

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:00 A.M

FEBRUARY 19, 2008

PRESENT:

Patricia McAlinden, Chairperson
Benjamin Green, Vice Chairman
John Krolick, Member*
Linda Woodland, Member
Philip Horan, Alternate Member

Nancy Parent, Chief Deputy County Clerk
Herb Kaplan, Deputy District Attorney

The Board met in the Silver and Blue Room, Lawlor Events Center, University of Nevada, Reno, 1664 N. Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

08-714E SWEARING IN OF ASSESSOR STAFF

Nancy Parent, Chief Deputy County Clerk, swore in Assessor's Office staff that was not previously sworn.

WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners:

PARCEL NUMBER	PETITIONER	HEARING NUMBER
082-840-07	John Grezelin	08-1678A
124-031-03	John A. & Marceline H. Difeo	08-0056
131-121-26	Ronald L. & Audrey D. Stevens	08-1038
502-151-04	John Grezelin	08-1678B

08-715E PARCEL NO. 129-280-11 - TRIVETT, GENE E & LYNN TR - HEARING NO. 08-0991

A Petition for Review of Assessed Valuation received from Gene E. & Lynn Trivett Tr., protesting the taxable valuation on land and improvements located at 881 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's evidence packet, pages 1-11

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

Petitioners, Lynn and Gene Trivett, were sworn.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Mr. Trivett said his appeal was summarized in Exhibit A. He felt his land value should be \$145,000 and the house value should be \$206,000 for a total value of \$351,000. He discussed the difference between the land value for his parcel and Parcel No. 129-390-12 and the increase in his building's value even though he suffered a loss of privacy due to the construction of a major condominium complex.

***9:05 a.m.** Member Krolick arrived at the meeting.

Mr. Trivett indicated he signed onto the current Incline Village petition, but he was not part of the original appeal.

Josh Wilson, Assessor, noted the appeal was not submitted on the Village League's form, but the Petitioner did mention the non-equalization of similarly situated properties. Mr. Wilson conducted a PowerPoint presentation for the Board, and requested that his presentation be included as Exhibit I for this hearing and for any of today's hearings referencing the non-equalization of similarly situated residential properties.

During his presentation, Mr. Wilson clarified the subject parcel's land was being valued as a residential site and the 17 percent increase since the purchase of the property was due to the increase in *Marshall and Swift* costs. He said every year improvements in Washoe County were recosted and the appropriate depreciation applied. He explained there would be an increase in the taxable value of the improvements if the increase in *Marshall and Swift* costs was greater than the 1.5 percent depreciation.

Member Horan asked how the Assessor's Office could measure equalization pursuant to NRS 361.333 if it was not defined in either statutes or administrative code. Mr. Wilson replied he measured equalization the way it was measured in the rest of the Country. He noted NRS 361.333 provided the Nevada Department of Taxation with the authority to audit Nevada's assessors. He explained his ratio study provided this Board with an idea of where Washoe County's taxable values were in relation to market value, and the study could be given as much weight as the

Board felt appropriate in rendering its decisions. He felt it was a fair way to measure the assessment level at Lake Tahoe versus the assessment level in the rest of the County. Mr. Horan stated he did not dispute equalization should be measured, which the Assessor's Office was attempting to do, but he had a problem with the Assessor's statement that equalization was not defined versus his statement that it was being measured. He felt the two statements were diametrically opposed to each other.

Mr. Wilson noted Lake Tahoe residents had values and tax bills that were higher than the rest of Washoe County, but they had lower assessment levels.

Mr. Wilson discussed the Department of Taxation's Ratio Study. He understood this year all of Nevada's Lake Tahoe properties, for both Douglas and Washoe County, would have ratio studies done. He indicated the ratio study cycles were changed a few years ago because of the contention that Douglas County's assessments and tax liabilities were significantly lower. He said the last time the Assessor's Office was audited the Department of Taxation indicated the Assessor's Office was doing what it should.

Mr. Wilson stated the law mandated the land should be put at full cash value. He noted the market had clearly appreciated since 2002/03, so rolling values back to 2002/03 would put those properties' land at a lower level than the rest of Washoe County. He advised assessments were equalized when land was valued at full cash value and when improvements were costed using the *Marshal and Swift* cost manuals while applying statutorily mandated depreciation of 1.5 percent per year. Mr. Wilson ended his presentation by discussing his conclusions.

Member Woodland said the presentation made it clear that the Valley's property owners paid a higher tax rate than those at Incline Village/Crystal Bay. Mr. Wilson stated there were some high tax bills at Lake Tahoe. He said when those tax bills were compared to the sale price of a property; it indicated, proportionately, the burden was equally distributed. He said the reason the tax bills were so large at Lake Tahoe was because of the median sales price, which was three to four times higher than the rest of Washoe County. He indicated in an ad-valorem tax structure, the more valuable the property the larger the tax bill. He stated the property tax cap would provide some year-to-year relief, but it was an ad valorem tax.

Member Green said it used to be a judge would not throw out any appraisal that was within 10 percent of the property's value. He indicated preparing appraisals was not an exact science because it required making judgments on such things as quality classes, views, and comparables. He felt the Assessor's appraisals were very fair, but he noted most of the property being looked at had taxable values that were roughly 10 percent less than their cash value. He asked if that was by design to make sure the property did not go over its cash value. Mr. Wilson replied because of the improvement value costing, typically assessments were conservative especially as the property aged and a large amount of depreciation was applied. He said the Assessor's Office tried to be as reasonable as possible in estimating land values, but full cash value

was a moving target that depended on market conditions. He discussed the sales data that could be used according to statutes and regulations and noted the land sales analysis did not time adjust the properties. He reiterated he felt the Assessor's Office produced reasonable estimates of land value.

Member Green said there were a number of references to the "white paper" by the Legislative Counsel Bureau (LCB) that was not yet enacted. Mr. Wilson noted the "white paper" was not up for approval in March. He explained the March meeting was to approve the newly amended NAC 361.118 and NAC 361.119. He said it covered some, but not all, of the issues brought forward in the "white paper." Member Green indicated he understood it had nothing to do with what was being done today because it had not been enacted. Mr. Wilson agreed and indicated the Board should look at the current regulations and statutes.

Ms. Regan discussed the comparable sales and the subject property's base lot value of \$180,000. She noted the sale of the subject property in October 2003 was at \$304 a square foot while it had a current taxable value of \$185 a square foot.

In response to a comment by the Petitioner about the \$180,000 land value, Ms. Regan said market areas were generally looked at as defined by a multiple-listing service in Incline Village. She stated the subject property was situated between two areas that both had a base-lot value of \$500,000. She explained even though the subject property was somewhat removed from Harold Drive, it matched Harold Drive's character of very small lots with a mixture of single-family and multi-family residences. She said Harold Drive also offered a lower base-lot value than if the property was considered to be a part of the neighborhoods surrounding the Petitioner. She acknowledged the Petitioner's property abutted a condominium project, but it was a mobile home park before it was a condominium development. She felt it had been demonstrated that the property's taxable value did not exceed fair market value and the recommendation was to uphold the Assessor's value.

In response to Member Horan, Ms. Regan said the subject's lot size was .31 acres and the typical Harold Drive lot size was .138 acres. Member Horan asked her to be more precise because the Appellant referenced two specific parcels. Mr. Wilson explained residential land was valued as a buildable site not on a price per square foot basis, which meant the properties had the same base-lot land value. Member Horan said he raised the question so he could be sure the Appellant understood that. Mr. Wilson stated the amount of coverage an Incline Village/Crystal Bay lot has drives the value of a lot more than anything else because the owner could only build on the approved amount of coverage.

Member Krolick said the 2006 value was \$100,000, the 2007 value was \$228,000, and the 2008 value dropped to \$180,000. Mr. Wilson explained these figures reflected the mass rollback by this Board that was pending before the Nevada Supreme Court. He said in 2006 this Board made a motion to reduce all of the residential properties in Incline Village; but the Supreme Court enjoined this Board from

implementing that decision pending the Court's decision in the *Bakst* case, which came out December 2006. He said the Assessor's Office changed the values in the system after the remitter period was over. Since then, he stated the State Board of Equalization heard the case and remanded it back to this Board because the State Board determined there was not an adequate record on which to issue a ruling. In the meantime, he said everything was left in limbo because the Village League filed a writ directly to the Nevada Supreme Court.

Chairperson McAlinden asked if any consideration was given for view or privacy issues. Ms. Regan replied no, because Harold Drive was such a mixed use area and because the subject parcel was so large compared to the typical Harold Drive lot.

