a 3% cap) was \$16,257.

Seems to me it should only have been ~ \$12,700, \$3,500 lower.

I don't understand how this can be right.

Can you help educate me where I'm going wrong?

Thx

X /

On Dec 23, 2021, at 5:20 PM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

423

From: Jeffrey Bonesteel <jbon@clarkcountynv.gov>
Subject: RE: 2709 Pinto Lane
Date: Oct 10, 2024 at 7:29:45 AM
To: mark wolfson <mbw1016@hotmail.com>

I've got my documentation, I don't have yours and I don't have what I sent you.
I think I figured out the difference. Based on a 6-15-2020 aerial, it shows that the entire house was demo'd except for a front wall, which would qualify the rebuild as a remodel. Based on this information I calculated the new effective age of the house estimating that 90% of the house is new and 10% of the house was from 1968 for new effective age of 2016. My original calculation was an effective age of 2006.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mbw1016@hotmail.com>
Sent: Thursday, October 10, 2024 7:22 AM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: 2709 Pinto Lane

You must have a file or some other documentation, no?
Sent from my iPad

On Oct 10, 2024, at 7:12 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

Our sent emails delete after one year

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mbw1016@hotmail.com>
Sent: Thursday, October 10, 2024 6:56 AM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: 2709 Pinto Lane

X 2

Jeff, you should be able to open the attachment of the card you sent me re: the guest

424

From: Jeffrey Bonesteel <jbon@clarkcountynv.gov>
Subject: RE: 2709 Pinto Lane
Date: Oct 10, 2024 at 7:53:59 AM
To: mark wolfson mbw1016@hotmail.com

The numbers I sent you were not correct.

Based on me refamiliarizing myself with your property I went back into your record and changed the effective age based on the new information I had/have. Changing the effective age by an additional 10 years which represents 15% of depreciation would account for the difference.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mbw1016@hotmail.com>
Sent: Thursday, October 10, 2024 7:34 AM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: 2709 Pinto Lane

Not sure that's exactly correct, however, even if that was the case that does not explain why there is a \$200k discrepancy between what you emailed me in 12/2021 and what I was subsequently assessed and taxed at, right?

On Oct 10, 2024, at 7:29 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

I've got my documentation, I don't have yours and I don't have what I sent you. I think I figured out the difference. Based on a 6-15-2020 aerial, it shows that the entire house was demo'd except for a front wall, which would qualify the rebuild as a remodel. Based on this information I calculated the new effective age of the house estimating that 90% of the house is new and 10% of the house was from 1968 for new effective age of 2016. My original calculation was an effective age of 2006.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

X3

From: mark wolfson <mbw1016@hotmail.com>

426

came with an approx. sqftage of 1390. We are currently showing 1040 sqft for the guest house.

Did you get an appraisal when you purchased the property and is it possible the appraiser drew that guest house with measurements and total square footage? If you do have this information and could send it to me it would save me a trip back out there to verify the measurements of the guest house.

Thanks for any information you can provide.

Jeff Bonesteel
Clark County Assessor's Office
Senior Property Appraiser
Email: jbon@ClarkCountyNV.gov
Phone: 702-455-2127
FAX: 702-380-9545

-----Original Message-----

From: mark wolfson [<mailto:mhw1016@hotmail.com>]
Sent: Thursday, December 23, 2021 10:53 AM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: 2709 Pinto Lane

4 bdrms
4.5 baths

On Dec 23, 2021, at 10:26 AM, Jeffrey Bonesteel
<jbon@clarkcountynv.gov> wrote:

I'm working on your property now. Could you please verify the current bedroom and bathroom count for me please. We currently have 4 bedrooms and 3 full and 1 half baths.

Jeff Bonesteel
Clark County Assessor's Office
Senior Property Appraiser
Email: jbon@ClarkCountyNV.gov

X5

427

From: mark wolfson mbw1016@hotmail.com
Subject: Re: 2709 Pinto Lane
Date: Dec 23, 2021 at 1:30:49 PM
To: Jeffrey Bonesteel jbon@clarkcountynv.gov



On Dec 23, 2021, at 1:23 PM, Jeffrey Bonesteel
<jbon@clarkcountynv.gov> wrote:

x6

428

From: mark wolfson <mhw1010@hotmail.com>
Subject: Re: Last week's meeting
Date: Dec 2, 2024 at 11:28:51 AM
To: Jeffrey Bonesteel <jbon@clarkcountynv.gov>

You could truncate

On Dec 2, 2024, at 10:13 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

It appears the city issued the final on the building permit on 5-23-2022. It appears on the initial supp valuation I used a 2021 remodel date for the 90% remodel. Based on the 5-22 final date and looking at the entire property again I believe using 2022 remodel date is more accurate.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mhw1010@hotmail.com>
Sent: Monday, December 2, 2024 9:50 AM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: Last week's meeting

Your previous calculation used 2021 I believe, not 2022. Using 2021 it rounds down to 2011 EYB.

On Dec 2, 2024, at 9:34 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

The new effective year on you house is 2012.

There had an effective age change at some point in time showing the house as an effective year as 1970, so the calculation is as follows:

$1970 \times 20\% = 394$

$2022 \times 80\% = 1617.60$

$1617.6 + 394 = 2011.6$ or 2012 rounded

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

X 7

429

From: mark wolfson mbw1016@hotmail.com
Subject: Re: 2709 Pinto Lane
Date: Dec 23, 2021 at 4:34:44 PM
To: Jeffrey Bonesteel jbon@clarkcountynv.gov

Ouch.

How is my homeowner's cap affected by this change? I'm new to the area and am unfamiliar with this process.

Mark

On Dec 23, 2021, at 3:58 PM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

I've attached the new property record card that shows the new values and what we are valuing on your parcel. With the changes I've made to the record based on our conversations and assuming the house will be 100% complete on 7-1-2022, I am adding \$631,402 of new value to the record for the 22-23 tax year, which based on your current tax rate would represent about \$7200 in new taxes bringing the new total tax burden to approx. \$12,300 for the 22-23 tax year. Those taxes represent a taxable (market) value of about \$1,075,000 (tax cap value). Your total taxable value is \$1,317,628.

Also attached is the new drawing of the buildings on your property and I included a copy of the "hard card" of your property which shows the valuation history of your property before we went to computers.

Thank you for your time and if you have any questions please feel free to contact me.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov<mailto:jbon@ClarkCountyNV.gov>

Phone: 702-455-2127

FAX: 702-380-9545

X B

430

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

X9

431

(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.

Even, if it turns out to be true, it's

X10

432 ✓

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

X //

433

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 aerals of that property to see all the work being done

X12

434

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

X13

435

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,

Mark Wolfson
Sent from my iPad

X14

436

From: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov
Subject: RE: Panelist names
Date: Mar 6, 2025 at 4:40:56 PM
To: mark wolfson mbw1016@hotmail.com

Hi Mr. Wolfson,

Disregard the 775 sq.ft. I mentioned below as I see that was a converted garage to living area on the original house, so the house square footage was 4,985.

* In regard to 2337 Pinto Lane; I don't have a M&S worksheet on that, but it does have an effective age calculation of 40% original (1965) and 60% remodeled (2016), which equals to an effective year built of 1996. We developed the M&S worksheet with the past few years to assist with the percentages and that's why I don't have one. We did pick up the finished basement and garage a couple of months ago for this year's supplemental.

Thanks.

Jayme Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office

service integrity respect accountability excellence leadership

From: mark wolfson mbw1016@hotmail.com
Sent: Thursday, March 6, 2025 2:20 PM
To: Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov
Subject: Re: Panelist names

Miss Jacobs, I'm done early at the doctors. They tell me I'm in perfect health. I'll be there in a few minutes. Hopefully, you can squeeze a few minutes out.

On Mar 6, 2025, at 1:45 PM, Jayme Jacobs Jayme.Jacobs@clarkcountynv.gov wrote:

Hi Mr. Wolfson,

The answers to your questions are below in Blue. Hopefully, I've explained it well.

Thanks.

Jayme Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office
<image001.jpg>

X15

437
From: Jayme Jacobs <jayme.jacobs@clarkcountynv.gov>
Subject: RE: Emails
Date: Mar 24, 2025 at 5:47:01PM
To: mark wolfson <mbw1016@hotmail.com>

The ones with No M&S worksheet did not have an old/new applied, therefore no calculation done.

Jayme Jacobs, RES
Manager of Property Appraisal, Clark County Assessor's Office

-----Original Message-----

From: mark wolfson <mbw1016@hotmail.com>
Sent: Monday, March 24, 2025 5:36 PM
To: Jayme Jacobs <jayme.jacobs@clarkcountynv.gov>
Subject: Re: Emails

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. 139-32-702-002 PRC & M&S worksheet for 24/25 23.7 AFA ✓
2. 139-32-701-008 PRC, No M&S worksheet 2608 Pinta
3. 139-32-703-003 PRC, No M&S worksheet 2701 Pinta
4. 139-32-702-030 PRC & M&S worksheet for 13/14 23.5 AFA

X16

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5. 139-32-304-017 PRC, No M&S worksheet 2800 P. A. T. U
6. 139-32-703-001 PRC, No M&S worksheet 2717 P. A. T. U
7. * 139-32-702-021 PRC, No M&S worksheet 2426 PALOMINO
8. 139-32-702-030 Duplicate
9. * 139-32-306-024 PRC, No M&S worksheet 2905 P. A. T. U
10. * 139-32-304-009 PRC, No M&S worksheet 2727 A. T. A

Jayne Jacobs, RES

Manager of Property Appraisal, Clark County Assessor's Office

-----Original Message-----

From: mark wolfson <mbw1016@hotmail.com>

Sent: Monday, March 24, 2025 11:45 AM

To: Jayme Jacobs <Jayme.Jacobs@clarkcountynv.gov>

Subject: Re: Emails

Do you think you'll have an answer soon re: the Home Automation System?

Thx

Sent from my iPad

On Mar 24, 2025, at 11:42 AM, mark wolfson <mbw1016@hotmail.com> wrote:

Same thing for Marshall and swift worksheets if they exist?

On Mar 24, 2025, at 11:29 AM, Jayme Jacobs
<Jayme.Jacobs@clarkcountynv.gov> wrote:

Hi Mr. Wolfson,

You can request the PRC's through customer service. You can email your

X17

439

On Dec 2, 2024, at 10:13 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

It appears the city issued the final on the building permit on 5-23-2022. It appears on the initial supp valuation I used a 2021 remodel date for the 90% remodel. Based on the 5-22 final date and looking at the entire property again I believe using 2022 remodel date is more accurate.

Jeff Bonesteel

Clark County Assessor's Office

Senior Property Appraiser

Email: jbon@ClarkCountyNV.gov

Phone: 702-455-2127

FAX: 702-380-9545

From: mark wolfson <mbw1016@hotmail.com>

Sent: Monday, December 2, 2024 9:50 AM

To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>

Subject: Re: Last week's meeting

Your previous calculation used 2021 I believe, not 2022. Using 2021 it rounds down to 2011 EYB.

On Dec 2, 2024, at 9:34 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

The new effective year on you house is 2012.

X190

440

From: Jeffrey Bonesteel [jbon@clarkcountynv.gov]
Subject: RE: 2709 Pinto Lane
Date: Dec 23, 2021 at 12:58:39 PM
To: mark wolfson mbw1016@hotmail.com

Thanks, also in reviewing our records it appears we never measured the guest home when it was originally built. I used aerial photography and came with an approx. sqftage of 1390. We are currently showing 1040 sqft for the guest house.

Did you get an appraisal when you purchased the property and is it possible the appraiser drew that guest house with measurements and total square footage? If you do have this information and could send it to me it would save me a trip back out there to verify the measurements of the guest house.

Thanks for any information you can provide.

Jeff Bonesteel
Clark County Assessor's Office
Senior Property Appraiser
Email: jbon@ClarkCountyNV.gov
Phone: 702-455-2127
FAX: 702-380-9545

-----Original Message-----

From: mark wolfson [mailto:mbw1016@hotmail.com]
Sent: Thursday, December 23, 2021 10:53 AM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: Re: 2709 Pinto Lane

4 bdrms
4.5 baths

X19

On Dec 23, 2021, at 10:26 AM, Jeffrey Bonesteel <jbon@clarkcountynv.gov> wrote:

441

I'm working on your property now. Could you please verify the current bedroom and bathroom count for me please. We currently have 4 bedrooms and 3 full and 1 half baths.

Jeff Bonesteel
Clark County Assessor's Office
Senior Property Appraiser
Email: jbon@ClarkCountyNV.gov
Phone: [702-455-2127](tel:702-455-2127)
FAX: [702-380-9545](tel:702-380-9545)

-----Original Message-----

From: mark wolfson [mailto:mbw1016@hotmail.com]
Sent: Wednesday, December 22, 2021 4:20 PM
To: Jeffrey Bonesteel <jbon@ClarkCountyNV.gov>
Subject: 2709 Pinto Lane

Mr. Bonesteel, please send me what you calc for this property.

Thx

Mark Wolfson

X20

442

< Back to search

Home value

Cost calculator


Search


Updates


Favorites


Plan


Inbox

Services availability

COX Cox is now Spectrum. [↗](#)

Price history

Date	Event	Price
9/12/2024	Sold	\$2,600,000 -7 \$515/sqft
Source: LVR LVR #2571176 Report		
8/26/2024	Pending sale	\$2,800,000 \$555/sqft
Source: LVR LVR #2571176 Report		
7/8/2024	Price change	\$2,800,000 - \$555/sqft
Source: LVR LVR #2571176 Report		
3/29/2024	Listed for sale	\$2,900,000 + \$575/sqft
Source: LVR LVR #2571176 Report		
12/2/2022	Sold	\$2,350,000 - \$466/sqft
Source: LVR LVR #2443875 Report		
11/26/2022	Contingent	\$2,600,000 \$515/sqft



See all 59 photos

\$2,600,000

2400 Palomino Ln, Las Vegas, NV 89107

Est. refi payment: \$14,990/mo Refinance your loan

5 beds 5 baths 5,047 sqft

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.

Single Family Residence

Built in 1969

0.7 Acres Lot

\$2,596,100 Zestimate®

\$515/sqft

\$5,252 Estimated rent

Estimated market value

\$2,596,100

What is this number?

Start now



Search OpenWeb

Property Information

Parcel: 13932702024

Owner Name(s): PISANELLI JAMES J

Legal Description: TRUST and PISANELLI JAMES J TRS

Address: 2400 PALOMINO LN

City: Las Vegas - 89107

Acres: 0.7

Assessed Value: \$2,600,000

Estimated Lot Size: 0.7

Construction Year: 1969

Recorded Doc Number: 20240912 00000490

Original Flight Date: 2026-06-25

Zoning and Planned Land Use

Legal Description

Ownership

Flood Zone

Elected Officials

Links

Current Tool: Select Property

Coordinates in State Plane ft

Flight Date: Most Current Flight

Current View: Aerial Imagery Only

Scale: 1:500

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functionality, visit this site using Chrome or Edge

Tip: Pressing 'ctrl' and 'f5' keys simultaneously







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 #: **734**
Hearing Date: **February 6, 2025**
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 22, 2025..



Lynn Marie Goya, Clark County Clerk



Clark County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply. Please Print or Type:

Part A. PROPERTY OWNER/PETITIONER INFORMATION

NAME OF 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)									
MARIS WOLFSON									
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)							TITLE		
2709 PINTO LANE							Trustee		
CITY		STATE		ZIP CODE		EMAIL ADDRESS			
Newark		NJ		07102		MWolfson@Hotmail.com			
DAYTIME PHONE						ALTERNATE PHONE		FAX NUMBER	
202-384-8461									

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

☐ Limited Liability Company (LLC)

☐ Other, please describe:

☒ Trust

☐ General or Limited Partnership

☐ Corporation

☐ Government or Governmental Agency

The organization described above was formed under the laws of the State of

The organization described above is a non-profit organization ☐ Yes ☐ No

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: _____

1. Enter Physical Address of Property:

ADDRESS 2709		STREET/ROAD PINTO LN	CITY (IF APPLICABLE) LAS VEGAS	COUNTY CLARK
PURCHASE PRICE \$965,000.00		PURCHASE DATE 3/30/2018		

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 ☒

3. Does this appeal involve multiple parcels? Yes ☐ No ☒

List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels:

Appeals must be single parcels unless multiple contiguous parcels act as a single unit. Multiple parcel list is attached.

4. Check Property Type: ☒

5. Check Year and Roll Type of Assessment being appealed:

5. Check Year and Roll Type of Assessment being appealed:

Part E. VALUE OF PROPERTY
Property Owner: 2022-2023 REVISED UNSECURED (supplemental)

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		
Buildings — <u>original</u>		
Personal Property — <u>Revision 1/4/25</u>	<u>678,543</u>	
Possessory interest in real property	<u>711,697</u>	<u>2022-2023 VALUE =</u>
Exempt Value		<u>\$266,226 *</u>
Total		
CBOE APPEAL FORM - Approved by SBOE on 11/20/2015		<u>1,372,538</u>

CSOE APPEAL FORM - Approved by SBOE on 11/20/2015

COMPLETE BOTH PAGES OF THIS FORM

* Represents Improvement Value Excluding 100%
OF ANY Supplemental.

This is consistent with all Renovations in the neighborhood w/ no supplemental Renovations up to \$ including 1 for \$1.0 M (REFER TO APPEAL for 2025/2026 Assessments)

APPEAL FORM # 25-00734

Part F. TYPE OF APPEAL

Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- ☐ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☒ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☒ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED)

All Supporting Documents Can Be Found
in my Appeal of 2025-2026 Assessed Value
Submitted on 1/9/25.

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 WOLFSON

Title
TRUSTEE / OWNER

Print Name of Owner/Petitioner

Date
1/9/25

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: 02/26/2025

CLARK COUNTY BOARD OF EQUALIZATION NOTICE OF APPEARANCE

The Secretary to the Clark County Board of Equalization has recommended your Petition for Review be dismissed because one or both of the following situations apply:

1. The petition does not meet the statutory deadline requirements.
2. Improper authorization to appeal on behalf of the property owner.

The Clark County Board of Equalization (County Board) will determine whether the Petition for Review is within the legal authority and jurisdiction of the County Board pursuant to the requirements of NRS 361.340, NRS 361.345 and/or NRS 361.362 on the date and time noted below.

Date: Thursday, February 06, 2025
Time: 08:00 am
Location: Commission Chambers
Clark County Government Center
500 S Grand Central Pkwy, 1st Floor
Case Number: 00734
Primary APN/ PPID: 139-32-703-002

If the County Board decides to hear the merits of the petition upon determination it has jurisdiction, a hearing will be scheduled for a later time and you will be sent a new hearing notice advising you of the scheduled hearing date, time and location.

We encourage you to arrive at the above hearing prior to 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.

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
P. O. Box 551604
Las Vegas, NV 89155-1604
702-671-0500 / 702-382-3611 Fax

Office of the County Clerk

Lynn Marie Goya
County Clerk
Commissioner of Civil Marriages

Carl Bates
Assistant County Clerk

734/02-06-25

2709 PINTO LANE TRUST ETAL
WOLFSON MARK B TRS
2709 PINTO LN
2709 PINTO LN
LAS VEGAS NV 89107

February 20, 2025

Re: Petition No. 734

Assessment Year:	2025 - 2026
Parcel #:	139-32-703-002
Multiple Parcels:	No
Hearing Date:	February 06, 2025

This is to notify you that the Clark County Board of Equalization has made the following determination on the petition you have filed on the above-described property:

Denied Jurisdiction

If you have any questions, please contact the Clark County Assessor's Office, 500 South Grand Central Parkway, Second Floor, Las Vegas, NV 89106 Phone: (702) 455-3882.

Sincerely,

A handwritten signature in black ink, reading "Lynn Marie Goya".

Lynn Marie Goya, Clark County Clerk

Ex-Officio Clerk of:
Board of County Commissioners - Clark County Board of Equalization
Clark County Liquor and Gaming Board - Mt. Charleston Fire Protection District
Clark County Water Reclamation District Board of Trustees - Clark County Debt Management Commission
Clark County Redevelopment Agency - University Medical Center of Southern Nevada Board of Trustees

SBE 16

[REMAND SBE 26-107 Pg 1746](#)

NOTICE OF APPEARANCE

Parcel Number(s): 139-32-703-002
Petitioner Duly Sworn: None
Document(s) Submitted: *See Attached*

DISCUSSION:

MARY ANN WEIDNER

Thank you, Chairman Farr. Case 734 is a little bit different. The Board has not heard an away case like this in a little while. The scenario here is this gentleman had the opportunity to appeal for the 2023/2024 year for the 2024/2025 year and of course this year for the 2025/2026 year. He did appeal for the 2025/2026 year, and you will find this case on page 2,893 of the second book. We have set up the 2025/2026 appeal. It is Case 90, it'll be heard on a different day but this particular case, we set up because he wanted to appeal the back years. He is not here today. You will see in his material that he told us that he would not be available to be at this hearing today because he is out of the country though he will be back for his Case 90.

The reason he believes that he has the opportunity to file for those back year appeals is because we reopened those years to do a factual error change to the record and so I want to try to explain how that works with the Board. NRS 361.765 and NRS 361.768 are two provisions that enable our office to reopen a back year for specific reasons and those reasons are for a clerical error or a factual error. So, we are not permitted to reopen a roll and change values. Once a roll is closed, it's closed, it's certified, it's done until it comes before a Board of Equalization so it must come before you or the State Board for any changes to be made. And for us to be able to do a back year appeal, it would have to be a valid year for a back year appeal for us to be able to do that.

The exceptions to that are when something is escaping taxation where, for whatever reason we missed it and there's literally been a building in place or a house in place, there are provisions for that and that is in NRS 361.769 which is actually referenced right on the appeal form for escaping taxation and in those instances, we open a back year, we bring those values before you. The appellant at that time can appeal those values because they never got a chance to get those values and so they have a right to do that. In the instance here when we're doing these types of corrections, we only do corrections to the record where we are going to lower the taxpayer's property value. We are not raising their value. We are not taxing them with additional taxes. It's a situation where they will get a reduction in taxes at best.

And so, in this scenario, the gentleman that did file this appeal could have at any time during the 2023/2024 year or the 2024/2025 year, appealed his taxes, or I'm sorry, appealed his value and we would've addressed all of his concerns at that moment in time. He did not do that. He did receive tax bills in 2023/2024. He did receive tax bills in 2024/2025 and now this year, he's chosen to file an appeal, but he wants to file it based on back years because now he's identifying things that we need to correct. We are addressing all of his concerns and correcting all of the things that he's concerned about that we are able to do by law but that it does not now reopen him to be able to file a full appeal in the back year.

There are no provisions in 765 or 768 when you're doing a reduction in a value in a back year for these provisions for them to it now opens it up for reappeal and so I know this is something the Board's not familiar with, but I did want to at least provide you that information. And so based on that, we're asking

that you not take jurisdiction because it is too late for him to file for those years. He's not here to bring forth his testimony but I did want to let you know that his information is here. You can certainly look at it. He also asked us to include some additional information in the addendum book. It begins on page 15. Some of this is valuation related and he asked us to include it in both the Case 90 and this one, but there are some points that he has made. If the Board wants to ask me any questions about any of those points that he has made, I'm happy to answer questions about that.

One of the things he's primarily referenced is he's referencing a case which is a Supreme Court Case, that's the Barta case, that went to the Nevada Supreme Court that has to do with the Village League and a case that was filed in Washoe County, and he was pointing to that case saying, "Well, they changed back year values. In that instance, the Supreme Court opened the back year and changed the values." The premise for that was completely different than this. There were things that the Supreme Court found that were unconstitutional that Washoe County had done and in both the Basque case and the Barta case, appeals were filed at the proper time for these to happen. But these cases went over I think a 15-year period, 17-year period where they were back and forth and so it appeared like they were opening up a back year and really what they were doing is adjusting the values for a year that had been appealed originally. It just took that long for it to go back and forth from the courts. I'm not sure if Sarah, your DA might have some more comments about that or wants to give you any direction on that, but I don't think it has any bearing on the fact that he wants to open a back year appeal for this particular case. And so, I'm happy to answer any other questions you may have.

TERRY FARR

Any discussion from the Board?

TAMI CAMPA

That was my only question, so thanks.

TERRY FARR

Any comments from the DA's Office?

SARAH SCHAEFFER

That would be a correct summary of the Basque and Barta cases. In those situations, the appeals were filed timely, so they were able to go back and do back years and, in this situation, the appeal was not timely.

MOTION

TERRY FARR

Thank you. Based on the information provided as well as the testimony, a motion that we deny jurisdiction on Case 734.

PETRA LATCH

Second. And can I ask because he's not asking for anything for this current tax year?

MARY ANN WEIDNER

We do have a case, Case 90 that will be heard on a different day and we have addressed all of his concerns. I'm sure he will probably try to bring more information forward at that time. So, I may be restating some of the things that I've stated today when it comes to that case, but that case will be very specifically for the 2025/2026 year.

PETRA LATCH

Thank you.

VOTE

VOTING AYE: Terry Farr, Tami L. Campa, Petra Latch, Kristen Lowe, Suzette Wheeler

VOTING NAY: None

ABSENT: None

ABSTAIN: None

TERRY FARR

And that motion passes. Any more NOAs?

MARY ANN WEIDNER

That will be it for the NOAs. We can move on to the next agenda item.

FINAL ACTION:

It was moved by Member Terry Farr, seconded by Member Petra Latch, and carried by unanimous vote that the Board deny jurisdiction based on the information provided.



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)
2709 PINTO LANE TRUST ETAL,) Case Nos. 25-114
PETITIONER)
vs.)
CLARK COUNTY ASSESSOR,)
RESPONDENT)

NOTICE OF DECISION

Appearances

Mark Wolfson appeared as the Petitioner and on behalf of 2709 Pinto Lane Trust Etal. ("Taxpayer").

Mary Ann Weidner appeared on behalf of the Clark County Assessor's Office ("Assessor").

Summary

This appeal of the Taxpayer's Petition for Review of residential property valuations for the 2022-2023 Unsecured Roll came before the State Board of Equalization ("State Board") for hearing on September 30, 2025, after an appeal in front of the Clark County Board of Equalization ("County Board").

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

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) The Taxpayer and the 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) The subject property is residential property located in Clark County, Nevada.
- 5) The 2022-2023 tax roll was re-opened to correct factual and clerical errors. The appeal in question is whether or not the county was correct in denying jurisdiction at the County Board level.
- 6) The State Board finds the County Board has jurisdiction to address its corrections, but nothing beyond those corrections.
- 7) The State Board finds that Taxpayer's arguments brought forth under the appeal address the equity valuation of its property and other parcels, not the corrections made to his parcel during the 2022-2023 tax years.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

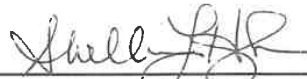
CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal.
- 2) Taxpayer and Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The State Board moved to uphold the County Board's decision to deny jurisdiction. The motion passed.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

Based on the above Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board upheld the County Board's decision to deny jurisdiction.

BY THE STATE BOARD OF EQUALIZATION this 26 day of November, 2025.



Shellie Hughes, Secretary

CERTIFICATE OF SERVICE
25-114

I hereby certify that on this day I served the foregoing Decision upon all parties of record in this proceeding by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 9489 0090 0027 6498 7429 78
25-114
Mark Wolfson
2709 Pinto Lane
Las Vegas, NV 89107

CERTIFIED MAIL: 9489 0090 0027 6498 7428 55
25-114
Briana Johnson
Clark County Assessor
500 S Grand Central Parkway 2nd Floor
Las Vegas NV 89155-1401

Dated at this 26 day of the month of November of the year 2025.



Kari Skalsky, Management Analyst III
Department of Taxation
State Board of Equalization

**PETITION FOR RECONSIDERATION
STATE BOARD OF EQUALIZATION CASE #: 25-114
2709 PINTO LANE, LAS VEGAS, NV 89107
APN: 139-32-703-002
HEARING DATE: 9/30/25**

RECEIVED
DEC 09 2025
STATE OF NEVADA
DEPARTMENT OF TAXATION

The purpose of the petition is (1) to provide legal arguments as to why the SBE's decision was unlawful, (2) to rebut and refute 'evidence' presented by the assessor's office to the SBE on 9/30/25 to show that the Board based their findings from facts that are erroneous, and (3) to detail the reasons the decision rendered by the Board was unreasonable.

Please note, every reference contained in this petition has been catalogued and notated in the attached footnote, referring only to documents previously uploaded to the SBE website prior to the hearing on 9/30/25 in Las Vegas.

**PETITION FOR RECONSIDERATION
STATE BOARD OF EQUALIZATION CASE #: 25-114
2709 PINTO LANE, LAS VEGAS, NV 89107
APN: 139-32-703-002
HEARING DATE: 9/30/25
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P.16	FOOTNOTE FILES IDENTIFICATION
P.17	FOOTNOTES

PETITION FOR RECONSIDERATION
STATE BOARD OF EQUALIZATION (SBE) CASE #: 25-114
2709 PINTO LANE, LAS VEGAS, NV 89107
APN: 139-32-703-002
HEARING DATE: 9/30/25

Petitioner, Mark B. Wolfson, respectfully requests the SBE, pursuant to NAC 361.7475, reconsider their final decision, a case that was joined with case 25-116 and appealed on the basis of inequitable treatment as defined by NRS 361.356.

(Case 25-114 was solely related to the timing/jurisdiction of the supplemental assessment presented in case 25-116, which contains the specific details associated with the request for retroactive treatment. The county was to submit all evidence associated with case 25-116 (County case #90) for case 25-114 (County case #734). They fulfilled that commitment with the initial appeal by Petitioner. The additional evidence submitted by Petitioner was uploaded only to case 25-116 on the SBE website.)

Background:

In 2020, petitioner began the remodel of his home. On December 21, 2021, Clark County's appraiser, Mr. Jeffrey Bonesteel, trespassed onto Petitioner's property, entering the premises past an open gate by the street and a closed 6'x10' iron pivot front door. He then proceeded to walk unescorted, uninvited and unimpeded throughout the entirety of the remodel.

Petitioner upon approaching this unknown intruder, and after a short discussion, asked him to leave. Two days later Mr. Bonesteel valued the supplemental assessment at \$631K and communicated that value via email.¹

Mr. Bonesteel, after leaving, apparently decided to investigate the assessed value of Petitioner's casita, which was not part of the remodel project and which was previously remodeled by the prior owner in 2007. There was no reason to even address that structure other than to 'get even' with the Petitioner for asking him to depart the premises of the project he came to see.

In Mr. Bonesteel's email on 12/23/2021 he wrote 'assuming the remodel will be 100% complete on July 1, 2022, the supplemental would be added to the 2022/2023 unsecured tax roll'.² The remodel did not pass final inspection, however, until July 27, 2022, four weeks into the next fiscal year.

Subsequently, due to his 're-evaluation' of the casita and other major adjustments, he increased the supplemental from \$631K to \$878K, a 39% increase without notifying Petitioner about the change via the prior method of communication, email. ³

On 2/6/25, Ms. Weidner argued before the Clark County BOE and the SBE that my case should not be given jurisdiction because it was not filed in a timely manner. Petitioner was unable to attend the county hearing.

At that hearing, Ms. Weidner pointed to NRS 361.340, which in paragraph 11 states: 'Every appeal to the county board of equalization must be filed not later than January 15', referring to Jan 15, 2023. Again, this case is not an appeal of the absolute value of my property; it is about equitable treatment under the law. The inequity did not become ripe until after the fiscal year (2023) referenced in Ms. Weidner's argument when, and because, the assessor neglected to issue supplemental assessments to the neighbors in Petitioner's immediate vicinity and after Petitioner's supplemental was issued.

Ms. Weidner, and both Boards, apparently expect Petitioner to conform to 361.340, as if this was simply a challenge of the absolute value of my assessment but condones the abdication of the legal obligations of the Assessor to enforce other statutes that require assessments to all my neighboring comps for 'all improvements' as required by NAC 361.61049 each year and to apply 'diligent inquiry' as required in NRS 361.260 (1)(8), amongst others, in order to effect those assessments. **Had the assessor executed her responsibilities, Petitioner would have no reason to appeal.**

At the 9/30/25 hearing Petitioner was clear that the assessed value of subject property, now that the county removed over \$200K+ in errors, was not being challenged.

