

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF LAS VEGAS, A POLITICAL
SUBDIVISION OF THE STATE OF
NEVADA,

Appellant,

vs.

180 LAND CO., LLC, A NEVADA LIMITED-
LIABILITY COMPANY; AND FORE STARS,
LTD., A NEVADA LIMITED-LIABILITY
COMPANY,

Respondents.

180 LAND CO., LLC, A NEVADA LIMITED-
LIABILITY COMPANY; AND FORE STARS,
LTD., A NEVADA LIMITED-LIABILITY
COMPANY,

Appellants/Cross-Respondents,

vs.

CITY OF LAS VEGAS, A POLITICAL
SUBDIVISION OF THE STATE OF
NEVADA,

Respondent/Cross-Appellant.

No. 84345

Electronically Filed
Oct 27 2022 02:59 PM
Elizabeth A. Brown
Clerk of Supreme Court

No. 84640

**AMENDED
JOINT APPENDIX
VOLUME 85, PART 2 OF 6
(Nos. 14846-14863)**

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Clark County Assessor's Office

Case #: 17176
180 LAND CO L L C

Subject(s):
S. 138-31-201-005
S2. 138-31-601-008
S3. 138-31-702-003
S4. 138-31-702-004
S5. 138-31-801-002

1:10,000
Date: 8/1/2017

Legend

Subject

☐ Comparable



Aerial Map (NearMap 08/02/2016)

14846

Clark County Assessor's Office

Case #: 17176
180 LAND CO L L C

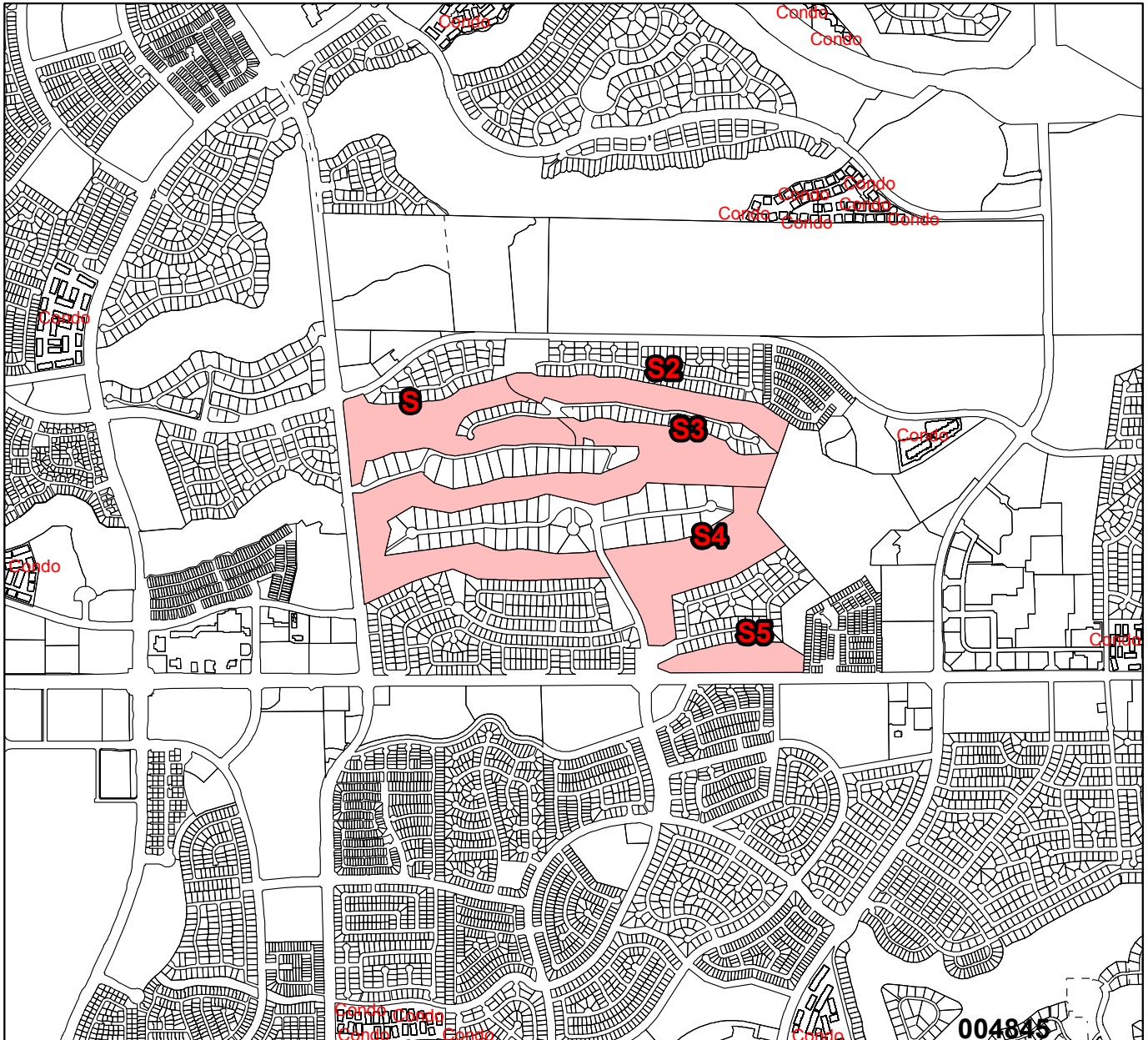
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S. 138-31-201-005
S2. 138-31-601-008
S3. 138-31-702-003
S4. 138-31-702-004
S5. 138-31-801-002