After further discussion about the condominium project's relation to the subject property, Member Krolick noted the mobile homes were single story while the condominiums were two stories. He asked if Ms. Regan could agree that the two stories would significantly impact the view from the subject property. Ms. Regan replied absolutely, but it was not atypical for the Harold Drive neighborhood.

In rebuttal, Mr. Trivett said the presentation by the Assessor did not focus on his property, but on a very large picture. He noted Harold Drive homes were largely located on a golf course and were very expensive homes. He said the properties he provided as comparables had bigger lots, better locations and better views. He acknowledged the condominiums affected his view significantly, but he was not aware of any mobile-home park behind his house when he purchased it in 2003. He discussed the condominium decks that faced his even though the plans originally called for them to be facing the street.

Mr. Trivett indicated his property had duplexes on either side of it and one of them was quite rundown. He stated his petition was based on equity with his neighbors, and he did not fully understand the Assessor's discussion about the Supreme Court and his methodology. He said he was trying to point out to the Board that the assessment of his property was out-of-line with his property's physical neighborhood. He felt his home value was lowered significantly by the bait-and-switch done with the condominium decks.

Lynn Trivett said NAC 361.118 stated differences must be eliminated in order to look at comparable properties. She indicated a property that had three purchase prices was substantially different than one that just sat. She did not understand how lots of different sizes could all have \$180,000 for a lot price, nor did she see a lot of adjustments being made in terms of traffic, size or view as called for in NAC 361.118.

Ms. Trivett stated NRS 361.227 indicated vacant land was to be considered by the uses of other land in the vicinity and, in this specific case, the use of the land was changed from a vacant lot to condominiums. She did not see that the subject parcel's loss of privacy was taken into consideration when looking at depreciation or obsolescence.

Chairperson McAlinden asked if the land was rolled back to \$180,000 in 2003/04 and the base lot was \$180,000, was it convenience that the value was verified at the 2003/04 level. Ms. Regan said it was absolutely based on the current sales available. She explained a reappraisal wiped the slate clean and that during a reappraisal, current market data within the timeframe allowed by statute was the only information used. Chairperson McAlinden noted the 2007 value was \$228,000. Ms. Regan said it went down because of the sales used to establish the values during reappraisal.

Member Horan felt it was important Ms. Trivett's issues be addressed. Mr. Wilson said all improvement values in the County were recosted using the *Marshall and Swift* costing manuals and then applying the 1.5 percent per year depreciation. He noted Ms. Trivett's issue with NAC 361.118 and mathematical changes to the base lot value had been analyzed and some lots were adjusted for certain property attributes. In this case, he explained there was no adjustment for size because these properties did not reach a certain lot size threshold and because there was no market evidence that it would have been an appropriate adjustment to make.

Mr. Wilson said he understood the Petitioners' concerns about valuing the condominiums by use, but their property was valued consistently with the use to which it was put as a single-family residence in the Harold Drive neighborhood.

In response to Member Krolick, Ms. Regan indicated the duplexes on either side of the subject property were valued as multi-family units.

Chairperson McAlinden closed the public hearing.

Member Green felt it was tough on the homeowner that the vacant land was use to build condominiums, but he did not see they brought down the value of the neighborhood with a sales price of over \$1 million per unit. Member Krolick agreed and noted due diligence would have shown the vacant land was slated for development, but it had nothing to do with the valuation on this property.

Chairperson McAlinden noted the land was at its 2003/04 level no matter how that level was arrived at.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0991 - TRIVETT, GENE E & LYNN TR - PARCEL NO. 129-280-11 be upheld.

10:25 a.m. The Board took a brief recess.

10:35 a.m. The Board reconvened with all members present.

08-716E

**PARCEL NO. 131-131-04 - REAMY, RALPJ D & BARBARA J TR
ETAL - HEARING NO. 08-0566**

A Petition for Review of Assessed Valuation received from Ralpj D. & Barbara J. Reamy Tr. etal, protesting the taxable valuation on land located at 976 Fairway Park Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, comparable sales

Exhibit B, Incline Village/Crystal Bay form, pages 1-4

Exhibit C, Request for Information form

Exhibit D, Petitioner's evidence packet, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

Petitioner, James Pezzaglia, co-owner, was sworn.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She noted the property was located on the golf course.

Mr. Pezzaglia discussed why he felt the comparable sales he provided in Exhibit A were more comparable than the corner lot used by the Assessor's Office. He said he took the three comparables, added them together for a total of \$1.38 million, and then divided them by three for an average price of \$460,000. He stated he had no objection to the Assessor's improvement value, but he subtracted the improvement value from the \$460,000 to come up with a land value of \$393,000. He thought this was a more appropriate value than the Assessor's \$450,000 land value. He stated the Assessor used the median-lot price and increased his lot by \$273,000 because it was on the golf course. He described why being adjacent to the golf course was not always a benefit and why being close to the tee should offset the median price.

Mr. Pezzaglia said the amount used by the Assessor raised his parcel's value 42 percent, while his calculation raised it 24 percent. He stated the home was average, and he felt \$393,000 was a more appropriate value, which was its purchase price in 2002.

Mr. Pezzaglia noted everyone was fighting to keep their assets in today's financial climate and his protection came from the Legislature passing the 3 percent cap on residential properties.

Ms. Regan stated none of the comparable sales were on the golf course and all were considered inferior to the subject property while being comparable in size and quality class. She said IS-7 and IS-16 represented a sale and resale of a property that showed the neighborhood was showing some appreciation even for non-golf course properties. She stated the land value was established by using the vacant land sale in December 2005 on Harold Drive for an adjusted price of \$450,000, which reflected it was more desirable to be on the golf course.

Ms. Regan submitted Exhibit I for the record.

Ms. Regan stated of the three sales the Petitioner referenced, one was an older sale than what she used and another was for a considerably smaller property than the subject. She felt I-16 should be given the most weight in establishing value because it was most comparable to the subject. She asked the Assessor's value be upheld.

In rebuttal, Mr. Pezzaglia said Ms. Regan mentioned using the sale of the same premises twice as a basis for the increase in value. He said the Assessor's packet showed the 2007 land taxable value at \$316,710 and there would be a \$52,000 increase in the sales price if the \$745,000 was taken and then the \$693,000 was subtracted. He stated the amount would be \$379,000 if all of that was put to the land, which was more in line with his recommendation of \$393,000 and was a more reasonable basis for the value of the land. He discussed how the abstraction method worked and, in this case, how he felt the two methods were combined. He stated the abstraction method was used and then the Assessor added the view, which was not mentioned in the abstraction method. He reiterated the \$393,000 should be the value and that the Board had the discretion to find there was an inequity in the land value by granting the appeal.

In response to Member Woodland, Mr. Pezzaglia said the property was reroofed in 2004 and the roof was extended out over the walkway so people would not be injured by falling icicles.

Member Horan felt it was important for the Assessor's Office to respond to specific comments by the Petitioner. Josh Wilson, Assessor, stated the comment that caught his attention was doubling up by essentially applying a view premium to an abstraction sale. He said NAC 361.119 lists abstraction as an alternate method to the sales comparison approach. He explained the Assessor's Office tried to determine the value of a typical property without a view, and then looked properties with a view to determine how much weight should be given to that view. In this specific case, he said the Assessor's Office took a typical property with no golf-course frontage and adjusted it upwards based on the analysis of the pairings of the properties with and without golf-course frontage.

Chairperson McAlinden closed the public hearing.

Member Green discussed the variables, both good and bad, of having property on a golf course. Member Krolick felt I-17 was a more desirable location and that the subject property would have a hard time selling at \$450,000 in today's market. He said he would support a value around \$400,000 for the land. Member Woodland suggested minus 10 percent, which would put the value at \$405,000.

Member Horan said the quantification of the value of golf-course lots was a very subjective statement regardless of the lot being discussed. He indicated he had a hard time going in and selectively saying "A" was getting hit by more golf balls than "B." Member Krolick said the consideration was the orientation of the lot, its location on the street, and its view aspects. Chairperson McAlinden agreed with Member Horan's concern about making changes to a property where the location might be viewed as acceptable to one person, but not another. Member Horan also felt the sales comparisons supported the valuation of the Assessor. Chairperson McAlinden agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Horan and Chairperson McAlinden voting "no," it was ordered that the taxable value of the land be adjusted to \$425,000 with the improvements remaining at \$66,996 for a total taxable value of \$491,996 for HEARING NO. 08-0566 - REAMY, RALPJ D & BARBARA J TR ETAL - PARCEL NO. 131-131-04. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

DISCUSSION - CONSOLIDATION OF HEARINGS – NORMAN AZEVEDO'S CLIENTS (ITEM NOS. 08-717E AND 08-719E)

Nancy Parent, Chief Deputy County Clerk, indicated Norman Azevedo asked all three of his client's hearings be called together.