Back in 2022, Mr. Bonesteel erred and applied the supplemental to the incorrect fiscal year (2022/2023). NRS 361.260 establishes July 1, 20xx as the cutoff date/snapshot in time in which to issue supplementals for improvements completed by that date, which is clearly indicated in Mr. Bonesteel's email(s). Supplementals for residential remodels in Nevada are issued once the final inspection is passed, which is consistent with the emails from Mr. Bonesteel and the actual dates of issuance of all the examples provided by the assessor ⁴. I raise this point because in an email subsequent to the hearing, Ms. Weidner wrote petitioner:

'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.'

This short explanation is problematic for Ms. Weidner's argument on 5 points and shows the lengths to which the Assessor will go to deny the existence of this issue.

Point #1:

Ms. Weidner cherry picks the words from NRS 361.260. The entire sentence reads:

'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'.

Apparently 'all' means only 'me' to Ms. Weidner.

Had the county assessor 'ascertained by diligent inquiry and examination all real property' there would have been no reason to appeal. They did not fulfill their legal obligations and now they want to make their failure to perform my problem. The county should be prohibited from selectively enforcing the law, even when it is misinterpreted.

The **2nd point** is related Ms. Weidner's claim that:

'In some instances, buildings are only partially complete, and we do add them based on the percentage of the completion.'

This is at best a ½ truth. This is not the method, in the normal course of business, for residential remodels. Residential remodels are not issued supplementals until the final inspection is passed or a Certificate of Occupancy is issued. Only commercial projects, and perhaps new build custom homes, are updated with supplementals on a partially complete basis due to the extended time these projects require to complete.

Moreover, this claim is disingenuous at best and a complete fabrication at worst, as the assessor did not do this on a proactive basis. Their emails are clear. The assessor, in an effort

to defend their mistake, searched for any reason that could be interpreted to support of their position, which was already cast in stone.

Had Mr. Bonesteel written in December, 2021, 'if the project is not complete by 7/1/22, we will prorate the value based on the % complete for the 2022/23 tax year', or, 'if the project is substantially complete by the standards we always apply, the improvements will be added on a pro-rata basis', her claim would carry more weight. He didn't write that and I don't believe her. Nor should you.

The actual evidence also contradicts Ms. Weidner's position, as described below.

Point #3:

Petitioner submitted evidence to the SBE related to the project to the immediate west of Petitioner, 2717 Pinto Lane. That evidence includes emails between Petitioner and Mr. Bonesteel in 2024 including photos of the massive structure being erected and Mr. Bonesteel's email stating they have the permits for that project and it would be added to the tax rolls for the 2025/26 fiscal tax year. ⁵ **It was not.** So much for that % complete argument from Ms. Weidner.

Point #4:

Had the assessor originally looked at the permit and saw what Ms. Weidner now sees, they would have given that explanation that it was, in their minds, essentially complete. Now they want a 2nd bite at the 'proverbial apple' in order to defend a false narrative. To be correct, the final failed in May for a variety of reasons. Yes, some were minor, but others were safety related and life threatening, if not completed correctly. These related to improper installation and functionality of the ten smoke detectors, the lack of door alarms required for the swimming pool, and improper breaker switches for high voltage equipment, amongst others. Furthermore, had a Certificate of Occupancy been required for this remodel we would have been barred from moving in. In fact we did not move in until after passing the final inspection. Regardless, the project was not 100% complete no matter how she chooses to rationalize her defense. She is converting a very objective, irrefutable deadline into one of subjectivity and inconsistency to be applied at the whim of every appraiser.

Additionally, any project that passes its final inspection in July had to be pretty close, by definition, to completion on July 1. The assessor's office did not/could not provide a single example of the issuance of a supplemental in the prior fiscal year for any other residential

remodel that passed its final inspection in the month of July. In fact, 2 of the supplementals submitted by the assessor⁶ did pass their final in July but their supplemental was processed in the subsequent fiscal year. **Both of these passed at an earlier day (before the 27th) in July than Petitioner's.**

Point #5:

Ms. Weidner writes : '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'.

This is revealing in how they continue to go after me and apply this aberration from the normal course of business by the Assessor. Had they 'looked a bit further' into all the other remodels on my block and the adjacent blocks, maybe this (the appeal) could have been avoided.

Ms. Weidner picks and chooses the data she wants to use to support her arguments, however, the evidence submitted by Petitioner reveals her strained relationship with the 'whole' truth.

The Assessor submitted evidence at the SBE hearing, in the adjoining case, 25-116, of all the properties in Petitioner's neighborhood that were issued supplemental assessments⁷. *Not a single one of the supplementals highlighted by the Assessor was issued in the fiscal year prior to the year of the final inspection. ZERO.* Petitioner also submitted evidence highlighting that exact same pattern for the comps submitted by both parties.⁸

Petitioner's supplemental assessment is the sole exception to every supplemental issued by the Assessor in Petitioner's neighborhood based on the evidence submitted by the Assessor.

Petitioner is **NOT** appealing the final assessed valuation of subject property. Petitioner is appealing the valuation on the basis of inequitable assessed values and treatment between subject property and those of several of Petitioner's neighbors per NRS 361.356.

The Assessor was remiss in not issuing supplementals for the improvements to these neighboring properties, as required by NRS 361.260 and NAC 361.61049. The cause of the inequity is due solely to the negligence and malfeasance of the Assessor. The unwillingness of the Assessor to correct the problem speaks volumes about the intransigence of their position and the vindictiveness of their actions.

Since these improvements occurred subsequent to the supplemental for the subject property, Petitioner could not make a claim for equitable treatment as the circumstances to bring such an appeal were unripe based on the date associated with Petitioner's remodel and Ms. Weidner's requirements. Petitioner's appeal was timely based on the dates of the improvements to the neighboring properties.

In the alternative, given the above timeline, Petitioner is also well within the 2 year statutory timeframe established in NRS 361.310 to bring this appeal and certainly within the timeframe of Nevada's discovery rule ⁹, which extends the statute of limitations until such time Petitioner was aware, or could have reasonably been aware, of the harm.

Had the assessor followed the laws of Nevada and assessed '**all improvements that exist on July 1, XX'**, then this situation would be moot and Petitioner would have no cause for appeal.

Once aware of the deficiencies, and unable to convince the assessor to make a correction, Petitioner filed an appeal at the earliest possible time (1/15/25) requesting equal treatment as required by Article 10, Section 1 of the Nevada constitution.

Petitioner requested then, and does so now, that the supplemental be treated within the 3% cap until such time as the parcels identified by the petitioner be reassessed and refund all taxes paid related to the supplemental on a retroactive basis.

To deny Petitioner's claim would, in effect, reward the Assessor for failing to perform her legally obligated duties. While Petitioner acknowledges the burden to prove by the preponderance of the evidence that he has been wronged, the burden to perform her legal responsibilities falls clearly at the doorstep of the Assessor and the Board should not require the Petitioner, nor any other taxpayer for that matter, to be burdened with doing her job as well.

That said, there are several other legal arguments that either override or conflict with the Ms. Weidner's interpretation of NRS 361.340 and support Petitioner's request for relief from the SBE.

1. The decision rendered by the board was unlawful:

- ❖ Article 10, Section 1 of the Nevada constitution requires 'a uniform and equal rate of assessment and taxation'
 - The Clark County Assessor violated Petitioner's rights by rendering no supplemental assessment to numerous neighboring properties identified by Petitioner and then refusing to make equitable adjustments to Petitioner's assessed value.
 - The timeliness of the issuance of supplemental assessments, as included in the evidence reveals that they are applied inconsistently, and therefore are non-uniform, inequitable and a violation of Article 10, Section 1 of Nevada's constitution.
- ❖ **NRS 11.220** establishes a statute of limitations for items not included in an otherwise long list of specific statutes. This catch-all statute, allows 4 years in which to bring a cause of action. To ignore the attributes of this statute places an undue burden on the Petitioner, particularly since the causal factors occurred after the completion of Petitioner's remodel.
- ❖ The SBE also violated Petitioner's rights by ignoring **Nevada's discovery rule**. Petitioner, immediately, upon determining the Assessor was negligent by failing to fulfill her duties to assess **ALL IMPROVEMENTS** for the properties identified by Petitioner, contacted the assessor's office. Receiving no relief, Petitioner immediately filed an appeal, conforming to the timeliness required by Nevada's discovery rule. Legal citations for Nevada's discovery rule can be found beginning on p.5 (p.7 of PDF) of Petitioner's Brief for Case 25-114.
- ❖ The SBE violated their own rules by not providing the Petitioner the right to a closing argument. On page 7 of the 2025/2026 State Board of Equalization hearing guidelines, rule #16 states, 'Petitioner closing argument'. By omitting this part of the hearing, critical elements of the case were not able to be presented. Petitioner requests a reversal of the SBE's decision in favor of Petitioner, or at a minimum a rehearing of this case to ensure all aspects deemed critical to the petitioner can be heard.

2. The decision rendered by the board was unreasonable:

- ❖ Not until October, 2024 did petitioner become aware that supplementals were not issued for several properties in the immediate vicinity that underwent substantial remodels between 2022 and 2024. These properties, however, were improved after the date of completion of subject property's final inspection. The 2701 Pinto remodel was not complete until 2023, the addition in 2024; the remodel at 2400 Palomino was not complete until December 2022; the remodel at 2800 Pinto was finished between 2023-2024, and the addition at 2717 Pinto is still in process, with a permit originally issued in 2019.

As of this writing, of the above parcels, only 2400 Palomino has received an adjustment - \$392,000, representing an increase in annual taxes of \$4,498. ($\$392,000 \times .35 \times .032782 = \$4,498$)

Additionally, two other parcels were issued woefully inadequate supplementals riddled with errors and omissions. This is provably true as the assessor eventually increased their valuations for the 2025/26 fiscal tax year as a result of Petitioner's appeal, one by \$511,000 (2333 Pinto Lane), reflecting an annual increase in taxes of \$5,863, 62% more than the supplemental prior to Petitioner's appeal and still understated. ($\$511,000 \times .35 \times .032783 = \$5,863$)

- ❖ It is 100% unreasonable to presume that petitioner, or any taxpayer for that matter, could have known that the county assessor would not perform her legally obligated duties and fail to issue supplemental assessments, to so many properties within a stone's throw of Petitioner's house that underwent similar remodels, by the deadline Ms. Weidner claims the state requires. Since these improvements occurred after Petitioner's remodel, it would have been impossible.'

3. The decision rendered by the board was based on findings of fact or conclusions of law that are erroneous:

- ❖ Petitioner's appeal was rejected for lack of timeliness. This is also an error by the SBE's members. The basis for their decision was the 'delay' from the date of Petitioner's assessment. However, in the case of the aforementioned properties, those improvements occurred post completion of Petitioner's remodel. The correct deadline for appeal should be the date of completion of parcels identified by Petitioner, the time at which the harm materialized. It would have been impossible to have brought forth the appeal prior to the completion of those projects. Furthermore the Assessor's negligence in not assessing 'all improvements' to those parcels could not have been anticipated nor foreseen.
- ❖ Had the Petitioner not been interrupted, for a 3rd time, by the Chair at 1:14:30, into his presentation and not lost his train of thought, a paragraph that was skipped because the Petitioner used the word 'valuation' was not completed. I am attaching the entire 5 page presentation and would like to draw your attention to lines 19-20 on page 1. Had Petitioner not been interrupted, for no valid reason, then the board would have clearly known that the comps used by the Petitioner completed their remodels subsequent to that of the Petitioner and therefore rendered it impossible to file a claim in the timeframe Ms. Weidner states. It is worth noting that the Chair constantly interrupted Petitioner throughout this presentation and in case 25-116. Petitioner asserts that had the board heard these facts their findings would have ruled in Petitioner's favor.
- ❖ In the alternative, the appeal was also timely since the year of the supplemental was clearly an error, clerical or factual, that is still within the 3 year look back period allowed by NRS 361.765 and NRS 361.768 to correct. The look back period for this appeal does not expire until 6/30/2026.
 - Since Petitioner's supplemental is the only supplemental issued by the Assessor that is in a fiscal year prior to the fiscal year the remodel was 100% completed (from all the evidence submitted from both the Petitioner and Assessor), the board should require the Assessor to reset the date of issuance to the 2023/24 fiscal year and refund the excess taxes paid for 2022/2023 year. Assessor has provided no evidence contradicting this assertion.
- ❖ Last but not least, at the very beginning of the hearing Ms. Weidner was asked a question by the board and prior to any testimony. After she gave a short response to the question, she went off on a tangent for a period of time and took the opportunity

to provide 'testimony' that was false and misleading. This 'testimony' occurred ~ 1:12:00 minutes into the hearing. Some of her claims were, and I paraphrase:

1. The Clark County Assessor (CCA) always tries to accommodate the tax payer
 - This is partially true. The CCA did meet with Petitioner on a number of occasions but denied numerous concerns.
2. Petitioner denied access to the assessor to return to the house
 - Petitioner offered the CCA the opportunity to return to the house once they visited all the homes of the comps provided by petitioner and the CCA in order to treat each property equitably. They already spent a good 30-45 minutes wandering about my property unescorted but none at the comps. Petitioner made the same offer at the SBE hearing What did they really need to see again?
3. The assessor made changes based solely on Petitioner's word
 - This is hogwash. The changes they made were all factual/clerical errors on their part. Most of them were paperwork related, such as the wrong EYB on the casita and main house, the wrong EYB on the carport, the wrong categorization of the carport, etc. Others were resolved via photos sent to the CCA. An example was that CCA claimed we had an outdoor kitchen/wine cooler. Photos were sent showing no such items and the value was adjusted. They needed to see nothing to make these corrections.
 - There was no need to return to see the above. They just needed to review their own paperwork.
 - Even the appraiser, Mr. Bonesteel, wrote on 12/21/23 that if I could provide the outside dimensions to the casita it would save a trip back to the property. He never asked to return, nor was he denied access.
4. The board 'knows' that the assessor's office is very cooperative in these matters.
 - This statement, and the other 3, are prejudicial and poisoned the well by making the Petitioner out to be unreasonable.

Upon Ms. Weidner's completion, Petitioner requested the opportunity to rebut and refute her 'testimony'. The Chair, Mr. Morse, denied my request and asked that I move forward with my presentation.

1 **State Board of Equalization**

2 **Case #: 25-114**

3 **Presentation**

4
5
6 On February 6, 2025, Ms. Weidner argued to the Clark County BOE that my case should not
7 be given jurisdiction because it was not filed in a timely manner. They concurred. I was
8 unable to attend to defend my position.

9 Ms. Weidner specifically pointed to NRS 361.340, which in paragraph 11, the next to last
10 paragraph of the statute, states: 'Every appeal to the county board of equalization must be
11 filed not later than January 15', referring to Jan 15, 2023.

12 This case is not an appeal of the absolute value of my property, it is about equitable
13 treatment under the law.

14 **The fact is I now agree with the assessed value of my property, since the county has**
15 **removed over \$200K+ in errors that they made. This, however, did not get resolved until**
16 **early 2025, and the final adjustment has still not been processed.(p.18-19)**

17 As mentioned, this case is a matter of equity and how the valuation of the neighbors in my
18 immediate vicinity have not been properly assessed and taxed; thereby, severely harming
19 petitioner. It is important to note that the majority of comps identified by the Petitioner did
20 not even complete their remodels until after the completion of Petitioner's remodel.

21 Ms. Weidner expects that I abide by 361.340, as she interprets it, yet allows the assessor to
22 ignore other statutes that require assessments for 'all improvements' as required by NAC
23 361.61049 each year and to apply 'diligent inquiry' as required in NRS 361.260 (1)(8),
24 amongst others, in order to effect those assessments.

25 It is unreasonable to presume that petitioner, or any taxpayer for that matter, could have
26 known that the county assessor did not perform her legally obligated duties and issue
27 supplemental assessments to so many properties within a stone's throw of my house that
28 underwent remodels equal to or greater than mine, by the deadline Ms. Weidner says the
29 state requires.

30 That said, below are the reasons to allow my appeal to move forward and be decided on the
31 merits.

33
34
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36
37
38
39 NRS 361.340, the statute Ms. Weidner leaned on, is a very general statute that covers 12
40 items such as:

- 41 1. The make up of the board of equalization
- 42 2. Ability to create an additional panel
- 43 3. Restrictions of appointments to the BOE
- 44 4. Nominations of member to BOE by chair of board of county commissioners
- 45 5. The term of each member
- 46 6. Designation of the clerk
- 47 7. Removal from BOE due to malfeasance
- 48 8. Per diem allowances for board members
- 49 9. Quorum rules
- 50 10. Compliance rules adopted by the Nevada Tax Commission
- 51 **11. Every appeal MUST be submitted no later than Jan 15.**
- 52 12. County assessor or deputy will attend hearing

53 I, on the other hand, rely on NRS 361.356 and NRS 31.310. NRS 361.356 is quite specific in
54 its purpose. Its title is 'Appeal to county board of equalization where inequity exists'. This
55 statute has but 4 paragraphs:

- 56 1. An owner of real property on the **unsecured tax roll** who believes that his or her
57 property was assessed at a higher value than another property whose use is
58 identical and whose location is comparable **MAY** appeal the assessment, on or
59 before Jan 15.
- 60 2. Before a person may file an appeal that person must complete a form.
- 61 3. If board finds an inequity, they can add/deduct from subject property, etc.
- 62 **4. In the case of residential property, the appellant shall cite other property within**
63 **the same subdivision if possible.**

64 The above 4 paragraphs specifically suited for the situation at hand.
65

Ms. Weidner's argument fails for the following reasons:

1. On p.14/111 (SBE p274, 2nd to last paragraph) (in tab p.126-end) in the transcript Ms. Weidner stated the following: 'the gentleman that did file this appeal could have at any time during the 2023/2024 year or the 2024/2025 year, appealed his...value and we would've addressed all of his issues at that moment in time.'
 - This statement and the dates stated are based on the fact that my supplemental went into effect for the 2022/2023 fiscal tax year.
 - Had I appealed, the earliest my case would have been scheduled was February 2023.
 - Ms. Weidner correctly states, I could have filed my appeal even a year later. My hearing would have then been scheduled for February 2024.
 - The final inspection of my remodel, however, did not occur until 7/27/2022, almost 4 weeks into the next fiscal year (p.32 in case 25-116 brief). This was highlighted in my appeal to the state on p.3 of the narrative (p. SBE 5, paragraph #2). Mr. Bonesteel erred, thinking my final occurred prior to 7/1/22 (p.20,21). My supplemental should not have gone into effect until the following fiscal year, 2023/2024. (Also p.20,21 JB email) and (p.SBE 5, item #2 in 25-114 p.1-125 tab)
 - Had this been the case my appeal could be heard either February 2024 or 1 year later in February 2025, which it was. (See timeline below for NRS 361.310) -(p.5)
2. Even though NRS 361.340 uses the word 'must', it only means that 'every appeal' must be filed by that deadline. I submit that is so it can be placed on the BOE'S agenda for that year. Nowhere does this statute preclude an appellant from filing in a future year. NRS 361.310 specifically allows 2 years.
3. Ms. Weidner, again referencing NRS 361.340, submitted 2 more documents that were uploaded by the State under SBE case files (#25-114) in support of her position. These 2 documents can be found on page # SBE 264 & SBE 266 (bottom right corner).

One is for the taxpayer (p.9, SBE 264), the other for an agent (p.10, SBE 266) of the taxpayer. In both instances Ms. Weidner highlighted in yellow a paragraph that includes the following language:

'All appeals must be filed on or before January 15 [of the fiscal year in which the assessment is made to the County Board of Equalization]'

The statute, however, does not include 'in the fiscal year in which the assessment is made'. The Clark County Assessor does not possess the authority to create their own laws? A copy of NRS 361.340 is attached. (See p.13 paragraph 11 or SBE 255). (Tab 126-end)

4. NRS 361.340 is a statute of 'general' purposes. (P. SBE 255)
5. NRS 361.356 is a statute of very 'specific' purposes
6. In Nevada, specific statutes trump general statutes (p.6)
7. NRS 361.356, obviously, was written after 361.340, therefore, superseding any conflicts with 361.340. Later trumps earlier in Nevada.(p.7)
8. In the debate of may vs must and whether one statute overrules another, paragraph 15 of the Taxpayer's bill of Rights, Published by the Nevada Department of Taxation states:'To have statutes imposing taxes and any regulations adopted pursuant thereto construed in favor of the TAXPAYER if those statutes or regulations are of doubtful validity of effect, unless there is a specific statutory provision that is applicable. Basically, if there is ambiguity or conflict, the taxpayer gets the benefit.
9. I could find no specific statute of limitations for matters of this type, but, the catch all statute (NRS 11.220, case 25-114 brief p.7 in exhibit section) establishes a 4 year period, of which I am in compliance.
10. Lastly, as I was, reasonably, unaware of the harm inflicted by the CCA until late 2024, the statute of limitations is tolled until I did become aware. Nevada's discovery rule, allows me an additional 4 years from the date of discovery to appeal.

THE ESSENCE OF MY CASE CAN BE SUMMED UP FROM 3 PAGES IN MY ORIGINAL APPEAL, PAGES 1,19, AND 21. THESE, HOWEVER, ARE NOT EVIDENCE. THE ADDITIONAL 200+ PAGES INCLUDE THE EVIDENCE AND PROOF TO SUPPORT MY REQUEST FOR RELIEF AND I ASK THAT MY ENTIRE SUPPLEMENTAL ASSESSMENT BE INCLUDED IN THE CAP UNTIL SUCH TIME AS

**THE CCA EQUALIZES ME WITH ALL MY NEIGHBORS, SIMILAR TO THE ORDER BY
THE SUPREME COURT IN 2008 IN BARTA AND BAKST.**

NRS 361.310 TIMELINES

PARAGRAPH 1:

- **ON OR BEFORE JAN. 1 OF EACH YEAR (IN THIS CASE 1/1/23) ASSESSOR
MUST COMPLETE ASSESSMENT ROLL. (For 2022/23 fiscal year)**

PARAGRAPH 2:

- **THE ROLL MAY BE REOPENED BEGINNING THE NEXT DAY. 1/2/23 BEING THE
EARLIEST**

PARAGRAPH 2(a), (2)(a)(2):

- **FOR CHANGES THAT OCCUR BEFORE JULY 1 (2022) IN THIS CASE:
IMPROVEMENTS AS A RESULT OF NEW CONSTRUCTION, DESTRUCTION OR
REMOVAL**

PARAGRAPH 3:

- **ANY CHANGES MADE AFTER THE ROLL IS REOPENED PURSUANT TO
SUBSECTION 2 MAY BE APPEALED TO THE COUNTY BOARD OF
EQUALIZATION IN THE CURRENT YEAR (HEARING DATE 2/23) OR THE NEXT
SUCCEEDING YEAR (HEARING DATE 2/24)**

**For appeals in the next fiscal year (2023/2024) the last hearing date would be February,
2025.**

**SINCE MY SUPPLEMENTAL SHOULD HAVE BEEN IMPLEMENTED IN THE 2023/2024
FISCAL YEAR, MY APPEAL WAS TIMELY.**

Footnote Files

FILED

A • 25-114 2709 Pinto Lane Trust ETAL 22-23 PETITIONER BRIEF - Download

B 25-114 2709 Pinto Lane Trust ETAL 22-23-CL1(pg1-125) - Download

C 25-114 2709 Pinto Lane Trust ETAL 22-23-CL2(pg126-end) - Download

D • 25-116 2709 Pinto Lane Trust ETAL 25-26 - TP NEW EVIDENCE Addendum - Download

E 25-116 2709 Pinto Lane Trust ETAL 25-26-CL1(1-125) - Download

F 25-116 2709 Pinto Lane Trust ETAL 25-26-CL-2(126-250) - Download

G 25-116 2709 Pinto Lane Trust ETAL 25-26-CL3(251-end) - Download

H 25-116 2709 Pinto Lane ASSESSOR NEW EVIDENCE - Download

I 25-116 2709 Pinto Lane PETITIONER BRIEF - Download

J 25-116 2709 Pinto Lane Trust ETAL 25-26 - TP JUSTIFICATION FOR NEW EVIDENCE - Download

K 25-116 2709 Pinto Lane Trust ETAL 25-26 - TP NEW EVIDENCE PHOTO ADDENDUM - Download

L 25-116 2709 Pinto Lane Trust ETAL 25-26 - TP NEW EVIDENCE Combined - Download

		FOOT NOTES (FN)	
FN #	FILE ID	LOCATION	COMMENTS
1	B	P.36 (PDF P.58/125)	
2	B	P.36 (PDF P.58/125)	
3	N/A	Nevada case law citation	Hohl Motorsport v NV Dept of Taxation citation: 563 P.3d 306 (Nev 2025) unpublished
4	H	P. 2 of 3 in PDF	
5	L	P.50-53 (PDF P.75-78)	
6	H	P. 2 of 3 in PDF	Line 28, 2331 Pinto and Line 49, 2500 Palomino
7	H	P. 2 of 3 in PDF	
8	L	P.30-32 (PDF p. 35-37)	
9	N/A	Nevada case law citation	Adkins v. Union Pacific 140 Nev. Adv. Op. 48 (Aug 15, 2024)

17

Watson
2709 Pinto Lane
Las Vegas, NV 89107



HE RIGHT
ED LINE
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9589 0710 5270 3548 9025 P&DC
Las Vegas NV 89107 DEC 04 2025



STATE OF NEVADA
DEPARTMENT OF TAXATION
3850 Allowhead Dr. 2nd Floor
Calson City, NV 89706
Attn: Ms. Snellie Hughes
CASE 25-114

RECEIVED
DEC 09 2025
State of Nevada Department of Taxation

Retail



RDC 99



89706

U.S. POSTAGE PAID
FCM LG ENV
LAS VEGAS, NV 89102
DEC 04, 2025

\$0.00

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SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
■ Complete items 1, 2, and 3. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature X <i>K. Skalsky</i> ☒ Agent ☐ Addressee	
1. Article Addressed to: STATE OF NEVADA DEPT. OF TAXATION 3850 ALLOWHARD DR 2ND FLOOR CARSON CITY, NV 89706 ATTN: MS. SHELLE HUGHES  9590 9402 9429 5069 1957 37		B. Received by (Printed Name) <i>Kari Skalsky</i> C. Date of Delivery <i>12/9/2025</i>	
2. Article Number (Transfer from service label) <i>9589 0710 5270 3548 9025 12</i>		D. Is delivery address different from item 1? ☐ Yes If YES, enter delivery address below: ☒ No	
3. Service Type ☐ Adult Signature ☐ Adult Signature Restricted Delivery ☐ Certified Mail® ☐ Certified Mail Restricted Delivery ☐ Collect on Delivery ☐ Collect on Delivery Restricted Delivery ☐ Insured Mail ☐ Insured Mail Restricted Delivery (over \$500)		☐ Priority Mail Express® ☐ Registered Mail™ ☐ Registered Mail Restricted Delivery ☒ Signature Confirmation™ ☐ Signature Confirmation Restricted Delivery	

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

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BEFORE THE NEVADA STATE BOARD OF EQUALIZATION

IN THE MATTER OF	)	
	)	
2709 Pinto Lane Trust Etal, Petitioner	)	Case No: 25-114
	)	
v.	)	
	)	
CLARK COUNTY ASSESSOR, Respondent	)	
	)	
	)	

ANSWER IN OPPOSITION TO PETITION FOR RECONSIDERATION

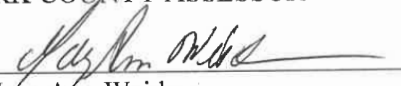
Pursuant to NAC 361.7475(3) the Clark County Assessor hereby opposes reconsideration of this matter. Just because Petitioner disagrees with the result does not make it unlawful, unreasonable, or erroneous as the regulation requires. NAC 361.7475(1). NRS 361.340 has very strict jurisdictional requirements in order for the County and State Boards of Equalizations to hear appeals regarding challenges to valuations determined by the county assessor. Those challenges can be based on the county assessor’s valuation exceeding the full cash value or based on inequity. The Petitioner argues that his appeal was timely because it was challenging an inequity and not the valuation of the property. This is an improper interpretation of the statute. NRS 361.340 requires appeals to be submitted to the County Board of Equalization by January 15th. Here, the Petitioner failed to timely seek an appeal of the 2022/2023 unsecured assessment roll as required by NRS 361.340. The Petitioner should have filed his appeal by January 15, 2023, and instead filed it on January 13, 2025. The Petitioner attempts to reargue his case in his request for reconsideration, but fails to show how the State Board’s decision was unlawful, unreasonable or erroneous when the Petitioner could have filed this appeal 2 years ago to the County Board of Equalization in accordance with NRS 361.340.

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CONCLUSION

The SBE decision was not unlawful, unreasonable or based on a finding of fact or conclusions of law that were erroneous. The Petitioner did not timely submit its appeal pursuant to NRS 361.340, therefore, the State Board correctly upheld the County Board of Equalization's decision to deny jurisdiction for the Petitioner's appeal in 2025. The Petitioner's request for reconsideration should be denied as there are no grounds for reconsideration.

DATED this 11th of December, 2025.

CLARK COUNTY ASSESSOR
By: 
Mary Ann Weidner
Deputy Director for County Assessor

Kari Skalsky

From: Courtney Moerschell <Courtney.Moerschell@ClarkCountyNV.gov>
Sent: Thursday, December 11, 2025 4:41 PM
To: State Board Equalization; mark wolfson; mbw2127@gmail.com
Cc: Mary Ann Weidner; Jayme Jacobs
Subject: Opposition to Petition for Reconsideration
Attachments: Opp to Pet for Reconsideration 25-114 - Deny Jurisdiction.pdf; Opp to Pet for Reconsideration Pinto Lane 25-116 - Valuation.pdf

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

State Board of Equalization and Mr. Wolfson,

Good afternoon!

Attached please find the Opposition to Petitions for Reconsideration before the State Board on Case 25-114 & 25-116. We are providing these in accordance with NAC 361.7475 sec.3.

Sincerely,

Courtney Moerschell

Office Services Supervisor - Administration, Clark County Assessor's Office



together for better

500 S. Grand Central Pkwy, 2nd Floor | Las Vegas, NV 89155

Email: Courtney.Moerschell@ClarkCountyNV.gov

Direct: 702.455.4951 | Office: 702.455.3891

ClarkCountyNV.gov



service integrity respect accountability excellence leadership



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

Joe Lombardo
Governor

3850 Arrowhead Drive
Carson City, Nevada 89706-7921
Telephone (775) 684-2160

Shellie Hughes
Secretary

In the Matter of	)	
	)	Case No. 25-114
2709 PINTO LANE TRUST ETAL,	)	
	)	
PETITIONER	)	
	)	
vs.	)	
	)	
CLARK COUNTY ASSESSOR,	)	
	)	
RESPONDENT	)	
	)	
	)	

**NOTICE OF DECISION REGARDING PETITION FOR RECONSIDERATION UNDER
NAC 361.7475**

Summary

The matter of the Taxpayer's *Petition for Reconsideration* of the residential property valuations on the 2022-2023 Unsecured Roll came before the State Board of Equalization ("State Board") for hearing in Reno, Nevada, on January 23, 2026 after notice dated January 9, 2026 was properly issued to the Taxpayer and the Assessor.

The matter was originally heard by the State Board on September 23, 2025. At issue was the jurisdiction of the County Board of Equalization ("County Board") and State Board to hear a case filed in January of 2025 to challenge assessments for tax years 2022-23, 2023-24 and 2024-25 under NRS 361.355 and NRS 361.356. Those statutes require the petition be filed by January 15 of the fiscal year in which the assessment was made. For this reason, the County Board found the petition filed by the Taxpayer to be untimely. NRS 361.765 and 361.768 authorize the assessor to reopen and correct tax rolls within 3 years after the end of the fiscal year for which the assessment was made. Pursuant to this authority the assessor did reopen and reduce the value of the Taxpayer's property on the tax rolls for the prior years. The petition filed by the Taxpayer does not challenge the corrections made by the assessor. For the foregoing reasons, the State Board affirmed the decision of the County Board. The Notice of Decision was filed on November 26, 2025.

The State Board received the Taxpayer's *Petition for Reconsideration* on December 9, 2025, wherein the Taxpayer requested the State Board reconsider its decision, asserting that the State Board's decision was unlawful, unreasonable and based on facts that were erroneous. In the Respondent's *Answer in Opposition to Petition for Reconsideration* received by the State Board on December 11, 2025, the Respondent rebutted the Taxpayer's assertions.

The State Board, having considered all evidence, documents and testimony pertaining to the Petition for Reconsideration hereby makes the following Findings of Fact, Conclusions of Law and Decision.