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Date: 8/1/2017

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Subject

Comparable



Subject Map

14847

Clark County Assessor's Office

Case #: 17176
180 LAND CO L L C

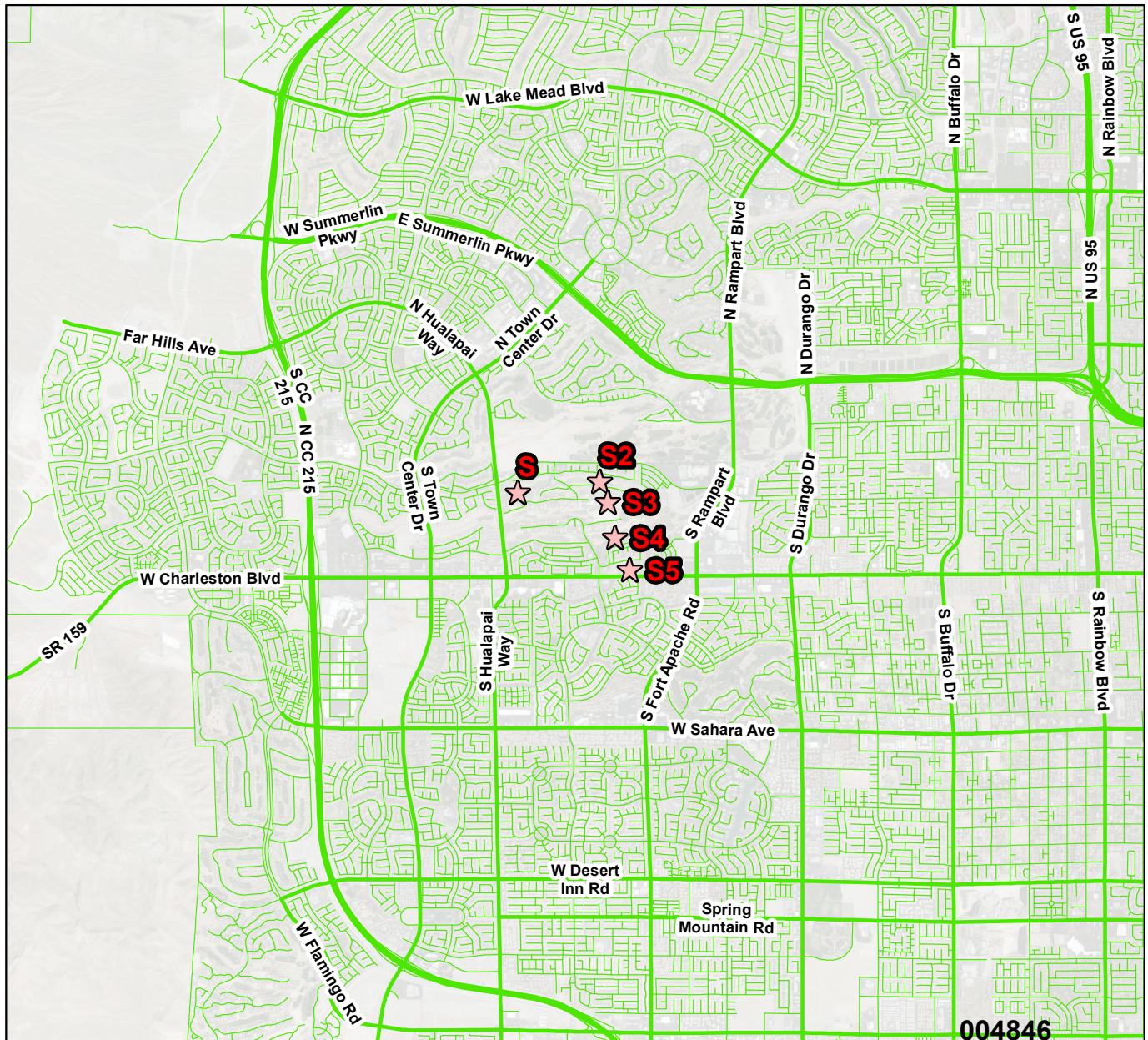
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S. 138-31-201-005
S2. 138-31-601-008
S3. 138-31-702-003
S4. 138-31-702-004
S5. 138-31-801-002

1:60,000
Date: 8/1/2017

Legend

★ Subject

★ Comparable



Vicinity Map

14848

Clark County Assessor's Office

Case #: 17176
180 LAND CO L L C

Subject(s):
S1. 138-31-801-002
S2. 138-31-201-005
S3. 138-31-601-008
S4. 138-31-702-003
S5. 138-31-702-004