In response to Chairperson McAlinden, Mr. Azevedo replied he had already been sworn during prior hearings.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that the following hearings consolidated:

Parcel Number	Petitioner	Hearing Number
124-062-17	Donald F. Frei Tr	08-1529
131-013-16	Betwixt and Between LLC	08-1519
122-212-13	James & Virginia H. Nakada Tr.	08-1524

Josh Wilson, Assessor, duly sworn, stated he had no objection to the consolidation, but pointed out the parcels were in different neighborhoods with different base values. He felt it would be more appropriate to hear the two in The Woods together,

separate from the one in Lakeview, if specific land values would be discussed. He noted he would stand on his earlier presentation if only general legal issues were being discussed. Mr. Azevedo indicated he would be making a presentation on similar questions of law or fact.

Josh Wilson, Assessor, duly sworn, oriented the Board as to the location of the subject properties.

Mr. Azevedo indicated he would walk through the Assessor's Exhibit I and would use it as a template for his presentation. He felt Mr. Wilson's comments were honest, direct, and true; but there were things missing from his handouts that were relevant for the Board to consider.

Mr. Azevedo said non-equalization of similarly situated properties was his clients' concern from the very beginning of the concept of equalization. He felt the Board should consider that even though the *Bakst* decision applied to only 17 property owners, other properties in Incline Village/Crystal Bay for which the same methodologies were used for 2003/04 tax year were never equalized as to value.

Mr. Azevedo said Mr. Wilson used an International Association of Assessing Officers definition of equalization. He felt it was important for the Board to realize that the association addressed market-value systems, not Nevada's taxable value system. He noted the Nevada Tax Commission (NTC) never provided a definition of what constituted equalization in this tax system, nor was it defined in Nevada Revised Statutes (NRS) or Nevada Administrative Code (NAC).

Mr. Azevedo said Mr. Wilson discussed the 2005/06 ratio study that was in turn studied by the Department of Taxation who concluded the values were sound. He requested the Board keep in mind that the ratio study evaluated values derived under unconstitutional methodologies as determined by the Supreme Court.

Mr. Azevedo advised adopting any type of equalization methodology would violate the *Bakst* decision. He said it was relevant for the Board to consider that the sales-ratio methodology was in play in the 2004/05 Nevada Supreme Court case that vacated the actual regulations. He said if the Board relied on that methodology today and the Supreme Court ruled it was no good for 2004/05, then there would be multiple years stacking up based on a flawed methodology.

Mr. Azevedo stated NRS 361.118 was the only thing the Assessor had to rely on, but the Executive Director and Chairman of the NTC said the regulatory language did not meet the spirit and intent of the *Bakst* decision. He advised the multiple-regression analysis and paired-sales analysis were not found in statute; but might exist after March 3rd. He noted alternate methods provided for abstraction and allocation.

Mr. Azevedo indicated a Petitioner was subject to alternative methods that inherently derived a higher estimate of land value if a Petitioner was unfortunate enough

to live in Incline Village/Crystal Bay where there was an absence of vacant land sales. He felt using an alternative method was not flawed, but there had to be some act of equalization because alternative methods were not used in areas with enough vacant land sales.

Mr. Azevedo said any proposed regulatory language should not apply to this reappraisal if adopted by the NTC on March 3, 2008. He said he heard that the NTC believed that it was okay for the Assessor to use the methodologies set forth in Legislative Counsel Bureau (LCB) File No. R166-07 for the 2008/09 tax year whether something was classified as a clarification or otherwise, because the lien date was effective July 1, 2008. He noted there was never a retroactive regulation during the 10 years he was the Counsel for the NTC. Even if the Board did not construe it as a retroactive regulation, it was more important to note that taxpayers had to bring their concerns before Board and the process had to conclude by the end of February. He said if the Commission did what they suggest they might do to ratify Mr. Wilson's conduct, the process was lost; and there was no alternate process that could be used to address that loss. Mr. Azevedo said there were certain protections put in place to protect taxpayers such as the roll must close, taxpayers must petition this body, and this body must conclude its work by certain dates; all of which will occur prior to the Commission considering these new rules.

Mr. Azevedo noted the "white paper" represented the NTC Executive Director's concerns regarding the existing 2004 regulations, which the Director and the Chairman stated were inadequate to address the Supreme Court's directive. He indicated the "white paper" was nothing more than an evidentiary statement of the deficiencies in those regulations, and advised this body should not consider it.

Mr. Azevedo felt if Nevada were on a market system, sales-ratio studies might have more worth, but that was a discussion for the NTC. He felt to rely on the studies might be misplaced, but that was what the Board was being asked to do today.

Mr. Azevedo said in his evidence, he referenced a portion of the NTC's reply brief submitted to the Nevada Supreme Court. He explained the NTC articulated what it believed to be the constitutional and legal landscape of ad-valorem assessment in Nevada; and, under NRS 361.260(7), the Assessor had a statutory duty to adopt valuation standards. He advised the Nevada Supreme Court in the *Bakst* decision, referenced that interpretation offered by the NTC as an interpretation that undermined Nevada's system of valuation. He noted no rules had yet been adopted to correct the deficiencies in the August 4, 2004 rules.

Mr. Azevedo said it was an accurate statement by Mr. Wilson that not all concerns raised in the "white paper" were addressed in the proposed regulations and agreed those concerns needed to be addressed.

Mr. Azevedo felt it was important to note that the Department of Taxation did a ratio study that upheld the Assessor's view-classification system. This study was

relied upon by the previous Assessor prior to the Nevada Supreme Court decision in the *Bakst* case. He stated the sample size selected by the Department was inadequate to do a valid ratio study. He said at least as of December 28, 2006 the Department and the Commission were operating under an unlawful and unconstitutional interpretation of Nevada's system and any reliance on the ratio study had to be buffered with that concept.

He said it appeared the portion of NRS 361.395 that required the State Board of Equalization to consider if the tax rolls were equalized by each of the respective County Boards and to do an adjustment if necessary, recognized that different methods of valuation derived different taxable values. He noted the State Board had never performed that act of equalization and that the State Board asked himself and Mr. Wilson how they believed that act should occur.

Mr. Azevedo said if the NTC adopted the proposed regulations on March 3, 2008 and used them to validate or support the use of the multiple-regression analysis and paired-sales analysis, it provided the taxpayers no long-term resolution of this process. He felt it would turn the system upside down and would have far reaching consequences beyond the three clients he had before the Board today.

Member Green read a Nevada Supreme Court decision that provided a good definition of equalization. He said there was a great deal of discussion about illegal methodologies, but he felt the Assessor had his factor numbers approved by the NTC prior to putting them into effect. In most cases, he also felt the Assessor's values had been more than fair and the illegal unspecified methodologies were corrected. He stated both the A and B panels made a motion to roll back all of Incline Village to the 2002/03 assessments during their joint meeting in 2005, but the Court said the Board did not have that authority and sent it back. He indicated the only cases that stood were the 17 properties that went to the Supreme Court; and, unless he was mistaken, that had not changed.

Mr. Azevedo said the Supreme Court decision Member Green read was under the pre-1981 shift from the market-value system and *Bakst* was a post taxable-value case. He noted the case where there was a wholesale reduction was subject to a writ before the Nevada Supreme Court, and he felt the question of jurisdiction would be addressed.

Mr. Azevedo understood the Board looked at the determination of taxable value to see if it exceeded full cash value. Historically, his concern was the manner in which the Assessor determined taxable value. He felt there were elements of comparison that become difficult when analyzing sales of improved properties; and, until the NTC addressed those elements in a uniform manner, things would be done differently in Washoe County versus Carson versus Elko. He felt if the NTC was not going to regulate the taxes in a uniform manner, things would never change; and the only option available for a property owner would be to sell.

Member Green noted he only discussed the Supreme Court decision to provide a definition of equalization, and he was aware that decision was from long ago. He said most of the County was taxed at .7 percent and Incline Village was taxed at .6 percent. He noted assessments here were higher than the rest of the state because Washoe had higher real estate prices than Las Vegas. He indicated he was still waiting for someone to stand in front of the Board and say they would sell their property for its assessed value.