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 subject property is residential property located in Clark County, Nevada.
4. In the Notice of Decision filed on November 26, 2025, the State Board found that the County Board correctly determined it did not have jurisdiction to hear the Taxpayer's petition concerning tax years 2022-2023, 2023-24 and 2024-25. The State Board further found that Taxpayer's arguments addressed the equitable valuation of its property when compared to other parcels, not the corrections made by the Assessor to the Taxpayer's parcel for tax years 2022-2023, 2023-24 and 2024-25. The State Board upheld the County Board's decision to deny jurisdiction.
5. Nothing in the Taxpayer's petition persuades the State Board to overturn or reconsider its prior decision.
6. 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.

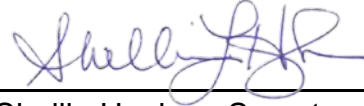
CONCLUSIONS OF LAW

1. It is undisputed that the Taxpayer timely filed a Petition for Reconsideration.
2. Per NAC 361.7475, the State Board has the authority to review petitions for reconsideration to reconsider their Notice of Decision filed on November 26, 2025.
3. After reviewing the Petition for Reconsideration and the responsive pleading, the State Board finds that their Notice of Decision filed on November 26, 2025, was lawful, reasonable and based upon appropriate findings of fact and conclusions of law.
4. 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 foregoing Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board, by a unanimous vote, denies the Taxpayer's Petition for Reconsideration in State Board Case No. 25-114.

BY THE STATE BOARD OF EQUALIZATION THIS 12 DAY OF February, 2026.



Shellie Hughes, Secretary

**CERTIFICATE OF SERVICE
25-114**

I hereby certify that on this day I served the foregoing Notice of Decision Regarding Petition for Reconsideration upon all parties of record in this proceeding sending a true and correct copy via electronic mail and by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 9489 0090 0027 6614 0167 47

Mark Wolfson
2709 Pinto Lane
Las Vegas, NV 89107
Email address: mbw1016@hotmail.com

CERTIFIED MAIL: 9489 0090 0027 6614 0167 54

Clark County Assessor's Office
Mary Ann Weidner
500 S Grand Central Parkway 2nd Floor
Las Vegas, NV 89155-1401
Email address: mwe@clarkcountynv.gov

Dated at this 13 day of the month of February of the year 2026.



Kari Skalsky, Management Analyst III
Department of Taxation
State Board of Equalization

Heather L. Linn

CLERK OF THE COURT

1 **PET**

2 Mark B. Wolfson

3 Name

4 2709 Pinto Lane

5 Address

6 Las Vegas, Nevada 89107

7 City, ST ZIP Code

8 202-384-8461

9 Telephone number

10 **IN PROPER PERSON**

11 EMAIL:

12 MBW1016@hotmail.com

DISTRICT COURT

CLARK COUNTY, NEVADA

13 Mark B. Wolfson

14 Petitioner

15 vs.

16 Ms. Briana Johnson

17 Assessor Clark County, NV

18 Ms. Shellie Hughes

19 Sec. State Board of Equalization

20 Exec. Dir. NV Dept of Taxation

21 Respondents

Case No.:

A-26-940036-J

Dept 29

Dept. No.

22 **PETITION FOR JUDICIAL REVIEW**

23 COMES NOW the Petitioner, Mark B. Wolfson, a resident of Clark County,
24 Nevada, appearing in proper person in the above-titled action, and hereby petitions this Court for
25 judicial review of the Decision and Order of the State Board of Equalization dated February 12,
26 2026, a copy of which is attached hereto as Exhibit 1.

27 Pursuant to NRS § 233B.130 (1)(a)(b), Petitioner alleges, in Case 25-114
28 appealed on the basis of NRS § 361.360(1) and NRS § 361.400(2), that the decision reached by
the Nevada State Board of Equalization (SBE) violated Article 10, §1 of the Nevada

ORIGINAL

1 **PET**

2 Mark B. Wolfson

3 Name

4 2709 Pinto Lane

5 Address

6 Las Vegas, Nevada 89107

7 City, ST ZIP Code

8 202-384-8461

9 Telephone number

10 IN PROPER PERSON

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DISTRICT COURT

CLARK COUNTY, NEVADA

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23 2026, a copy of which is attached hereto as Exhibit 1.

24 Pursuant to NRS § 233B.130 (1)(a)(b), Petitioner alleges, in Case 25-114
25 appealed on the basis of NRS § 361.360(1) and NRS § 361.400(2), that the decision reached by
26 the Nevada State Board of Equalization (SBE) violated Article 10, §1 of the Nevada
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1 Constitution, denying Petitioner a uniform and equal rate of assessment and taxation. Petitioner
2 asserts that the County erred in the year the supplemental assessment was issued. Petitioner's
3 remodel passed final inspection on 7/27/2022, four weeks after the 2022-2023 fiscal year began
4 and 27 days post cutoff per NRS 261.260(1), which represents a snapshot in time and an
5 objective deadline.
6

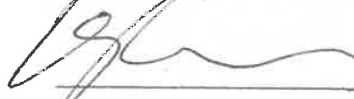
7 The County issued the supplemental for the 2022-2023 fiscal year rather than
8 fiscal year 2023-2024, resulting in an additional tax bill of ~\$10,000, an error correctable within
9 the 3 year look back period provided by NRS 361.765 and NRS 361.768 which expires on
10 6/30/2026. Petitioner submitted evidence that 100% of the supplementals (23 in total) identified
11 in the appeal by the Petitioner and the Assessor were issued in the fiscal year after, or years later,
12 passing the final inspection or the issuance of a Certificate of Occupancy. Of the 15 applicable
13 supplementals¹ submitted by the Assessor two of the projects were completed between July 12
14 and July 25, of their respective years, or 15 days and 2 days, respectively, prior to the July date
15 of Petitioner's project completion. The Assessor issued supplementals for those projects in the
16 following fiscal year but issued Petitioner's in the current year. In reaching their conclusion, the
17 Board misconstrued the language in NRS 361.400(2), misinterpreted the Petitioner's evidence as
18 only a case of equity (§7 in 11/26/25 decision letter)², when clearly an error was also evident,
19 and then improperly denied jurisdiction on the grounds stated in §6² under the category titled
20 'Findings of Fact' that reads: 'The State Board finds the County Board has jurisdiction to address
21 its corrections, but nothing beyond those corrections.' yet provides no citations of statute(s)
22 precluding such action. NRS 361.400(2), the statute applicable to Petitioner's appeal states, 'No
23 such appeals shall be heard by the State Board of Equalization where the over valuation or
24 excessive valuation of the claimant's property, or the undervaluation of the other property, or
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1 non-assessment of other property, was the ground of complaint before the county board of
2 equalization.' The above sentence in NRS 361.400(2), however, continues with, 'save upon the
3 terms and conditions provided in NRS 361.350 and 361.355.' NRS 361.355(1) states: 'Any
4 person...claiming overvaluation or excessive valuation of its real...property in the state, whether
5 assessed by... the county assessor or assessors, by reason of undervaluation for taxation purposes
6 of the property of any other person...within any county in the State or by reason of any such
7 property not being assessed, shall appear before the county board of equalization of the
8 county...where the undervalued or non-assessed property is located and make complaint
9 concerning it and submit proof thereon. The complaint and proof must show the name of the
10 owner, the location, the description, and the taxable value of the property claimed to be
11 undervalued or non-assessed.' Petitioner submitted overwhelming evidence in support of his the
12 claim that the assessed and taxable values and the timing of those values of Petitioner's property
13 was inequitable when compared to numerous other properties in his immediate neighborhood
14 which engaged in major remodeling but were never assessed for those remodels. Several of those
15 comps completed their remodel after the completion of Petitioner's remodel ³. Others were
16 assessed years after the completion of their projects with no retroactive taxes ⁴ even though the
17 county has a 3-year look back period to make corrections for factual and clerical errors ⁵.
18 Petitioner presented incontrovertible evidence that the timing of Petitioner's supplemental was
19 accelerated. All other supplementals were issued in the fiscal year after the completion of the
20 project, not the current year (an inequity). Petitioner submitted emails from the assessor's office
21 from which it is clear that the 2022-2023 issuance was also an error and reversible based on the 3
22 year look back period. Based on those emails the necessary conditions to apply the supplemental
23 assessment in the 2022-2023 fiscal year were not met. The Assessor, unpersuaded, denied
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1 Petitioner any relief and refused to qualify the timing of the supplemental as an 'error'. The
2 assessor, in fact, amplified her position in another email to Petitioner explaining that the timing
3 of the supplemental was supported by NRS 361.260 ⁶, which Petitioner rebutted in his petition
4 for reconsideration. Evidence presented by both parties contradicts the Assessor's position.
5
6 Petitioner requests this Court overturn the decision of the Nevada State Board of Equalization in
7 Case 25-114 and ask that Petitioner's supplemental be cancelled for the 2022-2023 fiscal year,
8 be reinstated in the 2023-2024 fiscal year and refund all taxes attributable to the supplemental for
9 the 2022-2023 fiscal year to Petitioner.
10

11
12 DATED this 20th day of February, 2026

13
14 Respectfully submitted,

15 
16 IN PROPER PERSON

17 Mark B. Wolfson

18 2709 Pinto Lane

19 Las Vegas, Nevada 89107

20 202-384-8461

21 IN PROPER PERSON

- 22
23
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1. 'Assessor's addendum' submitted by Clark County Assessor for State Hearing on 2/26/25
 2. State BOE decision letter dated November 26, 2025
 3. APN: 139-32-703-003, 139-32-702-024, 139-32-304-017
 4. APN: 139-32-702-024, 139-32-702-012, 139-32-702-002
 5. NRS 361.765, NRS 361.768
 6. Email dated 10/9/25 from Ms. Mary Ann Weidner to Petitioner

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ACKNOWLEDGEMENT

STATE OF NEVADA)

)ss,

COUNTY OF CLARK)

On this 20 day of February, 2026, before me, the undersigned Notary Public in and for said county and state, personally appeared Mark B. Wolfson, known to me or proved to be, the person described in and who acknowledged to me that he executed the foregoing instrument, and who acknowledges to me that he executed the same freely and voluntarily and for the uses and purposes mentioned therein.

Marcia Durso

NOTARY PUBLIC

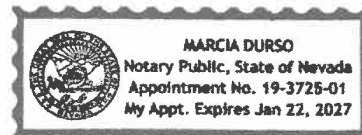




Exhibit 1

Joe Lombardo
Governor

STATE OF NEVADA
STATE BOARD OF EQUALIZATION

3850 Arrowhead Drive
Carson City, Nevada 89706-7921
Telephone (775) 684-2160

Shellie Hughes
Secretary

In the Matter of	)	
	)	Case No. 25-114
2709 PINTO LANE TRUST ETAL,	)	
PETITIONER	)	
vs.	)	
	)	
CLARK COUNTY ASSESSOR,	)	
RESPONDENT	)	

**NOTICE OF DECISION REGARDING PETITION FOR RECONSIDERATION UNDER
NAC 361.7475**

Summary

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The matter was originally heard by the State Board on September 23, 2025. At issue was the jurisdiction of the County Board of Equalization ("County Board") and State Board to hear a case filed in January of 2025 to challenge assessments for tax years 2022-23, 2023-24 and 2024-25 under NRS 361.355 and NRS 361.356. Those statutes require the petition be filed by January 15 of the fiscal year in which the assessment was made. For this reason, the County Board found the petition filed by the Taxpayer to be untimely. NRS 361.765 and 361.768 authorize the assessor to reopen and correct tax rolls within 3 years after the end of the fiscal year for which the assessment was made. Pursuant to this authority the assessor did reopen and reduce the value of the Taxpayer's property on the tax rolls for the prior years. The petition filed by the Taxpayer does not challenge the corrections made by the assessor. For the foregoing reasons, the State Board affirmed the decision of the County Board. The Notice of Decision was filed on November 26, 2025.

The State Board received the Taxpayer's *Petition for Reconsideration* on December 9, 2025, wherein the Taxpayer requested the State Board reconsider its decision, asserting that the State Board's decision was unlawful, unreasonable and based on facts that were erroneous. In the Respondent's *Answer in Opposition to Petition for Reconsideration* received by the State Board on December 11, 2025, the Respondent rebutted the Taxpayer's assertions.

The State Board, having considered all evidence, documents and testimony pertaining to the *Petition for Reconsideration* hereby makes the following Findings of Fact, Conclusions of Law and Decision.

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 subject property is residential property located in Clark County, Nevada.
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6. 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.

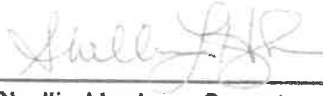
CONCLUSIONS OF LAW

1. It is undisputed that the Taxpayer timely filed a *Petition for Reconsideration*.
2. Per NAC 361.7475, the State Board has the authority to review petitions for reconsideration to reconsider their Notice of Decision filed on November 26, 2025.
3. After reviewing the *Petition for Reconsideration* and the responsive pleading, the State Board finds that their Notice of Decision filed on November 26, 2025, was lawful, reasonable and based upon appropriate findings of fact and conclusions of law.
4. 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 foregoing Findings of Fact and Conclusions of Law and a preponderance of the evidence, the State Board, by a unanimous vote, denies the Taxpayer's Petition for Reconsideration in State Board Case No. 25-114.

BY THE STATE BOARD OF EQUALIZATION THIS 12 DAY OF February, 2026.



Shellie Hughes, Secretary

CERTIFICATE OF SERVICE
25-114

I hereby certify that on this day I served the foregoing Notice of Decision Regarding Petition for Reconsideration upon all parties of record in this proceeding sending a true and correct copy via electronic mail and by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 9489 0090 0027 6614 0167 47
Mark Wolfson
2709 Pinto Lane
Las Vegas, NV 89107
Email address: mbw1016@hotmail.com

CERTIFIED MAIL: 9489 0090 0027 6614 0167 54
Clark County Assessor's Office
Mary Ann Weidner
500 S Grand Central Parkway 2nd Floor
Las Vegas, NV 89155-1401
Email address: mwe@clarkcountynv.gov

Dated at this 13 day of the month of February of the year 2026.



Kari Skalsky, Management Analyst III
Department of Taxation
State Board of Equalization

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on the date shown below, a true and correct copy of the foregoing
Petition for Judicial Review was mailed postage prepaid, in a sealed envelop, at Las Vegas,
Nevada, to the following interested parties:

Ms. Briana Johnson

Assessor, Clark County, Nevada
500 S. Grand Central Parkway
2nd Floor
Las Vegas, Nevada 89155

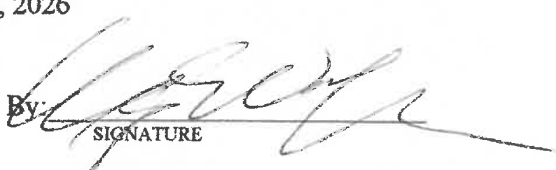
Ms. Shellie Hughes

Director, NV Dept. Of Taxation
Secretary, NV State Board of Equalization
3850 Arrowhead Dr.
Carson City, Nevada 89709

Mr. Aaron D. Ford, Esq.

Attorney General, State of Nevada
Office of the Attorney General
100 North Carson Street
Carson City, Nevada 89701-4717

DATED this 23rd day of February, 2026

By: 

SIGNATURE

Mark B. Wolfson

PRINT NAME

ORIGINAL

DISTRICT COURT CIVIL COVER SHEET

A-26-940036-J
Dept 29

CLARK County, Nevada
Case No. _____
(Assigned by Clerk's Office)

I. Party Information (provide both home and mailing addresses if different)

Plaintiff(s) (name/address/phone): Petitioner
MARK B. WOLFSON
2709 PINTO LANE
LAS VEGAS, NV 89107
202-334-8461

Attorney (name/address/phone):
N/A MBW1016@hotmail.com

Defendant(s) (name/address/phone): Respondent
MS. BR'ANJA JOHNSON, CLARK COUNTY ASSESSOR
500 S. GRAND CENTRAL PKWY
LAS VEGAS, NV 89155 (702-455-3832)
MS. STELLIE HUGHES
SEC. NV BOARD OF EQUALIZATION
3850 ARROWHEAD DR. CARSON CITY

Attorney (name/address/phone): NV 89709 (775-684-2160)
MR. AARON D. FELD, ESQ
ATTORNEY GENERAL, Nevada
100 N. CARSON ST
CARSON CITY, NV 89701 (775-684-1100)

II. Nature of Controversy (please select the one most applicable filing type below)

Civil Case Filing Types

Real Property Landlord/Tenant ☐ Unlawful Detainer ☐ Other Landlord/Tenant Title to Property ☐ Judicial Foreclosure ☐ Other Title to Property Other Real Property ☐ Condemnation/Eminent Domain ☐ Other Real Property	Negligence ☐ Auto ☐ Premises Liability ☐ Other Negligence Malpractice ☐ Medical/Dental ☐ Legal ☐ Accounting ☐ Other Malpractice	Torts Other Torts ☐ Product Liability ☐ Intentional Misconduct ☐ Employment Tort ☐ Insurance Tort ☐ Other Tort
Probate Probate (select case type and estate value) ☐ Summary Administration ☐ General Administration ☐ Special Administration ☐ Set Aside ☐ Trust/Conservatorship ☐ Other Probate Estate Value ☐ Over \$200,000 ☐ Between \$100,000 and \$200,000 ☐ Under \$100,000 or Unknown ☐ Under \$2,500	Construction Defect & Contract Construction Defect ☐ Chapter 40 ☐ Other Construction Defect Contract Case ☐ Uniform Commercial Code ☐ Building and Construction ☐ Insurance Carrier ☐ Commercial Instrument ☐ Collection of Accounts ☐ Employment Contract ☐ Other Contract	Judicial Review/Appeal Judicial Review ☐ Foreclosure Mediation Case ☐ Petition to Seal Records ☐ Mental Competency Nevada State Agency Appeal ☐ Department of Motor Vehicle ☐ Worker's Compensation ☐ Other Nevada State Agency Appeal Other ☐ Appeal from Lower Court ☒ Other Judicial Review/Appeal
Civil Writ Civil Writ ☐ Writ of Habeas Corpus ☐ Writ of Mandamus ☐ Writ of Quo Warrant ☐ Writ of Prohibition ☐ Other Civil Writ		Other Civil Filing Other Civil Filing ☐ Compromise of Minor's Claim ☐ Foreign Judgment ☐ Other Civil Matters

Business Court filings should be filed using the Business Court civil coversheet.

FEBRUARY 23, 2026
Date

[Signature]
Signature of initiating party or representative

See other side for family-related case filings.

1 **ORDM**
2 **AARON D. FORD**
3 Attorney General
4 **RYAN D. SUNGA**
5 Nevada State Bar No. 10998
6 Senior Deputy Attorney General
7 State of Nevada
8 Office of the Attorney General
9 1 State of Nevada Way, Suite 100
10 Las Vegas, NV 89119
11 (702) 486-3102 (phone)
12 (702) 486-3416 (fax)

13 *Attorneys for Shellie Hughes*

14 **DISTRICT COURT**

15 **CLARK COUNTY, NEVADA**

16 MARK B. WOLFSON,

17 Petitioner,

18 v.

19 BRIANA JOHNSON and SHELLIE
20 HUGHES,

21 Respondents.

Case No. A-26-940036-J
Dept. No. XXIX

22 **ORDER DISMISSING PETITION FOR JUDICIAL REVIEW**

23 WHEREAS Petitioner, Mark B. Wolfson ("Petitioner"), filed a Petition for Judicial
24 Review seeking this Court's review of the Board of Equalization's final decision dated
25 February 12, 2026.

26 WHEREAS on March 18, 2026, Respondent, Shellie Hughes, filed a Motion to
27 Dismiss Petition for Judicial Review ("Motion") on the grounds that Petitioner failed to
28 name the agency and parties of record to the administrative proceeding in a petition filed
within 30 days after service of the final decision of the agency, and therefore, failed to
invoke the Court's jurisdiction.

1 WHEREAS on March 19, 2026, Petitioner filed an Opposition to the Motion.

2 WHEREAS on March 25, 2026, Respondent, Briana Johnson, filed a Joinder to the
3 Motion.

4 WHEREAS on April 15, 2026, Respondent, Shellie Hughes, filed a Reply to
5 Petitioner’s Opposition to the Motion.
6

7 WHEREAS this Court, having reviewed the briefing and being duly advised, makes
8 its findings and orders as follows:

9 IT IS HEREBY ORDERED AND FOUND that when interpreting a statute, the
10 Court first looks to its language, and when the language used has a certain and clear
11 meaning, the Court will not look beyond it. *Webb v. Shull*, 128 Nev. 85, 88-89, 270 P.3d
12 1266, 1268 (2012); see also *Harris Assocs. v. Clark County Sch. Dist.*, 119 Nev. 638, 641-42,
13 81 P.3d 532, 534 (2003).

14 IT IS FURTHER ORDERED AND FOUND that pursuant to *NRS 233B.130(2)(a)*,
15 petitions “must” name as respondents the agency and all parties of record to the
16 administrative proceeding.

17 IT IS FURTHER ORDERED AND FOUND that pursuant to *NRS 233B.130(2)(d)*,
18 petitions for judicial review must be filed within 30 days after service of the final decision
19 of the agency.
20

21 IT IS FURTHER ORDERED AND FOUND that the word “must” generally imposes
22 a mandatory requirement. *Pasillas v. HSBC Bank USA*, 127 Nev. 462, 467, 255 P.3d 1281,
23 1285 (2011).

24 IT IS FURTHER ORDERED AND FOUND that pursuant to *NRS 233B.130(2)(a)*
25 *and (d)*, in a petition for judicial review, it is mandatory to name the agency and all parties
26 of record in a petition filed within 30 days after service of the final decision of the agency
27 and a district court lacks jurisdiction to consider a petition that fails to comply with these
28 requirements. *Civil Service Com’n for City of Reno v. Second Judicial District Court*, 118

1 Nev. 186, 189, 42 P.3d 268, 271 (2002); see also *Washoe County v. Otto*, 128 Nev. 424, 432-
2 33, 282 P.3d 719, 725 (2012).

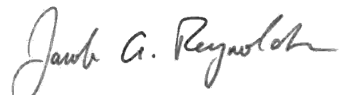
3 IT IS FURTHER ORDERED AND FOUND that the Motion to Dismiss and Joinder
4 are GRANTED.

5 IT IS FUTHER ORDERED AND FOUND that the Petition for Judicial Review is
6 DISMISSED.

7 IT IS FURTHER ORDERED AND FOUND that Petitioner's Motion for Leave to
8 Amend is DENIED AS MOOT.

9 ~~Dated this ____ day of May, 2026.~~

Dated this 5th day of May, 2026

10 By: 
11
12 DISTRICT COURT JUDGE
13 **449 B3A F6A2 4E43**
14 **Jacob A. Reynolds**
District Court Judge

15 *Respectfully submitted by:*

Approved as to form and content by:

16 AARON D. FORD
17 Attorney General

AARON D. FORD
Attorney General

18 By: /s/ Ryan D. Sunga
19 Ryan D. Sunga, SDAG
20 *Attorneys for Shellie Hughes*

By: /s/ Dana E. Cook
Dana E. Cook, DAG
Attorneys for the Board of Equalization

21 *Approved as to form by:*

Approved as to form and content by:

22 MCNUTT LAW FIRM, P.C.

STEVEN B. WOLFSON
District Attorney

23 By: /s/ Mark D. Hesiak, Esq.
24 Daniel R. McNutt, Esq.
25 Matthew C. Wolf, Esq.
26 Mark D. Hesiak, Esq.
Attorneys for Mark B. Wolfson

By: /s/ Lisa V. Logsdon
Lisa V. Logsdon
County Counsel
Attorneys for Briana Johnson

1 **CSERV**

2
3 DISTRICT COURT
CLARK COUNTY, NEVADA

6 Mark Wolfson, Petitioner(s)	CASE NO: A-26-940036-J
7 vs.	DEPT. NO. Department 29
8 Briana Johnson, Assessor Clark	
9 County NV, Respondent(s)	

10
11 **AUTOMATED CERTIFICATE OF SERVICE**

12 This automated certificate of service was generated by the Eighth Judicial District
13 Court. The foregoing Order was served via the court's electronic eFile system to all
recipients registered for e-Service on the above entitled case as listed below:

14 Service Date: 5/5/2026

15 Ryan Sunga	rsunga@ag.nv.gov
16 Lisa Heller	lah@mcnuttlawfirm.com
17 Dan McNutt	drm@mcnuttlawfirm.com
18 Matt Wolf	mcw@mcnuttlawfirm.com
19 Lisa Logsdon	lisa.logsdon@clarkcountydav.gov
20 Marilyn Millam	mmillam@ag.nv.gov
21 MARK WOLFSON	MBW1016@HOTMAIL.COM
22 Afeni Banks	Afeni.Banks@Clarkcountydav.gov
23 Jessica Guerra	jguerra@ag.nv.gov
24 Mark Hesiak	mdh@mcnuttlawfirm.com
25 Mercedita Garcia	mmgarcia@ag.nv.gov

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Rachel Trontz

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Collin Patterson

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Dana Cook

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A-26-940036-J

**DISTRICT COURT
CLARK COUNTY, NEVADA**

Other Judicial Review/Appeal

COURT MINUTES

April 28, 2026

A-26-940036-J Mark Wolfson, Petitioner(s)
vs.
Briana Johnson, Assessor Clark County NV,
Respondent(s)

April 28, 2026

10:25 AM

Minute Order

HEARD BY: Reynolds, Jacob A.

COURTROOM: Phoenix Building 11th Floor
110

COURT CLERK: Stephanie Squyres

JOURNAL ENTRIES

Petitioner is justifiably concerned that what he sees as a minor error can determine the outcome in this case. However, the Supreme Court decisions in the past are clear and this Court must follow those decisions.

Specifically, the Nevada Supreme Court decided that when there is an error in identifying the correct parties in the petition, this Court lacks jurisdiction to consider the petition:

Nothing in the language of that provision suggests that its requirements are anything but mandatory and jurisdictional. "When interpreting a statute, we first look to its language," and when the language used has a certain and clear meaning, we will not look beyond it. *Webb*, 128 Nev. at -, 270 P.3d at 1268; see also *Harris Assocs. v. Clark County Sch. Dist.*, 119 Nev. 638, 641 42, 81 P.3d 532, 534 (2003). NRS 233B.130(2) states that petitions for judicial review "must" name all parties of record. The word "must" generally imposes a mandatory requirement. See *Pasillas v. HSBC Bank USA*, 127 Nev. , , 255 P.3d 1281, 1285 (2011). Further, this court has previously held that the "[f]iling requirements [paragraph (c) of NRS 233B.130(2)] are mandatory and jurisdictional." *Civil Serv. Comm'n v. Dist. Ct.*, 118 Nev. 186, 189, 42 P.3d 268, 271 (2002). Given that the word "must" applies to both the filing requirement of NRS 233B.130(2)(c) and the naming requirement of NRS 233B.130(2)(a), we see no reason to treat the naming requirement any differently. We thus conclude that, pursuant to NRS 233B.130(2)(a), it is mandatory to name all parties of record in a petition for judicial review of an administrative decision, and a district court lacks jurisdiction to consider a petition that fails to comply with this requirement.

PRINT DATE: 04/28/2026

Page 1 of 2

Minutes Date: April 28, 2026

See Washoe Cnty. v. Otto, 128 Nev. 424, 432 33, 282 P.3d 719, 725 (2012).

Accordingly, the Motion to Dismiss and Joinder are GRANTED.

The Motion for Leave to Amend is DENIED AS MOOT.

Counsel with the Attorney General is to prepare and submit a proposed Order to the Court within fourteen (14) days of this Minute Order or no later than May 12, 2026 pursuant to EDCR 7.21.

The Hearing on 4/30/26 is VACATED.

CLERK'S NOTE: This Minute Order was electronically served by Courtroom Clerk, Stephanie Squyres, to all registered parties for Odyssey File & Serve. /ss

B0E 9/3/2026 P

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>	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>	210000	315000
<u>IMPROVEMENTS</u>	272	266
<u>PERSONAL PROPERTY</u>	0	0
<u>EXEMPT</u>	0	0
<u>GROSS ASSESSED (SUBTOTAL)</u>	210,272	315,266
<u>TAXABLE LAND + IMP (SUBTOTAL)</u>	600,777	900,760
<u>COMMON ELEMENT ALLOCATION ASSESSED</u>	0	0
<u>TOTAL ASSESSED VALUE</u>	210,272	315,266
<u>TOTAL TAXABLE VALUE</u>	600,777	900,760

448

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.05 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	2315000
MONTH/YEAR	2/2025
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	139326
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.

Briana Johnson, Assessor

[Assessor Map](#)
[Aerial View](#)
[Building Sketch](#)
[Ownership History](#)
[Neighborhood Sales](#)
[New Search](#)

GENERAL INFORMATION

<u>PARCEL NO.</u>	139-32-601-001
<u>OWNER AND MAILING ADDRESS</u>	813 L L C 217 ROSEMARY LN LAS VEGAS NV 89107
<u>LOCATION ADDRESS</u>	748 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>	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	210000	315000
IMPROVEMENTS	272	266
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)	210,272	315,266
TAXABLE LAND + IMP (SUBTOTAL)	600,777	900,760
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE	210,272	315,266
TOTAL TAXABLE VALUE	600,777	900,760

[Click here for Treasurer Information regarding real property taxes.](#)

[Click here for Flood Control Information.](#)

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION	
ESTIMATED SIZE	1.12 ACRES
ORIGINAL CONST. YEAR	0
LAST SALE PRICE	2315000
MONTH/YEAR	2/2025
SALE TYPE	M - MULTIPLE-PARCEL SALE
LAND USE	12.000 - VACANT - SINGLE FAMILY RESIDENTIAL
DWELLING UNITS	0

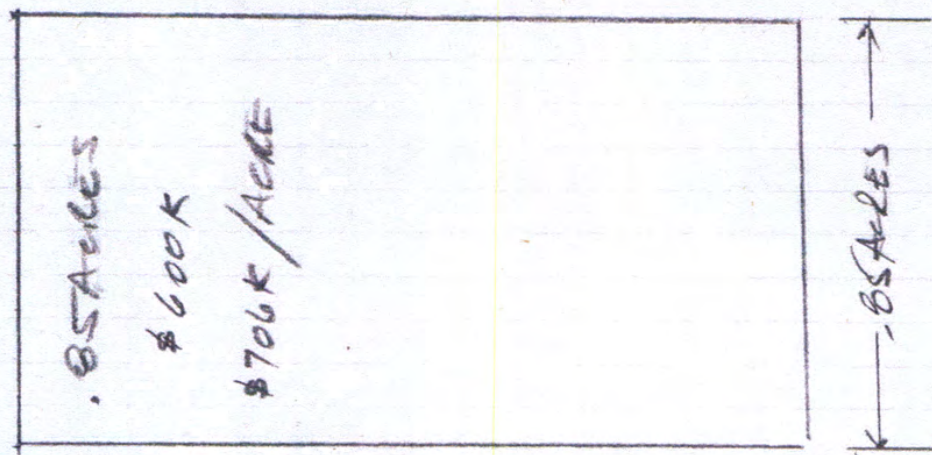
PRIMARY RESIDENTIAL STRUCTURE					
1ST FLOOR SQ. FT.		CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE		SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	0	TYPE OF CONSTRUCTION	
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	0	ROOF TYPE	
BASEMENT GARAGE SQ. FT.	0	FIREPLACE		0	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES	
MAP	139326
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. 	