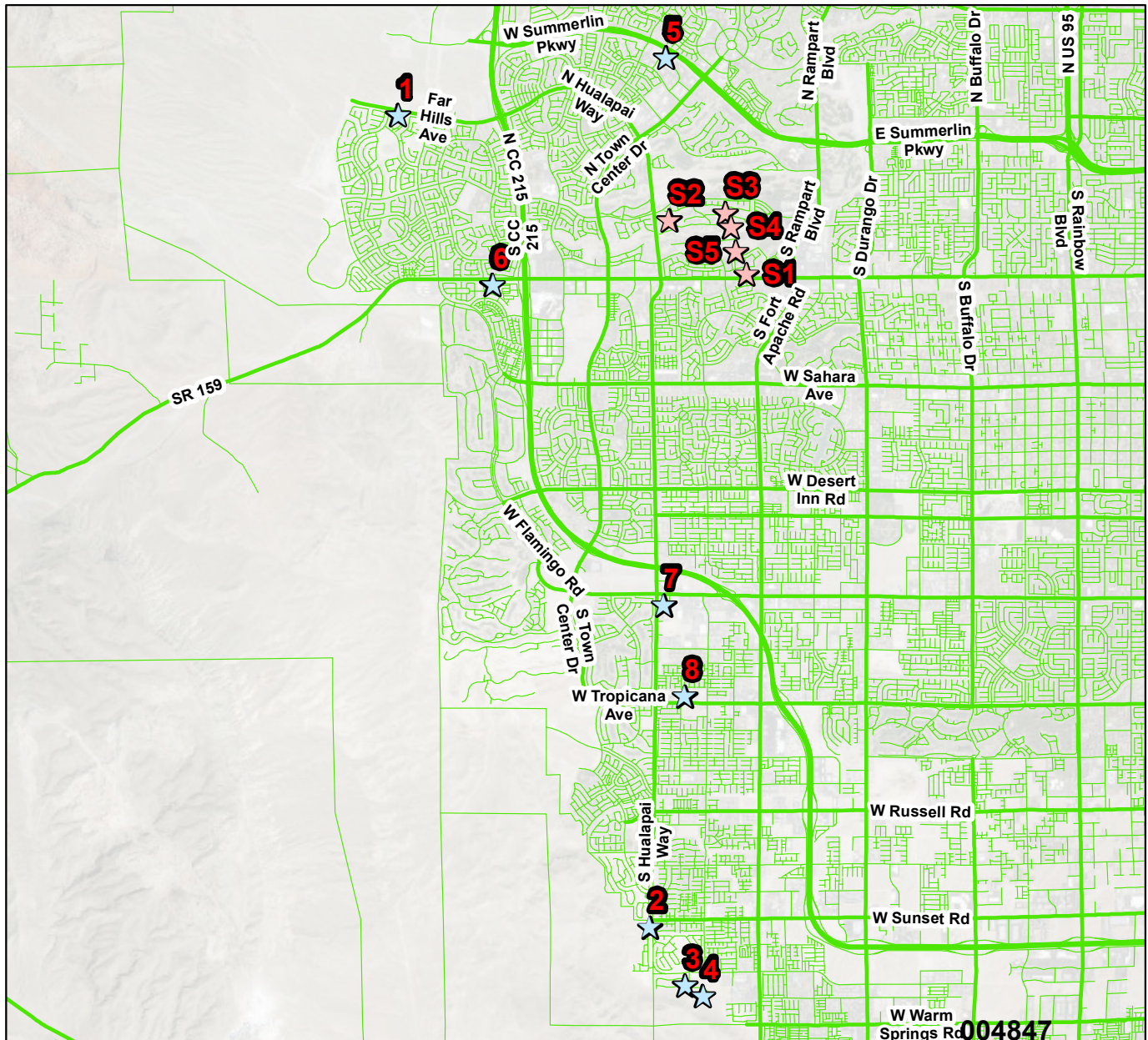
Comparable(s):
1. 137-27-717-002
2. 175-01-512-001
3. 176-06-311-001
4. 176-06-312-001
5. 138-19-419-009
6. 164-02-510-007
7. 163-19-111-002
8. 163-19-402-007