Mr. Azevedo said he would like to look at Mr. Wilson's backup data for his statistics. Mr. Wilson indicated he would provide Mr. Azevedo with the spreadsheet.

Mr. Wilson thanked Mr. Azevedo for his presentation and noted he wanted clarity as much as Mr. Azevedo did. He acknowledged there were deficiencies and problems, and read NRS 361.260 regarding the Assessor's duties. He indicated he had to determine the value each year pursuant to a reappraisal or by the factor methodology. He stated he did not see where NRS 361.260 allowed him to freeze values at the 2002/03 level. He said he would not be doing his job if he did that, and he had to do his job.

Mr. Wilson said the sales-ratio study was not a method used by the Assessor's Office to value property. He indicated it had nothing to do with how value was established. He explained when he started seeing all of the petitions that referenced non-equalization of similarly situated properties, he attempted to address that concern. He confirmed the sales-ratio study was the method relied upon by the other 49 states that were market based, but he emphasized it was not a methodology. He said it was just a measure to show this Board whether equalization was achieved through the reappraisal even though equalization was the purview of the State Board of Equalization.

Mr. Wilson commented that even though Mr. Azevedo indicated he did not want to own property in Washoe County, he would not want to own property in Clark County. He noted the study given to the Department of Taxation in June 2007 indicated Clark's median assessment ratio was in excess of 90 percent.

Mr. Wilson noted the *Bakst* decision found that paired sales were not appropriate and that multiple-regression analysis was not in regulations. He pointed out the August 4, 2004 regulations stated "the elements of comparison used and the adjustments made by the County Assessor must be identifiable and supported by verifiable market data." He stated the regulation indicated he must adjust for these differences and must have verifiable market data to make the adjustments; but, because it was silent as to what procedure or technique was used to measure the verifiable market evidence, Mr. Azevedo said he could not do it. He understood Mr. Azevedo's position, but he believed the regulations pending before the NTC clarified the regulations and provided more tools.

Mr. Wilson said he understood Mr. Azevedo's argument about multiple-regression analysis, but he assured the Board that the Assessor's Office did not use

multiple-regression analysis to estimate land value. He stated it was used to measure the influence of certain attributes. He indicated in the abstraction process, the improvement value should be as big as possible because it made the land value smaller. He could subtract the depreciated replacement cost from the sale price to remove this argument which would provide a very pure number, but would over estimate the value of the land.

With this reappraisal, Mr. Wilson stated he tried to correct the issues he started hearing about four years ago during the start of the protests. He indicated because the August 4, 2004 regulations said the view should be verified from the land, he had six appraisers for almost two months standing on the land assessing views to comply with the regulations. He said now there were issues with the form used to evaluate the view, which was developed by the Department of Taxation and was used by the Douglas County Assessor during his reappraisal of the Lake during the last couple of years. He stated by default all of the view analysis was moot because that form was not specifically approved by the NTC. He did not feel that form needed to be approved by the NTC because the Department of Taxation was the working arm of the NTC.

Mr. Wilson indicated the Assessor's Office was trying to do the best job possible under the rules in place. He felt the biggest issue was whether or not the methods that measured the identifiable and supported market evidence and data needed to be spelled out in regulations. He said he worked as hard as anyone on the regulations that would be passed in March in an attempt to remove any ambiguity and to make the regulations clearer by further spelling things out.

Mr. Wilson said NAC 361.119 implied vacant land was the preferred method to estimate land value, but if vacant land sales were not available some other method must be used; and that was what the Assessor's Office did. He felt for any model calibration, all approaches should render similar value estimates. He commented appraisal was not an exact science, but was an estimate of value as of a specified date and time. He noted his house was appraised in 2005 for about \$60,000 more than what he could sell it for today, but in 2005 it was the appropriate value as indicated by the market.

Mr. Wilson indicated the Assessor's Office would stand on its written presentation and requested Exhibit I be included for Mr. Azevedo's clients. He said the taxable value did not exceed full cash value based on the information provided, and he asked the values be upheld.

In rebuttal, Mr. Azevedo noted he believed Mr. Wilson had gone further than he felt an Assessor should go to get the Commission to regulate. He indicated he was hopeful the Commission would regulate on March 3, 2008 to address all of the issues and make it a uniform system of appraisal.

Chairperson McAlinden closed the public hearing.

Member Horan observed the Board tried to address the issues of both the Petitioners and the Assessor's Office regarding equalization. He felt based on the

information presented relative to equalization, the Assessor's Office had done what they felt should be done under the current regulations. He also felt the Board struggled with trying to equalize and to make sure Petitioners in Washoe County were being looked at in the same manner.

Member Horan felt it was important to remember the *Bakst* decision found the methodologies used were inappropriate. He said the Court did not offer a remedy, but created non-equalization by rolling back the 17 properties. He indicated he felt the Assessor's Office had done what they felt was appropriate, and he would support the Assessor's position.

Member Green said he would support a motion to uphold because he did not feel the spokesman for the Petitioners had offered what he felt would be a reasonable reduction, so he felt he had no choice but to go with the Assessor's recommendation to uphold.

Please see 08-717E through 08-719E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-717E PARCEL NO. 124-062-17 - FREI, DONALD F TR - HEARING NO. 08-1529

A Petition for Review of Assessed Valuation received from Donald F. Frei Tr., protesting the taxable valuation on land and improvements located at 500 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Common Evidence – Norm Azevedo – Exhibit to Petition

Exhibit B, Common Evidence – Norm Azevedo – Amended Exhibit to Petition

Exhibit C, Common Evidence – Norm Azevedo – Second Amended Exhibit to Petition

Exhibit D, Common Evidence – Norm Azevedo – Hearing Exhibit, 266 pages

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

See above under the title, “Discussion – Consolidation of Hearings – Norman Azevedo’s Clients (Item Nos. 08-717E AND 08-719E) for the discussion pertaining to this hearing.

Based on the evidence presented by the Petitioner and the Assessor’s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1529 - FREI, DONALD F TR - PARCEL NO. 124-062-17 be upheld.

08-718E PARCEL NO. 131-013-16 - BETWIXT AND BETWEEN LLC - HEARING NO. 08-1519

A Petition for Review of Assessed Valuation received from Vento/Betwixt and Between LLC, protesting the taxable valuation on land and improvements located at 628 Village Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Common Evidence – Norm Azevedo – Exhibit to Petition

Exhibit B, Common Evidence – Norm Azevedo – Amended Exhibit to Petition

Exhibit C, Common Evidence – Norm Azevedo – Second Amended Exhibit to Petition

Exhibit D, Common Evidence – Norm Azevedo – Hearing Exhibit, 266 pages

Assessor

Exhibit I, 2008 Washoe County Assessor’s Response to “Non-equalization of similarly situated properties” (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subject’s appraisal record, pages 1-9

See above under the title, “Discussion – Consolidation of Hearings – Norman Azevedo’s Clients (Item Nos. 08-717E AND 08-719E) for the discussion pertaining to this hearing.

Based on the evidence presented by the Petitioner and the Assessor’s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable

value of the land and improvements HEARING NO. 08-1519 - BETWIXT AND BETWEEN LLC - PARCEL NO. 131-013-16 be upheld.

08-719E **PARCEL NO. 122-212-13 - NAKADA, JAMES & VIRGINIA H TR - HEARING NO. 08-1524**

A Petition for Review of Assessed Valuation received from James & Virginia H. Nakada Tr., protesting the taxable valuation on land and improvements located at 828 Freels Peak Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Common Evidence – Norm Azevedo – Exhibit to Petition

Exhibit B, Common Evidence – Norm Azevedo – Amended Exhibit to Petition

Exhibit C, Common Evidence – Norm Azevedo – Second Amended Exhibit to Petition

Exhibit D, Common Evidence – Norm Azevedo – Hearing Exhibit, 266 pages

Assessor

Exhibit I, 2008 Washoe County Assessor’s Response to “Non-equalization of similarly situated properties” (residential), pages 1-34

Exhibit II, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subject’s appraisal record, pages 1-7

Exhibit III, Appraisal Record Card

See above under the title, “Discussion – Consolidation of Hearings – Norman Azevedo’s Clients (Item Nos. 08-717E AND 08-719E) for the discussion pertaining to this hearing.

Based on the evidence presented by the Petitioner and the Assessor’s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1524 - NAKADA, JAMES & VIRGINIA H TR - PARCEL NO. 122-212-13 be upheld.

