

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	348	Parcel Number:	986035-924
Owner Name:	BADEA ION & PASCA NORA TRUSTEES				
Situs Address:	12010 NE 58TH AVE				
Property Type:	ranch style residence	Acres:	0.17	NBHD	
Mailing Address:	12010 NE 58TH 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 <i>Nora Pasca</i> <i>Ion Badea</i>	-	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 5, 2026	9:05	9:13	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included 10 Zillow listings of local properties.

ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 192,178	\$ 192,178	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 595,752	\$ 527,822		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 787,930	\$ 720,000		
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>Appellant comps</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wham</i>	2/5/26

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	331	Parcel Number:	33640-000
Owner Name:	KUFUS MICHAEL				
Situs Address:	2112 E 5TH ST				
Property Type:	2-story duplex	Acres:	0.11	NBHD	
Mailing Address:	PO BOX 66022				

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>Michael Kufus</i>	<i>Susan</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 5, 2026	9:20	9:45	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#33515-000 sold for \$450,000 in April 2025; #33340-000 sold for \$505,000 in February 2025; and #32570-000 sold for \$1,012,000 in March 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included three 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)	\$ 197,500	\$ 197,500	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____
IMPROVEMENTS	\$ 679,930	\$ 679,930	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 877,430	\$ 877,430	
NOTES: <i>Assessor Comp</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/5/26

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	349	Parcel Number:	129668-000
Owner Name:	RIAT DAVID & RIAT LAURA				
Situs Address:	37520 SE 35TH ST				
Property Type:	1.5-story residence	Acres:	7.5	NBHD	
Mailing Address:	PO BOX 936				

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 Rodner	David Riit	Jeremique Clifford	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 5, 2026	9:53	10:13	

CASE DETAILS

TESTIMONY: [See attached note sheet]

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#141353-000 sold for \$900,000 in November 2024; #139905-000 sold for \$875,464 in March 2025; and #133277-000 sold for \$900,000 in June 2025]

ASSESSOR EVIDENCE: The Assessor's evidence included six comparable sales, an analysis of the appellant's comparable sales, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 438,764	\$ 438,764	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____ <input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 604,619	\$ 604,619	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,043,383	\$ 1,043,383	
NOTES: <i>Assessor comps</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/5/26

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	221	Parcel Number:	185199-005
Owner Name:	TAYLOR CHARLES & TAYLOR SHANNON RUTH				
Situs Address:	2200 NW 151ST ST				
Property Type:	2-story residence	Acres:	1.52	NBHD	
Mailing Address:	2200 NW 151ST 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 5, 2026	10:23	10:04	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant's evidence included an appraisal performed by Justin Kiesz of Kiesz & Associates indicating a value of \$934,000 as of June 2025.

ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$975,694.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 335,384	\$ 335,384	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdn
IMPROVEMENTS	\$ 723,135	\$ 598,616		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,058,519	\$ 934,000		
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>Independent appraisal & appellant analysis</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/5/26

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	334	Parcel Number:	123831-106
Owner Name:	CANNON MARK A & CANNON WENDI JO				
Situs Address:	948 NE 34TH AVE				
Property Type:	2-story residence	Acres:	0.14	NBHD	
Mailing Address:	948 NE 34TH 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 5, 2026	10:33	10:34	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: No detailed quantitative information was provided by the appellant for Board review.

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 \$1,060,100.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 320,000	\$ 320,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 752,283	\$ 740,100		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,072,283	\$ 1,060,100		
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 recommended</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Donald C. Weaver</i>	2/5/26

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	338	Parcel Number:	236956-000
Owner Name:	TUINGA JOHN PAUL				
Situs Address:	27007 NE 230TH ST				
Property Type:	1.5-story residence	Acres:	5	NBHD	
Mailing Address:	PO BOX 1491				

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 5, 2026	10:39	10:40	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#233817-002 sold for \$790,000 in February 2025; #236360-000 sold for \$800,000 in March 2024; and #229230-020 sold for \$799,000 in September 2024]

ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 320,701	\$ 320,701	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____ <input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 576,466	\$ 504,299	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 897,167	\$ 825,000	
NOTES: <i>Combination of assessor sales & appellant sales</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Donald C. Wilson</i>	2/5/26

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	341	Parcel Number:	92008-282
Owner Name:	MABBOTT CAROL & BATEMAN DENNIS				
Situs Address:	3019 SE 156TH AVE				
Property Type:	2-story residence	Acres:	0.16	NBHD	
Mailing Address:	3019 SE 156TH 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	Carol Mabbott	/	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 5, 2026	10:53	11:00	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$552,000 in November 2024. The appellant's evidence included a Home Inspection Report from October 2024 prepared by Bartley Inspections.