1:86,158
Date: 9/5/2017

Legend

★ Subject

★ Comparable



Vicinity Map

14849

CASE #	17-177	SUBJECT PARCEL INFORMATION						FISCAL YEAR	2017/2018							
APN	138-31-801-003 et all		Location	Charleston and Rampart		Zoning Designation	PD	Vacant	No							
Size (acres)	70.52	Gross	70.52	Net	Size (sq ft)	3,071,851	Probable Use	RESIDENTIAL	Offsites	Partial						
General Description	This appeal includes the following parcels that are active for the 17-18 tax year: 138-31-801-003, 138-32-301-007, 138-32-301-005. Approx 46.3% of the gross acreage is in wash. Parcels are located within the former Badlands Golf Course near the corner of Charleston and Rampart.							Density	7 DU/AC							
COMPARABLE LAND SALES GRID																
Sale No.	1		2		3		4		5		6		7		8	
Parcel #	137-27-717-001		175-01-510-001		176-06-310-001		176-06-814-001		138-19-419-009		164-02-510-003		163-19-111-002		163-19-402-007	
Buyer	RYLAND HOMES NEVADA		Pardee Homes		RICHMOND AMERICAN H		PARDEE HOMES NEVADA		A L F LAND CO L L C		CHARLESTON 215 L L		C R P CALIDA FLAMIN		GRAND CANYON TROPIC	
Seller	HUGHES HOWARD COMP		HUGHES HOWARD COMP		HUGHES HOWARD COMP		HUGHES HOWARD COMP		Crossing Business C		S A V W C L III L L		BURBANK L L C		SOROOSH FARHANG REV	
Date of Sale	5/20/2016		6/7/2016		9/9/2016		10/7/2016		7/13/2016		2/1/2016		3/25/2016		10/7/2016	
Sale Price	\$10,115,200		\$16,872,000		\$15,000,000		\$14,855,550		\$2,212,500		\$16,650,000		\$11,690,000		\$6,100,000	
Cross Streets	Far Hills / Fox Hill		Hualapai / Sunset		Warm Sprin / Ft. Apache		Fort Apach / Warm Sprin		Summerlin / Town Cente		Charleston / Hughes Par		Flamingo / Hualapai		Tropicana / Hualapai	
Acres	18.56		33.44		30.86		30.63		3.53		31.46		11.69		9.22	
\$/Acre	545,000		504,545		486,066		485,000		626,771		529,243		1,000,000		661,605	
Time/Market/Other Adj.*																
Adjusted \$/Acre	545,000		504,545		486,066		485,000		626,771		529,243		1,000,000		661,605	
Location	Summerlin West		Summerlin South		Summerlin South		Summerlin South		Summerlin East		Summerlin South		Southwest		Southwest	
Zoning/Probable Use	P-C		R2/RH		R-E/MDP		R-E/MDP		P-C		R-U/RM		C-2/CG		R-E/ROI R-5	
Density (maximum)	5.6-12 du/acre		5.6-12 du/acre		5.6-12 du/acre		5.6-12 du/acre		26 du/acre		25 du/acre		25 du/acre		50 du/acre	
Size	18.56 Acres		33.44 Acres		30.86 Acres		30.63 Acres		3.53 Acres		31.46 Acres		11.69 Acres		9.22 Acres	
Shape	Regular		Irregular		Regular		Regular		Regular		Irregular		Regular		Regular	
Topography	Level		Undulating		Level		Level		Level		Undulating		Level		Level	
Access	Typical		Typical		Typical		Typical		Typical		Typical		Typical		Typical	
Offsites	Full		Partial		Partial		Partial		Partial		Partial		Partial		Partial	
Overall Comparison to Subject	SUPERIOR		SIMILAR		SIMILAR		SIMILAR		SUPERIOR		SUPERIOR		SUPERIOR		SUPERIOR	
* Analysis of Market Conditions Adjustment attached.																
RECONCILIATION																
INDICATED VALUE RANGE OF COMPARABLES 485,000 TO 1,000,000 PER ACRE																
CURRENT TAXABLE VALUE OF SUBJECT 282,039 PER ACRE TOTAL TXBL LAND VALUE 19,889,363																
RECOMMEND 282,039 PER ACRE TOTAL TXBL LAND VALUE NO CHANGE																
RECONCILIATION COMMENTS This appeal consists of 3 total parcels with gross acreages of: 5.44, 47.59, and 17.49, for a total of 70.52 gross acres. Approx. 46.3% of these parcels or about 37.885 acres lie in washes and are not valued, approx. 31% of these parcels lie within the FEMA flood zone. Gross acreage value for these parcels is approx. \$282,039. Comps 1 thru 4 have similar zoning to the subject's PD-7 with 1 being most similar in location. Comps 5 thru 8 have higher zoning similar to the R-3 zoning approved by the Las Vegas City Council on parcel 138-32-301-005. Based on the information provided recommend no change in value. 004848																

Clark County Assessor's Office

Case #: 17177
SEVENTY ACRES L L C

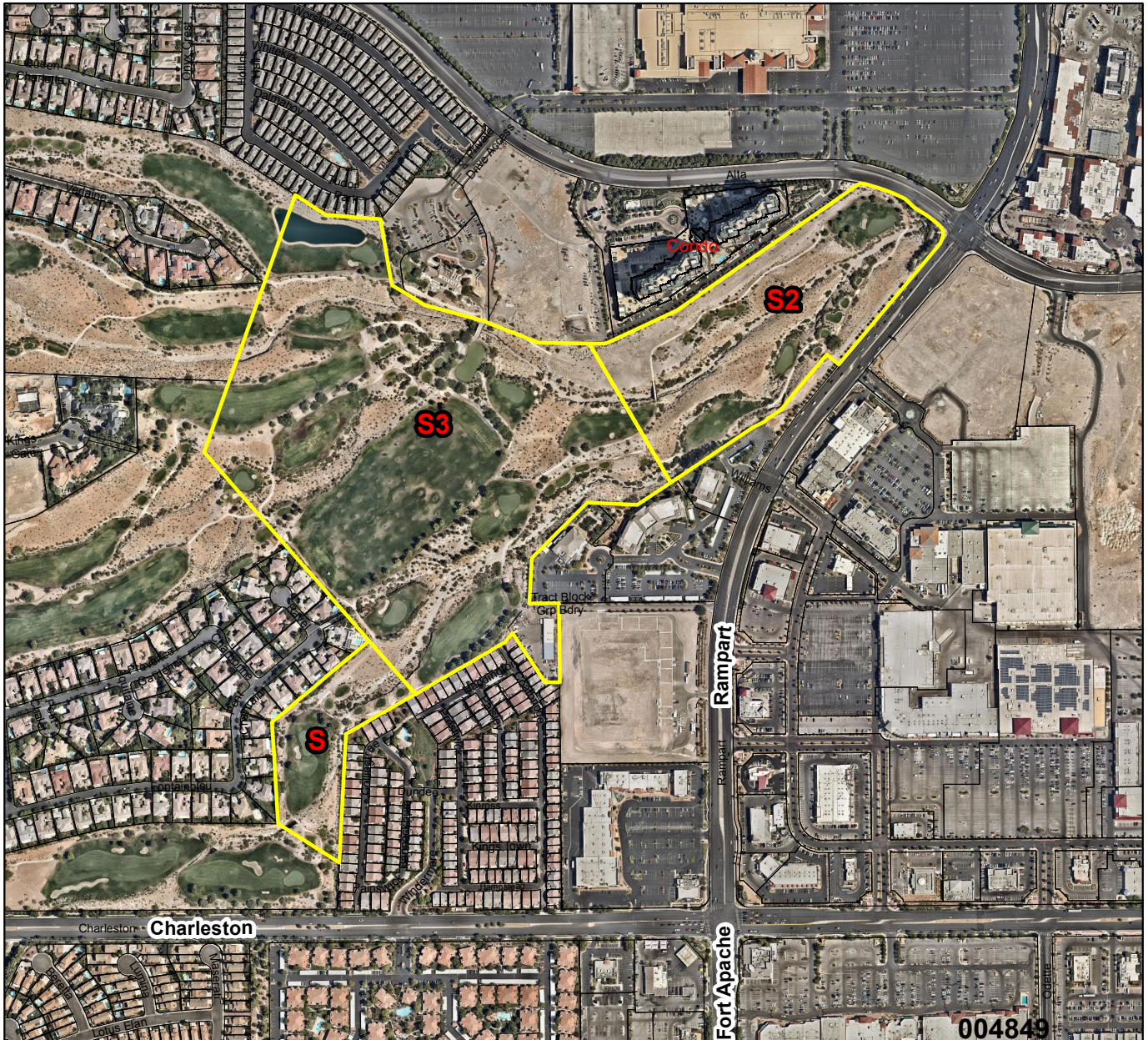
Subject(s):
S. 138-31-801-003
S2. 138-32-301-005
S3. 138-32-301-007