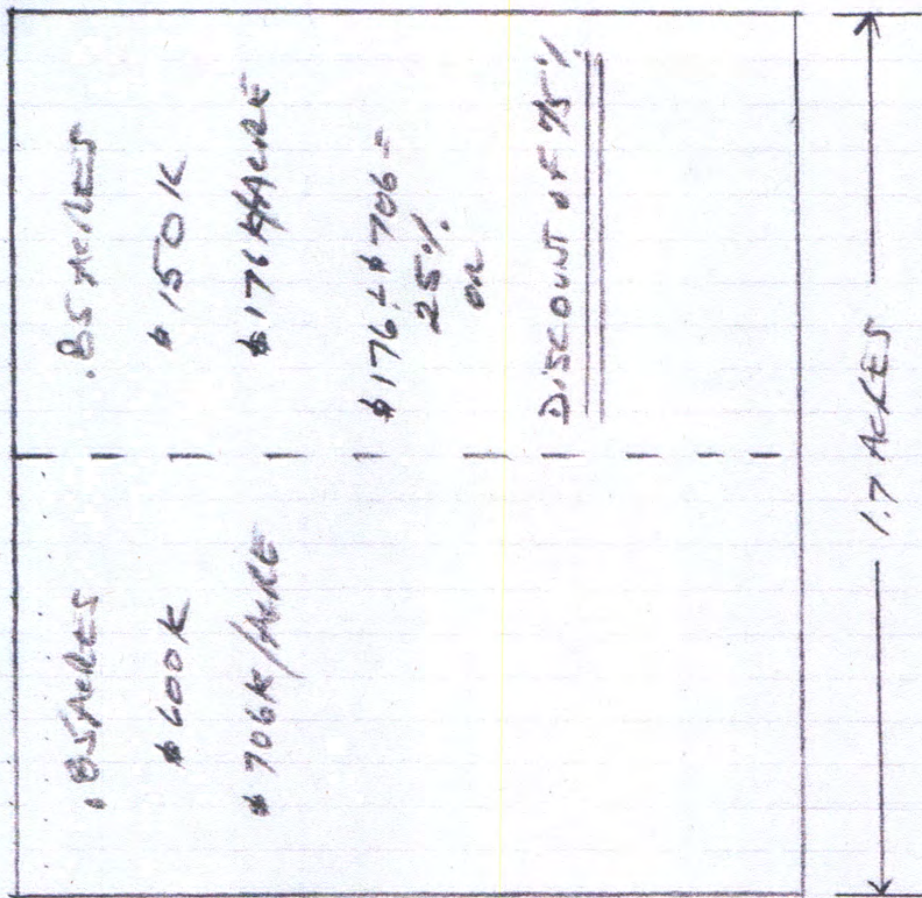
Note: This record is for assessment use only. No liability is assumed as to the accuracy of the data delineated hereon.

2709 Pinto

30.22



2710 Paraulo



DRAWN TO SCALE

TAX VALUE

85 ACRES

\$600K

\$706K

SBE 999-1000

\$750K

\$441K

0.1 ↓ 38%

($\$750 \div \$600 = 125\%$)

($\$441 \div 706 = 62\%$)

Clark County Board of Equalization

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

6. Audio and Video Evidence

https://clark.granicus.com/player/clip/8153?view_id=17&redirect=true



togetherforbetter

Board of Equalization

Clark County, Nevada

R. Scott Dugan, Chair
Terence J. Farr, Vice Chair
Tami L. Campa
Tio S. DiFederico
Patrick K. Egger

The Board of Equalization of Clark County, Nevada, met in regular session in full conformity with law and bylaws of said Board at the regular place of meeting on Thursday, September 3, 2026

CLARK COUNTY GOVERNMENT CENTER
COMMISSION CHAMBERS
500 S GRAND CENTRAL PKWY
LAS VEGAS, NEVADA 89106

This document is an uncertified copy of the approved meeting minutes prepared by the Clark County Clerk, Lynn Marie Goya, for the above referenced meeting.

REMAND SBE 26-107 Pg 1806

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PETITION 424 2709 PINTO LANE TRUST ETAL/WOLFSON MARK B TRS Remand SBOE 107	4
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PUBLIC COMMENT.....	95
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UNAPPROVED DRAFT MINUTES
SUBJECT TO CHANGE

CALL TO ORDER

The meeting was called to order at 9 a.m. by Vice Chair Farr and, on roll call, the following members were present, constituting a quorum of the members thereof

Members Present

Terence J. Farr, Vice Chair
Timothy Albert – Alternate
Paul Chaffee – Alternate
Patrick K. Egger
Kristen Lowe – Alternate

Absent

R. Scott Dugan, Chair
Tami Campa
Tio DiFederico

Also Present

Sarah Schaerrer, Deputy District Attorney
Melissa Martinet, Deputy Director of Assessment Services
Jayme Jacobs, Manager, Property Appraisal
Carla Pippatone, Appraiser
Jerrell Turner, Appraiser
Jewel Gooden, Deputy Clerk
Ruby Ochoa, Deputy Clerk

Vice Chair Farr stated that the meeting has been properly noticed and posted.

AGENDA APPROVAL

It was moved by Vice Chair Farr and carried by unanimous vote of the members present that the Board adopt the agenda.

OPENING STATEMENTS

PUBLIC COMMENT

Speaker(s): None

OATH ADMINISTRATION

At the direction of the Vice Chair, the Clerk swore in the members of the Assessor's staff and petitioners present this date for a hearing.

POWERS OF THE BOARD

At the request of the Vice Chair Farr, County Legal Counsel spoke regarding the powers of the Board of Equalization.

PETITIONER HEARINGS

Vice Chair Farr briefed the petitioners regarding the procedure for hearings before the Board.

Parcel Number(s) 139-32-703-002
Petitioner Duly Sworn Mark Wolfson
Document(s) Submitted *See Attached*

DISCUSSION

TERRY FARR

Do we have any administrative business to discuss?

MELISSA MARTINET

Melissa Martinet for the County Assessor's Office. We have no general administrative business.

TERRY FARR

Thank you. So, we are going to call the case, let me see the number, 26-107. Please state your name and address for the record, sir.

MARK WOLFSON

Mark Wolfson, 2709 Pinto Lane, Las Vegas, Nevada 89107.

TERRY FARR

Thank you.

STEPHANIE JONES

Mr. Farr —

TERRY FARR

Yes?

STEPHANIE JONES

If we could just, please —

TERRY FARR

Incorporate.

STEPHANIE JONES

Well, yes. And this is, I'm sorry, Stephanie Jones for the Clark County Assessor's Office. The Assessor's Office is hoping that we can defer to Ms. Schaerrer to explain the order for the remand and also maybe give us all some guidance on how to proceed.

TERRY FARR

Ms. Schaerrer.

SARAH SCHAERRER

Sure. So, the order from the State Board has two specific things that you're supposed to address. The first thing listed is the supplemental information, which the petitioner says that he did not have during the hearing in February. So, you are specifically supposed to address that issue. The other issue in the order is that 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.

So, there is the supplemental assessment, which I believe is one where you need to decide if you're going to take jurisdiction of that because it's a prior year. And then, the other issue is the essentially the addendum book that he did not have at the February hearing. So, I would suggest you do two different things. You first decide if you're going to take jurisdiction of the prior supplemental value and then you can hear it based on that, you go forward with that. And then, there is the supplemental addendum book from the February hearing. Does that make sense?

TERRY FARR

Yeah. Pardon me. Yes, it does. I'm questioning the jurisdiction issue on the prior year though, if we even have authority to do that.

SARAH SCHAEFFER

That would be something where you would hear essentially the layout of when the timeline of when things were filed. And then, you choose and make a motion if you want to take jurisdiction or not. It's essentially like the notice of appearances that we usually have with the late filing.

TERRY FARR

Right.

SARAH SCHAEFFER

Where you can choose to take jurisdiction or not. I believe the Assessor has the timeline that they can go over for you and then you can choose to take jurisdiction or not.

TERRY FARR

Okay.

MARK WOLFSON

May I say something to that?

TERRY FARR

Okay.

MARK WOLFSON

I agree with what —

TERRY FARR

Can you please speak into the microphone, sir?

MARK WOLFSON

My name is Mark Wolfson, for the record. I agree with what Ms. Schaeffer said but I would like to add to... something (inaudible) in the remand order. I think the exact language was County Board is instructed to hold a hearing to review the record of this matter and any supplemental evidence. That's (inaudible) And I would like to say also —

TERRY FARR

Please, can you speak closer to the microphone?

MARK WOLFSON

Well, I can't get any closer. I mean, I'm right up to the edge here. I'll do my best. At the State hearing prior to the motion being made and passed, Mr. Bancroft made the following comment and he said, "Wants this Board to create the best record possible for the courts to review," because he is of the belief and he stated so, it was his opinion that regardless of who wins here or who wins or loses at the State, if there's an appeal, it's going to District Court. So, he wanted the record to be as robust, I'll use that word, he didn't use that word, as can be. I am here today prepared to do exactly that, and I am also here today prepared to discuss the issue about the back year issue that Ms. Schaerrer — Am I pronouncing your name correctly? That she mentioned. If you'd like, we can do that first also.

TERRY FARR

Let's hear from the Assessor regarding the timeline to determine if we're going to accept jurisdiction on the prior years.

STEPHANIE JONES

Thank you, Mr. Chair. Stephanie Jones for the Clark County Assessor's Office. So first, let's just start with the supplemental value. The supplemental value for this property was added to the subject in 2022-2023 for that fiscal year. No additional supplemental value has been added to this property in subsequent years. The 2022-2023 supplemental value was first appealed to the County Board of Equalization on January 13 of 2025. The deadline to file an appeal to the County Board of Equalization for 2022-2023 supplemental would have been January 17 of 2023, given that the 15 was a Sunday and the 16 was a holiday.

This appeal was two years after the deadline. The 2022-2023 supplemental was filed first with the County Board of Equalization. It was put on as a notice of appearance because it was two years late. This Board heard that case on February 6 of 2025 and did not take jurisdiction. The petitioner then filed that case to the State Board of Equalization and that hearing was on September 30 of 2025 and the State Board of Equalization upheld the County Board's decision and did not take jurisdiction. The petitioner then filed for a petition for reconsideration to the State Board of Equalization. That hearing was on January 23 of 2026 and the State Board upheld their prior ruling.

The petitioner then petitioned for judicial review with the District Court. That was vacated with an order to dismiss for improper filing to the court. So, on the issue for the subject property's 2022-2023 supplemental value, we believe that case has already been denied by the County Board of Equalization, the State Board of Equalization, and vacated from the District Court for improper filing.

Any other issues regarding supplemental value of other properties that the petitioner has brought up and I think is also included in the order, those issues have been heard at both the 2025-2026 Board of Equalization for the 2025-2026 value, which was a regular hearing and then also last year's 2026-2027 hearing. There's many things in the transcripts about the supplemental value that was discussed, but we do have Ms. Jayme Jacobs here and also two of our appraisers that can discuss any of the issues with other properties' supplemental value.

TERRY FARR

Do you dispute any of the dates indicated or provided?

MARK WOLFSON

Excuse me?

TERRY FARR

Do you dispute any of the information that was just provided?

MARK WOLFSON

I don't dispute —

TERRY FARR

Please, into the microphone, sir.

MARK WOLFSON

I'm sorry. Mark Wolfson for the record. I don't dispute the statements that she made. I would like to make one clarification. The case was tossed out of District Court, wasn't heard on the merits because (inaudible) when I filed it, I mentioned — I put in what's it called the caption, I basically was suing — I put Shellie Hughes, Secretary of the Nevada Board of Taxation, and you have 30 days to correct that if it's wrong. And there's a funky little law here that the district attorney (DA) knew, or the state's attorney knew that I did not and 30 days later, he filed to dismiss it because it should not have had Shellie Hughes. If I had just left her name off, it would've proceeded, but call me — So, that's what you get —

TERRY FARR

Okay. So —

MARK WOLFSON

— when you represent yourself. But to answer her, what she said is true, but things have changed and I think I have a right and I have a presentation here. If you give me some time, you will see why this is a legitimate claim for this year because there is a statute, NRS (Nevada Revised Statutes) 361.768, that has a three-year look back for factual errors. And I will show you, with perfect evidence, I tried to file a second claim appeal this year on a factual error basis and the County precluded me from doing so. If you give me five minutes, I will show you why I have a — For me to win on this — Let me finish.

For me to win on this particular matter, I have to do two things. I have to, one, prove to you I should have had the right to present. And if we get past that, then I have to prove to you that my facts are correct. I can do both and I need that time to get the due process that I am supposed to get and to make the record complete. So, Ms. Schaerrer brought up the subject. She read down the straight facts of what things are and now I would like to show you why I was stopped from doing it this year. And just give me 5 or 10 minutes to do it and I'll show you the stuff. It's in the documents. It's all in the record. It's all in the evidence.

TERRY FARR

Madam DA, do we have — I'm sorry. Madam Deputy DA —

SARAH SCHAERRER

That's fine.

TERRY FARR

Do we have — Does NRS allow to go back three years?

SARAH SCHAERRER

So, he is citing the NRS 361.768, which is an overassessment, but that's not the box he checked on this year's appeal. So, if he wants to bring that up when he discusses this year's, you could save that for the

second part. But right now, we're just dealing with the supplemental value that was mentioned in the order from the State Board from the 2022-2023.

TERRY FARR

Okay. That was already —

SARAH SCHAERRER

That was already heard by this Board and the State Board.

TERRY FARR

Appealed, affirmed —

SARAH SCHAERRER

Yes. Yes.

TERRY FARR

District Court dropped the case due to a technicality on filing?

SARAH SCHAERRER

Yes. And because it's mentioned in the State Board's order, that's why we're bringing it up.

TERRY FARR

Okay.

MARK WOLFSON

May I respond to that please?

TERRY FARR

Yes.

MARK WOLFSON

I have evidence to show what she says is generally correct, but this isn't — This hasn't been handled in a general manner. If you just let me show you some emails and charts, I can — I am sure you will understand why this is where it is at this moment. Give me five minutes.

TERRY FARR

Sir, if the Board decides to accept jurisdiction, you'll get your time. We have to determine as a matter of law —

MARK WOLFSON

If you —

TERRY FARR

I'm not done. We have to determine — We haven't yet, okay? But we have to determine whether or not we're going to accept jurisdiction over hearing this case. It's been heard by this Board and affirmed by the State, okay? And as you said, that the information provided earlier was factual from the Assessor's Office. So, I'm going to leave it to the Board. What do we think?

MARK WOLFSON

Excuse me.

TERRY FARR

We're —

MARK WOLFSON

You have let them present their —

TERRY FARR

Sir, we heard you out. We have to determine whether or not we're going to accept jurisdiction.

MARK WOLFSON

You haven't —

TERRY FARR

This isn't public comment, sir. We are going to discuss it.

MARK WOLFSON

Why would you not allow me to show you some evidence to at least make —

TERRY FARR

Because it would cloud the record.

MARK WOLFSON

It will not cloud —

TERRY FARR

We haven't determined whether or not we're going to accept jurisdiction —

MARK WOLFSON

This is —

TERRY FARR

— to even hear the case. You still are talking over me. I'm not done. Please show some courtesy and some respect. Please. I'm asking nicely —

MARK WOLFSON

I would ask that you show some respect and let me show you evidence to at least so you can make an informed decision. Hearing what you —

TERRY FARR

I can't hear the evidence before we decide to hear the case.

MARK WOLFSON

What?

TERRY FARR

I can't see the evidence before we decide to accept jurisdiction on the case.

MARK WOLFSON

You just listened to what she said —

TERRY FARR

It's functional rules, sir. Okay? Now, members of the Board, do we have any discussion as far as whether we are going to accept jurisdiction?

PATRICK EGGER

I mean, based upon what was said, I see no reason to.

TERRY FARR

Okay. Anybody else?

PAUL CHAFFEE

Kind of agree with Pat.

TERRY FARR

I would entertain a motion.

MOTION

PATRICK EGGER

I'll make a motion not to accept — What was that?

TERRY FARR

Jurisdiction.

PATRICK EGGER

Jurisdiction.

TERRY FARR

Motion's been made. Please cast your votes.

VOTE

VOTING AYE: Terence J. Farr, Timothy Albert, Patrick K. Egger, Paul Chaffee, Kristen Lowe

VOTING NAY: None

ABSENT: None

ABSTAIN: None

TERRY FARR

And that motion passes. Sir, we are denying jurisdiction on the prior years.

MARK WOLFSON

Well, I want to formally object to that, that you made a decision —

TERRY FARR

Sir, the objection goes to the State, not to this Board. The decision's been made as far as that topic —

MARK WOLFSON

You are not giving me the fair opportunity for my due process when you make a decision based on information that she provided to you and you do not even give me the opportunity to give you information that could make you believe that I am right and they are using whatever opportunities they

have to prevent this to be heard before you and then the State. It's outrageous. Why would you not listen to — I have — They — I sent five emails to this County because I asked for a second appeal document to be cover (inaudible) this case and they denied that to me.

I told them the day after the hearing in September and you won't even look at the documents that are in the record, that — They're in the documents that you all have and you will not even allow me five minutes to discuss this matter. And then, if you see that and you say, "Well, Mr. Wolfson, you're full of water." Fine. But you will listen to her. You asked me, "Did she say the right things?" Those are all factually correct statements. And yet, you give me not one minute, not one minute, to show you evidence to show that this is a merit of this case this year for you to hear. Now, even if you hear it, you could still disagree with me, but to not hear it is outrageous.

TERRY FARR

I disagree and I'll explain why, if you'll listen. It has nothing to do with the merits of the case. It is strictly about the deadlines of filing. That is the question. It is strictly about that. It might be 100% positive. You might be 100% right. The fact of the matter is the filings were late and the Board has decided not to accept jurisdiction. Has nothing to do with the facts.

MARK WOLFSON

The filing was not late. I filed this year —

TERRY FARR

You affirmed — I apologize. Continue. I don't mean to speak over you.

MARK WOLFSON

The filing was not late. I filed this year an appeal and when I went to file it, I sent an email to Ms. Jayme Jacobs, and she sent me back one form to fill out. I wrote her back, and I said, "I am going to file two appeals this year, just like you made me do the year before because of the back year." She wrote me back after my back and forth with her and Ms. Weidner saying, "You can't do it. Blah, blah, blah." I am doing it not based on equity, which is what I did last year, and Mr. Bancroft pretty much set the tone. He said, "You need to do this on a factual error basis," which gives me three years which means my filing was on time. To deny me the opportunity to at least present to you is ridiculous. Ask Ms. Schaerrer. Do I — It's a three-year look back. I filed in a timely manner within the three years, and I should be heard on this matter.

TERRY FARR

You affirmed the information provided by Stephanie —

MARK WOLFSON

But you didn't-

TERRY FARR

— from the Assessor that all of those dates were accurate. Is that correct?

MARK WOLFSON

Those dates that she read are accurate —

TERRY FARR

So, we're not disputing —

MARK WOLFSON

— but that's not the whole record.

TERRY FARR

We're not disputing the current year that we're discussing. We're talking about the 2022-2023. That's the concern. Those are the dates that were off and you had affirmed that all of those dates provided were accurate.

MARK WOLFSON

Those were related to an appeal based on equity. This is an appeal based on factual error which gives me three years in arrears for them to fix it. The three years ended on June 30, 2026, which is well within the timeline of the January 15 deadline to file a hearing. I am well within my rights. I filed in a timely manner. They prevented me from filing it, specifically because Ms. Schaerrer — She's right. There is one box to check, and it basically says, "Pick the box that's most effective."

It doesn't say, "Boxes" She remiss... I can show you the emails that both she and Ms. Weidner sent to me saying, "You can't do this. You cannot do this," and I wrote back and I said, "I can do this. It's not for you to decide. The law does not allow you to stop me from doing this. It's for the Board to decide," and they still stop me. So, I put it in my presentation, I put it in the evidence, and you made a decision hearing one side of the argument, and you won't even look at the emails. It would take me five minutes to show you and you won't give me that.

KRISTEN LOWE

I have a question —

TERRY FARR

You absolutely have the right to appeal, sir, and I encourage you to do that.

MARK WOLFSON

Why do you want to waste the taxpayer's money when you can at least make a decision here to say I have a legitimate right to be heard or not? Why can't you listen to both sides first and then make a decision?

TERRY FARR

We did. I asked you questions. You affirmed that the information was factual.

MARK WOLFSON

That's not both sides. That's asking me what she —

TERRY FARR

You answered the question, sir.

MARK WOLFSON

Excuse me?

TERRY FARR

You answered my question —

MARK WOLFSON

I know I answered —

TERRY FARR

— in the affirmative that all of the dates provided were factual.

MARK WOLFSON

That was for a —

TERRY FARR

We have denied that motion. We're going to go on to the next —

MARK WOLFSON

That was for an appeal on equity. This is for an appeal on factual error, which I can prove, and you won't even take a minute. It would've taken less time to show you these emails than the back and forth that we're having right now.

TERRY FARR

Again, our decision was based on the dates and the information provided. You affirmed those dates and this is just for the 2022 to 2023 supplemental. That's what we're denying jurisdiction on, based on the dates provided consistent with NRS.

MARK WOLFSON

It's not consistent with NRS — And it's not, and it's —

TERRY FARR

Sir, you have the right to appeal—

MARK WOLFSON

It is not —

TERRY FARR

We're done talking about that portion of the case.

MARK WOLFSON

Excuse me. I'm speaking. It is not consistent with statute [NRS] 361.758 which has a three-year lookback period, which ended June 30 of this year. I filed in a timely manner. They prevented me. Can I show you a couple of emails?

TERRY FARR

Again, we have already denied jurisdiction. You have every right to appeal it to the State.

KRISTEN LOWE

Chairman—

MARK WOLFSON

Which is why I tried to stop you from taking a vote before you heard both sides of the argument. Asking me whether I —

TERRY FARR

We heard the data that we need—

MARK WOLFSON

Asking me — How about I read this and you ask them if they agree with what I show you? How about we do that?

KRISTEN LOWE

I have a comment.

TERRY FARR

Please.

KRISTEN LOWE

Maybe question clarification. This that we just voted on is from an appeal that you filed in 2025 or 2023. Sorry. January of 2023 was the deadline, and you filed two years late for that appeal. The one you're talking about, to me, seems like it's what you filed for the current year, which are two separate things.

MARK WOLFSON

Yeah.

KRISTEN LOWE

So, the one that was filed late is what we are not taking jurisdiction over.

MARK WOLFSON

Okay. I mean, I can split those hairs. Yeah.

KRISTEN LOWE

Okay.

MARK WOLFSON

So, you'll allow me to present this then?

KRISTEN LOWE

I don't know what we're going to allow, but —

MARK WOLFSON

Okay.

KRISTEN LOWE

That's what we just voted on, was the prior filing.

MARK WOLFSON

Which was a filing on equity. Okay. I can live with this.

KRISTEN LOWE

Okay. So let us continue because there is more to come.

TERRY FARR

Yeah. We're not talking about the current issue. We're talking about the previous one from years ago. That was the difference.

MARK WOLFSON

Well, it's going to look awfully similar but with more information. But okay. I can live with that. If that's the limitation of it, I'm good. Sorry, we took 10 minutes to get there. But thank you, Ms. Lowe.

KRISTEN LOWE

Okay.

TERRY FARR

I think we found our next Chair. Okay. So now, we're going to recall Case 26-107. Please state your name and address for the record, sir.

MARK WOLFSON

Mark Wolfson, 2709 Pinto Lane, Las Vegas, Nevada 89107.

TERRY FARR

Thank you. We are going to incorporate by reference everything from the prior hearing and all of the testimony. But I'm going to ask the Assessor's Office for the benefit of the Board that was not here at that time, if you could give us a brief refresher so that everything is current and complete on the record, please.

JERRELL TURNER

Jerrell Turner for the Clark County Assessor's Office. The subject is a custom home in the Pinto Palomino neighborhood located north of Charleston Boulevard. The home was originally built in 1970 and torn down, leaving just the foundation and three exterior walls. If you look on page, File D, SBE, page 983, you will see the remaining three walls and the foundation. The home —

TERRY FARR

Can you direct us to where that document is?

JERRELL TURNER

File D, then page 980... I'm sorry. Page 83.

MARK WOLFSON

Can I make a —

STEPHANIE JONES

I can help you with the path where — I mean, because I know you have a couple things on your drive. Stephanie Jones with the Clark County Assessor's Office. So, I believe what you have is a file that says 26-107 Remand. And then within there, there's 2026-2027 case material. And then within there, there's a folder 26-107. If you open that up, we've labeled the beginning of the names with A through O or so, so that will help you get to the PDF you should open when we're referring.

TERRY FARR

Yeah. A through W, actually.

STEPHANIE JONES

Oh, okay. Yes, A through W.

TERRY FARR

And where — This is B?

JERRELL TURNER

So, File D, page 83.

TERRY FARR

E, page 83.

KRISTEN LOWE

You're looking at 983?

JERRELL TURNER

It's 983. You have paperwork.

TIMOTHY ALBERT

983?

JAYME JACOBS

Yeah. I'm looking at the SBE

MARK WOLFSON

Can I make a suggestion (inaudible). As long as you have access to the internet, it's going to be a lot easier to find everything on the State Board's because they have all the numbers (inaudible) easily to see. The only thing that doesn't have is my last submission that was posted. But is a lot easier going to the State website.

KRISTEN LOWE

Once we all get to the right page, we'll be fine.

TERRY FARR

Oh. Okay. Thank you. Please continue.

JERRELL TURNER

The home was then rebuilt and completed in 2021. The photos are as follows on page 983. The subject is a one-story home with 4,985 square feet of living area for the main house, a 1,096 square feet guest house, and detached garage totaling 1,834 square feet. A pool spa is situated on a lot of 0.85 acres. The matter is an equity appeal. The Assessor recommends the taxable value of \$1,687,686.

TERRY FARR

Some of the — I started scrolling down from that page, and something like the grid I see is gobbledygook. I'm looking at page 89.

PATRICK EGGER

(inaudible)

TERRY FARR

It says, yeah. Page 989.

MARK WOLFSON

Yeah. That's their land sales grid.

JAYME JACOBS

Jayme Jacobs for Clark County Assessor's Office. I just want to make sure you're in the right file because I thought I heard someone say E instead of D. So, this is File —

TERRY FARR

I'm in D —

JAYME JACOBS

— D as in dog.

TERRY FARR

It's E?

JAYME JACOBS

D. D as in dog.

TERRY FARR

D as in dog. I'm in D as in dog. Is everybody's page 989 gobbledygook as well?

MARK WOLFSON

Over at 983.

TERRY FARR

I'm looking at 989. It's like it was encoded wrong, something like that.

JERRELL TURNER

Ours are coming up fine.

TERRY FARR

Yeah.

KRISTEN LOWE

We're all looking at the grid in case you're —

TERRY FARR

Okay. Well, that was a different page. Alt, tab.

PATRICK EGGER

Go on 89. There is monitors.

TERRY FARR

Okay. I guess I'm going to look over my associate's shoulder here.

JERRELL TURNER

Jerrell with the Clark County Assessor's. Do you want us to go over the land as well right now or you want us to wait?

TERRY FARR

Yeah. Let's make the record as complete as possible.

STEPHANIE JONES

Mr. Chair, I also have the page number for the grid that you're probably looking for, for the actual house itself.

TERRY FARR

Okay.

STEPHANIE JONES

So, it is in that File D and it's on page 34 of that file but it's on page SBE, on the bottom, the SB 934. So, you have to scroll up quite a bit because there's a lot of pictures and MLS (Multiple Listing Service) documents.

TERRY FARR

Okay. For some reason, my file is pretty jacked. No, that's all right. I'll just look over your shoulder. Okay. So please continue.

CARLA PIPPATONE

Carla Pippatone for the Assessor's Office. On page 989 or the page controls 89, you'll find the vacant land sales analysis grid. There's a vicinity map and aerial maps of the subject in the comparable vacant land sales on page 990 and 991 and the data sheets for each of the comparable vacant land sales are on the pages that follow. The subject property is an improved 0.85-acre residential lot located in the Pinto Palomino Estates neighborhood in Central Las Vegas near the vicinity of the medical district. The comps are located within a third of a mile of the subject and in the subject's market area. They are similar in zoning and probable use and were selected as evidence of market value. The comps were analyzed on a per-lot basis for mass appraisal. They range in size from 0.88 acres to 1.12-acre range in value from \$643,625 to \$1,157,500, which supports the Assessor's taxable value of \$600,000. Do you want me to go into the comps in detail or just —

TERRY FARR

Not at this point. We've already heard it one time. This is just a refresher for those Members of the Board that weren't here. Mr. Wolfson, do you have a rebuttal to the information provided by the Assessor on the initial?

MARK WOLFSON

Which page?

CARLA PIPPATONE

Page 989 and it's on page 89 at the page controls.

TERRY FARR

Please, closer to the microphone, if you would.

MARK WOLFSON

Yeah, let me just show — Let me just show you something before I get it. I will address that in one second if you don't mind.

TERRY FARR

Actually, that's all I want you to address right now is the initial case. We will have your opportunity to present other evidence.

MARK WOLFSON

This has got nothing to do with that. I just want to make sure that — I was handed this box of paper (inaudible).

STEPHANIE JONES

No, that was an actual printout of what was uploaded.

MARK WOLFSON

Nothing new?

STEPHANIE JONES

Nothing new.

MARK WOLFSON

Okay. I also want to make reference that I gave Ms. Tamicka (inaudible), 5 pages today, 10 copies. I want to make sure that was handed out. And I don't need it right now, but I may be asking if I can bring a chair back here to sit because (inaudible) Okay, let me just show —

TERRY FARR

Well, do we have access to get Mr. Wolfson a chair, please?

MARK WOLFSON

The other thing I wanted to do is first order is that this Board — Need to ask this Board to accept all the new evidence that is present (inaudible) been added to the case and added to the case to be officially added to the record.

TERRY FARR

You don't have to ask. It's already incorporated.

MARK WOLFSON

Everything that's been said —

TERRY FARR

Everything that's been provided is incorporated into the record.

MARK WOLFSON

Good enough. Okay. Thank you very much. Okay. So, my plan today, and I will go out of order, but I want to show you what my presentation —

TERRY FARR

Your chair is behind you. If you could lift it up, maybe, so we could see you. Oh, he can't?

MARK WOLFSON

Good enough. It gives me something to rest.

TERRY FARR

Yeah. I'm only going to ask if you could slide it closer to the microphone so we could hear you, that's all, if all possible.

MARK WOLFSON

I'll do my best. Okay. So, is the camera on?

TERRY FARR

Not yet.

MARK WOLFSON

By the way, it's a great process (inaudible). What does that do for me. Oh, that's a great idea.

TERRY FARR

How about the video? The overhead? Sorry. I thought that's what you were going to do. There we go. It's up. It's up. Thank you.

MARK WOLFSON

So, prior to coming here, I put together a presentation in a very structured order (inaudible) and my plans were today. While we've checked off number one, we've accepted the new evidence. I was going to give you a slight overview. Now these are the subject matters that I was going to discuss.

KRISTEN LOWE

We can't hear you, so maybe —There you go.

MARK WOLFSON

Okay. So, Ms. Pippatone just did her land piece, is that correct? Then you would like me to go to that? That would be —

TERRY FARR

To rebut the —

MARK WOLFSON

Okay. I'll go out of my order. (Inaudible) This is what my overview is going to look like. It shows you what it is I am asking for on my appeal. You can see that the land value, I'm asking for a reduction of \$186,000.

TERRY FARR

I'm sorry, you're saying that you think your land value is \$186,000?

MARK WOLFSON

Less than what it is now.

KRISTEN LOWE

He's saying instead of the \$600 [\$600,000], it should be \$186,000 less.

TERRY FARR

Okay. Well, that's what I would — I'd like to hear some support for your argument.

MARK WOLFSON

Fair enough, Fair enough. You deserve that. Just as an overview, State of Nevada does land based on market value, and these are all of the statutes that I'm aware of that can address that subject matter. There were statutes and there were administrative codes. You will see that the County uses a process whereby they use codes that compare vacant land. All their evidence is vacant land. I live on an improved lot. I did my basis on my analysis and my support based on NAC (Nevada Administrative Code) 361.1192A, which bases land at market, but comparing improved lots versus other improved lots. Just to give you an

idea of. Here's a map. This map you can see in the rectangle, that's what's called the Pinto Palomino — The rectangle is what is called the Pinto Palomino area. It goes from, at the bottom here, that's Charleston. At the top, it's Alta. On this side, it's Rancho and here it's Campbell. You can see the center thing, that's where I live. Okay?

Their comps that Ms. Pippatone just described to you, 1, 3, 4, and 2 are outside of my neighborhood. 1, 3, and 4 are actually in a gated community known as Rancho Circle Estates, which is a prestigious gated community that has many attributes that a property that's in the city limits do not. In addition, two of her comps are on a cul-de-sac, but we'll get into that. The only two comp — The only three comps that are technically in my neighborhood are 5, 6, and 7. Okay?

Now, here's a statement, and I have the actual document behind it. I have big print because my cataracts are causing me some problems. This is a statement made by Ms. Jayme Jacobs. It's on SBE page 645, if you want to turn to it, but I have the copy of it right behind me. This is from last year's hearing when she wrote, when she spoke, "We value on a base lot and then make adjustments for size, which should equate to market value." I believe that. I think that's what you should do.