08-720E **PARCEL NO. 530-492-03 - PYRAMID HIGHWAY STORAGE PARK LLC - HEARING NO. 08-1677**

A Petition for Review of Assessed Valuation received from Pyramid Highway Storage Park LLC, protesting the taxable valuation on improvements located at 165 Ingenuity Way, Sparks, Washoe County, Nevada, was postmarked February 5, 2008.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, management summary, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-24

Exhibit II, Assessor's objection to hearing, page 1

In response to Chairperson McAlinden, Herb Kaplan, Deputy District Attorney, said the issue was the petition was received after January 15th. He said once that preliminary matter was addressed and there was a need to go forward, the Petitioner might want to provide testimony. He suggested the Petitioner should be sworn and then the Board could proceed accordingly.

Petitioner's representative, John Grezelin, was sworn.

Chairperson McAlinden said from reviewing the information submitted, the petition was signed February 4, 2008 and postmarked February 5th. She indicated NRS 361.340.11 stated the petition must be filed by January 15th, and she did not see the petition was filed in a timely manner.

Member Woodland said she understood the petition could not be heard if it was filed after the January 15th deadline. Member Horan agreed.

Based on NRS 361.340.11 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1677 - PYRAMID HIGHWAY STORAGE PARK LLC - PARCEL NO. 530-492-03.

08-721E PARCEL NO. 128-132-08 - DWORKIN, DARRYL R & VITA - HEARING NO. 08-0819

A Petition for Review of Assessed Valuation received from Darryl R. & Vita Dworkin, protesting the taxable valuation on land located at 705 Birdie Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter with supporting documentation and Incline Village/Crystal Bay Form, pages 1-8

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

Petitioners, Darryl and Vita Dworkin, were sworn.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Mr. Dworkin noted the Assessor's comparables were dated 2005 and 2006. He felt the most important comparable was his house, which he just bought for \$810,000. He said the 2008/09 appraisal went up 13.39 percent, which would make his house worth approximately \$918,000; but he felt it was not worth that amount.

Ms. Dworkin said Dickson Realty prepared the Residential Comparative Side-by-Side in Exhibit A. She said the selling prices on the first page were close to the selling price of the subject property and those on the second page were also very similar homes that showed the listing prices had dropped. She felt the house was assessed fairly when it was purchased at \$810,000, but she indicated there was no way it had gone up \$100,000 in market value with the current market.

Ms. Dworkin advised the subject property did not have backyard and only had small front and side yards. She said the backyard severely dropped off two feet behind the house.

Ms. Dworkin requested that they be included in any settlement that might arise from the methodologies being challenged in the courts and that their assessment be rolled back to where it was when the house was purchased. She felt that purchase price was the house's current value based on today's real estate market.

Josh Wilson, Assessor, explained very conservative land factors were applied in Area One prior to this reappraisal. He said the Petitioner had the value reduced during an earlier hearing; but, in this particular case, the market showed the value should be increased. He explained the improvements were a function of the *Marshall and Swift* cost manuals. He said there was an increase this year because the October 2006 manuals were used to value improvements for the 2008/09 roll per regulations.

Ms. Regan discussed the comparables, which included the sale of the subject property. She indicated the Mountain Golf Course area had a base-lot value of \$500,000 for lots on the golf course with a view of the course. She stated neither the subject parcel nor the comparables had any golf-course frontage. During the reappraisal she acknowledged a large portion of the back of the subject parcel was designated open space and allowed a 10 percent detriment due to the lack of usable space and a 10 percent

detriment because it was not located on the golf course. She said that gave the subject parcel a land value of \$400,000.

Ms. Regan said the recommendation was to uphold the Assessor's value, and she requested Assessor's Exhibit I be entered into evidence.

In response to Chairperson McAlinden, Ms. Regan replied the purchase price was \$351 per square foot, while the taxable unit based on this year's evaluation was \$244 per square foot. She said the Assessor took the \$556,869 taxable value divided by the square footage to come up with a taxable price per square foot, which was another indicator to verify market value was not being exceeded.

In rebuttal, Mr. Dworkin said he did not know if his prior assessment was incorrect or whether the current assessment was incorrect. He noted he paid \$810,000 for a house last year and the comparables were from 2005 and 2006. He said two feet away from the back of his house his lot dropped off 45 to 60 degrees, which made the backyard unusable. He felt the comparables had usable backyards and the 10 percent reduction for the lack of usable space was a little low. He felt his assessment was incorrect because the houses on the market were at or below what he paid for his house.

Member Green indicated the best information an appraiser could have was what a knowledgeable seller was willing to take and what a knowledgeable buyer was willing to pay for a piece of property. He felt the Assessor had not over valued the subject property.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0819 - DWORKIN, DARRYL R & VITA - PARCEL NO. 128-132-08 be upheld.

08-722E PARCEL NO. 124-082-02 - COLVIN, CATHERINE S - HEARING NO. 08-0446

A Petition for Review of Assessed Valuation received from Catherine S. Colvin, protesting the taxable valuation on land and improvements located at 554 Lucille, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, Area Maps, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

Petitioner, Catherine Colvin, was sworn.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Ms. Colvin said there were some things that were not taken into consideration with the Assessor's \$500,000 valuation of the lots in her subdivision. She noted there was a highway directly across the street, which decreased the value of her home due to the noise it generated and which other lots in her subdivision were not subjected to. She stated the back of her lot had a stream-environment zone, which was there when she bought the property in 1977. She said the zone meant that portion of her lot could not be used and was not buildable coverage, which also depreciated the value of the parcel.

Ms. Colvin discussed the current comparable sales that showed declining prices in her area. She asked that these things be taken into consideration and noted the most recent assessment she had received increased the value 104 percent over the previous value.

Ms. Delguidice discussed the comparables and noted adjustments were made for traffic for houses directly abutting major arterials. She indicated this property did not receive a traffic adjustment because it was one street away.

In response to Chairperson McAlinden, Ms. Delguidice said there was no reduction for the stream-environment zone because the site was regarded as being a buildable site due to it having sufficient coverage. She explained the stream-environment zone had an effect on coverage, but the parcel had grandfathered coverage because of the existing house. She indicated she did not know if the house was in a flood zone.

In response to Member Krolick, Ms. Delguidice said there was a 10 percent noise adjustment applied to the properties across the street.

Member Horan commented that during previous hearings the Assessor had been consistent in making noise adjustments only for properties that directly butted up to a main arterial. He asked about the 5 percent reduction being added. Ms. Delguidice responded the State Board of Equalization added the 5 percent reduction for this one property. Since the State Board reduction resulted in this property being out of equalization with other properties that were one street away from a major arterial, the Assessor removed it during this appraisal cycle. Member Horan asked if the Assessor's

Office had been consistent in doing away with any adjustments the State made on appeal. Ms. Delguidice replied this adjustment was removed because verifiable market data had to be used and a 10 percent reduction could be supported by properties that directly abutted major arterials. She said no market evidence was found that indicated there was an impact for those properties sitting one street away. She commented the 5 percent reduction for traffic noise granted by the State Board was looked at on a case-by-case basis before being removed, but she removed all of the noise reductions put on by the State for properties that sat one street away. She confirmed the Assessor's Office was consistent in that approach.

Member Krolick asked if it had been the practice to take a stream-environment zone as a deduction from the value of the land. He noted the parcel was almost a half acre, was getting up in age, and had limited coverage. He asked if having coverage on a 1965 home in an area where redevelopment was in the neighborhood of 3,500-4,000 square feet homes would be a detriment to the property going forward. Ms. Delguidice said it was something that was looked at case-by-case when brought to the Assessor's attention and would definitely be looked at for this property. She said if a deduction was appropriate, it could be corrected during the reopen.

Member Green noted in 2005 the property's land value was \$307,000, in 2006 it dropped to \$190,000, in 2007 it went up to \$218,000, and currently it was at \$500,000. He noted it was almost a \$200,000 increase if the rollback years that were ignored, which was a really big bump. Ms. Delguidice agreed, but indicated the subdivision did have vacant land sales, which was how the land value of \$500,000 was derived. Member Green indicated he was aware of the sales, but he did not blame the Petitioners from coming forward when there was an increase like that.

Rigo Lopez, Senior Appraiser, noted there would be a recommendation later in the day to reinstate a stream-environment zone that was removed from another property by mistake. He said the Assessor's Office would go out and look at how this stream-environment zone impacted the ability to build on the parcel. He explained if there was an impact, the roll would be reopened and the correction made. Chairperson McAlinden asked when the Petitioner might see a reduction. Mr. Lopez indicated he would meet with the Petitioner at the conclusion of this hearing, but he would need the snow to have melted some before going out to the property. He said the rolls could be reopened for this year for factual errors and physical restrictions on properties.