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Date: 8/1/2017

Legend

Subject

Comparable



Aerial Map (NearMap 08/02/2016)

Clark County Assessor's Office

Case #: 17177
SEVENTY ACRES L L C

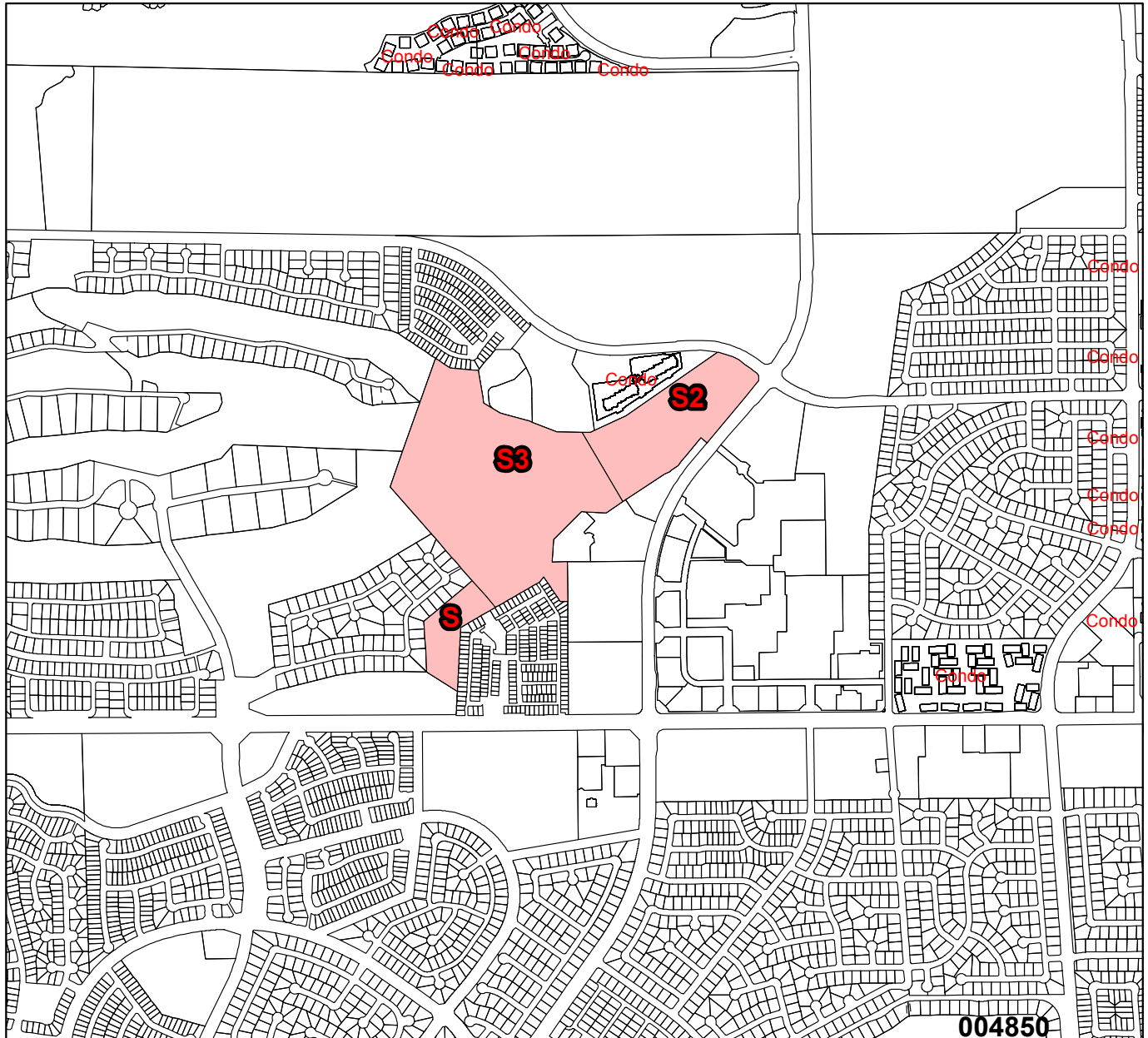
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S2. 138-32-301-005
S3. 138-32-301-007