So, here's what I did. If you go, if you want to go to SBE page 398, I will tell you, I put together a chart, and this is the chart where I came up with my \$186,000. I compared — The first thing I did is I took nine comps in my immediate area, in that rectangle that we discussed. The first five of those comps are assessed taxed exactly like I am, \$210,000 assessed, \$600,000 taxable. One is 35% of the other. These five lots, although they're taxed exactly as I am, are between 15% and 47% larger than my lot. The average of the nine comps is 1.35 acres, minus 0.85 acres. These nine are 58% larger than my lot on average. They are assessed at only 9% more, the total group of nine. When I take the rate for the average of those nine and apply it to my size lot, I come up with a number that's \$414,000, which is \$186,000 less than I'm being assessed. Now, if that was all I had, I wouldn't be here.

TIMOTHY ALBERT

Can I ask a question for clarification?

MARK WOLFSON

Yeah, let me put the chart back up.

TIMOTHY ALBERT

Are we just doing equity only?

TERRY FARR

Yes.

TIMOTHY ALBERT

Then why are we going — I mean, unless your analysis here is going towards the equity portion of this, I'm not interested in what the market value is so much that you're equitable to everybody else in your neighborhood.

TERRY FARR

I think his argument is supportive of that though.

TIMOTHY ALBERT

Okay.

TERRY FARR

Because he's looking at average lot values — Or I should say a lot value and comparing his lot to others and stating — And correct me if I'm wrong, but it sounds like you're stating this —

TIMOTHY ALBERT

I thought he was kind of going in that direction, but I just want to make sure that we're —

MARK WOLFSON

Speak up, I can't hear you.

TIMOTHY ALBERT

Oh, that we're leading everything towards the equity portion.

MARK WOLFSON

No, I am.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

I think Mr. Farr has it correct. I'm showing you what I'm being charged versus what other people are being charged that have the same tax that I have but have substantially greater lots.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

This was my first chart. And like I said, if this is all I had, I wouldn't be here. There's —

TIMOTHY ALBERT

Okay. I just wanted clarification. That's all.

MARK WOLFSON

Okay. Fair enough. Fair enough.

TIMOTHY ALBERT

Thanks.

MARK WOLFSON

I took another — Get another chart. These are 10 comps, same rectangle. All of these properties are assessed exactly as I am. \$210,000 assessed, \$600,000 taxable. All of these with the exception of me, I'm on the left-hand side. Matter of fact, if you take a look at the left, I show 126 feet wide. That's the width of my property, and it goes back 294 feet. That's my property. You see these five bars, and I put the addresses above those because some of them are the same, so I didn't make all bars. Every one of those 10 properties are between 0.9 acres and 1.25 acres. This is from the last chart. They're all between 15% and 47% larger than I am. All of these properties are improved lots. They are land with a house on it.

So according to [NAC] 361.119 — And this is from the County's value history report. I'm not making these numbers up. This is from their documents. This is what these people are being taxed and assessed at. So, you can see, and this is drawn to scale. So, you see what I did is I took the extra square foot of those

properties, and I set the front at 126, and I pushed the depth back. So as an example, all the way to the right, you see 2329 Alta.

PAUL CHAFFEE

Can you push the document higher?

TERRY FARR

Can you-

PAUL CHAFFEE

You're pushing it off the screen. We can't see. There you go.

MARK WOLFSON

Oh, I'm sorry. Thank you.

PAUL CHAFFEE

Thank you.

MARK WOLFSON

So, if you go to the right-hand side, they have an extra 54,000 square feet. So, I took that 54,000 square feet and divided it by 126. It goes back an additional — I don't know, I think I have the number here. 432 square feet deep. So, it's another 106, 138 feet from — My lot would go back another 138 feet if I had the same land they had with the width of my property. These are 10 properties assessed exactly as I am, but even that isn't sufficient.

PAUL CHAFFEE

Sorry, can you put that last.

MARK WOLFSON

Sure.

PAUL CHAFFEE

Thank you.

MARK WOLFSON

Question?

PAUL CHAFFEE

Thank you.

MARK WOLFSON

Now on this chart, this is on — And I tried to put this so you wouldn't have to keep looking. This is on SBE page 402 in the documents. These are 12 properties in that same area. All of these properties are minimum, minimum 40% larger than my property, minimum. They're all improved lots. On average, they are 80% larger than my property. I have the number. Where is it here? On the bottom right corner where it says lot size versus subject, there's a circle there. They're 80% larger in size, and yet they are 6% higher in assessed value. So, on average, these 12 properties that are a minimum 40% larger than mine are 80% larger in landmass and are taxed only 6% more. If there are any questions on that, or I'll move on to the next chart.

TIMOTHY ALBERT

I think I brought up on the last meeting that your neighboring lots the same size as yours are also the same as yours, correct?

MARK WOLFSON

Yes.

TIMOTHY ALBERT

And-

MARK WOLFSON

And I do plan to address that later.

TIMOTHY ALBERT

Okay. And there was a property that was in some of the documentation that we were presented that had a smaller lot than yours at 0.54, that it was at 168 assessed value where you're at one — Or you're at 210.

MARK WOLFSON

Can you tell me where you're looking? Can you tell me where you're looking?

TIMOTHY ALBERT

It was in the paperwork. It was all those different ones that showed each property, the 2400 Palomino, 217 Campbell. It was all those ones that were presented. I looked up all those. And so, to jump from this 0.7 acres at 189 or 0.54 acres at 164, there's a progression there. Okay? And then you're at 210, there's a progression. I would like some clarification from the Assessor how they — You know, what's the differences in where they start once they're past your lot size? Because like I say, there's 0.97, there's 1.03, and they all have the same lot (inaudible) as yours. So, I think I know what you're saying and you're using those bigger numbers to come down to that. But you got to realize you're not that far above the ones that are smaller. And maybe the answer to this question is all the bigger lots need to be reassessed and raised based on your argument.

MARK WOLFSON

That may be true, but I have been harmed for the past X number of years. I will address your subject matter.

TIMOTHY ALBERT

Okay. All right.

MARK WOLFSON

And I think I —

TIMOTHY ALBERT

I just wanted to get that because I would like clarification how they look at it.

MARK WOLFSON

When you asked that question, could you ask how that does not conflict with the first statement where I said where Ms. Jacobs stated that they take a base lot and they then adjust based on lot size? Basically that was the words, but I can give you the exact page it's on.

TIMOTHY ALBERT

Well, I mean, they may look like it. They may say that from 0.75 to 1.25 is this. Once you're over 1.25 to this, it jumps to the next one. So that's where I would like some clarification.

MARK WOLFSON

I'm going to bet they're going to say that.

TIMOTHY ALBERT

Yeah. So, I don't know what that is. Can that be clarified?

CARLA PIPPATONE

Carla Pippatone for the Assessor's office. Can I clarify that for you? I apologize. I didn't finish putting on my case. There is an equity grid to be looked at on document D, page 999 or the —

UNIDENTIFIED SPEAKER

Sorry, what page?

CARLA PIPPATONE

999 or —

PATRICK EGGER

Did you say E?

CARLA PIPPATONE

Yeah, document D. Which is the page control 99. So, it lists — this equity grid list — shows all the taxable land values of all the parcels in the subject's neighborhood arrayed them by the lot size, smallest to largest. With the size adjustments for the smaller or larger lots than the base lot. You can see the subject's lot is highlighted in yellow. So, the base lot is basically from 0.75 of an acre to 1.25 of an acre. Anything larger, we adjusted using paired sales and anything extremely smaller, same, we used paired sales or mass paired sales. I just wanted to remind everybody of the zoning that you can only put one home on these lots regardless of the size. So, there is some recognition of size, but it's not normal because you can only put one house on it. The zoning is RA (Rural Area). If you see the subject's 0.85 acres is in line with all of the other 0.85 acres.

TIMOTHY ALBERT

So, I guess my point in saying this is that from the lots that are smaller and the jump in the price all looks — The progression looks fine to me, and he's arguing all bigger lots. And maybe the answer is the reverse of what he's trying to say is that maybe between 1 acre and 1.25 acre, it could be higher. Instead of arguing that it should be lower, I see what you're saying, but you're looking through a different filter than I'm looking at. And I'm looking at, you know, that maybe the ones from an acre to 1.25 should be a 0.1 or a 0.15 higher like you have there instead of we're looking at, you know — He's basing his argument on everything that's larger. We're not considering the small stuff and we're not considering the progression of these lots here. And that is a big chunk, a 0.5 acre in between, 0.75 to 1.25. So, I would think that the ones that are — That should be broken down into maybe two categories.

CARLA PIPPATONE

Yes, we could definitely smooth this out or reassess it this year. We don't always have the paired sales to change this —

TIMOTHY ALBERT

Especially in an older neighborhood —

CARLA PIPPATONE

And we just carry it forward—

TIMOTHY ALBERT

I understand that. Yeah.

CARLA PIPPATONE

But we will definitely — It does seem reasonable that we should look at the larger lots and bump them up a bit. Sure.

TIMOTHY ALBERT

Okay. Thank you. Yeah, please.

MARK WOLFSON

Okay, Mr. Albert.

TERRY FARR

Into the microphone, please.

MARK WOLFSON

Mr. Albert, that is one element of this thing. There's way more and I want to show that to you. But since (inaudible) I'll go a little bit out of order. This chart here from a mathematical perspective makes little sense. And let me explain that. You see the column that says adjustment, you know, 0.5, 0.5, 0.3. The way this chart — It's on her chart. It's on page 989. The way these numbers work is that — See, my property is 0.85 acres. You see the top property? It says 0.23 acres. They take a percentage and they came up with — Now that lot is 73% smaller than mine. But they adjust it only by 50% smaller. If you go to the next page, the last one is 500 —

UNIDENTIFIED SPEAKER

(Inaudible)

MARK WOLFSON

Okay. Okay. I want to address other issues on it. You see the two lines there? I was going to get into this later, but I'll address it now, that say assemblage. You see that? And you see that those 2 lots are 0.52 acres, both of them. The one above it is 0.5, we'll call that the same. Okay? The one above it at 0.51 acres is assessed at \$420,000. The next two are assessed at \$300,000. Now it says assemblage, and I will get into this later because there's laws and there's cases. But those two properties are not assembled. Those two properties have two specific APNs (Assessor's Parcel Number). Now, are they adjacent to each other? Sure. Are they used like one? Sure. But they are not assembled. They have no right for that additional discount. They should be (inaudible) —

Now that property is owned by the Molasky family, if you know who these people are, they're very famous. They own half the neighborhood, to be honest with you. But those two properties are not legally separated. They should not be treated as being assembled. As Ms. Jacobs stated in the last hearing at 500 Shetland, she explained the decrease in value on the last — If you go to the last item on page 1000, that's 5 — They got a decrease because they assembled two properties that were previously the same value as mine and now only assessed 25% more because they legally are assembled. And I will show you —

TIMOTHY ALBERT

We can argue that on a —

MARK WOLFSON

I'm sorry?

TIMOTHY ALBERT

But it's kind of the unicorn of everything that's here. So, let's get off the (inaudible).

MARK WOLFSON

It's everything. It's everything. Okay. I'll just take the point. Okay. Just to follow up on this chart. This chart shows that out of these properties, they're 80% larger and they're taxed 6% more than I am. All right? Now just to give you — I took that chart and I put it on a bar chart.

PATRICK EGGER

Excuse me for a second.

MARK WOLFSON

Yeah.

PATRICK EGGER

The two lots you were just talking about that are assembled, that they're saying are assembled?

MARK WOLFSON

Yes.

PATRICK EGGER

They could be sold separately, can they not?

MARK WOLFSON

Yes. Yes.

PATRICK EGGER

I could sell one of them off, keep the other one.

MARK WOLFSON

You talking about the one for 300 each?

PATRICK EGGER

Talking about the Molasky Properties.

MARK WOLFSON

Yes.

PATRICK EGGER

Parcel 11 and 12. So if I sold it tomorrow, I could sell one.

MARK WOLFSON

I'm sorry?

PATRICK EGGER

I could sell one part of that.

MARK WOLFSON

Yes. They have separate APNs.

PATRICK EGGER

They're not one parcel.

MARK WOLFSON

No, they even have the APNs here.

PATRICK EGGER

Hold it for a minute. Even though it says assemblage, they can be sold as individual lots, correct?

STEPHANIE JONES

Stephanie Jones for the Clark County Assessor's Office. Just looking at the area, it looks like there's one home that flows over both of those parcels.

PATRICK EGGER

Okay. So, they cannot be separated.

STEPHANIE JONES

There's two separate APNs, but there's one home on these parcels.

PATRICK EGGER

Okay. So, they can't be separated. Yeah.

MARK WOLFSON

I'm not sure what that says. I mean, it's the exact opposite of 500 Shetland. They have one home on two lots that have been assembled and they got a 75% discount in their rate.

PATRICK EGGER

I'm just confirming.

MARK WOLFSON

Okay.

CARLA PIPPATONE

Carla Pippatone for the Assessor's Office. I just want to clarify that Stephanie is correct. There's one home going across both properties. And so, we're basically looking at that like, you know, if you add the 0.52 together, you have 1.04. It's the same value —

PATRICK EGGER

No, I'm saying if there's a home on that, these lots cannot be physically separated. Therefore, why isn't it treated as, in this case, 1.04 acres?

CARLA PIPPATONE

But it is. If you add the two 300s together —

TIMOTHY ALBERT

It is. Because it adds up to the 600 —

CARLA PIPPATONE

It's 600.

PATRICK EGGER

No, I'm just —Yeah.

TERRY FARR

That could be a financial decision because they would lose — As soon as they assemble, they lose tax cap. Now, I'm not justifying. I actually, I think Mr. Wolfson has a good point. They're two separate parcels, they should be looked at that way.

MARK WOLFSON

That's not the only one on this chart. If you go to the next page, there's two others. You'll see them marked as assembled and they're not separated either.

TERRY FARR

For the purposes — Let me offer this. For the purposes of this hearing, we're going to throw them out as outliers.

MARK WOLFSON

We're what?

TERRY FARR

We're going to throw them out as outliers.

MARK WOLFSON

I like that word.

TERRY FARR

Okay. Because they skew the data.

MARK WOLFSON

Right.

TERRY FARR

Fair?

MARK WOLFSON

Fair.

TERRY FARR

Okay.

MARK WOLFSON

But they should be fixed.

TERRY FARR

I don't disagree with that either. That's outside the scope of our hearing today though. Okay?

MARK WOLFSON

Fair enough.

TERRY FARR

What else did we want to discuss as far as our equity?

MARK WOLFSON

Okay. So, if I can continue, this was the same chart we just showed a second ago, 80% more land, 6% higher. This is just a bar chart. To give you a perspective —Where am I on this one?

KRISTEN LOWE

I have a question for you. Do you understand how they break these down into groups? Kristen, over here. So, they're not doing each individual lot. That's impossible to do every lot. They're mass appraising. So, it's broken down in a range and everything in this range has this value.

MARK WOLFSON

Yeah.

KRISTEN LOWE

Like he was saying earlier, the higher ones are what you're looking at wanting to bring yours down, and it was stated that maybe those higher lots need to have a higher assessed value. So, looking at this chart, your property is equitable to all the properties in that range.

MARK WOLFSON

It's a very large range.

KRISTEN LOWE

It is. I won't agree — Or I won't disagree with that.

MARK WOLFSON

And it contradicts the statement that we take a base lot — I guess my question is, which is the base lot? We take a base lot, and we adjust by size to achieve market value. That's right out of Ms. Jacobs' mouth. So, if they do that in this particular chart, I guess my question is, which is the base lot? And where are the mathematical adjustments made to reflect that? We've all discussed the range.

TIMOTHY ALBERT

It looks like the base lot is between 0.75 and 1.25.

MARK WOLFSON

Well, that's a big — In today's market where they're putting houses on postage stamp plots of 7,000 square feet, on 50,000 square feet, you could fit seven homes. I mean, this is an absurd analysis.

KRISTEN LOWE

Can I ask a question of what we can do? Can we say that his lot is equitable, but we recommend they re-look at the acre to a quarter acre?

TERRY FARR

Yeah.

KRISTEN LOWE

Because that's what it looks like to me.

MARK WOLFSON

May I? I think that's a fair comment, but this is the issue that I bring to the table here. If you take that singular action and you don't provide me relief of being over recessed for all these years now that — I'm not saying you're in agreement but just assume that you're in agreement that these are off-the-chart numbers. I have been harmed. So, if you were to say to me, "We're going to give you your reduction and we're going to do that," I'm fine with that. But here's the problem. If you don't give me my relief and you raise everybody up, it doesn't affect them at all because they're capped. They're capped. Now, I know they can't do this, but if they say, "We're going to do this outside of the cap," oh, you'll have 400 people running in here in a heartbeat. But the solution is twofold. Fixed that. They won't be taxed at all because it's capped. Give me the relief that I deserve at the same time, and then I'll be capped.

KRISTEN LOWE

But you're not showing or I haven't seen evidence that you're showing where you are assessed higher than others. Everything in your range is taxed the same or valued the same.

MARK WOLFSON

Let me continue, I have more. I wouldn't leave you just with that. This chart is in your package, but I don't know where you're going to find it. It's in the new evidence. It's in the last folder. (inaudible) It's in Section U, page 344. It's in, I think their thing is called CBOE Remand 2 of 2 V5. It's the last PDF I uploaded. I want to show you what the impact of what their numbers are. And this is, and I know I'm going to get into this more, but Ms. Pippatone mentioned diminished returns, okay?

This chart looks at the incremental value of additional land. So, if you take a look at mine, I'll just take this slowly, I'm 0.85 acres. I'm assessed at \$600,000. On a dollar-per-acre basis, I am taxed at \$706,000. Now, take a look at 27 Palomino. That is my neighbor to the rear, right behind me. They have 1.7 acres with a single house on it, with a guest house, and this, that, and a whole bunch of other things. They are 100% larger than I am. They are assessed at \$750,000, which is a 25% premium. So, for the first 0.85 acres, if they only had 0.5 acres, they would be taxed at \$600,000. So, for the second 0.85 acres, they're at \$150,000. This is where the diminishing return comes in. So, they're getting their incremental land of 8.5 for \$176,000, which is a 75% discount in diminishing returns. That's a pretty steep drop for having twice the land. That's it —

TIMOTHY ALBERT

Again, you're making a great argument that we need to look at those two properties, not that yours is any different than what's —

MARK WOLFSON

Okay, let me finish—

TIMOTHY ALBERT

— similar to yours.

MARK WOLFSON

Okay, that's fair. I'm okay with that. Then you go to Shetland. I won't go to the same stuff, but they get an 82% discount on their incremental land. They have — their lot size is 138% bigger, not 135 — (inaudible) bigger than mine, and they're getting an 82% discount on their additional land. I think that creates a massive inequity.

TERRY FARR

Honestly, you just stated the law of diminishing returns.

MARK WOLFSON

Yeah.

TERRY FARR

You're illustrating that that's what's happening here.

MARK WOLFSON

Yeah, but there's no diminishing return that would give you that discount for that property. Yeah, diminishing returns is not a theory that doesn't happen. It does. Nobody gets a diminishing return. I'm going to — wait till you see the next chart. You just bear with me. Here's a chart of properties on Shetland Avenue. All four of these lots are larger than mine. You can see on the left-hand side is me, 0.85 acres, \$600,000, 706 per — Now, 700 Shetland is 1.57 acres. It is (inaudible) put the number? They are assessed. They're assessed — now they're 1.57 acres versus — they are assessed not per acre. They are total assessed value is \$372,000. They are assessed \$228,000 less than I am in absolute terms, and yet they are almost twice the size. They are assessed. That's what I would call almost like a negative, an inverse diminishing growth. They're actually getting a credit for having more land. The same thing applies to the other three. They're larger than mine and they are assessed less than me, not dollar per acre, absolute assessed value, they are.

TERRY FARR

Okay. Is this land only?

MARK WOLFSON

Yeah.

TERRY FARR

Or is this land and improvement?

MARK WOLFSON

No, no. This is all improved land. Everything is improved land.

TERRY FARR

Just land?

MARK WOLFSON

No, no. This is all improved land, but this is the land value that they're being assessed at. They all have houses on them just like mine. This is their size, and they are literally assessed less than I am, and are a block away.

CARLA PIPPATONE

Carla Pippatone for the Assessor's Office. First, I want to address the 2710 Palomino. They are being assessed at 750. So, they are on that equity grid at 750. The other Shetland homes, properties that he mentions, they are technically in another neighborhood and assessed at a different base lot value. So, I know it's a little deceptive, they're all on Shetland Road, but the road is, kind of, closer to Charleston. It's a different zoning. It's not the same. We don't even value it the same as the Palomino Estates. The only one that's similar would be the 500 Shetland.

KRISTEN LOWE

Can I make a comment first? Kristen, with the Board. So, with this being an equity appeal, you have to show us that properties similar to yours are being taxed different than you. Based on this grid, they're not. They're all the same. I understand your point that the larger lots you feel are not taxed high enough, but that's not what we're here to prove. We're here to prove that you're not being taxed the same as your neighbors.

MARK WOLFSON

I would like to address not only your —

TERRY FARR

Please pick up the microphone, please.

MARK WOLFSON

I would like to address not only your point, if I can remember, but Ms. Pippatone's regarding the location. First of all, it's laughable to say that the other properties on Shetland are not in my neighborhood. They are within that rectangle, which is defined as my neighborhood. When she chooses four properties in Rancho Circle, which is, like, so far out of my neighborhood and in a gated community, and she feels that those are legitimate.

Now, let's talk about her discussion about different zoning. She's right. Mine is in an RA zone. Those properties are in a zone called RE (Residential Estates). Here's the difference between the two. In my neighborhood, you have to have approximately — You can only have one house per acre, okay? In that neighborhood, you can literally have two houses per acre, one acre per — and this is just evidenced by the fact that Blue Heron just bought from the Molasky family, half the block on the other side of those properties and tore everything down, they're building a new development. And there was a meeting and everybody, not me, but the rest of the neighborhood we're up in arms, that they were actually going to put 10 properties on eight lots. And they were told that that's within their right to do that from the standards.

So, the value of an RE property for land alone is actually worth more, not less, than an RA community because you can put two houses on an acre, where in mine, you can only put one. So, the logic is RE should be valued higher than mine, not lower than mine. But even if they were the same, it makes no sense. These houses are so close to me versus the ones in Rancho Circle that make no sense. And you made a point about being — that wasn't an anomaly, a one-off, a outlier. We'll talk about that at 747 and 748 Rancho Circle, which is truly an outlier.

But anyway, my point is this. And now I want to address Ms. Lowe, your point. And it's the same point that Mr. Albert made last time, where my next two neighbors are the only other ones in the neighborhood that are exact same size as I am and the exact same rate. I want to go back to Barta. Incline Village had a class action suit because everybody in Incline Village was up in arms because their overall neighborhood was assessed inappropriately compared to other properties in other parts of the

state that they found. So, there's no doubt that there were probably people in Incline Village that were next to each other that were assessed the exact same, but they were harmed even though their next door neighbor was the same. The entire community was harming them. And the ruling by Barta was that's illegal. You can't do that.

So, if you take that same concept, and apply it to this, and call my three properties that are Incline Village, and everybody around me, the other part of the state, Barta would apply the exact same way. They wouldn't care that my next two neighbors were the same. They would say, "The three of you are being harmed." And we discussed this last time. I said they should be here screaming bloody murder. But the reason why they're not here is one of many. One, they're clueless. Two, they don't care. Three, they're also the subject of my improvements that they did that they never got taxed for, maybe they don't want to have to answer those questions.

So, my point being is that they do not do their land assessments correctly. I don't think there's going to be any doubt at the end of this. The only doubt that may be is whether you're going to give me relief or deal with solely the other properties.

TERRY FARR

Mr. Wolfson, there's two things. I'm going to ask you to keep your comments specific to this case. Incline Village has nothing to do with this. It's outside the scope of what we're here to do.

MARK WOLFSON

But Barta does.

TERRY FARR

Pardon me?

MARK WOLFSON

Barta does. It rules. Barta is the case on Incline Village that rules this case or at least addresses Ms. Lowe's question. Okay. I've said my point. You can absorb it as you see fit.

TERRY FARR

What other evidence do you have to dispute the land value provided by the Assessor on an equity basis? I understand your concern about thinking that the Assessor not value it right. That's outside of our scope here.

MARK WOLFSON

Now I'm going to address Ms. Pippatone's chart directly. Okay? What page was your chart, Ms. Pippatone?

CARLA PIPPATONE

I think it was on 999, document D.

MARK WOLFSON

I'm sorry?

CARLA PIPPATONE

999.

MARK WOLFSON
No, no, no, no, you —

CARLA PIPPATONE
I'm sorry, 989 document —

MARK WOLFSON
989.

CARLA PIPPATONE
D. That's the comp.

MARK WOLFSON
Okay. Give me one second. I got to find it. Okay. This is the same chart from last year, okay? Last year they put together a chart with eight comps, okay? So, I put the number eight down there. They had eight comps last year. That's just a pictorial of what happened. Now this year, this is the chart you're looking at on 989. You'll notice that there were only seven comps. Now, all the NACs that I showed you at the beginning, if you're going to use vacant land, you have to have what's called substantial comps. I forget the exact word they used. You have to have sufficient comps. Now, last year they used eight. This year, they could only come up with seven. Now, I did provide them a list of other sales in the neighborhood, some good, some not so good, but then nonetheless, these are vacant lands if they want to use vacant lands. And you can see that they didn't use those because they come up with a way lower value, which wouldn't help their case. That's on page 644, but —

TIMOTHY ALBERT
They're also very dated.

MARK WOLFSON
Well, some of them are.

TIMOTHY ALBERT
I mean, 2005 isn't going to work, you know?

MARK WOLFSON
But some of theirs are dated, too. In fact, I write —

TIMOTHY ALBERT
Not that dated, right?

MARK WOLFSON
Oh, one of them is. One of them is.

KRISTEN LOWE
Again though, the thing that we're arguing here is equity not value.

MARK WOLFSON
Okay. Yeah, but you have to be —

KRISTEN LOWE
So, I think we have to stick with equity because that's all we can do as this Board is the equity.

MARK WOLFSON

Okay. But their equity is based on data. Okay. They have seven comps.

TIMOTHY ALBERT

And we're in an older neighborhood and it is hard to find comparables. So, if somebody hired me to do a land appraisal in your neighborhood and I would go into Rancho Circle, if I didn't have enough comps there, would I make an adjustment if the data showed me so? I would. But, you know, you only have so much data that you can use and they're doing the best they can to figure it out.

MARK WOLFSON

Okay. Okay.

TIMOTHY ALBERT

I don't see anything wrong with that.

MARK WOLFSON

Okay. So first of all, let's go to the next chart. So, I'm just taking a progression. So, they don't have number eight. Number one, that chart, that chart, that is a lot that does not even exist. It is a non-existent chart. What she did is she took comps 3 and 4 because this was purchased recently by one person, both lots, not assembled, they're still separate legal lots. And she created a new one and she took the two lots, added them together, different size, slightly different, divided by two, and she came up with a new comp of a non-existent lot. Now, that's illegal, relative to, it's not only wrong. I'm going to read to you a case from this year included by the Clark County Assessor. It was heard this year, and they took the position because the petitioner made the comment, and this was their rebuttal, under NRS 361.227, Paragraph 2, "The unit of appraisal is a single parcel," and they quoted Montage Marketing, blah, blah, blah.

The Nevada Supreme Court affirmed that individual parcel, keep in mind, this is the Assessor's rebuttal, affirmed that individual parcels must be valued based on the legally-recorded boundaries and individual characteristics. The Assessor must value the property as it is physically and legally exists on the lien date. Hypothetical assumptions about combining parcels of retroactive zoning rules are irrelevant. They can't use a comp by making something up that does not exist, which is what they did on comp 1. Comp 1 doesn't even exist.

KRISTEN LOWE

I just pulled up comp number one and it does exist.

MARK WOLFSON

No, it doesn't, because they gave you the number. If you take a look at comp 3, it's the same number. And if you go to that lot, you're going to see two adjacent lots with different APN numbers.

TIMOTHY ALBERT

But it did sell for that 2.315.

MARK WOLFSON

Oh, it did. Oh, it most definitely did.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

And if you want to talk about an outlier, this is the outlier. These were the two last ones —

TIMOTHY ALBERT

And I think when they came in with the value, that was the highest one, and the values they came up with is nowhere near that 1.15.

MARK WOLFSON

It doesn't matter —

TIMOTHY ALBERT

So, they threw it out. It's higher than the listing, so I'm sure they threw it out and it wasn't, you know —

MARK WOLFSON

They didn't throw anything out. They took these comps. They said, "These are big numbers, you're less. What's your problem?" That was their argument. These are so much bigger than you.

TIMOTHY ALBERT

And you said that comps 5 and 6 were probably the most similar to you?

MARK WOLFSON

No, I didn't say that.

TIMOTHY ALBERT

Well, they're in your neighborhood.

MARK WOLFSON

Oh-

TIMOTHY ALBERT

You said they were in your neighborhood and the other ones weren't.

MARK WOLFSON

5 and 6 are in my neighborhood, yes.

TIMOTHY ALBERT

Yes. Okay. So, the number, they came up with \$600,000 was —

MARK WOLFSON

Let me —

TIMOTHY ALBERT

— geared towards those two numbers, right?

MARK WOLFSON

I'll address that. Let me address that, okay? So, in the meantime so, they don't have comp 8 and comp 1 is fictitious, violating NAC 361.118. Okay.

TERRY FARR

I'm trying to understand the argument because they're below the range of the sales, and two of them are in your neighborhood, and they're still below that range.

MARK WOLFSON

No, you haven't heard the whole story yet, okay?

TERRY FARR

And you know what? Can you read that APN number off? It's fuzzy on our video. The first one?

MARK WOLFSON

Which one are you looking at?

TERRY FARR

Is that 136?

MARK WOLFSON

(inaudible)

TERRY FARR

1363-

STEPHANIE JONES

139.

TERRY FARR

13932.

UNIDENTIFIED SPEAKER

601.

TERRY FARR

601001.

MARK WOLFSON

Yeah.

TERRY FARR

Thank you.

MARK WOLFSON

And you'll see the one next door is 005 and they're both separate. They're not assembled. They're two separate lots.

TERRY FARR

So, these were the two — that was the one that you had provided as evidence, the two that sold for an average of 1.57500 each, because they bought both on the same day.

MARK WOLFSON

I didn't present that, she did.

TERRY FARR

You presented this in your additional data. These are these printouts that you provided this morning.

MARK WOLFSON

Yes, yes. That'll show the two separate ones, yes.

TERRY FARR

Right.

MARK WOLFSON

Right. There's two separate legal parcels.

TERRY FARR

So, what is the issue?

MARK WOLFSON

Okay. For —

TERRY FARR

So, she split a transaction. I got it.

MARK WOLFSON

This is the issue. There were two ways to assess land. You can assess vacant land, and under the vacant land, there are a number of rules. One of the rules is you have to have sufficient land to use. I used NAC 361.119, which is for improved lots, where you take the entire assessment, and remove the value of the home, and you get to the lot which is on their value history report. They're supposed to come up with comps to prove that I'm wrong. Now, I am assuming that eight comps is sufficient because they have a chart that (inaudible) eight. Last year they had eight, now they have seven. Of the remaining seven, one of them does not even exist. And even if it did exist, it's a combination of two more of their comps, which is number 3 and 4. So they're using two properties, three times. That's my point. They're supposed to come up with sufficient legal comps to come up to use their methodology.

TIMOTHY ALBERT

Again, 5 and 6 are the better ones, I agree.

MARK WOLFSON

Huh?

TIMOTHY ALBERT

I agree 5 and 6 are better representation and your number is close to that.

MARK WOLFSON

I can't hear you.

TIMOTHY ALBERT

5 and 6 are a better representation of your lot value and they seem to be fine in that essence. So —

MARK WOLFSON

Okay. I'm going to get there. I'm not going to leave that hanging. Let me go — Okay, when are we going to get to lot 5? Okay. Here's a lot. This is the one that doesn't exist either. This is a lot that has been

assembled and that APN has been retired, it does not exist. You put that APN in, you will not find it. It does not exist.

TIMOTHY ALBERT

Which one are you talking about?

MARK WOLFSON

Number 5.

TIMOTHY ALBERT

Five?

MARK WOLFSON

Number 5.

KRISTEN LOWE

But that sale was in 2000, right?

MARK WOLFSON

Right.

KRISTEN LOWE

Or not 2001.

MARK WOLFSON

Right.

KRISTEN LOWE

Okay. So, at that time, that did exist.