Mr. Wilson said based on the Petitioner's exhibit, he did not want to give her a false sense of security that the 10 percent stream-environment zone reduction would be applied. He said the diagram showed the stream-environment zone only impacted a very small portion of the parcel and did not appear to affect the utility of the parcel. He noted the Petitioner was providing the Board with information and the Board should make a decision it was comfortable with.

In rebuttal, Ms. Colvin said a stream-environment zone was considered a very perishable piece of property according to Tahoe Regional Planning Agency (TRPA).

She explained impervious surface meant the percentage of ground that could be developed, which could go up to 30 percent. She stated if a property had a stream-environment zone, that amount of coverage was removed from the property by TRPA. She noted that loss devalued the land because there was not as much land that could be covered. She stated she had not had a TRPA site evaluation because it takes months for that to happen.

Ms. Colvin said the State Board of Equalization gave her property a 5 percent reduction for noise in 2004. She explained the noise did not stop at her neighbor's house across the street, and the noise was a factor in evaluating the market value of the property.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden commented that there had been discussion about the Assessor doing a study about the impact of traffic noise on homes that were not on main arterial roads. She noted she agreed with the Assessor's Office going out to look at the property and making any potential adjustment for the stream-environment zone.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0446 - COLVIN, CATHERINE S - PARCEL NO. 124-082-02 be upheld.

08-723E PARCEL NO. 124-082-04 – EGGERAAT, CONRAD J JR & TEENA F - HEARING NO. 08-1004

Catherine Colvin indicated her neighbor got the flu last night and asked Ms. Colvin to represent her during her hearing. Ms. Colvin noted she had a letter e-mailed by the Petitioner.

In response to Herb Kaplan, Deputy District Attorney, Ms. Colvin replied she had a copy of the e-mail. Mr. Kaplan noted what he was just handed was an unsigned letter, which he assumed was an attachment to an e-mail; and the unsigned letter was not sufficient to proceed. He felt it was up to the Board if they chose to look at this as a request for continuance.

In response to Chairperson McAlinden, Mr. Kaplan explained as long as there was an authorization for representation the day of the hearing, there was no 48-hour requirement. Chairperson McAlinden said she was willing to reschedule. Members Krolick and Woodland agreed.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that Parcel No. 124-082-04 - Conrad J. and

Teena Eggeraat Jr. - Hearing No. 08-1004 be rescheduled to Thursday, February 28, 2008.

08-724E PARCEL NO. 131-011-06 - HARRIS, THEODORE G & MARY LOU
- HEARING NO. 08-0202

A Petition for Review of Assessed Valuation received from Theodore G. & Mary Lou Harris, protesting the taxable valuation on land located at 925 Driver Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

Petitioner, Ted Harris, was sworn.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Mr. Harris said he had not planned to make a verbal presentation today because he had submitted his appeal several weeks ago, but was present to ask for a postponement because he only received the Assessor's information today. He stated after seeing the Assessor's information, he would add a couple of comments to his written appeal.

Mr. Harris explained the basis for his appeal was that the Supreme Court had decided the methods used by the Assessor's Office were in violation of the Constitution and were illegal. He said his appeal requested the Board to rollback his taxable values to 2002/03 values.

Mr. Harris said the comparables used did not have enough vacant land sales to justify the value. He indicated one of the sales was for a property that sold twice in a couple of years; and the comparable across the street was not vacant at the time of sale, which made it invalid. He discarded the improved comparables because their improved values were severely understated by *Marshall and Swift* and would not produce proper land values when subtracted from the sale price of the property.

Mr. Harris felt the system for valuing property in Nevada was completely out-of-date and did not produce uniform and equal valuations. He noted the Douglas County Assessor did not change the valuation of the property if there were not sufficient vacant land sales, but Washoe County did. He felt that meant it was subject to the interpretation of the Assessor; which, when combined with the requirements of the law, produced huge distortions in taxable values.

Josh Wilson, Assessor, commented he had told Mr. Harris he would be willing to work on any legislative commissions that might be formed to study the property-tax structure in Nevada. He was concerned about writing a law into Nevada's Constitution, but was willing to bring his knowledge and experience to discussions on the pros and cons of any proposed tax system. He noted he was not a law maker, but an implementer.

Mr. Wilson said Mr. Harris referenced teardowns. He noted when the regulation process was going on in 2004, everyone was afraid to call them teardowns. He stated teardowns were referred to in the Nevada Administrative Code as the complete obsolescence of an improvement. He explained on properties where improvements were torn down subsequent to purchase, it was verified they were not lived in and the full contributory value of the improvements was subtracted from the sales price. As an appraiser, he felt that someone spending money to tear down a house meant it was more of a liability than an enhancement to the property; but he also heard a counter argument that the person was paying taxes on that improvement value before it was torn down. He felt putting those two arguments together was a fair compromise. He explained the depreciated replacement costs new on the teardown property would be subtracted from the sales price and the residual would be called the land.

Member Krolick said Mr. Harris commented on the practices of the Douglas County Assessor. Mr. Wilson understood both Douglas and Washoe Counties were in the same ratio-study cycle for this year. He noted he had talked with the Douglas County Assessor about median-sales ratios, and he indicated the Douglas County ratios were right around 60-70 percent after the reappraisal. Mr. Wilson felt a lot of the discussion about the disparity between the two counties was a combination of Douglas County being behind Washoe County by a couple of years in doing reappraisals and that the tax rate in Douglas County was almost a full percent lower than Washoe County's rate. He explained comparing tax bills when the tax rates were different did not tell the whole story. He noted these conclusions were based on discussions, not data.

Mr. Wilson said it would make his job much easier to freeze property values if there were not enough sales; but doing that would only shift the tax burden from one area without sales to areas of the County that did have sales, which was not fair either.

Mr. Wilson reiterated he wanted to work with the Legislature to find a uniform, equal, and fair way to assess values. He felt starting at market value was what the founders of our Constitution had in mind.

In response to Member Green, Mr. Wilson said the only time the taxable improvement value was subtracted from the sales price was for fully obsolete properties.

Mr. Harris stated Mr. Wilson could not be more fair, truthful, and honest in his attitude towards this outrageous law that simply did not work. He said he had presented to Mr. Wilson and his staff an outline of a new statute, which would also be presented during the next legislative session. He stated the statute would convert the taxable-value system to a market-value system. He explained the existing law required valuing property many ways that allowed a huge amount of room for arbitrary judgments. He felt the Assessor's Office was trying to do the right thing, but the current system simply did not work. He said the only method that makes sense is based on comparable sales. He explained the statute would allow the value of the properties to be adjusted, based on their sale, on a percentage from year-to-year for a period of five years culminating in a market-value system. He felt the statute would stop all of this nonsense and was a better proposal than a "Proposition 13" style proposal.

Mr. Harris noted the vacant land sale across from his property did not appear to have a deduction for the improvement value of the property.

Ms. Regan discussed the comparable sales. She noted Mr. Harris was given a 10 percent detriment for the land for his property's location on a Driver Way. She stated for the abstracted sale, the sale price was \$1,045,000 less the depreciated replacement cost (DRC), which removed the improvement value to which Mr. Harris referred. She indicated the comparable sales supported the taxable value on the subject property and the recommendation was to uphold the Assessor's valuation. She requested Assessor's Exhibit I be entered as evidence.

In response to Mr. Horan, Ms. Regan said the adjustment was given more because the property was not truly enveloped in the golf-course environment.

In rebuttal, Mr. Harris commented the house torn down was a perfectly livable house, but it was called obsolete because it was sold with the knowledge it would be torn down. He did not know whether or not that was a proper reduction.

Mr. Harris reiterated his request that his taxable value be rolled back to the 2002/03 values because the values established by these appraisals were ruled unconstitutional.

Chairperson McAlinden closed the public hearing.

Member Green felt the Assessor's Office had done well to keep the values where they belonged and did not feel the house was over appraised based on the comparables. He discussed the teardown and concluded he supported the Assessor.

Chairperson McAlinden said after reviewing the Petitioner's evidence, she did not find any evidence to suggest the taxable value exceeded the cash value or that inequity existed pursuant to NRS. 361.356. Member Woodland agreed.