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Date: 8/1/2017

Legend

Subject

Comparable



Subject Map

14852

Clark County Assessor's Office

Case #: 17177
SEVENTY ACRES L L C

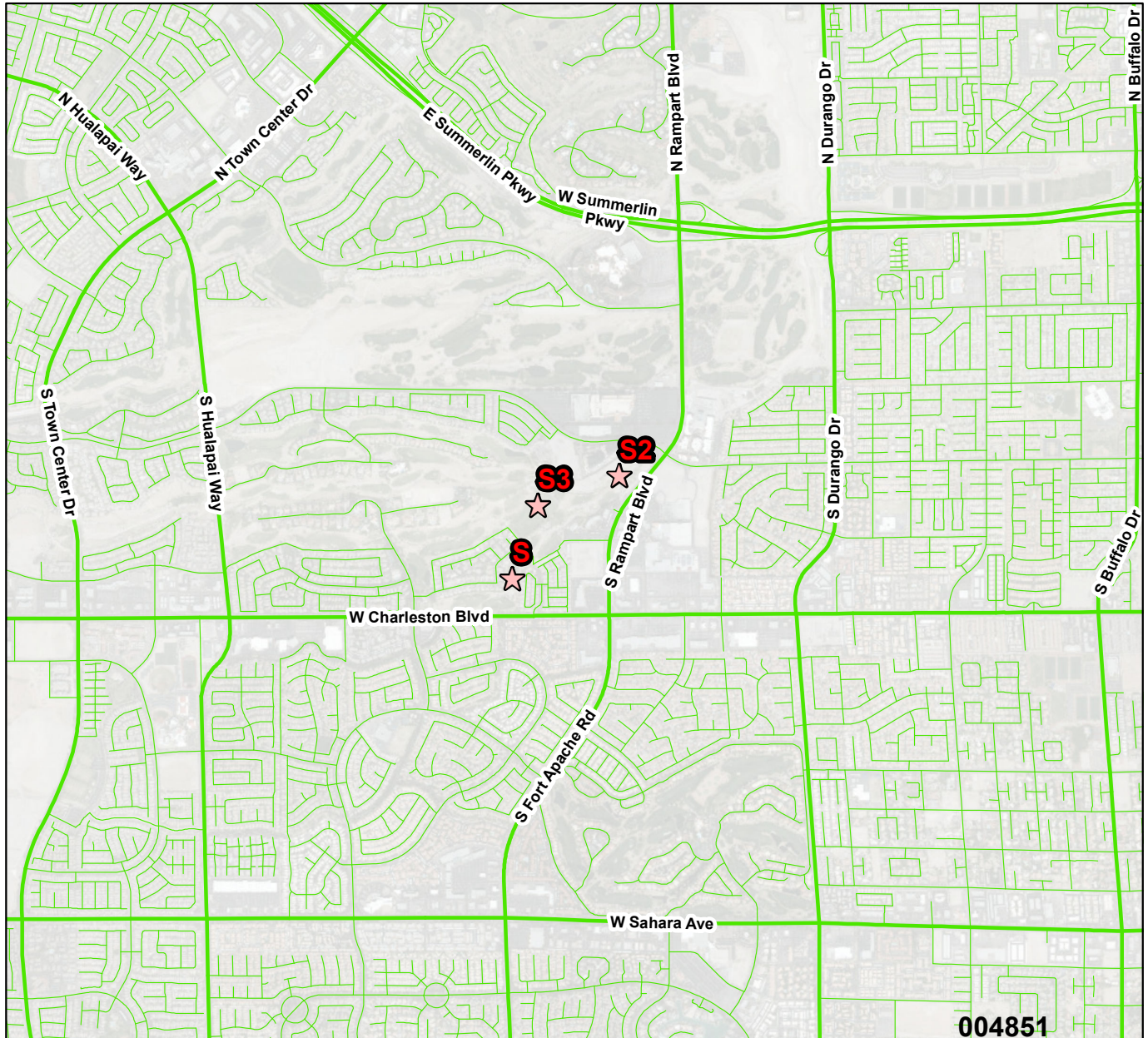
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S2. 138-32-301-005
S3. 138-32-301-007