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 254,400	\$ 254,400	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 383,136	\$ 370,600		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 637,536	\$ 575,000		
NOTES: Purchase price adjusted for roof replace			<input checked="" 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>	2/5/26

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

CASE BEING HEARD

Assessment Year:	2025	Petition No:	342	Parcel Number:	202559-005
Owner Name:	WILHELM TREVER				
Situs Address:	19801 NE 239TH AVE				
Property Type:	1.5-story residence	Acres:	2.61	NBHD	
Mailing Address:	19801 NE 239TH 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	Trever Wilhelm	-	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 5, 2026	11:13	11:24	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an appraisal performed by Mark Jackson of Metro Appraisal Service indicating a value of \$617,000 as of October 2019.

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 322,945	\$ 322,945	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 585,334	\$ 585,334		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 908,279	\$ 908,279		
NOTES:	No proof of condition of property		<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
Daniel C. Weaver	2/5/26

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
BADEA ION & PASCA NORA TRUSTEES	986035924	348	12010 NE 58TH AVE	Nora Pasca Ion Badea	The appellant stated that the Assessor's comparable sales are from early in 2024 and do not reflect the later drop in the market. There is a development of many homes in construction very near the subject property, and according to local realtors, this will drop the value of the subject property. The house across the street from the subject property is selling for between \$690,000 to \$720,000.
KUFUS MICHAEL	33640000	331	PO BOX 66022	Michael Kufus Susan Peterson	<p>The appellant is concerned with the land value of the subject property. He stated there is a loud industrial company across the street from the subject property which is a constant disturbance. The appellant focused on the land values of his comparable sales in relation to the subject property.</p> <p>The Assessor's Office stated there is a \$25,000 view premium on this property. The Assessor's Office acknowledged that there could be noise issues that should be examined during the revaluation. Land values are valued by price per square foot with premiums added for different features. The subject property has nice finishings and is in a location with gentrification. The Assessor believes their sales are superior and bracket the subject property's quality and condition.</p>
TAYLOR CHARLES & TAYLOR SHANNON RUTH	185199005	221	2200 NW 151ST ST	No attendance	No attendance (use appraisal language)
RIAT DAVID & RIAT LAURA	129668000	349	PO BOX 936	David Riat Jeremique Clifford	<p>The appellant stated that only a couple of acres on the property are usable due to sloping and a creek. The subject property needs new plumbing and there is black mold present.</p> <p>The Assessor's Office stated that during the reevaluation cycle for this assessment year, the value on acreage did increase for the subject property's area. The subject property land is valued at .49 acres of flat land, 4.31 acres of rolling land, 2.53 acres of steep land, and .17 acres of low land. The low and steep land of the property is valued at a 30% discount rate. The one-acre home site is valued at full value along with the flat land and rolling land. The geographical measurements are provided by a state survey.</p>
CANNON MARK A & CANNON WENDI JO	123831106	334	948 NE 34TH AVE	No attendance	No attendance

TUINGA JOHN PAUL	236956000	338	PO BOX 1491	No attendance	No attendance
MABBOTT CAROL & BATEMAN DENNIS	92008282	341	3019 SE 156TH AVE	Carol Mabbot	The appellant stated she purchased the property in November 2024 for \$552,000. The property was listed on the RMLS, there were three bidders for the property, and it was an arms-length sale. It was originally listed in August for \$600,000, but after a price drop to \$575,000, the appellants bid for the property. Additionally, there was a home inspection, and the price was negotiated down to accommodate the roof repair. The appellant completed these repairs before the assessment date.
WILHELM TREVER	202559005	342	19801 NE 239TH AVE	Trever Wilhelm	The appellant stated the Assessor assumes the subject property is in market ready condition, but it has deferred maintenance that would need to be completed to compete with the Assessor's comparable sales. The house has its original components from the 1980s including flooring, windows, and roof. The cumulative amount of work necessary would require a substantial discount on the purchase price. The appellant believes a \$120,000 to \$160,000 downward adjustment would show the as-is market value.