Member Horan said he would support a motion to uphold. He felt clearly there were some issues, but the Board was charged to do taxes on an equalized basis in Washoe County. He stated the Assessor had done what he could do and the courts would have to move it forward. Member Krolick agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0202 - HARRIS, THEODORE G & MARY LOU - PARCEL NO. 131-011-06 be upheld.

1:34 p.m. The Board recessed for lunch.

1:55 p.m. The Board reconvened with all members present.

DISCUSSION – SUELLEN FULSTONE REQUEST FOR CONTINUANCE (SEE ITEM NO. 08-848E)

Chairperson McAlinden noted there was a letter from Suellen Fulstone requesting a continuance for Parcel No. 131-012-32, Tony C. Carcione, scheduled for today under Agenda Item 8. She said the letter also indicated Parcel No. 122-193-38 was scheduled for today, but was actually scheduled for tomorrow. Ms. Fulstone said the parcels needed to be rescheduled with the notice going to the individual taxpayers. Chairperson McAlinden said she did not see the individual taxpayers copied on Ms. Fulstone's letter. She stated she saw the Petitioner's signature on the petition, but did not see the signature of an agent or attorney only "Representative of Village League, Inc. 1/12/07."

Herb Kaplan, Deputy District Attorney, replied he believed the individual printed a form off the Nevada Property Tax Revolt web site. He said the owner signed the petition and there was nothing received that indicated Ms. Fulstone ever represented this property owner. He understood the notice of this hearing was provided directly to the Petitioner and did not see any basis for a continuance, since there was no request from the Petitioner. He stated he did not understand Ms. Fulstone's request.

Member Horan asked if the Village League felt the individuals did not receive proper notification. Mr. Kaplan replied any property owner who submitted a petition was provided notice to the address provided on the petition. Nancy Parent, Chief Deputy County Clerk, confirmed notice was sent to Mr. Carcione at his San Jose address and a copy of the notice was mailed to the representative of the Village League, Suellen Fulstone, because Mr. Carcione filed on the Village League's preprinted form.

Mr. Horan felt there would be no reason to continue the hearing. Mr. Kaplan agreed and asked if the notice indicated a copy had been sent to the Petitioner in addition to the copy sent to Ms. Fulstone. Nancy Parent clarified Ms. Fulstone received an exact copy of the letter that was addressed to the Petitioner.

Chairperson McAlinden agreed with Mr. Kaplan's recommendation and felt there was no need, nor was there proper authorization to reschedule the hearing. Members Woodland and Horan agreed.

Mr. Kaplan indicated no motion was necessary.

08-725E PARCEL NO. 128-241-09 - BARBASH, ROGER S & ANNE V TR - HEARING NO. 08-0556

A Petition for Review of Assessed Valuation received from Roger S. & Anne V. Barbash Tr., protesting the taxable valuation on land located at 720 Bunker Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She reviewed sales of comparable properties supporting the Assessor's taxable value, but noted historically there had been a 10 percent detriment based on the lot's large open-space easement. She said that pushed the building envelope very close to the street. She stated the recommendation was to place a 10 percent detriment on the base-lot value. She explained she had talked with Mr. Barbash who indicated he did not necessarily agree with the recommendation because he did not know where he should be. Ms. Regan noted one of the reasons for his appeal was he had one of the smallest lots in terms of usable area within the subdivision, while another was non-equalization. She introduced Assessor's Exhibit I. She said the recommendation was to reduce the land's taxable value from \$500,000 to \$450,000 to represent the 10 percent detriment for the easement.

Chairperson McAlinden noted upon reviewing the information, she found no evidence to suggest the taxable value exceeded the cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$450,000 with the improvements remaining at \$70,607 for a total taxable value of \$520,607 for HEARING NO. 08-0556 - BARBASH, ROGER S & ANNE V TR - PARCEL NO. 128-241-09 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-726E PARCEL NO. 131-261-04 - LANTZ, RICHARD R - HEARING NO. 08-0607

A Petition for Review of Assessed Valuation received from Richard R. Lantz, protesting the taxable valuation on land located at 979 Wedge Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She noted there was a historical detriment on this property that the Assessor's Office had carried forward every year, but she dropped it in error during the reappraisal. She was recommending the reinstatement of the stream-environmental zone by reducing the taxable land value to \$450,000 with the improvement value staying the same for a total taxable value of \$718,292. She said because the Petitioner also filed under non-equalization, she requested Assessor's Exhibit I be put into evidence.

In response to Chairperson McAlinden, Rigo Lopez, Senior Appraiser, said about a third of the backside of the parcel was covered.

Member Horan asked if stream-environmental zone affected any of the adjoining properties. Mr. Lopez recalled this was the parcel most severely affected by the zone and the other parcels were not receiving any adjustment.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$450,000 with the improvements remaining at \$268,292 for a total taxable value of \$718,292 for HEARING NO. 08-0607 - LANTZ, RICHARD R - PARCEL NO. 131-261-04 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

In response to Member Green, Herb Kaplan, Deputy District Attorney, indicated it was not necessary to put in the motion there was 10 percent reduction for the stream-environmental zone.

08-727E PARCEL NO. 124-083-34 - HUFF, ROBERT C - HEARING NOS. 08-0014 AND 08-0014R07

A Petition for Review of Assessed Valuation received from Robert C. Huff, protesting the taxable valuation on land located at 591 Village Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered the hearings for Parcel No. 124-083-34 - Robert C. Huff – Hearing Nos. 08-0014 and 08-0014R07 be consolidated.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card (separate cards for Hearing Nos. 08-0014 and 08-0014R07)

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-13 (separate packets for Hearing Nos. 08-0014 and 08-0014R07)

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She reviewed sales of comparable properties substantiating that the Assessor's total taxable value did not exceed full cash value. She requested Assessor's Exhibit I be entered into evidence.

In response to Member Horan, Ms. Delguidice indicated this was a brand new property located on the corner of College and Village Blvd. The property was originally a larger parcel that was split. She stated the 2007 value represented the new construction of the house, which was added to the roll in 2007 and recosted in 2008.

Member Horan asked what the appeal was. Member Woodland said it was noted on the petition that the evidence would be provided at the hearing. Ms. Delguidice said the Assessor's Office was only aware of what the Petitioner put on his appeal. Rigo Lopez, Senior Appraiser, stated he had talked with Mr. Huff several times but Mr. Huff never provided any specific reason for filing the appeal.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden said saw no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NOS. 08-0014 AND 08-0014R07 - HUFF, ROBERT C - PARCEL NO. 124-083-34 be upheld.

**DISCUSSION – CONSOLIDATION OF HEARINGS – AGENDA
ITEM 4 – THE WOODS (ITEM NOS. 08-728E TO 08-815E)**

Chairperson McAlinden said she did not see anything in the evidence that would bring additional information to the Board.

During discussion of consolidation of Agenda Item 4 – The Woods, it was noted several hearings were withdrawn or were already heard individually. Herb Kaplan, Deputy District Attorney, said the motion could be made noting those parcels that would be excluded from the consolidation.

On motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that Agenda Item 4 – The Woods be consolidated with the exclusion of the following:

Parcel Number	Petitioner	Hearing Number
124-031-03	John A. & Marceline H. Difeo	08-0056
124-062-17	Donald F. Frei	08-1529
124-082-02	Catherine S. Colvin	08-0446
124-082-04	Conrad J. & Teena F. Eggeraat Jr.	08-1004
124-083-34	Robert C. Huff	08-0014 and 08-0014R07
131-013-16	Betwixt and Between LLC	08-1519

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Please see 08-728E through 08-815E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-728E PARCEL NO. 124-031-01 - BARRON, THOMAS & MARGIE ETAL TR - HEARING NO. 08-0030

A Petition for Review of Assessed Valuation received from Thomas & Margie Barron etal Tr., protesting the taxable valuation on land and improvements located at 755 McCourry Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0030 - BARRON, THOMAS & MARGIE ETAL TR - PARCEL NO. 124-031-01 be upheld.

08-729E PARCEL NO. 124-031-04 - RAGER, MATTHEW & JANNA TR - HEARING NO. 08-0466

A Petition for Review of Assessed Valuation received from Rager Living Trust, protesting the taxable valuation on land located at 738 Betty Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0466 - RAGER, MATTHEW & JANNA TR - PARCEL NO. 124-031-04 be upheld.

08-730E PARCEL NO. 124-031-17 - HOVORKA, PAUL A TR - HEARING NO. 08-0557

A Petition for Review of Assessed Valuation received from Paul A. Hovorka Tr., protesting the taxable valuation on land located at 746 Kelly Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0557 - HOVORKA, PAUL A TR - PARCEL NO. 124-031-17 be upheld.