MARK WOLFSON

Okay. But I also showed the chart earlier that Mr. Albert said I had a sale in there for 2020 that he felt was dated. So, the —

TIMOTHY ALBERT

I was more interested in the 2005 and 2016, totally different market. Since 2020, it's been a little different —

MARK WOLFSON

(inaudible) I made a point that they're not (inaudible) — But here's the point. Again, they're supposed to use comps today, not —

TIMOTHY ALBERT

There is none. We're in an older neighborhood.

KRISTEN LOWE

Do you have any?

MARK WOLFSON

That's why they should be used NAC 361.119 and go to — use the statute that addresses improved properties. This is all the point that they keep trying to use vacant land, of which, God knows, there is very little.

TIMOTHY ALBERT

And I would probably put forward to you that the values of the land would probably be higher than that if they did it that way.

MARK WOLFSON

It's all based on equity. It doesn't matter what it is, in absolute terms. My point is that they are using vacant land to make their case. And so far, they have a chart that can fit eight comps. And as far as I'm concerned, they're already down to five and I'm not done talking.

PATRICK EGGER

Sometimes you're down to three. I've done —

MARK WOLFSON

Okay.

PATRICK EGGER

Hold on, let me speak. I've done appraisals where I've only had three sales. That's all it was. I did a property out in Spanish Trail on 16 acres with 100,000 square feet of improvements. There are no sales sometimes. Part of the appraisal process, regardless of what anybody's sitting here argue about, is you use the best you have. Sometimes you use sales from 16 miles away because that's all you have that is representative of the market for a particular property. So, arguing that they used eight sales last year and only seven this year, or only five this year is not a valid argument. They used five sales that they thought were representative. That's what they need to do by law, is use something that is representative of the value.

MARK WOLFSON

No, they have a law and they have several of them. And it says here, okay, NAC 361-1179. And this is something that Ms. Weidner quoted at the last hearing. This is what she said. And we'll start with NAC 361-1179. It says, "Land methods for determining full cash value. If sufficient sales of comparable properties which were vacant at the time of the sale are available, a county shall determine the full cash value of land by applying the sales comp." It continues to say, "If sufficient sales of comparable properties" now I would argue a comparable property would be an improved property.

PATRICK EGGER

You're making my argument —

MARK WOLFSON

You're not letting me —

PATRICK EGGER

-sufficient sales. Please show me in NRS the number where it says it must be five or it must be eight —

MARK WOLFSON

It uses the term sufficient.

PATRICK EGGER

Sufficient. Please define, please —

MARK WOLFSON

Okay, okay.

PATRICK EGGER

Please define sufficient.

MARK WOLFSON

So far, we've had — They put a chart with eight slots. One is —

PATRICK EGGER

No, no. No, I'm asking you a question, sir. I want you to define by law in a number, not in a word. In a number where it says —

MARK WOLFSON

The law doesn't give a number. I can't give you that answer.

PATRICK EGGER

That's correct, because the word is sufficient.

MARK WOLFSON

Okay.

PATRICK EGGER

So, they have determined — don't interrupt me. They have determined what is a sufficient number.

MARK WOLFSON

Okay.

PATRICK EGGER

I told you. I've done work and everybody on this Board and this panel has done work where sufficient sales may be 10 and where sufficient sales may be three or four, because that's the best you're going to get working on the appraisal problem.

MARK WOLFSON

Do you have a number? Is it one? Because it says here, it says, and Ms. Mary Ann Weidner read this. This is on page 1109. So, it continues to say, "If insufficient sales of comparable properties which were vacant at the time of the sale are available to carry out subsection 1, a County Assessor shall determine the full cash value of land in NAC 361.119," which is what I did. It talks about improved lots, subtract the improvements, getting the land value. So, my question is, no, I don't have a number that says what defines sufficient, but, nor do you, because sufficient is clearly intended to mean something between one and eight. I don't know what the number is, but I sure as hell know —

PATRICK EGGER

It could be one and —

MARK WOLFSON

There are hundreds of houses that have improved lots, which land value that the County has assessed. It's really easy. Everybody's got one. It's done by the County. Those are my numbers. And you can refer to Ms. Schaerrer if you'd like that if they're insufficient and you can all define what insufficient — I'm not here to define what sufficient or insufficient means, that's in the eye of the beholder. But if there are insufficient sales, it's clear, use NAC 361.119, which is what my entire analysis is predicated on.

KRISTEN LOWE

Again, it's —

PATRICK EGGER

You just stated — Excuse me for a minute. You just stated that you didn't know what insufficient was.

MARK WOLFSON

Of course I don't. I don't know what the legal definition is.

PATRICK EGGER

Then how do you know that their five sales that they presented weren't stop — weren't sufficient?

MARK WOLFSON

I'm not done yet. We've only got five. I haven't finished.

KRISTEN LOWE

Again, though, you're arguing the value of the lot, not the equity of your lot in comparison to your neighbor's.

MARK WOLFSON

Why do you say that? I am, I'm doing exactly that. I am doing what — I've already showed you how I think I compare to mine. That was my point. Now they're showing you the reasons why I'm wrong. Then they're showing you data that is flawed. They started with a chart, that eight. I showed one was blank is seven. One is fictitious, they can't use that. That's six. I'm gonna continue and I'll get down to the end and then you'll see you can decide whether or not you think it's sufficient or not.

KRISTEN LOWE

But are you arguing the value of your lot? Because that's not what we're here for. We're here to say, are you being assessed equitably to your neighbors? If you want to argue the value, that's a different box. You did not check that box.

MARK WOLFSON

Okay. I'm going to try this again. No, no, no. What I presented you earlier that showed my lot is taxed 80%. I forget the exact numbers. Eighty lots that are this big are being taxed this little. Lots that are on Shetland are actually larger than mine and absolutely taxed less, that's equity, that's equity. Now they're trying to prove — Again, this is an equity case. They're trying to use their examples on this chart to prove that I'm wrong and they are right. But if they can't produce, and again, they're using NAC 361.118, 1179 (inaudible), 11, all these other ones, all the ones that deal with vacant land. I used improved land. So, if I can show you, which I think I did, you may not agree, that I am inequitably assessed with my neighbors, that's what I discussed earlier, and this is in rebuttal to hers.

TIMOTHY ALBERT

You know what confirmation bias is? It's seeing something through one's own filter that's not the filter that I, or the Assessor's Office is looking through. And, you know, its, you know, you can sit there, I mean, there's data land sales. They may not be perfect, but you can find a value out of that. And if you want to supplement that and use one or two sales of the house next door or whatever to back out and get your land value, but that's not the point. The thing is that they're assessed the exact same number as yours.

MARK WOLFSON

No, no —

TIMOTHY ALBERT

And if you want to use the abstraction method or whatever, it's totally different, you know?

MARK WOLFSON

How can you say that? I showed you charts that had at least 20 to 25 comps that I showed you, all in that little rectangle. They have showed you seven, of which one is fictitious. Let me finish —

TIMOTHY ALBERT

We're talking vacant land sales?

MARK WOLFSON

That's what they're talking.

TIMOTHY ALBERT

That's all we need to know.

MARK WOLFSON

Okay. Let me finish.

TIMOTHY ALBERT

That's sufficient.

MARK WOLFSON

How do you know it's sufficient? I haven't finished yet.

TIMOTHY ALBERT

I already know it's sufficient.

MARK WOLFSON

Well, that's a bias on your part, isn't it?

TIMOTHY ALBERT

No, I'm only basing it on the data presented, is what I'm basing it on —

MARK WOLFSON

You have made a decision, you have made a decision and you haven't heard all the evidence. You have already decided.

TIMOTHY ALBERT

We've been sitting here for an hour-and-a-half, and you (inaudible) presented any evidence that changes my mind right yet.

MARK WOLFSON

Well, that's fine, we may get here —

TIMOTHY ALBERT

So, we're going to get there or not?

MARK WOLFSON

We could be here all day, I don't care. Okay, let's talk about comp 7. Let's see what you think about this one. Comp 7 isn't even a comp. It hasn't sold. It's been on the market for 275 days at the same price.

TIMOTHY ALBERT

Yeah, I don't care about it. Let's go to the next one.

MARK WOLFSON

What, no, that's not going to happen. I'm not going to stop there. That's a violation of NAC 361.118. If it would be helpful, and you can refer to Ms. Schaerrer that you can't — they're supposed to use sales value, not — This house — to use a comp, you must be kidding me.

KRISTEN LOWE

Listings are used to add additional support. They're not your main thing, but it's adding support. It's showing you —

MARK WOLFSON

Why are you defending them? This is their chart. They are using a listing as a comp.

KRISTEN LOWE

Where's your land sales that we can look at to compare to these then?

MARK WOLFSON

I don't have land sales because I used NAC 361.119, which is improved property, which is what should be done in my case. I live on an improved lot.

TERRY FARR

I've used all listings in an appraisal before because there was no other data.

MARK WOLFSON

There is data. The data is —

TERRY FARR

No, my comment is related to your offense that a listing was used. They're used all the time. There's nothing wrong with it. Data is data. You adjust for it.

MARK WOLFSON

Maybe you can use that in your commercial businesses, but when it comes to assessed value and the law, can't do that. Sorry, there's law that specifically — I'll even defer to Ms. Sarah. Can you please tell them, if

you wish, does 361.118 allow them to use something that is not a sales price? Simple question. They don't have a sales price on their lot.

TERRY FARR

Doesn't it say sufficient comparables?

MARK WOLFSON

That?

TERRY FARR

Listings are comparables. You're looking for a perfect world, perfect data. It doesn't work that way.

MARK WOLFSON

I'm looking at the law. I wish that someone here would do the same. The law says they must — They quoted all these things last time when Ms. Weidner was here. She said she rolled off all of the NACs they use. And the NAC 118 says you have to use as a comp, a sales comp, not a listing. Okay, let's talk about this. The Wynn property that's across the street from me has been on the market for four or five years. I think it was asking like \$20 million. Well, it hasn't sold. Is that the value of it? Is that a comp? No, because you can ask anything you want. It doesn't count until it sells. And that house, that lot has been on the market for 275 days today for the \$1.1 million. It will never sell for \$1.1 million. They may get \$1.1 million, but it's not going to be in my lifetime.

It's not a comp. So, you can absorb it as you see fit. That's fine. I am telling you, they put together comps to justify their number and four of them are bogus. Now, not to mention 7 is the same comp as 6. Okay? So, they're using the same land twice. That work for you?

TIMOTHY ALBERT

You still want her to describe what you would ask —

SARAH SCHAERRER

I cannot answer his legal questions. I am your counsel. I can't answer his questions.

MARK WOLFSON

You can't read 361.118?

SARAH SCHAERRER

Sir, I cannot give you legal advice. I cannot answer your questions. I am only here for them.

MARK WOLFSON

I'm asking them to get legal advice. Okay. So, as I said, 6 is also the same as 7. So, here's my question to you. [Comp] 6 is actually assessed at \$600,000. That was on Ms. Pippatone's chart on page 999. They're assessed at \$600,000. Now this chart says, well, the market value is really \$643,000. And on comp 7, the same property, they're saying the market value is \$1.1 million. So, I guess my question is how many market values can a — one property have? They say they're assessed at \$600,000, which is supposed to be defined as market value. This chart on comp 6 says, "No, no, no, no, no. It's \$643,000." And right next door to it, [comp] 7, "No, no, no, no, no. It's really worth \$1.1 million." So, which exactly is it?

KRISTEN LOWE

So, the comp 6 sold in 2020, and you're saying it's the same as comp 7, which is listing.

MARK WOLFSON

Yeah.

KRISTEN LOWE

That's a five, six-year difference.

MARK WOLFSON

Yeah.

KRISTEN LOWE

Okay. And it's listing which we consider and take that into account. So, it's okay to use both because there's such a wide range. You have to look at the data and adjust it for, like comp 6 could be adjusted upward. Land values could have gone up.

MARK WOLFSON

Okay.

KRISTEN LOWE

Okay. So, comp 7 hasn't sold, so maybe it adjusts down.

MARK WOLFSON

Why aren't they assessed at that then? Because that's the market value. Why aren't my assessments at \$643,000 then?

TERRY FARR

Respectfully —

KRISTEN LOWE

Would you like us to increase it? Is that what you're asking?

MARK WOLFSON

If you want to, it's not going to affect my taxes. That's the whole point. I'm capped, it doesn't matter.

TERRY FARR

Respectfully —

MARK WOLFSON

Okay, I've heard your argument. So, we have four left. Okay? We have four left. Let's get to those four.

TERRY FARR

Quickly, please, because you're below the range of all of the comps and you're still arguing and I don't understand the argument.

MARK WOLFSON

Because their comps are ridiculous.

TERRY FARR

Provide better comps.

MARK WOLFSON

Okay. Let's talk about [comps] 3 and 4, which is 947 and 948 Rancho Circle. Okay? Let me get my notes here.

KRISTEN LOWE

Can you tell me what page his land —

TERRY FARR

It's on the video. If you flip it to video, you'll see what he's looking at.

KRISTEN LOWE

No, not these. I want to see the ones that he adjusted the house value out of to get back to his land value. Where are those?

MARK WOLFSON

On the first chart, 186.

KRISTEN LOWE

I don't know what number it was. I want to know where that is —

MARK WOLFSON

Can I just finish this piece right here? Okay. So, comps 3 and 4, those two were the ones that were combined to make comp 1. All right? They're in a different neighborhood. They're in Rancho Circle Estates.

TIMOTHY ALBERT

Do you see the word underneath the bottom? It says superior.

MARK WOLFSON

Huh?

TIMOTHY ALBERT

It shows that it's superior on that chart.

MARK WOLFSON

Okay, fine. They're in a guard-gated community. They're a duplicate of comp 1. They're supposed to make adjustments for amenities. There's no adjustment here for amenities. Where is the amenity that says they're in a guard-gated community with 24-hour guard? They have a roving thing, they have walls, they have restrictive things to keep the (inaudible) They don't have to deal with homeless people and break-ins like I have. They're supposed to make adjustments downward for those amenities to get to comparable values.

KRISTEN LOWE

They did make downward adjustments —

TERRY FARR

It's right on your chart —

KRISTEN LOWE

If you look at guard-gated, right next to that word is a negative. That means they're taking off money for that. It's rated superior. Your value's not at \$950,000. It's at \$600,000.

MARK WOLFSON

What's the value? It says here, "Analysis of market conditions, adjustment attached." Do you see that on there? Can you show me where those adjustments are attached so I could see them? Because I sure can't find them.

CARLA PIPPATONE

Can I clarify the chart please?

UNIDENTIFIED SPEAKER

Sure.

CARLA PIPPATONE

Carla Pippatone for the Assessor. This is more of a qualitative appraisal that just basically shows that it's value supported, falls in line with the market. We're not trying to adjust to any specific individual single appraisal amount. So, there's no adjustments on here and really there's plenty of room for adjustments. If you want to make some, there's plenty of room, but this is not that type of appraisal.

TIMOTHY ALBERT

So, you're basically just pointing out that his assessed value for his lot is not.

MARK WOLFSON

Doesn't that fit your logic that it's a self-fulfilling (inaudible)

TIMOTHY ALBERT

It's not above these things.

CARLA PIPPATONE

Yeah, it's not exceeding market.

TIMOTHY ALBERT

Yeah, not exceeding market value. Okay. That's good enough —

MARK WOLFSON

Okay, but equity has nothing to do with that. That's the whole point. Equity has nothing to do —

TIMOTHY ALBERT

Again, that's from through your filter.

MARK WOLFSON

I'm sorry, Ms. Lowe, you wanted to see that first chart?

KRISTEN LOWE

I just want to know what page it's on so I can look at it. Because it seems that's your support for a different value when —

MARK WOLFSON

I can tell you basically what — I can pull it up, but it'll take me a second. Basically, what I did is I took —

KRISTEN LOWE

I know what you did. I just want to look at it so I can see the numbers.

STEPHANIE JONES

Mr. Chair, while he's looking for his documents, I just wanted to make everyone aware that I believe that we only have these chambers today until 1 p.m. So, I just wanted to make sure the petitioner knew that too so that he could talk about everything that he needed to talk about in that timeframe.

MARK WOLFSON

398.

KRISTEN LOWE

Okay. Can somebody help me translate that to what my screen says?

STEPHANIE JONES

In your folder, it would be B, section B, where it says at the end, pages 301 to 660, I'm sorry, to 600. So, 398 or whatever that page was should be in that group.

KRISTEN LOWE

Okay, so I have a question. So, you said you took properties and you subtracted out the improvements and came up with land values.

MARK WOLFSON

I didn't subtract it. I took what the Assessor's value history report had. These are their numbers.

KRISTEN LOWE

Okay. So, you did not supply any comps supporting a lower value. You just looked at what they had and how they did it.

MARK WOLFSON

Right.

KRISTEN LOWE

Okay.

MARK WOLFSON

These are their numbers.

TERRY FARR

Do you have anything more to submit on the land value?

MARK WOLFSON

Nope, that's it on the land.

TERRY FARR

Okay. Let's discuss the improvements.

MARK WOLFSON

Okay. First part on the improvements, I'm going to discuss how that —

TERRY FARR

I'm sorry. The Assessor's going to present, then you can rebut. Okay.

KRISTEN LOWE

Sorry, can we just have five minutes?

TERRY FARR

Let's take a five-minute recess, come back at eight minutes till.

(Meeting recessed at 10:44 a.m. / Meeting reconvened at 10:51 a.m.)

TERRY FARR

Okay, let's reconvene. Can the Assessor put on a very brief description of the improvements portion, please?

JAYME JACOBS

Mr. Chair, Jayme Jacobs for Clark County Assessor's Office. If I could first just kind of clarify for the record, obviously the reason why we're here was for the remand of the addendum that was submitted at the hearing in February. And then the petitioner briefed the State Board stating that he did not receive those pages at the hearing. And I just wanted for the record on page, in the minutes that states on page SB, it's in the file B, or excuse me, D as in dog, in that section starting on page 206. The minutes reflect that we paused the hearing for the petitioner to go back upstairs up to the front and get the addendum that he did not pick up when he came in at first. And so, we paused the hearing for him to go get that addendum, the 70 pages that he alleges he did not have.

And then the minutes reflect that Mr. Chair said, "We'll pause. He's coming back down now." And then the next one, Mr. Wolfson says, "Page number inaudible on here, 719. Okay." So, he's acknowledged he's, I assume, looking at the addendum. And then on the next page of the minutes at the bottom, Mr. Wolfson says, "Okay, so we're looking at the fourth to the last column that you calculated as taxable RCN (Replacement Cost New) by property, correct?" So he is looking at the addendum that he later briefed the State Board that he did not have. Then the following page, Mr. Wolfson said, "Okay, I found page 761." So, he's again referring to that addendum that he claimed he did not have and throughout his briefs to the State Board stating that he did not get that addendum until after the hearing was closed.

MARK WOLFSON

Excuse me, may I speak?

TERRY FARR

Then when he's finished, you can rebut.

JAYME JACOBS

Regarding the listings on the land, just real brief, we did two things. One is set the value using sales. And then when we go to the front of the Board, because the petitioner appealed or we appealed, we use those sales and listings to support whether or not we're exceeding market value. Two different things. We're not using listings to set value. We're using the sales that occurred within a certain timeframe to set the value, and then we use sales to support the value at a Board hearing. Could be completely different sales than what we used to set the value. And in this case, there was listing.

And then one final note before we move on, the petitioner cited Barta case. That was the reason why the Supreme Court ruled for the petitioners and against the county was because the county used a methodology that was not approved by the state tax commission. So that's a completely different type of scenario in that case.

TIMOTHY ALBERT

Can I ask you a question before you rebut? So, this meeting that we're holding right now, should it only be talking about that page 719 and on the missing section or are we doing everything all over again?

JAYME JACOBS

That was my assumption from the remand was that the State Board wanted to complete the records because petitioner stated that he didn't get an addendum at the hearing.

TIMOTHY ALBERT

So, we've heard his case in February. We went over a bunch of that stuff. So, I'd like to just make sure that what we're talking about for the rest of this meeting is only that missing piece of stuff. I don't want to rehash everything over and over again.

JAYME JACOBS

Yeah. What you just heard about the land, that was already in the case. That was provided to the petitioner well in advance of that hearing. And so all of that was already discussed.

TIMOTHY ALBERT

Okay. So, as we're moving forward, if anything, we get losing track and we're off that section, would you point that out?

JAYME JACOBS

Sure.

KRISTEN LOWE

Can you also tell us where those pages are and which file that added the addendum pages that we're speaking of?

JAYME JACOBS

Sure. So, the addendum is in the File labeled D, and it starts with SBOE 26-107. At the end it says, "Includes CBOE Assessor Addendum, page 108 to 183." So that was the 70 pages that was provided to the Board in February.

MARK WOLFSON

Can you tell me the SBE number?

JAYME JACOBS

File D, D as in dog.

PATRICK EGGER

Item D, right?

JAYME JACOBS

Item D. Yep.

KRISTEN LOWE

Yes. It's SBE 26-107.

MARK WOLFSON

What's the page number?

KRISTEN LOWE

Page 1009.

TIMOTHY ALBERT

So, it says 424 addendum?

MARK WOLFSON

1013.

TIMOTHY ALBERT

Is that what it says on that page?

MARK WOLFSON

1013? 1012? 1012 just shows the cover I have. It says Case 424. What's the page number?

KRISTEN LOWE

It's from there forward.

MARK WOLFSON

Next page. So, it's 1013. Okay. Yeah. Okay. I recognize this. This was part of the addendum that I got.

TERRY FARR

The part that you didn't get, right?

MARK WOLFSON

Can I address what she said? You said I could. She made a statement.

TERRY FARR

Yes.

TIMOTHY ALBERT

Sure. Yeah. I just wanted to clarify, and I want to make sure that the rest of the meeting goes and deals with this stuff, not rehashing, what we went through.

MARK WOLFSON

Okay. That's why I want to speak on a number of issues.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

First, I want to address Ms. Jacobs' comment about looking through the transcripts about 719 and page 761. When I came to the hearing, and this is why it was remanded, Mr. Jerrell Turner and I had exchanged a week ahead all our documents. When I got here, I signed in and they said there's a packet here. I said, "I

don't need a packet. I have everything." Which is what Mr. Bancroft basically chastised the County for, for not coming to the meeting, telling them he was new information and handing out 10 copies in advance and letting everybody know just like I did today. So, I did not have that when I came to the meeting. And as she pointed out, there was a point in time that I went back and I got the packet. Interestingly enough, the packet had page 719. That was the last page in the packet.

The hearing went on, Ms. Weidner got up. She's made a comment that they neglected to give me a few pages, which turned out to be 71 in advance of the meeting. Mr. Farr had a comment on that. I had a comment. It was Ms. Tamicka, I believe it was. I was sitting right here. She came up to me and she said, "It appears as if we neglected to give you some of the documentation." And then she gave me pages 719 through 789. Those were what I'll describe as the missing pages. Now, like I said, the package that I picked when I went back to get did have page 719, so I could see that page when she was talking. I didn't see the backup, but I never had page 761. Now, she points out that the transcripts say, "I found 761." I went through the transcripts.

I wrote a letter to the County Clerk saying, "I found seven errors in the transcripts, and I would like them changed." I didn't ask them to change them on my word. I said, "Go back to the video, go back to the transcripts, and if you see a description, a disagreement, fix the record." I'll cut to the chase. She told me pretty much to pound salt. I went out and I hired two independent firms, it's in the documents, to listen to the transcripts and give me right back. In one case, they say it was inaudible and they do the same thing that the State, the County does. They have someone listen to the audio-video and they transcribe it. Whoever they hear, they put down.

The other one was a forensic company. They went in with more sophisticated information. They gave me a certified document, as did the other one, that said what I really said, because what happened was I was speaking without a microphone on, and Ms. Jacobs was speaking and she was saying pages and I'm saying. And it came out in the transcripts that said, "I found 761," which is a critical point. I never found 761 because I never. The firm that does the forensic work came back and said, "This is what it said. You said I can't find 761." Big difference from I found 761. So, Ms. Jacobs is trying to imply, "I had this all the time, which is baloney, and I have submitted that to the — That has already been submitted officially to the clerk to change the record.

And if she doesn't do it, I will file a ethical complaint because she is supposed to do exactly that. In fact, I got a letter from her underling saying, "We are checking the record now." And then she wrote me back, "We're not going to do it." Well, it sort of conflicted with what her underling had to say. So, all I said is, "Listen to the video, look at the transcripts, and if there are variations, fix it." And she told me no. She told me to come to the next year's meeting in the public speaking section, the three minutes to say, "I want the record changed before it's approved officially." So that's the truth, the whole truth, and nothing but the truth. The County always comes up with the truth, but it never seems to make the other leap for the other two. So that's the story between those numbers. Now, if it's Ms. Jacobs' turn to go through.

Oh, one other. I disagree with your interpretation of what today is all about. This is what the remand order says. "The County Board is instructed to hold a hearing to review the record of this matter, which I take to mean my appeal." It goes along to say, "And any supplemental evidence presented by." So, I read that to be, I hate to tell you this, it's the whole nine yards.

TERRY FARR

I disagree.

MARK WOLFSON

Okay.

TERRY FARR

We've incorporated the previous testimony in the previous case by record, so that is incorporated into this hearing. At this point, and given the time constraints, I'm going to ask that you start your rebuttal on the addenda items, please.

MARK WOLFSON

Okay. Well, then I will just, for the record, say that that's a violation of my due process. It's a violation of the remand order. In my opinion, the record that was presented at the first one has flaws in it that should be corrected here to complete the record correctly. And if you feel that you don't have the time nor the inclination to do that, that's fine. I mean, I can't make you do something you don't want to do. I recognize there's a time constraint. I didn't know there was going to be one. I asked whether they could either extend it or reconvene tomorrow to finish. I'm available, but I don't make the rules here.

TERRY FARR

Then let's ask the Deputy DA as to her interpretation since she represents this Board of what the rest of this hearing should actually be about and as far as your timing issue.

MARK WOLFSON

Fair enough.

TERRY FARR

Madam?

SARAH SCHAEFFER

The second sentence after the sentence petitioner read is that specifically the taxpayer must be given an opportunity to submit facts and evidence to address and challenge the supplemental information at issue, which is the 70 pages that he did not receive. So, my interpretation is we are addressing the pages that he says he did not receive. The issue with the record is actually not one that is up for discussion. It was not agendaized and the State Board accepted his statement on the facts that he did not have it. So, we are operating as if he did not have those pages at all during the hearing and we are allowing him to correct and address those 70 pages. That is what the order says.

TERRY FARR

Thank you. So, I'm going to ask that you start with your rebuttal on the addendum.

MARK WOLFSON

Okay. And I will take that up at the State level if that's —

TERRY FARR

Your objection's been noted and it's on the record.

MARK WOLFSON

Okay. So, has she done her presentation on the 71 pages or it's just for me to rebut?

TIMOTHY ALBERT

Are you done Jayme, or do we have to have the assessment talk?

TERRY FARR

They've already done that in the previous hearing. So, this is just your rebuttal of the information that was provided.

MARK WOLFSON

[Pages] 719 and 761, is that right?

TERRY FARR

Where are they at on our docs?

MARK WOLFSON

Okay. Could I —

STEPHANIE JONES

Mr. Chair, they're in section D, for the Board, they're in section D, page 113 of section D. At the top of that page, it says page 719, which was what the number would've been at the County Board. So, for you, Mr. Wolfson, at the bottom of that page, it would be SBE page 1,013. Okay.

MARK WOLFSON

Can I do this? Before I get directly into page 719 and 761, there is an element that's embedded in that that I would like to address that's easier to do. Again, from an equity standpoint, if you bear with me for a second. Like I showed in my original chart, depreciation, which is part of the improvement section. I'm looking for somewhere between \$80,000 and \$197,000 reduction because of inequity. Now —

TIMOTHY ALBERT

Can you put that up for just a second longer so I can look at it?

MARK WOLFSON

That's actually on page 1,176, which was the last page of my brief to the State Board.

TIMOTHY ALBERT

Just keep it up there for a second if you would.

MARK WOLFSON

And after we go through this, I'll go directly into 719 and 761.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

Yeah. I know this Board is not here to deal with taxes, but I just want to give you a point of reference.

TERRY FARR

We're not discussing taxes at all.

MARK WOLFSON

I'm just telling you the impact. Every \$87,000 in taxable value equals \$1,000 of real estate taxes.

TERRY FARR

You're contradicting exactly what I just said. We are not discussing taxes at all. This is strictly about value.

MARK WOLFSON

Okay. So, to look at depreciation, you have to look at the worksheets that the County puts together called the Marshall and Swift (M&S) worksheet. In my analysis, I received an email from Ms. Jacobs. This is on page 201, but the point here is that all of the list of these which are in my name They don't have any M&S worksheets for them. As an example, on page 202, at 2315 Alta, they have a summarized one that doesn't have any detail to it. Same thing with 2337 Pinto Lane.

TIMOTHY ALBERT

I don't know what pages are you referencing?

MARK WOLFSON

Well, it's really not that relevant. Here's where we get to the relevant point. What I'm comparing for you is how I was treated on my Marshall and Swift calculations as it applies to the depreciation of my improved value. At 2400 Palomino Lane —

KRISTEN LOWE

What page is this in the addendum?

MARK WOLFSON

This is on SBE page 224.

KRISTEN LOWE

That's not part of the addendum.

MARK WOLFSON

No, that's probably the first thing.

KRISTEN LOWE

Right, but we're here to discuss the addendum. This has already been addressed in prior hearings.

MARK WOLFSON

But this is — I understand that it's not in the addendum, but this addresses the dollar values that are in the addendum and the depreciation that she speaks about in that page. And my depreciation is handled differently than all these others. So, just bear with me. Here's the point. It's really simple. You see these circles on the right-hand side, 2%, 3%, 3%, 4%? That's 12%. They're applying 12% of the supplemental remodel towards old value which changes the effective year built, which changes the — Okay, 2400 Palomino, that's the main --

TERRY FARR

Please hold the microphone to your phone. We can't hear what you're saying.

MARK WOLFSON

Sorry. So, at 2400 Palomino for their main property, their main house, they got a 12% old benefit, okay? Their guest house that was also renovated, which is on page 226, they also got a 12% benefit of depreciation. Now, I'm going to talk about 2500 Palomino, which on page 219 from the transcripts, Ms. Jacobs wrote to me, and she said, "2500 Pinto was a similar tear down and rebuild like yours and went from a 1963 original to a 2014 effective year, which is closer to a 15% original and 85% new." That's pretty much true. The only difference between theirs and mine, going back to the first chart that Mr. Turner showed you, is my property, I retained 70% of the exterior walls on my property, showed you the three walls on that first picture earlier on. They left nothing. They left a fireplace. So, they took everything

down just like I did. I ended up at 2080. These people ended up 1585. I don't have a — I don't quibble with that. This is what I quibble with.

They have four parcels on their land. Their main property, you see they also got that 12%. And this is their first guest house, and they also got 12%. This is their second guest house, and they also got 12%. And this is their garage, and they also got 12%. That 12% saves them almost \$1,600 a year in taxes, okay? Here's me. For those same items compared to the most similar property that they used, I got 0%. If I had gotten 12% like everybody else did, I would've saved \$80,000. Now, I don't know how much clearer this needs to be. Why are these people getting the benefit of that 12%, right or wrong, whether we should all get them or we should not get them, but they shouldn't get them and I don't. Because of that, I am over assessed just on this alone, by \$80,000. \$80,000. I know you don't want to talk about this, but that's \$1,000 a year since 2023. This is irrefutable. This is their documents.

TIMOTHY ALBERT

Can you put up 2500 again?

MARK WOLFSON

Sure. I can put all four of them up. Garage.

TIMOTHY ALBERT

Just the main house, please.

MARK WOLFSON

Okay. Here you go. Here's the main house.

TIMOTHY ALBERT

Okay. So, we're talking floor coverings, appliances, and painting and decorating. And what year was this house?

MARK WOLFSON

Just finished last year.

TIMOTHY ALBERT

Just finished last year?

MARK WOLFSON

\$6, \$7, \$8 million home.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

It's huge. It's beautiful.

TIMOTHY ALBERT

All right. And basically, you're saying it was to the slab basically?

MARK WOLFSON

She said that and it's basically true.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

They took down actually more than we did.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

Why are they getting the 12% (inaudible).

TERRY FARR

Please use the microphone. I want to make sure it's on the record.