1:30,000
Date: 8/1/2017

Legend

★ Subject

★ Comparable



Vicinity Map

14853

Clark County Assessor's Office

Case #: 17177
SEVENTY ACRES L L C

Subject(s):
S1. 138-31-801-003
S2. 138-32-301-007
S3. 138-32-301-005

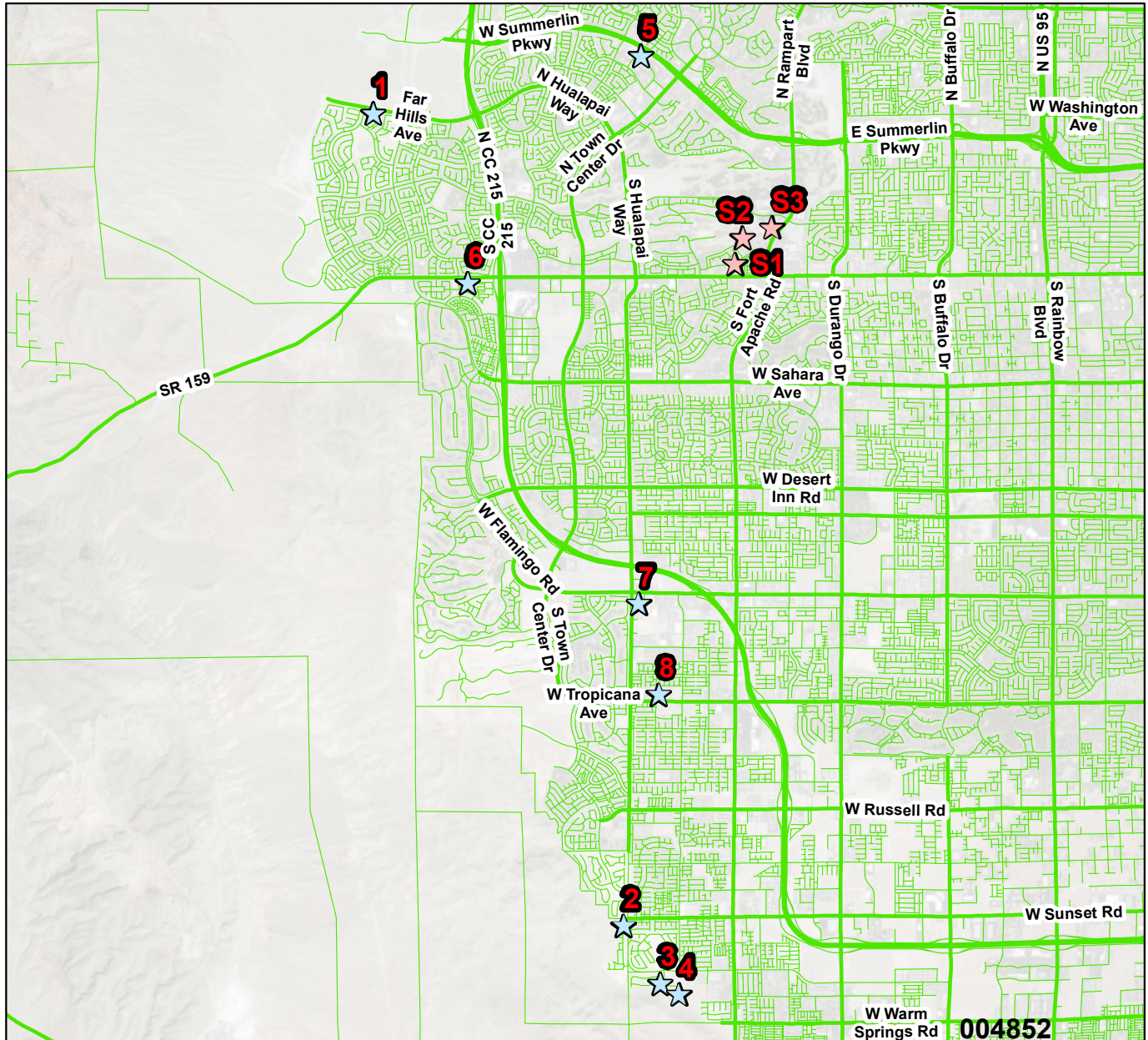
Comparable(s):
1. 137-27-717-002
2. 175-01-512-001
3. 176-06-311-001
4. 176-06-312-001
5. 138-19-419-009
6. 164-02-510-007
7. 163-19-111-002
8. 163-19-402-007

1:86,158
Date: 9/5/2017

Legend

★ Subject

★ Comparable



Vicinity Map

14854

Comparable Sale:	1		Summerlin West		
Property Description:	Master plan calls for medium density residential				
Parcel Number:	137-27-717-001				
Parcel Count:	1				
Site Address:					
Seller:	HUGHES HOWARD COMPANY L L C				
Buyer:	RYLAND HOMES NEVADA L L C				
Deed Number:	20160520:00001623				
Sale Date:	5/20/2016				
Sale Price:	\$10,115,200.00				
Gross Size SF/Acre:	810,144		18.56		
Net Size SF/Acre:	810,144		18.56		
Sale Price Per SF/Acre	\$12.51		\$545,000		
Zoning:	P-C	Planned Community			
Utilities/Offsites:	Yes				
Verification Source:	Public Records				



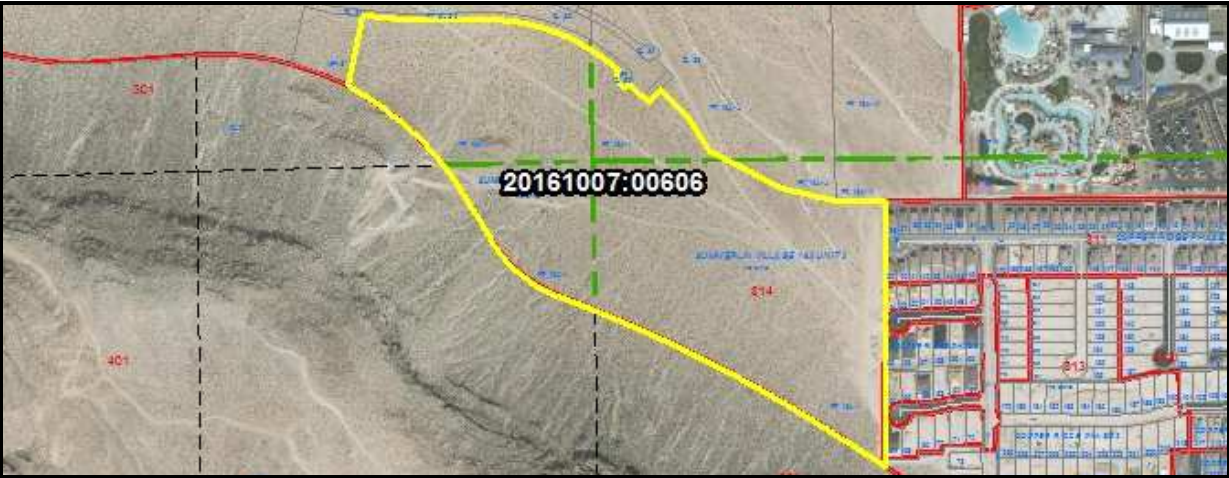
Comparable Sale:	2	Summerlin South	
Property Description:	R2 Lot in Summerlin South Planned Community. Both parcels have a secondary ROI for R-3 zoning or up to 18 du per acre. Some marketable views towards the back of parcel 610-002.		
Parcel Number:	175-01-510-001		
Parcel Count:	2		
Site Address:			
Seller:	HUGHES HOWARD COMPANY L L C		
Buyer:	Pardee Homes		
Deed Number:	20160607:00001054		
Sale Date:	6/7/2016		
Sale Price:	\$16,872,000.00		
Gross Size SF/Acre:	1,459,656	33.44	
Net Size SF/Acre:	1,459,656	33.44	
Sale Price Per SF/Acre	\$11.58	\$504,545	
Zoning:	R2	MediumLow Density Residential	
Utilities/Offsites:			
Verification Source:	Public Records		



