

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	304	Parcel Number:	224806-000
Owner Name:	GOURLEY JEFFERSON B & GOURLEY MARY S				
Situs Address:	8401 NE 299TH ST				
Property Type:	1.5-story residence	Acres:	5	NBHD	
Mailing Address:	8401 NE 299TH ST				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner	-	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 3, 2026	9:13	9:15	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#263251-000 sold for \$710,000 in April 2025; #194037-000 sold for \$448,000 in May 2025; and #233719-005 sold for \$928,586 in March 2025]

ASSESSOR EVIDENCE: The Assessor's evidence included six comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 340,072	\$ 340,072	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 646,097	\$ 646,097		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 986,169	\$ 986,169		
NOTES: <i>Assessor Comparable Sales</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/3/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	292	Parcel Number:	986059-416
Owner Name:	GRUSHEVSKIY PETER & ZHILKO IRINA				
Situs Address:	5110 S ST				
Property Type:	ranch style residence	Acres:	0.23	NBHD	
Mailing Address:	5110 S ST				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez <input type="checkbox"/> Matthews <input type="checkbox"/> Lisa Bodner		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 3, 2026	9:17	9:18	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales (#134165-013 sold for \$750,000 in April 2024; #134196-178 sold for \$740,000 in September 2024; and #96158-914 sold for \$665,000 in August 2024).

ASSESSOR EVIDENCE: The Assessor's evidence included five comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$975,000.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 225,000	\$ 225,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input checked="" type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 777,153	\$ 750,000		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,002,153	\$ 975,000		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other	
<i>Revised/Recommended Value by Assessor</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/3/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	296	Parcel Number:	168438-000
Owner Name:	JONES KATHERINE DILLMAN & ANDERSON DANIEL TRUSTEES				
Situs Address:	9604 NE 212TH AVE				
Property Type:	ranch style residence	Acres:	2.5	NBHD:	
Mailing Address:	9604 NE 212TH AVE				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner Daniel Anderson Katherine Jones	—	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 3, 2026	9:46	9:54	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted five comparable sales [#207818-000 sold for \$670,000 in June 2025; #168452-000 sold for \$706,000 in June 2025; #207886-000 sold for \$750,000 in June 2025; #168452-000 sold for \$700,000 in July 2025; and #206905-005 sold for \$675,000 in September 2025].

ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, aerial photos, a property information card, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 435,000	\$ 435,000	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recommendation
IMPROVEMENTS	\$ 373,090	\$ 300,000	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 808,090	\$ 735,000		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other	

Appellant comps - esp - #168452-000

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/3/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	294	Parcel Number:	219380-044
Owner Name:	ONSLow RONALD E & SCHILL SANDRA D				
Situs Address:	1195 N 1ST AVE				
Property Type:	ranch style residence	Acres:	0.17	NBHD	
Mailing Address:	1195 N 1ST AVE				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 3, 2026	10:01	10:02	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#219380-008 sold for \$565,000 in April 2025; #219380-016 sold for \$580,000 in May 2025; and #219380-056 sold for \$550,000 in September 2024].

ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$600,000.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 155,300	\$ 155,300	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 470,467	\$ 429,700		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 625,767	\$ 585,000		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other	
Appellant comparables properties				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/3/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	301	Parcel Number:	114232-270
Owner Name:	BYLER FRED LARRY & BYLER LINDA ANN TRUSTEES				
Situs Address:	1906 SE 96TH COURT				
Property Type:	1.5-story residence	Acres:	0.64	NBHD	
Mailing Address:	1906 SE 96TH COURT				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner <i>Linda Byler</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 3, 2026	10:33	10:51	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted four comparable sales [#92009-830 sold for \$847,799 in November 2024; #92009-822 sold for \$790,000 in March 2024; #126694-010 sold for \$880,000 in April 2024; and #114232-266 sold for \$737,800 in September 2024]

ASSESSOR EVIDENCE: The Assessor's evidence included six comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 350,336	\$ 350,336	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 571,533	\$ 528,864		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 921,869	\$ 879,200		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other	
<i>Assessor Comps 114 232-266 & 111029-052 & Appellant Comps.</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/3/26

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
GRUSHEVSKIY PETER & ZHILKO IRINA	986059416	292	5110 S ST	No attendance	No attendance
ONSLow RONALD E & SCHILL SANDRA D	219380044	294	1195 N 1ST AVE	No attendance	No attendance
JONES KATHERINE DILLMAN & ANDERSON DANIEL TRUSTEES	168438000	296	9604 NE 212TH AVE	Dan Anderson Katherine Jones	The appellant stated the comparable sales are all on similar acreage, but they are newer than the subject property and with additional bathrooms. Property ID #168452-000 is a neighboring property with solar panels which the subject property does not have.
BYLER FRED LARRY & BYLER LINDA ANN TRUSTEES	114232270	301	1906 SE 96TH COURT	Linda Byler	The appellant stated her comparable sales are in the same assessment neighborhood as the subject property so should be considered in the valuation. The appellant's neighborhood is very eclectic with a wide variety of prices and styles. The land is very sloped and there is a private road that backs up to the property. The appellant believes the best comparable sale is her first sale, Property ID #92009-830, because it sold close to the assessment date and has similar characteristics to the subject property. The appellant added an upward \$25,000 adjustment to account for the subject property's larger land parcel.
GOURLEY JEFFERSON B & GOURLEY MARY S	224806000	304	8401 NE 299TH ST	No attendance	No attendance