MARK WOLFSON

I'm sorry. So, the question is why are they getting the 12% that saves them \$1,600 a year? And I'm forking over this \$917 a year because I didn't get it.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

I'm just here for equity. Treat me like you treat others. Why are all these people getting it, and I'm not?

TIMOTHY ALBERT

Can I get an explanation from the Assessors as to why that might be different? Why they're at zero and they're at — have this difference?

JAYME JACOBS

I would have to take a break and look at this one. I think I've already addressed this before at the hearing in February, was the way the appraiser did, again, these depreciations from the Marshall & Swift (inaudible) more guidelines. And the original percentages for the subject property, we had them at 10% original. And then after discussion with him, we changed it to 20% original, 80% good. And I'd have to do the math again on this one, but I think I did. It's basically 20% original, 80% good, just like the subject.

MARK WOLFSON

May I respond to that?

TIMOTHY ALBERT

Yeah.

MARK WOLFSON

That's a complete misrepresentation of the facts. So, let me just tell you and I am sure I can prove it. I have it with me. It's in the charts. It's in the package. I have been told time and again that I am not a licensed appraiser by the County. I am told time and again that I don't know anything about M&S worksheets and blah, blah, blah. Could be true. I think I know a little bit.

But I can tell you what I do know. I know financials, and I know numbers. My background is I have a bachelor's degree in business. I have an MBA (Master of Business Administration). I have a master's in

accounting. I have a CPA (Certified Public Accountant). I was the chief financial officer of two corporations. I know my numbers. Because I had this conversation with Ms. Jacobs on a number of occasions. She gave me the same explanation, but I don't take what they said. I was in charge of a forensic accounting group for five years.

I peeled back that onion, and I went back to their numbers, and I can foot and tie their calculations to the penny. And I can show you that that 12% goes to them exactly. I have the chart here. If you give me a second, I'll pull it up.

TERRY FARR

Please show it to us. And again, I want to stick to the facts of the case. As impressive as your background is, it's not relevant to this case. Please stick to the facts of the case.

MARK WOLFSON

Well, I just want you to know —

TIMOTHY ALBERT

And do you have any other examples like this one? Do you have any other examples like this one here? Yeah. Not garages or guest houses, but other properties.

MARK WOLFSON

Well, I did (inaudible).

PATRICK EGGER

Keep the microphone up.

MARK WOLFSON

Well, I'm trying to do two things at once.

PATRICK EGGER

You cannot speak without the microphone.

MARK WOLFSON

Okay. Then let me find — Okay, I understand that. I appreciate that but let me find the documents for (inaudible). Assessor's worksheet here. Okay. This is the main house, the chart that I just showed you a second ago.

TERRY FARR

Please use the microphone. I'm sorry, please use the microphone.

MARK WOLFSON

I'm sorry. Okay. This is the Assessor's report for the main property, okay? And you can see here what they did is they calculated using this worksheet, getting the 12%, they calculated that 27.2% of the calculation was considered to be original, okay. Meaning that the other 77 was new. They round numbers. They changed it over here. They said, "Okay. The house was originally built in 1971," and they applied 25% to that. Now, obviously, the remaining 75% was in 2024. These are all basically correct numbers if they allow for the rounding. And they come up with a — for the main house of 2011. That is their new effective year built for the main house. Okay. We all there? Now, I put together a chart.

TIMOTHY ALBERT

What address was that one?

MARK WOLFSON

2500 Pinto Lane.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

I put together a chart. This is the Assessor's calculations, and you can see the 27.2 rounded to 2575. Then they apply it, and they get to the 2011 effective year built. I calculated, if you take that 12% out, it would've been 2016. Okay. But let's just follow their numbers because she's saying the 12% didn't count. That 12% generated that 2011 effective year built, and my calculations are down here, okay? Then-

TERRY FARR

Where's that 12% coming from again?

MARK WOLFSON

It comes on page 214 when they did their M&S calculation to determine how much was old and how much was new, which determines the effective year built, which then determines the depreciation. So, they got an extra 12%. If you take a look at my chart, that number should have been 15.2%. Take that 12% out, but they got it.

TERRY FARR

Okay.

MARK WOLFSON

So that's their chart. Now, their next chart, because they had an addition, they put this chart in. And the way this chart was done, you see the 2011 right here? And the way they calculated this is that they said, "Okay. The main house is 4515," and the effective year built is the 2011 that I just showed you. And the additions in 2024 are 1581. And I don't disagree with that analytical calculation. So, then they came up with a total of 74 rebuild and 26 new. That came out to an effective year of 2014. So, and that was the end result. They came out with a 2014 number for that property.

I can probably show you that also. But on the second page of my analysis right here, I took the 2011, I took the 74.1 and 26.9. I redid it. Here's the calculations. Comes out to be... There's their 2014. So, I did all their math to make sure that I followed their math. So, I was able to recalculate everything. Tie it. But if you take the 12% out, that 2014 becomes 2018. And if you take the 2018, they lose four years. They have four more years of effective year built, which is 6% depreciation times a value of \$2 million. It's a big number.

KRISTEN LOWE

So, you're saying take the 12% out because you didn't get the 12%, correct?

MARK WOLFSON

No, I said give me the 12%.

KRISTEN LOWE

Okay. Either way.

MARK WOLFSON

Yeah.

KRISTEN LOWE

But that's where the 12% is coming in.

MARK WOLFSON

Right. Exactly.

KRISTEN LOWE

Okay.

MARK WOLFSON

Right.

TIMOTHY ALBERT

But you're using the same percentage of them. Do you have an addition?

MARK WOLFSON

No.

TIMOTHY ALBERT

So how did you come up with 2018?

MARK WOLFSON

Because that's their math. Their math is correct.

TIMOTHY ALBERT

Well, let's forget 2500.

KRISTEN LOWE

He's saying if you gave him 12% or you took 12% away from them because he's not getting it, in order to be equitable, that's what it would be. Instead of 2014, it'd be 2018.

TIMOTHY ALBERT

So this — I'm (inaudible) address this to Jayme or you guys here. Do you have a worksheet that's present that he's showing on 2500 for the — I guess you showed that your subject had zero. Can you put —

MARK WOLFSON

Yes.

TIMOTHY ALBERT

I want to see that sheet again, if you have it.

MARK WOLFSON

Yeah.

TIMOTHY ALBERT

And I want to see the bottom section of that.

MARK WOLFSON

Sure. Hang on.

MELISSA MARTINET

Can I just remind the Board that none of this is in the addendum?

MARK WOLFSON

We've already addressed that. This supports the depreciation that Ms. Jacobs is showing on [pages] 719 and 761. Here, here's my house.

TERRY FARR

If this isn't in the addendum, we shouldn't be discussing it.

MARK WOLFSON

Excuse me?

TERRY FARR

If this is not in the addendum, we shouldn't be discussing it.

MARK WOLFSON

The pages —

TERRY FARR

Please focus on just the addendum.

MARK WOLFSON

The pages may not be in the addendum, but it refers to the addendum information for depreciation.

TERRY FARR

So, it supports your rebuttal then is what you're saying?

MARK WOLFSON

Yes.

TERRY FARR

Okay.

TIMOTHY ALBERT

So, they're showing —

MARK WOLFSON

You can do the same math.

TIMOTHY ALBERT

Are you saying —

KRISTEN LOWE

He wants the 12% (inaudible).

TIMOTHY ALBERT

Yeah. I understand, but I'm looking at the bottom section here where it says they're giving you 20% for 1970 and 80% for 2021.

MARK WOLFSON

Yeah, that's right.

TIMOTHY ALBERT

And they came in adjusted effective year of 2011?

MARK WOLFSON

Right.

TIMOTHY ALBERT

But you'd rather have it at 2018 with less depreciation?

MARK WOLFSON

No. If I got the 12%, I would be going back four years to 2006. If I got the extra depreciation, my effective year built would be going further back because more of my house would be old. I would get more on older —

TIMOTHY ALBERT

Okay. I'm going to disagree with the numbers in the right-hand corner.

MARK WOLFSON

How could you disagree with — This is how it's calculated.

TIMOTHY ALBERT

30%. You're saying it's 30%.

MARK WOLFSON

What's 30%? Where do you see 30%?

TIMOTHY ALBERT

In your calculations on the right-hand side.

MARK WOLFSON

Okay. All of this. This is what is.

TIMOTHY ALBERT

Your house was basically torn down except for a carport.

MARK WOLFSON

My house was basically torn down except for three extra walls.

TERRY FARR

Three walls.

TIMOTHY ALBERT

And a couple walls, that's not going to make much of a —

MARK WOLFSON

Okay.

TIMOTHY ALBERT

I think they're probably generous at the 20%.

MARK WOLFSON

Follow the math — This is what they assessed me at. 20% old, 80% new. I wouldn't have a problem with that other than I'm not being treated the same as others.

TIMOTHY ALBERT

Okay.

MARK WOLFSON

This little section here is what would it be if I got that extra 12%. Instead of 18% new — Oh, I'm sorry. Instead of 18% old, you add the 12% back in, I would be at 30% old —

TIMOTHY ALBERT

I don't know but —

MARK WOLFSON

— 70% new.

TIMOTHY ALBERT

— If it quite calculates it that way. So, you've come up with this because it relates to something in the addendum. Let's get to that, please.

MARK WOLFSON

Okay.

TIMOTHY ALBERT

And then for now on, let's stick with the addendum.

MARK WOLFSON

No. But you asked Ms. Jacobs a question to explain why those got 12%, and I don't believe you got an answer.

JAYME JACOBS

I can actually, because I wanted to do the math, because I said I believe this — Jayme Jacobs, for the record, that I addressed this back in February, which I did. So, the appraiser for this one, this is only one of the sheets. In the record that was, again, not part of the addendum, this particular house, the appraiser did it with two sheets.

He did the additions and then did the remodel. And I wouldn't have necessarily myself done it that way, but the end result is the same, whether or not you did it in one sheet or two sheets. So, on page SBE 214 in book A, on page 214 of the PDF, if you just jump to that. So SBE happens to be the same, 214. So again, we're talking about the 2500 Pinto. So, we had the first sheet, and we just got done talking about that 12%. And then the next page after that is where the addition's in and comes up with the final effective age of 2014.

Instead of doing it two pages like that, if you did it all in one page, take 20% original, just like the subject property, multiply that by 1971, you get 394. You take the remodel year of 2024 times the 80%, you get 1619. You add those together, you get 2013 and change, around probably 2014. So, the end result is the same, 20% original, 80% new in 2024 when the remodel occurred, came up to effective age of 2014, treated just like the subject. It just happens to be the two pages are, kind of, throwing it off that way. And so to me, it's the same. They were both pretty much tear downs except some exterior walls.

KRISTEN LOWE

So, they're both at 2080?

JAYME JACOBS

Yep.

KRISTEN LOWE

Okay.

MARK WOLFSON

No, no, no.

TIMOTHY ALBERT

So why do they have a 12% kind of a discount where we're sitting at 0%, and we have a house that's got an effective age of 2011?

JAYME JACOBS

But if you take both pages in sum —

TIMOTHY ALBERT

I'm talking about the subject.

JAYME JACOBS

Oh, the subject?

TIMOTHY ALBERT

Yeah. They're at zero. Why do they have a discount of this 12% that he's referring to and the subject is not? That's the explanation I really want to get to.

JAYME JACOBS

Okay. So, on a typical remodel, not a tear down, but typical remodel, there's part of the statute that says, "We don't account for floor covering, painted walls and small appliances." So that's kind of why some of these sheets, we don't include that in a typical remodel because the statute says, "We don't want to penalize people for upkeeping their home and do some basic remodeling." Now, in a tear down, it's completely different. And that's again, why I would not necessarily have done it in two different sheets, but the end result's the same. If you do the math at 20% at an original year built at 1971 plus an 80% remodel at 2024, you come out to the 2014 effective year, which is —

TIMOTHY ALBERT

You have the word removed in there from NRS 361 (inaudible). What does that mean?

JAYME JACOBS

So those, again, when we talk about a remodel, the statute says we don't include in that remodel floor covering, painting and decorating and small appliances. So, it's kind of why we typically... And the spreadsheet's kind of designed that way where you have to kind of override that to say, "Okay. In the subject's case, they weren't even there. They were torn down."

TIMOTHY ALBERT

So, you're saying this 12% has nothing to do with depreciation?

JAYME JACOBS

Right. It's not part of the calculation for the effective age.

TIMOTHY ALBERT

So, this is just the base calculation you're talking about?

JAYME JACOBS

I'm sorry?

TIMOTHY ALBERT

It's like a base calculation, these numbers and why that percentage-wise, because the other one had partial old, partial new. This was new pretty much at the time, I guess, because the subject's getting depreciated year after year.

JAYME JACOBS

Right. So again, if you look at them both, because again, this isn't just one page at 12%. You have to also take it in consideration the addition page that the appraiser did. He just did it in two steps. He did the remodel separate from the additions. I would've done them together just like the subject was done together, torn down just like this one here, 20% original, 80% new in the year remodeled. They're the same. He's focused on one portion of that total overall calculation of that 12%.

MARK WOLFSON

May I respond to that?

JAYME JACOBS

So that's —

MARK WOLFSON

This is mathematical —

TIMOTHY ALBERT

If this helps my clarification, yes, please.

MARK WOLFSON

This is mathematical gymnastics. I showed you those same charts. I went through the exact same calculations. Their calculation includes the 12% that gets them the 2014 effective year built. If they didn't have that 12%, it would be 2018, and they would pay. They have 6% less depreciation times almost \$2 million of a house, of RCN.

This is nonsense. I have been through this with her. This is why I told you my background. Maybe, I shouldn't play in their sandbox, but this is my sandbox, and this is gibberish. I went through the numbers.

I can walk you step by step. This is nonsense. And the other question is, let's say for argument's sake, 2500, although she described it as the most similar to my remodel, they get 12% and I don't. What about 2400 Pinto Lane? What's the explanation for that? There is no explanation. It's called a mistake. They never admit to a mistake. God forbid that they should ever say, "You know, Mr. Wolfson, I'm glad you brought that to my attention. We're going to address that and fix that." No, they dig their heels and —

TIMOTHY ALBERT

Let's stay away from disparaging comments —

MARK WOLFSON

What disparaging comments did I make? That they never admit to mistake?

TIMOTHY ALBERT

I heard the word disgrace. So that's one.

MARK WOLFSON

Fine. I will do better.

KRISTEN LOWE

Can you put your house back on the display, your chart?

MARK WOLFSON

I think it's up here.

TIMOTHY ALBERT

And Assessors do you have another example of a tear down by any chance in that neighborhood?

KRISTEN LOWE

And here's my question. So, you say the floor, the ones with the stars, the floor, the built-in, and the paint on 2500 Pinto got 3%, 3%, 4%.

MARK WOLFSON

And 2% of the top.

KRISTEN LOWE

But it was a tear down and his, you say, is the same thing, but didn't get the 3%, 3%, 4%.

MARK WOLFSON

And the 2% at the top.

KRISTEN LOWE

Sir, I'm talking. So, what's the difference in those two? Why did this one get some for flooring, appliances and paint, and his did not if they're both tear downs?

JAYME JACOBS

It's a good question. The appraiser, again, our form defaults that way. So, it could be why. I don't know the exact reason. But again, if you take into consideration the second part of that, which talks about the complete rebuilding additions to come up with a final of 2014, I can get to that 2014 by taking that house, it's original 20% and 80% remodel and come back to that 2014 combined. I don't —

KRISTEN LOWE

Okay. I understand. They're both at 20%, 80% is the bottom line. Yes, I get that. Yep. But he's thinking his should be 30%, 70% if he got the 12%. So —

JAYME JACOBS

But that wouldn't be treating it just like this one here.

KRISTEN LOWE

Is this property on 2500, was it not a complete tear down because it had an addition? Then that's why it has percentages in there or — Because I think that's the real question is why is there numbers in here if this was a complete tear down and his has no numbers and was a complete tear down?

JAYME JACOBS

My understanding is that it pretty much got torn down very similar with (inaudible) some walls. Again, I don't know why the appraiser did it in two stages like that, but the end result's the same. They're both 20% original, 80% remodel, comes up to the calculation.

TIMOTHY ALBERT

And why does he — why is — They have a 12%, and he doesn't?

JAYME JACOBS

Right. Well, the 12% —

TIMOTHY ALBERT

That's what we need — Why is there a difference?

STEPHANIE JONES

Mr. Chair, I'm just looking at the aerial of the property you're talking about, and I'm back in the near map image of June 1 of 2023. And it looks like the main structure was torn all the way down, but there's a lot of other structures on that property that look like maybe they were just remodeled. I can give you that date. I don't know if you have access to open door.

KRISTEN LOWE

Yeah. That was my question. Was everything torn down or not?

STEPHANIE JONES

There's buildings all around the exterior. I don't know what they are because I'm just now looking at this, but they are not torn down. I don't know what it looks like below the roof, but the roofs are still on these little outer buildings. It looks like the main house though was very similar to Mr. Wolfson's where that looks completely gone to me.

MARK WOLFSON

That house? Excuse me. The main —

TIMOTHY ALBERT

Hang on one second.

STEPHANIE JONES

I'm trying to look back at —

TIMOTHY ALBERT

We're trying to figure out something here, and what will I —

MARK WOLFSON

I could just give some clarification. She's right about the guest houses. They were not torn down with the — But the main house, which gets the 12%, was essentially — It was actually a bigger tear down than mine. I left 70% of my exterior walls —

TIMOTHY ALBERT

Okay. I got you —

MARK WOLFSON

And they left zero. The only thing they kept was a fireplace.

TIMOTHY ALBERT

Okay.

STEPHANIE JONES

So, if you look at the pages that you were looking at on the effective age worksheets, page 215, it looks like possibly, and again, this is the first time I'm looking at this, that he did the remodel on the buildings that were still there, which looks like maybe 4,518 square feet. And then he added the home, the 1,581 square feet, as brand new. So, he did that in two different pieces, maybe because there was a lot of square footage that was just a remodel at the time. And in Mr. Wolfson's case, the majority of the whole property was demoed and rebuilt. So that's just my comment from what I can see from the area.

KRISTEN LOWE

Okay. You had other properties that had the 12%. Can we look at another one of those?

TIMOTHY ALBERT

Do you have another comparable that's — Not you, Assessor. The Assessor we're referencing. Do you have another example of a tear down in the neighborhood other than that when you were going through your comparables?

CARLA PIPPATONE

What's the address? 2608.

TIMOTHY ALBERT

What is it?

CARLA PIPPATONE

2608 Pinto.

TIMOTHY ALBERT

Okay. Can a — Is it in here somewhere to look at their breakdown similar to what is currently on his screen? I know what you want to do. Just hold.

CARLA PIPPATONE

No, we don't have a breakdown for that one.

TIMOTHY ALBERT

So, do you have the availability to tell me the specifics of that house and where the lower left-hand corner, like where they have the breaking it down from the original to what's new, and then whether they received this 12% or not?

MARK WOLFSON

Can I say something while she's looking?

TIMOTHY ALBERT

If you can put it on the screen, yeah. But I'd prefer to get their explanation first. But if you have it through the screen, that would be helpful.

MARK WOLFSON

It's in this section here. It's take a while to find, but I can tell you about 2608 Pinto Lane.

TIMOTHY ALBERT

Give me a second. I want to hear from them first before I hear from you.

MARK WOLFSON

Okay —

CARLA PIPPATONE

Sorry. We don't have the Marshall & Swift on that property either at the hand.

TIMOTHY ALBERT

All right. Go ahead.

MARK WOLFSON

Okay. That's because a Marshall & Swift does not exist for that property. So let me tell you about 2608 Pinto Lane since you asked. That house is diagonally across the street from me.

KRISTEN LOWE

I don't think since we have any information on that property that we can talk about. We don't have the breakdown. We don't have the Assessor's pages.

MARK WOLFSON

There is no assessor's page. If you give me a minute, I can —

KRISTEN LOWE

Okay. Well then, it's not relevant so —

MARK WOLFSON

He asked the question why shouldn't he hear the answer?

TIMOTHY ALBERT

I would like to hear what he has to say.

MARK WOLFSON

2608 was sold after my renovation. They have an MLS, which is in the documents, give me a minute, I'll find it, which I brought up last year and this year. And their MLS advertisement says with \$1 million of

improvements built into the property. I have their value history report here of which they got a zero assessment. Zero. And they advertised it as \$1 million and part of the Property Brothers program. After it was sold, and the MLS said, "Still room for a guest house and a second garage," the new people bought it and they took out a permit and they were assessed \$120,000 for all the new work that they did. But for the \$1 million, not a penny. And if you want to give me a minute, I'll go find the value history report on that property —

TIMOTHY ALBERT

Okay, so that's not part of the addendum.

MARK WOLFSON

Well —

TIMOTHY ALBERT

So, what I'm trying to get to is looking at what effective age they came up with and did they get —

MARK WOLFSON

Doesn't exist.

TIMOTHY ALBERT

— charged that 12%. That's all I care about.

MARK WOLFSON

Doesn't exist, they don't have it. They told me that they don't have it.

TIMOTHY ALBERT

So, then it's a moot point and let's move on.

MARK WOLFSON

Fair enough. Okay. Let me just get this out of here. Okay. So, this part will address, I'm sure you'll be thrilled, directly Ms. Jacobs page 719, which is what this is, which shows up on page SBE 1013. Okay? Okay. So, this is her document, and what she did, there was a back and forth about certain properties and how they were rated on the parcel equity analysis. So, she did an analysis, fair enough. She took all of the properties that were rated good, 40, making this a reasonably comparable chart for properties. Grant her that. So, there are 15 properties in the upper section, mine is the bottom, number 16. You can see in yellow I've highlighted things.

She made her presentation, which I had no preparation for back in February, and she did a very nice job of explaining why she's right and I'm all wet. But for her to be correct, I think it's reasonable to assume that her data needs to be correct as well. She can't draw a correct conclusion from data that is inaccurate. So as an example, for this chart to be correct and to draw any logical conclusions from it, it needs to have an RCN that is accurate. And it must include all the improvements. The effective year built must be accurate and reflect all the changes, because that affects the depreciation and the RCNLD (Replacement Cost New Less Depreciation), which also drives the final taxable value and the real estate taxable. My burden of proof is not perfection. My burden of proof is by the preponderance of the evidence. So, this is her chart.

Now, the first one on here is 2337 Pinto Lane. This is an interesting selection. This is the one that last year, after claiming there was no inequity, they went back to that property based on my complaint and they upped that by \$186,000 and gave them a second assessment. Not only did they give me a second

assessment, it was eight years late. And according to NAC 361.768 or one of these, they could go back three years and tax them. They didn't do that. They did put the \$186,000 in there, which they never — They missed a 1,652 square finished basement, a three car garage, an outdoor, blah, blah, blah. They missed \$186,000 and they still missed even more than that. So —

TIMOTHY ALBERT

So, how does that reflect to you if that data is incorrect because they didn't get the right data? They're dealing with hundreds of thousands of properties in this County and it doesn't go through all the time. And so, that's why we exist to — Usually it's the other way around, but if something's not found then it gets corrected. So, don't base your number on an incorrect one or sit here and try to say how bad the Assessor is because they missed something.

MARK WOLFSON

Okay. So, let's —

TIMOTHY ALBERT

I just want things that are accurate on here that are going to tell me why you should have a lower value, assessed value.

MARK WOLFSON

Okay, let's go to the next one, 2701 Pinto Lane. That's next door to me to the east. The people bought that house, they had it completely — Now, I've never been in their house, but they spent one year with tons of contractors in there working, and they moved in a year later. I reported that to the County, I showed them photos. Then in 2024, while I was in the midst of getting ready to prepare my 2025 appeal, they did another renovation. And this wasn't inside the house with the back (inaudible). They literally took the front patio and they built — they incorporated to the inside of the house. They built a new room. And I submitted those pictures to the County too. Neither one of those were assessed. Zero. Zero assessment. So, in that case, 2701 has an RCN that's incorrect, which means it has a —

TIMOTHY ALBERT

Okay. So, it's not an example to compare to yours. Next?

MARK WOLFSON

Say again? Okay. Okay.

TIMOTHY ALBERT

They didn't do it. I want to know, you put on a case to prove —

MARK WOLFSON

Okay, let's go down —

TIMOTHY ALBERT

— that your number is incorrect, not with ones that were misrepresented. Okay?

MARK WOLFSON

Whoa, whoa. If people don't get — And this was right in the remand order.

TIMOTHY ALBERT

Are you going to go through all 15 and say they're all bad?

MARK WOLFSON

No, I'm not going to say they're all bad because I can't prove all of them, because the data's not available for all of them, but the ones that are in yellow I am.

KRISTEN LOWE

We need ones that support your claim, not the ones that are bad. Which ones support your claim?

MARK WOLFSON

Whoa, whoa, here's the —

TIMOTHY ALBERT

All you're doing is sitting here telling us how they're not doing things right —

MARK WOLFSON

This is how they came up to justify my valuation. If the data that they use to justify my valuation is all wrong, it doesn't justify my valuation.

TIMOTHY ALBERT

It's not all wrong. There's a few examples of it being wrong.

MARK WOLFSON

I'm not done, I just started.

KRISTEN LOWE

If people don't pull permits and stuff, the County doesn't automatically know when people do stuff if they don't pull permits or things like that.

MARK WOLFSON

The law is clear. Improvements are improvements, it doesn't matter.

KRISTEN LOWE

Okay, but how do they know about them? If somebody does something, finishes a basement —

MARK WOLFSON

Well, excuse me.

KRISTEN LOWE

How would you know about that?

MARK WOLFSON

I told them about 2608 with \$1 million dollars on the MLS, they did nothing. I told them about this, they did nothing. How much more evidence do they need? Do I have to drag them into the house?

TIMOTHY ALBERT

Is this case about that?

MARK WOLFSON

About what?

TIMOTHY ALBERT
Another property?

MARK WOLFSON

No, this case is about my neighbors have done major renovations and not been assessed, and I have done major renovations and have been assessed. That is the definition of inequity.

TIMOTHY ALBERT

Everything that you keep bringing up is lot values that are bigger properties, and now you're going to look at, to lower yours, properties that have not correctly been assessed.

MARK WOLFSON

That's called inequity. That's right. That's exactly right. You don't seem to —

TIMOTHY ALBERT

And what percentage is that at? 10% of all properties that way, 5%, 3%, what? So, you know, let's —

MARK WOLFSON

Okay, you seem to feel that it's okay for the Assessor's office to assess and tax people based on erroneous data. Let me go through. You asked me to address page 719 and 761. Let me do it.

PATRICK EGGER

Excuse me for a second. What I'd like you to be, is stop being curt. When somebody's talking, let them finish, then put on your comments. But be patient and stop interrupting. Just like you're about to do right there. Be patient and stop interrupting.

MARK WOLFSON

Unfortunately, I apologize for that, but we've now been given a timeline so I'm — Okay, I'll try to I'll try to do better. Let's go to 2408 Palomino, the next one. This property had three permits issued. So, to respond to Ms. Lowe's question, these are permits. They could easily - Matter of fact, there's a statute which I can't cite chapter and verse. They're supposed to request permits that are taken out. Three permits, no supplemental assessments. I have - They put a 635 square foot home addition in 2021-2022. They did a patio covered balcony in 2021, and they did a roof in 20- I (inaudible) didn't put the year down. So, here are three permits that they pulled, not a nickel in assessed value. That's 2408 Palomino. Now 2331 Palomino, that's going to take a little bit of time. 2331 Palomino is the one, two, three, four, fifth one down.

And this is on page 1317 if you want to go look at the page, but I think I — Instead of looking at it, if you want I think I have it here. Okay. Here's the permit. This was taken, and they passed their inspection, their final inspection. They passed the final inspection on page 1,320 on June 18, 2018. June 18 means they should have had an assessed value increase in the fiscal year 2018-2019. There's nothing in there for 2018-2019. There is one for 2019-2020, but that's a year late, which gets to the other point here that my assessed value, even though my permit finished on July 27, it was brought back to the prior year. This one is elevated to the next year, which was the whole purpose that she put this chart together to prove that — Anyway, I won't tell what she's proving. So, they had worked on in this year, but it was not assessed until the following year. Mine was pulled forward.

They also did a room addition in 2009. It was assessed three years late, no retro treatment, and they put a pool and a spa in, and that supplemental was never issued. So, here's you have a property that's put a

pool in and two renovations, pool was never assessed and the two renovations were done one and three years late, respectively. Mine was pulled forward, or back, I guess.

TIMOTHY ALBERT

So, you're basically upset because they didn't make a mistake on yours?

MARK WOLFSON

I'm sorry?

TIMOTHY ALBERT

So, you're basically upset because they didn't make a mistake on yours?

MARK WOLFSON

No, I'm not upset because they did not make a mistake on mine. I'm upset because —

TIMOTHY ALBERT

I don't believe (inaudible) bringing up these properties, they don't — From my perspective, they're not providing data that says you should not be assessed the way you are. Are you assessed properly or not? Don't keep bringing up properties that have been misrepresented, because all it looks like is like, "I got treated unfairly because they didn't miss my permit. They got it right."

MARK WOLFSON

Well, you have that in reverse, and that's what the definition of inequity is. If they assess me and they do not assess them, that's called an inequity. And you are here. The statute says the Boards of equalization's predominant role is to make sure there is equity. I don't understand.

TIMOTHY ALBERT

You feel you should have —

MARK WOLFSON

What do you think inequity is?

TIMOTHY ALBERT

Well, you know the thing is, is one of the things of this Board is to try to figure that out and to get things correct. They have a formula that they use on every property, and if they don't have the information they can't — then they're using the formula on what information they have. Hopefully, I don't know in the one case where you pointed out to them, I would hope that they would take care of that. But just because they didn't know about it or didn't take care of it doesn't mean your formula is anything different.

MARK WOLFSON

(Inaudible) me respond. Let's explain. How come I can find these things, but they cannot? No. Sitting here today, we have me, one person, and sitting here representing the County, we have one, two, three, four, five, six, seven, eight, nine, plus Ms. Weidner. 10 people working to show you that I'm an idiot, and that's only me against them.

TERRY FARR

Sir, you are making accusations that they're just not supported. Nobody thinks you're an idiot. Nobody here, I mean, I don't normally speak for every. Nobody here thinks you're an idiot, at all. Okay? I'm asking you, please keep your comments to the case. That's it. Now, to your benefit, I think, you know, and I'm going to disagree with Tim a little bit. If a lot of these properties in the neighborhood are not done

correctly as far as the additions and that, then I see your point about the inequity, right? Your difference is, what, four or five years that you're talking as far as depreciation goes?

MARK WOLFSON

Yeah.

TERRY FARR

Okay. If there's a significant number of properties that are in that neighborhood that are not assessed correctly due to the discussion that's been had, I think an adjustment is warranted. Okay? And I would argue four years at 1.5% per year gives us, what, 6% to the improvements?

MARK WOLFSON

Came out to be \$80,000. Came out to be \$80,000.

TERRY FARR

I'm just looking at percentages right now. Okay?

MARK WOLFSON

6%. Yeah.

TERRY FARR

Okay.

MARK WOLFSON

I think —

TERRY FARR

I think he's got a good point that if there's so many erroneously valued properties then he is being —

TIMOTHY ALBERT

I'm not disagreeing with you, but I'm trying to set more of a baseline for what is correct and we keep bringing them up.

TERRY FARR

Without question. And let me add to my statement. Okay? They did it right on your property, but because they've done it wrong on so many of your neighbors, I would argue that the inequity adjustment makes sense.

MARK WOLFSON

Thank you.

TIMOTHY ALBERT

Can I ask where you came up with the 1.5%?

TERRY FARR

It's statutory depreciation, 1.5% per year times, five or four years.

TIMOTHY ALBERT

Okay. Because this is (inaudible).

KRISTEN LOWE

But I don't necessarily think that they've done it wrong, the Assessors haven't done it wrong. They just didn't have all the information. They based it on the information they had, so —

TERRY FARR

And I would agree with that, except —

KRISTEN LOWE

Saying that it's wrong or that they did it wrong, I think is inaccurate because they have based it on the information they have.

TERRY FARR

Well, if they don't have — And I know that the Assessor's Office is stretched thin, but if they were given evidence that there were properties that were being misassessed, right? That it should be addressed. I mean, I don't want to question what a reasonable time period is, but the fact remains that there would be an inequity if because those other properties are under assessed for that reason.

STEPHANIE JONES

Mr. Chair?

TERRY FARR

Yes.