Comparable Sale:	3	Summerlin South
Property Description:	Typical subdivision land, no marketable views.	
Parcel Number:	176-06-310-001	
Parcel Count:	1	
Site Address:		
Seller:	HUGHES HOWARD COMPANY L L C	
Buyer:	RICHMOND AMERICAN HOMES NEVADA	
Deed Number:	20160909:00001377	
Sale Date:	9/9/2016	
Sale Price:	\$15,000,000.00	
Gross Size SF/Acre:	1,347,039	30.86
Net Size SF/Acre:	1,347,039	30.86
Sale Price Per SF/Acre	\$11.16	\$486,066
Zoning:	R-E	Rural Estates Residential District
Utilities/Offsites:	Yes	
Verification Source:	MLS/COSar/Property Line	



Comparable Sale:	4	Summerlin South	
Property Description:	Typical subbdivision land, no marketable views.		
Parcel Number:	176-06-814-001		
Parcel Count:	1		
Site Address:			
Seller:	HUGHES HOWARD COMPANY L L C		
Buyer:	PARDEE HOMES NEVADA		
Deed Number:	20161007:00000606		
Sale Date:	10/7/2016		
Sale Price:	\$14,855,550.00		
Gross Size SF/Acre:	1,337,000	30.63	
Net Size SF/Acre:	1,337,000	30.63	
Sale Price Per SF/Acre	\$11.13	\$485,000	
Zoning:	R-E	Rural Estates Residential District	
Utilities/Offsites:	Yes		
Verification Source:	Other		



Comparable Sale:

5

Summerlin East

Property Description:

Sale was for a portion of 138-19-419-006 which is now 13-19-419-009. -010 was part of the sale also but is now a street parcel and carries zero value (.44 acres).

Parcel Number:

138-19-419-009

Parcel Count:

1

Site Address:

1490 CENTER CROSSING RD

Seller:

Crossing Business Center 8 LLC

Buyer:

A L F LAND CO L L C

Deed Number:

20160713:00002748

Sale Date:

7/13/2016

Sale Price:

\$2,212,500.00

Gross Size SF/Acre:

154,084

3.53

Net Size SF/Acre:

154,084

3.53

Sale Price Per SF/Acre

\$14.39

\$626,771

Zoning:

P-C

Planned Community

Utilities/Offsites:

Verification Source:



Comparable Sale:	6	Summerlin South
Property Description:	31.46 acres in Summerlin South master plan with ROI to R4 zoning secondary zoning C-2.	
Parcel Number:	164-02-510-003	
Parcel Count:	2	
Site Address:	11325 W CHARLESTON BLVD	
Seller:	S A V W C L III L L C	
Buyer:	CHARLESTON 215 L L C	
Deed Number:	20160201:00000296	
Sale Date:	2/1/2016	
Sale Price:	\$16,650,000.00	
Gross Size SF/Acre:	1,373,229	31.46
Net Size SF/Acre:	1,373,229	31.46
Sale Price Per SF/Acre	\$12.15	\$529,243
Zoning:	R-U	Rural Open Land District
Utilities/Offsites:		
Verification Source:	Public Records	



Comparable Sale:	7		Southwest	
Property Description:				
Parcel Number:	163-19-111-002			
Parcel Count:	1			
Site Address:	0			
Seller:	BURBANK L L C			
Buyer:	C R P CALIDA FLAMINGO HUALAPAI OWNER L L C			
Deed Number:	20160325:00002514			
Sale Date:	3/25/2016			
Sale Price:	\$11,690,000.00			
Gross Size SF/Acre:	510,268	11.69		
Net Size SF/Acre:	510,268	11.69		
Sale Price Per SF/Acre	\$22.96	\$1,000,000		
Zoning:	C-2	General Commercial		
Utilities/Offsites:				
Verification Source:	Public Records			



Comparable Sale:	8	Southwest
Property Description:	Includes parcel 163-19-402-008	
Parcel Number:	163-19-402-007	
Parcel Count:	2	
Site Address:	0	
Seller:	SOROOSH FARHANG REV LIV TR	
Buyer:	GRAND CANYON TROPICANA APTS LLC	
Deed Number:	20161007:00000763	
Sale Date:	10/7/2016	
Sale Price:	\$6,100,000.00	
Gross Size SF/Acre:	402,453	9.22
Net Size SF/Acre:	402,453	9.22
Sale Price Per SF/Acre	\$15.19	\$661,605
Zoning:	R-E	Rural Estates Residential District
Utilities/Offsites:		
Verification Source:	MLS/COSar/Property Line	





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Wednesday, Aug 16, 2017 01:34 PM

14863