STEPHANIE JONES

I was able to find the information on that first one that Ms. Pippatone brought up. It was at 2608 Pinto that she said was a tear down. So, I was able to find the worksheet on that one in our records, and that parcel was not a complete tear down. The main building is still there, there was one building on there that was torn down. So, if I look at the worksheet, we have that property at 79% original.

MARK WOLFSON

Is that in evidence?

STEPHANIE JONES

So, that wasn't the same as his property where even the other one that we talked about, it had a lot of, I guess they were guest houses around the edge. So, there is a difference between that and I mean, the slab and a wall or two walls were left, but that house was completely rebuilt besides the slab and the wall. Some of these other properties were just remodels and partial, maybe one of the buildings was demoed and rebuilt, but the other buildings were remodels. So, I mean, looking at this, it doesn't look like we did it wrong. Were we not able to give that to Mr. Wolfson? Yes. Maybe whoever's looking for it couldn't find it. I just dug and dug and I found it. So, that's all I want to say about that. I mean, it doesn't look like it's wrong, but again, all I have is an aerial and then I can see the worksheet, so —

TERRY FARR

And I went back on past aerials on 2608 and the roof line minorly changed. I mean, it looks like they added —

MARK WOLFSON

I think she misspoke.

TERRY FARR

I'm sorry, I'm not done.

MARK WOLFSON

She misspoke. She meant to say 2500. 2608 was not tear down, 2500 was the — And she referenced the other things. 26 —

STEPHANIE JONES

That was when we were talking about when Ms. Pippatone brought up —

TIMOTHY ALBERT

We were talking about something else on that —

STEPHANIE JONES

— 2608 and we said we couldn't find the effective age worksheet. I just wanted to know I did find it. And so, that one wasn't a complete tear down, so really not part of this conversation.

TIMOTHY ALBERT

I think we've gone from there anyway.

KRISTEN LOWE

And also, we can't just take your word on whether these are incorrect or not correct. The Assessor needs to look at all these. And just like this case, she provided the information that that property is correct —

MARK WOLFSON

How did she —

KRISTEN LOWE

Where earlier we were saying it's not. So, I think it's hard to just go off of his word without the Assessors being able to do research on each property and provide their worksheets and evidence for us to look at as well.

MARK WOLFSON

She didn't provide (inaudible).

JERRELL TURNER

Members of the Board, Jerrell Turner, Clark County. I do want to make note that every home that the appellant has addressed has been discovered and explored and has been updated to the best and either prior, he just may or may not have agreed with the extent of the adjustment or anything that was done, but they have been addressed.

KRISTEN LOWE

So, of these 15 on this page we're looking at, page 1,013.

MARK WOLFSON

Ms. Lowe?

KRISTEN LOWE

Yeah.

MARK WOLFSON

You said that they — This is 2608 Pinto Lane. This is their value history report. You see that they did \$1 million dollars of improvements.

KRISTEN LOWE

I understand what you're saying that people are reporting stuff on MLS, but the County Assessor has the records they have. That's all I wanted was to hear what they had versus what you had.

MARK WOLFSON

What page is your record on, Miss? What page are you looking at to show that?

KRISTEN LOWE

Okay, I'm going to finish what I was saying here. On these 15 properties that we're looking at, I don't know how many he has said were done incorrectly. Do we know of the 15? 7 were incorrect, 5 were incorrect. County looked at them and then really only 3 were correct. I mean, that's kind of a number that I think we need to hear.

MARK WOLFSON

The ones in yellow, I believe, are incorrect. And the ones that are not in yellow, I couldn't find any information because there's nothing on the internet to find.

KRISTEN LOWE

Every property is in yellow on my page. They all have yellow.

MARK WOLFSON

No, here's yellow.

KRISTEN LOWE

So, 1, 2 —

MARK WOLFSON

On the side here that I did —

KRISTEN LOWE

— 3, 4, 5, 6, 7, 8, 9, 10. So, you're saying 11 out of 15 are incorrect. So, the County, we need their information to see if what you're saying is correct or not correct. I can't just say, "Mr. Wolfson says 11 or 12 of these are incorrect," and go with that. I need the county to have their opportunity to present their evidence as well —

MARK WOLFSON

I have this, I have the information, I have the worksheets, I have the — Yeah. I mean, I didn't come without evidence here. Here's 2331 Pinto Lane, which is the fifth one down. 1, 2, 3, 4, fifth one down. These are the permits that they missed, okay? Or they did late. On page 1,310 of the documents, here's the value assessment. These two permits were done, but they were done a year and three years after the work was done late, mine was again pulled forward, and the pool was never done. I have the permits here, I have their report, and their numbers — This is why we're here today. And unfortunately, now we're under a time constraint, but I have on the ones that I highlighted in yellow, situations that will prove or at least raise a question that they don't have the right RCN. If they don't have the right RCN, they don't have the right effective year built.

And if they don't have the right effective year built, they don't have the right RCNLD, which means all these people are being assessed lower than I am on an equitable basis because everything in my property, my Lord, I can't tell you the number of times they — I don't know, they must have their own drones. They keep sending me pictures back. "Well, I see you put a spa in." Oh, I put a spa in with the pool. This is not new news, but they came back and they came back, and they came back over videos and had to send them pictures. They said I had an outdoor kitchen. I didn't have an outdoor kitchen. I had to prove everything. And here, they have permits and they don't even apply them in a timely manner. Me? (inaudible) —

KRISTEN LOWE

So, what are you asking for?

MARK WOLFSON

I'm asking for — Well, you'll see how much I'm asking for when I get to page —

KRISTEN LOWE

No, just tell me what you're asking for.

TERRY FARR

What deduction is that? So, this is a low and a high. What's the current improvement value?

MARK WOLFSON

(Inaudible)

TERRY FARR

Please use the microphone.

MARK WOLFSON

Unfortunately, this isn't like a scientific thing where there's a precise number. Depending on how you — I've always taken this perspective.

TERRY FARR

Again, please stick to the facts of the case —

MARK WOLFSON

We can agree or disagree on numbers, but we shouldn't disagree on the concept.

KRISTEN LOWE

So, on your depreciation, for example, right now it's at 80/20. What are you asking? What do you think it should be?

MARK WOLFSON

Oh, at the bare minimum, \$80,000. If you gave me the 12%, it's \$80,000.

KRISTEN LOWE

I'm not talking dollars, percentages. Right now, you're at 80% new, 20% old.

MARK WOLFSON

No, no that's got nothing to do with that.

KRISTEN LOWE

It does too.

MARK WOLFSON

Oh, God. Okay. I did all the —

KRISTEN LOWE

We can't give you a dollar amount. We have to adjust it —

MARK WOLFSON

Of course you can. Of course you can. I did all the math and if I got that 12% — Okay, I can answer that question because it would change my 20/80 to 30/70. That was on my earlier chart. And that would give me \$80,000 reduction or an increase in depreciation and a lower RCNLD. And I'm looking for, well, I guess they're pretty close to one another, \$450,000 in improvements. And I'm going to show you that number when I get to rebut page 761. But this chart was to show you that they are calculating the numbers that they use as the basis to deny my rights with bad information. Now, I don't really care if that is information that is hard to get, impossible to get for them, but I got it. It's their job, not mine. If I can find it, they can find it. This is not new stuff for them. We've been doing this for almost two years now. This is not new stuff.

TERRY FARR

Okay. Please talk about what else you'd like to rebut.

MARK WOLFSON

Okay. I'll just end it in here that everything that's there in yellow is incorrect. Certain ones are bigger, certain ones are smaller, but I want to get to — There's enough time for me to go over 761, which is probably the more important page. All right? Give me a second just to clear this up.

JERRELL TURNER

Jerrell Turner. For the record, Mr. Chair, I just want to know that 2331 Pinto Lane was updated with effective age and the pool. Everything was updated. Just like stated before, it may not have been to the standards of what the appellant would like it to be, but they have been addressed.

MELISSA MARTINET

I would just like to make a comment to piggyback — Melissa Martinet for the record. Mr. Wolfson has brought forth a lot of information to us, and as we have found things that needed to be corrected, we have done so to make the record correct as we have found necessary. Thank you.

MARK WOLFSON

They said that last year too, and they —

JAYME JACOBS

If I can, Mr. Chair. Jayme Jacobs for the record. Yeah, so I don't know if we get a chance or not, but I can go through all the properties that we've done something with. And the purpose of that page, 719, that was been discussed recently on SBE page 1,013, this was a reconstructed spreadsheet from the petitioner's original spreadsheet that was in the — It's on page 13, and it was part of the original record back in February. And the argument that he was making that his price per square foot was higher than everybody else's, and I'm like, "Well, yeah, if you don't count for depreciation and other features about the house." And so, that's why I expanded it out with the yellow columns to show that if you're going to try to break it down on a price per square foot, you have to account for depreciation, and that's where

that comes into play. That was his whole purpose of this spreadsheet with the additional yellow columns. And I think page 761, which again, original case, so on page 1,055 in the book D —

MARK WOLFSON

Page 1,055 is the page 761, which I'm about to address.

JAYME JACOBS

Yeah.

TIMOTHY ALBERT

E?

JAYME JACOBS

D.

TIMOTHY ALBERT

Oh, D? On what page again?

JAYME JACOBS

So, the petitioner originally submitted a spreadsheet of all the properties with when we had picked it up and we were, as Ben pointed out, late on some of them as far as when they should have been picked up. And his original spreadsheet only showed his house that we picked it up in a timely manner. But I went through all the permits and looked through and it's like, "Well, no, there are others. Yes, there are some that we missed." So, in that variance column, that's where I went through and I said, "Okay, well, the first one, 2720." No, I'm sorry, the second one, the 2905 Pinto, we actually did pick up that house addition and remodel in a timely fashion, the same as his. The next one, 2323 Pinto, we picked up the big portion of the remodel and again in a timely fashion.

So, did we miss some? Yes, but we've also picked up some just like we did his. And like Mr. Turner said, we've been out there several times with the past couple years because of this appeal. We sent out mailers which didn't necessarily get much feedback, but that's not all we did. I went back through and looked at all the permits and addressed all of that. For example, the 2608 Pinto Lane that he just mentioned, we have supplemental in 2024-2025 of \$343,120. The other one, 2331 Pinto Lane. We have a supplemental of \$62,484 in 2019-2020, and then another supplemental of \$88,318 in 2026-2027. So yeah, we're addressing this stuff that he's brought forth and a lot of it we already did. Again, a lot of these are just remodels. They're not complete tear downs like the subject. So, they're going to not have this 20% original, 80%. They're going to maybe 60% original or 80% original and so on. So, the adjustments are going to be different.

TIMOTHY ALBERT

Okay, so —

MARK WOLFSON

May I address that? Okay, this is going to take a good part of the time, but —

TIMOTHY ALBERT

Can I say something before you start? I want to accept your argument about all these properties being misdone. And after looking at this page and so forth, it's 50/50 or whatever, which you know, so I understand that. So, if you could move on from that, because I accept what you're saying about the thing.

MARK WOLFSON

I'm going to move on to the chart that she was just referring to.

TIMOTHY ALBERT

Well, I'm going to —

KRISTEN LOWE

I don't think that (Inaudible) —

TIMOTHY ALBERT

I don't know that it's necessary because I'm agreeing with you that there's this issue. Okay?

MARK WOLFSON

Well, I'm sorry, what is it that you're agreeing with?

TIMOTHY ALBERT

That there's a bunch of properties in your neighborhood that do not have all the improvements picked up in a timely manner.

MARK WOLFSON

Okay. But this is critical to respond to that.

TIMOTHY ALBERT

Okay. I don't want to keep from (inaudible) —if we have something — (inaudible)

MARK WOLFSON

And then I have one other section to respond. This chart, as Ms. Jacobs said, she reconstructed from my chart. This goes back to 2025 where I said, I was assessed — My assessment was issued in the 2022-2023 year, even though my remodel was done the subsequent fiscal year. They made arguments one way or the other. Then I put together a chart that said nobody else is ever pulled back. And she put this chart together and as she said, reconstructed my chart to prove that I was incorrect.

And she must have agreed with 16 of them because she made no adjustments. She also added a few that weren't there and she put them in orange and I went back. And so, she said that I made mistakes here, but no, I didn't make mistakes. She made mistakes. This chart, if you take a look on the color ones that are under variance, the magenta color that's listed minus one, that implies that that was similar to mine at the bottom, assessed at the year prior to then when it should have been in my opinion.

All the other ones were either correctly done on time or done in subsequent years, meaning they weren't taxed appropriately like I was. So, what I found is that 25% of the time, supplementals in my neighborhood were done in a correct year. I mean, if it was done in June of year X1, it was assessed in that correct year. 75% either didn't exist or were done in years subsequent. So, let's address the first one here.

TIMOTHY ALBERT

So again, I'm kind of agreeing with what you had said here. You're just talking 25%. I say 50%. It doesn't matter from that aspect.

MARK WOLFSON

Okay. Are you agreeing that everything that she has here in orange is wrong?

TIMOTHY ALBERT

No.

MARK WOLFSON

Well, that's what —

TIMOTHY ALBERT

I'm just saying there's enough evidence that there's some issues with picking up everything in that neighborhood in a timely manner or correctly, whether it's due to no permits, missing a permit or whatever. So, we're accepting that argument. I don't need to go into the minutiae unless you think that's really important, but —

MARK WOLFSON

Okay. Can I do this? Can I give an example and then I'll move to the —

TIMOTHY ALBERT

Okay. One example and let's move on. All right.

MARK WOLFSON

She makes a comment here on row B for 2905 Pinto Lane where I wrote that that one was done in 2013-2014, that that's when the assessment was done. She put a strikethrough for — The dollar value is 1460. Actually the correct number is 1450, but we're not going to quibble over \$10,000. She's got the date of final inspection. That is the correct date. And the correct year should have been 2016-2017.

I said it was, I'm sorry, 2011-2012 and the correct date was November 2. And she references pertinent permit number 157139. Well, she says it's \$1.450 million. That permit, I have it here, I'll bring it out if you want, that permit was for a remodel of a accessory structure. That \$1.450 million was for the build of the main house way back when. She has the wrong date, she has the wrong permit number and she has the wrong year. So, the correct number is what I put down there and if I can — (inaudible) These two charts were —

TERRY FARR

Microphone please.

MARK WOLFSON

These two charts, which are on pages 82 and 83, you don't have to go to it. It's an eye strain, but this is the chart that had 53. This was their equity parcel. Of those 53, she put together a chart prior to that which had all the assessments on it. I broke it down. There were 53 parcels. Line 23 did not exist, so that leaves one less. There were seven that had no supplementals and my property one. That left 44 supplementals done.

She said they keep doing it. Of those 44 supplementals, 21 of them or almost 50% were 20 to 25 years old. 16 to 20. Only 10 were done in the last decade. This chart that I did, I was able to find data on 16 of them. I told you earlier, 25% were done in time, 75% were done late. Four other properties at 2400 Pinto Lane that had permits had no assessment.

This is the chart that I created, which is on page 158, which she then recreated, reconstructed into the chart that she now has. I'm just going to do one example. 2905 Pinto Lane. And this is from — She pretty much said it today, but this is cut and pasted from the hearing earlier this year. And then row B, which is

that one there, which is 2905, he has the incorrect year that we added it on. He says 2013-2014. No, we actually picked that up in 2009-2010 and it finalized.

So, 29/10 would be July 1, 2029, would be the starting of the lien date. It didn't final until November 2011. Some of these projects take a while to build so that was picked up prior to being final. That is an incorrect statement on page — If you go to page 1056, which is actually the next page on the thing, that was right. This is her submission. She submitted this page.

On 1056, if you go back to the first page, you'll see that it references for that property, for that line where it's 1314, R157139 for \$1,460,000. She says that. The next page, this is in her submission, which would be 762 of their document. There's R157139. The scope of the work is interior remodel for existing accessory building. Now, does anybody here believe that somebody plowed \$1.45 million into a guest house, which is what the accessory structure would be? And you can see here on page — Where's the. Final plumbing, final plumbing, final building on page 1,057 passed on November 2, 2011. Absolutely correct.

The problem is she's telling you that, "Okay, if it's done in 2011, November 2, it should go into the year 2012 and 2013." Didn't. So, it was not done in time and it certainly wasn't done in the year she said, which is 2011 and 2012. It makes no sense. She refers to the wrong permit. She describes it the wrong value. She puts the wrong date on it and all those things that are in orange in her are wrong, every single one of them.

TIMOTHY ALBERT

Okay. So, we get this part, okay?

MARK WOLFSON

Now I'm going to get to the crux of the matter. Now I'm going to get to —

TIMOTHY ALBERT

Time wise, can we get to your final argument?

MARK WOLFSON

I'm going to do my best.

TIMOTHY ALBERT

All right. Thank you.

MARK WOLFSON

So, I'm asking not only for the 447, I'm asking for my — Okay, here we go. I'm going to deal with what we discussed earlier today, whether this is this year's or last year's case. My supplemental was pulled back to 2022-2023 versus 2023-2024. This is a factual error. Okay? I will prove that I was prevented from filing an appeal this year. I will prove that — Well, I already did, that the fiscal — I have until June 30 of 2026 in which to make this appeal. I will prove that the Assessor sent the emails confirming information that anybody with any logic would agree was an error.

TERRY FARR

Mr. Wolfson, please prove it and not tell us what you're going to do.

MARK WOLFSON

Got it. Will do. I think we're all in agreement —

KRISTEN LOWE

Is what he's proving from the supplemental addendum? Like how does this all relate?

TERRY FARR

As long as it's from the addendum, we'll hear it.

KRISTEN LOWE

Because nothing he's pointed to has been in the addendum.

MARK WOLFSON

Hang on.

TERRY FARR

I'm sorry?

KRISTEN LOWE

Nothing he's pointing to has been in the addendum. It's all in other books.

MARK WOLFSON

This is to go to the thing about getting a complete record. On September 30, the date is on here. This is a transcript from the state hearing from last year.

TERRY FARR

Is this in the addendum? If it's not in the addendum, move on.

MARK WOLFSON

It refers to the order of I was prevented by this County from submitting an appeal for the factual error. Here. On September 30, never mind. On October 1, the day after the state hearing, I sent an email to Ms. Weidner. I said, "Based on your testimony and the previous corrections that were made in the three-year lookback period, I am requesting that this error be corrected and move to the proper fiscal year." Then on the same email, on October 1, I wrote, "My math tells me the three-year lookback period for my supplemental ends on June 30, 2026, and you can apply an error, a factual error." I wrote again on October 6 that explaining the details.

TERRY FARR

Do you have anything else from the addenda you'd like to submit?

MARK WOLFSON

Oh, I have lots. I'll get the —

TERRY FARR

From the addenda.

MARK WOLFSON

This all relates to the —

TERRY FARR

No. From the addenda, not relates. None of that. Is it in the addenda? If it's not in the addenda. This is all we're here to hear —

MARK WOLFSON

When you say it's not in the addendum, is it in those pages?

TERRY FARR

Yes. Is it in those pages that you said that you weren't provided?

MARK WOLFSON

It supports those pages. I don't understand why —

TERRY FARR

Because you can't get to a point and we want to help you. We want this to be right. Everyone here wants this to be right.

MARK WOLFSON

Really?

KRISTEN LOWE

And all the evidence that you've presented previously is already in the record. We don't need to rehash it. It's already there. We've looked at it. We've read it. You know, possibly listened to it, but we're here —

MARK WOLFSON

So, you read that they said they're not going to allow me to file an appeal for the back year based on a factual error.

KRISTEN LOWE

But what we're here to do based on the remand is to get the supplemental addendum into the record and discuss that because you did not have the opportunity to discuss those pages because you did not have them. So, any additional information from the addendum is what we're supposed to be discussing. Pretty much everything we've talked about is already in the record.

MARK WOLFSON

Well, you know something —

TERRY FARR

Again, please focus on what's in the record —

MARK WOLFSON

(Inaudible) I actually think that some of this — Okay, let me look at this. Okay, go to page 1,495. SBE 1,495. Oh, actually all of these are in the addendum. Okay? There we go. If you go to page 1,494, this is where Mr. Bancroft tells me that based on my appeal last year on equity, it didn't fit the category, which I don't believe is correct, but it doesn't matter. The next page are the emails that I was referring to. And let's go down to page 1,495. Okay.

UNIDENTIFIED SPEAKER

It's T, page 2. T, page 2.

MARK WOLFSON

Okay. Are you SBE 1,495?

TERRY FARR

Go ahead.

MARK WOLFSON

Everybody there?

TERRY FARR

Go ahead.

MARK WOLFSON

Everybody there?

TERRY FARR

Yes.

MARK WOLFSON

Okay. This is an email that I received from Mr. Jeffrey Bonesteel after him coming into my house, illegally, I might add, but. And this is what he wrote to me, and it's in yellow. "And assuming the house will be 100% complete on July 1, 2022, I am adding \$631,402 of new value to the record for the 2022-2023 tax year, which based on your current blah, blah, blah, blah, blah." So, he wrote to me, he wrote to me saying, "If you're done by July 1, it's going into 2022-2023." But it wasn't done on July 1, it didn't finish until July 27, four weeks later. Which got us into all these other discussions on these charts. Now, subsequent to that, when I started my appeal last year, he wrote me again on December 2, 2024. He writes, "It appears the city issued the final on the building permit on May 23, 2022."

Well, the city did not do that. I failed on May 23, 2022, and I did not pass until July 27, 2022, which is in the 2023-2024 fiscal year. And that's when I should have been — My supplemental should have been issued. July 1 is a line in the sand. This whole thing got — No matter what I tried to do with this. And there is a case called Hohl Motorsports v. Department of Tax, Nevada Department of Tax, which actually came down in January of 2025, which said, and I'll paraphrase.

I do have it here, but I'll paraphrase. Basically, if you are informed by a departmental person, you can rely on that. Well, I should be able to rely on that. It was not done. That is a fact. They know it's a fact. They will not deny that fact, and yet they will not fix this factual error because they just don't want to do it. So that's the crux of why my supplemental assessment was done in the wrong year. It's factually incorrect. I use their emails to me as evidence. I use Hohl Motorsports as a legal reference. And I proved that the chart that you said that you would buy into proves that there's not a single, not a single supplemental that has ever been pulled forward in my neighborhood like mine. I am the only one.

KRISTEN LOWE

So, you're asking that your supplemental be taken off of the year it was added and moved to the next year?

MARK WOLFSON

Moved to the —

KRISTEN LOWE

To the following year.

MARK WOLFSON

To the future year, right. Correct. That's exactly what I'm asking for.

KRISTEN LOWE

Is that something we can even do?

TERRY FARR

Well, I don't disagree with it. I mean, he's got a valid point when he says that it's a hard day. Right?

KRISTEN LOWE

Right —

TERRY FARR

I don't disagree with that.

KRISTEN LOWE

But it's not something we can do.

TERRY FARR

Well, we can change the depreciation, I believe.

SARAH SCHAEFFER

As far as changing the error, the three year, the statute that he's referred to, [NRS] 361.768, is not a Board of Equalization statute. If there is an error, they can go back three years. That is something that is presented to the County Board of Commissioners. This is not a Board of Equalization statute. I can clarify a little more. It specifically says that if there is an error, then within three years after the end of the fiscal year for which the assessment is made, the County Assessor shall make a report therefore to the Board of County Commissioners of the County.

And then the Board of County Commissioners examines the error together with the evidence presented. And if satisfied the error is factual, then they can do it. It's specific to the Board of County Commissioners to address that three year. And again, that three year look back is not a change in the appeal date when he would have to appeal it by. That is only if there's an error for the Assessor to go back and fix it three years with the County Board of Commissioners. It does not change the appeal date. It does not give him three years.

MARK WOLFSON

May I ask a question?

TERRY FARR

Go ahead.

MARK WOLFSON

So, I raised the subject with the County. They don't — There's no disagreement over the year my supplemental was done. There is no disagreement when my remodel was finalized. I brought it to their attention. They have the independent ability to go to whomever you mentioned and say, "We made a mistake. It's a factual error. Mr. Wolfson has brought us the evidence to show it's a factual error and they refuse to do it." So, what is my relief? What am I supposed to do? Just suck it up?

SARAH SCHAERRER

You can consult with an attorney to give you legal advice about what to do about that. I can't advise you.

MARK WOLFSON

Well, I would ask — I think that you do have the ability to do something here. How can — Why can you not correct a wrong, particularly when it is within the statute of limitations?

STEPHANIE JONES

Mr. Chair, I just want to, if I could please just talk about the improvements that we pick up all the time. So, NRS 361.227(1)(b), any improvements made on the land by subtracting the cost of replacement. So it doesn't have to have a certificate of occupancy if the house is complete. So, we pick up all kinds of stuff where someone can't live in it. We pick up paving, we pick up asphalt, we pick up homes that are 50% complete and we put them on at 50% complete. I mean, it would be different if he was telling us that it was only 95% complete on July 1. That would be different because then we would need to adjust maybe the 5% saying that on July 1 it was only 95% complete. But to say that we can't assess it because it wasn't lived in or he wasn't able to occupy it, that's different.

TERRY FARR

I mean, the point's made, but as the Deputy DA just indicated, we can't make that change. That's got to be something now, you're looking to me for advice, all right? Number one, I'm not a lawyer, okay? But number two, you have a representative on the County Commission. I would probably start there, other than the solid advice you were given about seeking counsel.

STEPHANIE JONES

And we do make those kind of corrections all the time. I wasn't the one, but I imagine that when he let our office know, we did look back to see if we'd made a factual error and we didn't believe we'd made a factual error. But we all the time when people bring something to our attention we do, if we — and if that factual error was three years back, we do do the build year and three years back and we do go to the County Commission for approval on that.

So, he did contact our office, it sounds like and let us know that he thought we'd made a factual error or maybe not, but we determined that we hadn't made a factual error. The property was complete as of the date that we adjusted the actual age or effective age of the property. So that's kind of the process of how this Board isn't here to hear that kind of an appeal.

TERRY FARR

And based on the information that we just heard from the Deputy DA, I would say that we can't discuss that. Now the question is there a disparity in equity? That's what we're here to answer.

MARK WOLFSON

Okay. Just for the record, I want to respond. I'm sorry, I forget your name. Stephanie. There is no evidence that they do any residential remodels on a percent complete. I can prove that, but we don't have time. There is no evidence that they pull anybody forward because I can prove that and there's no evidence that they can present to that either. That being said, I will now move on and I'll let my attorney figure out what to do next.

JAYME JACOBS

Mr. Chair, Jayme Jacobs for the record, 2694 Palomino, we picked it up at 50% complete and then bumped it up to 100% the following year. So, we do that type of thing. Again, we don't go by when it had a certificate of occupancy. We go by what was there as of July 1. The house was pretty much done. He

had some issues with why he failed that final and it ended up getting finalized later in that July, but the house was pretty much there. We assess it. Fontainebleau been vacant for all those years during the downturn. We had it on the record. So, we do that kind of stuff. We don't just go by the certificate of occupancy.

TERRY FARR

Again, we're not going to discuss that. That's outside the scope of what we're here.

MARK WOLFSON

I'd like to continue, but I'm not going to let things go unanswered. First of all, 2694 Palomino, that was not a residential remodel. That was a new build. That house was built from dirt. So, if we're going to talk about residential remodels, there is not a single structure that she can present. Last time we met, she used the Fontainebleau Casino as an example of how they do a percent complete. I'm done with that. If I can just —

TERRY FARR

Well, I said three times, we're not talking about that.

MARK WOLFSON

I understand.

TERRY FARR

So, the question that we're here to answer is there inequity? I think we've heard enough testimony. I'd like to hear from the Board. What are your thoughts?

MARK WOLFSON

No, no, I'm going to going —

TERRY FARR

I am asking the Board. I said we've heard enough testimony. We're going to hear — You have more to discuss? You just said you were wrapped up. I'm not trying to be rude.

MARK WOLFSON

I didn't say that. I want to address Miss — Whoever showed the chart on page the comps on the first chart that showed the comps that they used as to justify the value in my home. These comps are all undervalued by between \$4- and \$600,000 because they miss everything and I have evidence —

TIMOTHY ALBERT

You're going outside of the equity portion of this.

MARK WOLFSON

Of course it's outside. It's inside the equity portion.

PATRICK EGGER

Mr. Wolfson, would you listen to me for a minute?

MARK WOLFSON

Yeah.

PATRICK EGGER

I think the people on this Board are trying to help you. What you really need to do is let them. I'm just giving you some advice, sir. The people have listened. They're trying to help you. They see some issues. Would you let them proceed?

MARK WOLFSON

May I at least just show you one chart? I took a look at their —

PATRICK EGGER

I've seen everything I need to see.

MARK WOLFSON

Okay. I took a look at their comps on their first page, and I took a look at all. And these —

PATRICK EGGER

Do you understand the word no? Do you understand?

MARK WOLFSON

I don't know how you can make an informed decision without all the facts, but okay, I get it.

TERRY FARR

We could go on for three years and there'd be more facts. I believe we have enough information to discuss this further. I believe there's inequity, but I want to hear from the Board. Members of the Board.

TIMOTHY ALBERT

I think the things in the issues as you had brought up about the other properties that were improperly done, and I still haven't got really an answer to, and not that I need one, to why he was at zero and there was 12%, you know, on that. So, those two issues stick in my head.

TERRY FARR

Ms. Lowe?

KRISTEN LOWE

Well, he brought up land as well. I don't think there is support indicating that his land value is assessed over current market value. So, I don't think that's an issue, but I do agree that there probably is some inequity where he has been done — I don't think it's been done inaccurately. I think it's actually been done correctly, but as he's pointed out, many properties in his neighborhood, everything has not been picked up immediately or maybe correctly. So, there may be some inequity there.

TERRY FARR

Mr. Chaffee, do you have anything to contribute?

PAUL CHAFFEE

I concur with the other two Chair people up here because I'm exactly aligned with that.

TERRY FARR

Mr. Egger?

PATRICK EGGER

Well, I look at it slightly different. I agree with what they're saying, but at the same time, what you're saying is I'm driving down the street at the legal speed limit and everybody else is speeding and I should be given that same advantage. So, I think you run into that situation as well, but I agree with the other people.

TERRY FARR

The only thing about your example is that there is an inequity if everybody else is getting away with it and he's following the rules.

KRISTEN LOWE

But it's not everybody either.

TERRY FARR

It's just the example that he gave, right?

KRISTEN LOWE

Right.

TERRY FARR

So – I'm sorry, continue.

KRISTEN LOWE

Just even in the ones that they presented, it could be 50/50. So half were done right and half were done wrong. We're going to err on the side of wrong?

TERRY FARR

Well, and that was part of my internal reconciliation process.

KRISTEN LOWE

Right.

MOTION

TERRY FARR

I do believe that there is inequity. I don't believe it's 12%, but I believe that it might be half that, which is why I would make a motion to decrease the improvement value by 6%, leaving land value alone. I don't believe that inequity on the land was proven. I think that as much as the petitioner doesn't like the way it's done, and I see his point to a degree, I don't think that there's an inequity, but I think on the improvements that in a 6% adjustment should be applied to the improvements. So that would be my motion. Go ahead and cast your votes.

PATRICK EGGER

I'll second it.

VOTE

VOTING AYE: Terence J. Farr, Timothy Albert, Patrick K. Egger, Paul Chaffee, Kristen Lowe

VOTING NAY: None

ABSENT: None

ABSTAIN: None

TERRY FARR

That motion passes unanimously, sir. If you disagree with the decision, you have every right to appeal to the State, as does the County.

MARK WOLFSON

Thank you.

TERRY FARR

Do we have any other cases to stipulate or withdraw or any of that stuff that we normally do?

MELISSA MARTINET

No, Chair. There are no other cases.

TERRY FARR

Thank you. I will open the microphone for public comment. Seeing none, I will close the microphone. Is there any other business?

MELISSA MARTINET

Nope, there is no other business.

TERRY FARR

Thank you for your time. Meeting's adjourned.

FINAL ACTION

Reduced the improvement value, adjusting by 6% (from Assessor's recommendation for no change in the total taxable value of \$1,687,686).

CLOSING STATEMENTS

PUBLIC COMMENT

At this time, Vice Chair Farr asked if there were any persons present in the audience wishing to be heard on any items not listed on the agenda as posted.

Speaker(s): None

ADJOURNMENT

There being no further business to come before the Board at this time, at the hour of 12:42 p.m., the meeting was adjourned.

APPROVED

Terence J. Farr, Vice Chair

ATTEST

Lynn Marie Goya, County Clerk

UNAPPROVED DRAFT MINUTES
SUBJECT TO CHANGE