08-731E PARCEL NO. 124-031-20 - ANDERS, LESIA K TR - HEARING NO. 08-1483

A Petition for Review of Assessed Valuation received from Lesia K. Anders Tr., protesting the taxable valuation on land located at 736 Kelly Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record C

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-7

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1483 - ANDERS, LESIA K TR - PARCEL NO. 124-031-20 be upheld.

08-732E **PARCEL NO. 124-031-64 - EDSON, HARLAN R & JUDITH S - HEARING NO. 08-1376**

A Petition for Review of Assessed Valuation received from Harlan R. & Judith S. Edson, protesting the taxable valuation on land located at 728 Kelly Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1376 - EDSON, HARLAN R & JUDITH S - PARCEL NO. 124-031-64 be upheld.

08-733E **PARCEL NO. 124-032-03 - MINER, ROBERT L & BETSY A - HEARING NO. 08-0508**

A Petition for Review of Assessed Valuation received from Robert L. & Betsy A. Miner, protesting the taxable valuation on land and improvements located at 729 Kelly Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0508 - MINER, ROBERT L & BETSY A - PARCEL NO. 124-032-03 be upheld.

08-734E PARCEL NO. 124-032-05 - FULKERSON, EDWARD & DONNA L TR - HEARING NO. 08-0342

A Petition for Review of Assessed Valuation received from Edward & Donna L. Fulkerson Tr., protesting the taxable valuation on land located at 737 Kelly Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0342 - FULKERSON, EDWARD & DONNA L TR - PARCEL NO. 124-032-05 be upheld.

08-735E PARCEL NO. 124-032-10 - LONGSHORE, BARBARA M TR - HEARING NO. 08-0430

A Petition for Review of Assessed Valuation received from Barbara M. Longshore Tr., protesting the taxable valuation on land located at 389 Winding Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Exhibit C, Letter from Petitioner

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0430 - LONGSHORE, BARBARA M TR - PARCEL NO. 124-032-10 be upheld.

08-736E PARCEL NO. 124-032-12 - NEVE, DOUGLAS T & MARIA S - HEARING NO. 08-1561

A Petition for Review of Assessed Valuation received from Douglas T. & Maria S. Neve, protesting the taxable valuation on land and improvements located at 379 Winding Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Member Horan noted the Petitioner requested an on-site appraisal. Chairperson McAlinden said the issues were obsolescence and view. Cori Delguidice, Appraiser III, duly sworn, said the property did not receive a view adjustment, so another inspection would not be necessary.

In response to Member Horan, Ms. Delguidice said the Petitioner did not necessarily get a physical inspection simply because it was a reappraisal year. She noted the statute was changed to require a property be revisited only if view was an issue and a view evaluation form needed to be done.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-1561 - NEVE, DOUGLAS T & MARIA S - PARCEL NO. 124-032-12 be upheld.

08-737E **PARCEL NO. 124-032-22 - SELIX, JOHN E - HEARING NO. 08-0433**

A Petition for Review of Assessed Valuation received from John E. Selix, protesting the taxable valuation on land located at 319 Winding Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0433 - SELIX, JOHN E - PARCEL NO. 124-032-22 be upheld.

08-738E **PARCEL NO. 124-032-24 - BEHNKEN, CHRISTA - HEARING NO. 08-0715**

A Petition for Review of Assessed Valuation received from Christa Behnken, protesting the taxable valuation on land and improvements located at 694 Gary Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0715 - BEHNKEN, CHRISTA - PARCEL NO. 124-032-24 be upheld.

08-739E PARCEL NO. 124-032-27 - DUNCAN, NICHOLAS R - HEARING NO. 08-1228

A Petition for Review of Assessed Valuation received from Nicholas R. Duncan, protesting the taxable valuation on land located at 685 Gary Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1228 - DUNCAN, NICHOLAS R - PARCEL NO. 124-032-27 be upheld.

08-740E PARCEL NO. 124-042-07 - PAXSON, G AARON TR - HEARING NO. 08-1399

A Petition for Review of Assessed Valuation received from G. Aaron Paxson Tr., protesting the taxable valuation on land located at 461 Winding Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Exhibit B, Petitioner's request for information and information provided by the Assessor's Office, pages 1-27

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1399 - PAXSON, G AARON TR - PARCEL NO. 124-042-07 be upheld.

08-741E PARCEL NO. 124-043-36 - RUSSELL, JOSIAH J IV TR - HEARING NO. 08-0610

A Petition for Review of Assessed Valuation received from Josiah J. Russell IV Tr., protesting the taxable valuation on land located at 322 Winding Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0610 - RUSSELL, JOSIAH J IV TR - PARCEL NO. 124-043-36 be upheld.

08-742E PARCEL NO. 124-043-62 - JOHNSTON, CARL B TR - HEARING NO. 08-0799

A Petition for Review of Assessed Valuation received from Carl B. Johnston Tr., protesting the taxable valuation on land located at 466 Winding Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0799 - JOHNSTON, CARL B TR - PARCEL NO. 124-043-62 be upheld.

08-744E PARCEL NO. 124-043-65 - LAUKAT, DAVID & LISA - HEARING NO. 08-0277

A Petition for Review of Assessed Valuation received from David & Lisa Laukat, protesting the taxable valuation on land located at 488 Winding Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0277 - LAUKAT, DAVID & LISA - PARCEL NO. 124-043-65 be upheld.

08-745E PARCEL NO. 124-062-04 - GORE, CHARLES G & SUEZIE S - HEARING NO. 08-0323

A Petition for Review of Assessed Valuation received from Charles G. & Suezie S. Gore, protesting the taxable valuation on land located at 813 O'Neil Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Assessor's response to non -equalization of similarly situated properties

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-0323 - GORE, CHARLES G & SUEZIE S - PARCEL NO. 124-062-04 be upheld.

08-746E PARCEL NO. 124-062-07 - HOTCHKISS, BRUCE J & ADRIENNE S - HEARING NO. 08-0050

A Petition for Review of Assessed Valuation received from Bruce J. & Adrienne S. Hotchkiss, protesting the taxable valuation on land located at 833 O'Neil Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and information provided by the Assessor's Office, pages 1-26

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value,, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0050 - HOTCHKISS, BRUCE J & ADRIENNE S - PARCEL NO. 124-062-07 be upheld.

08-747E PARCEL NO. 124-062-08 - BIRMINGHAM, RONALD W ETAL - HEARING NO. 08-1289

A Petition for Review of Assessed Valuation received from Ronald W. Birmingham etal, protesting the taxable valuation on land located at 839 O'Neil Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1289 - BIRMINGHAM, RONALD W ETAL - PARCEL NO. 124-062-08 be upheld.

08-748E PARCEL NO. 124-062-09 - ELLIS, BUDDY L & MARCIA T TR - HEARING NO. 08-0601

A Petition for Review of Assessed Valuation received from Buddy L. & Marcia T. Ellis Tr., protesting the taxable valuation on land located at 845 O'Neil Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form and supporting documentation from the Assessor's Office, pages 1-26

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0601 - ELLIS, BUDDY L & MARCIA T TR - PARCEL NO. 124-062-09 be upheld.

08-749E PARCEL NO. 124-063-05 - WILLS, RICHARD & DONNA TR - HEARING NO. 08-1107

A Petition for Review of Assessed Valuation received from Richard & Donna Wills Tr., protesting the taxable valuation on land located at 825 Carano Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1107 - WILLS, RICHARD & DONNA TR - PARCEL NO. 124-063-05 be upheld.

08-750E PARCEL NO. 124-063-06 - SZELONG, MICHAEL & LISA TR - HEARING NO. 08-0638

A Petition for Review of Assessed Valuation received from Michael & Lisa Szelong Tr., protesting the taxable valuation on land located at 829 Carano Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0638 - SZELONG, MICHAEL & LISA TR - PARCEL NO. 124-063-06 be upheld.

08-751E PARCEL NO. 124-063-10 - HOFFMAN, GERALD L & KARIN M TR - HEARING NO. 08-0838

A Petition for Review of Assessed Valuation received from Gerald L. & Karin M. Hoffman Tr., protesting the taxable valuation on land and improvements located at 824 O'Neil Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card
Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0838 - HOFFMAN, GERALD L & KARIN M TR - PARCEL NO. 124-063-10 be upheld.

08-752E PARCEL NO. 124-063-12 - THALL, RICHARD V & ELLYN M TR - HEARING NO. 08-0655

A Petition for Review of Assessed Valuation received from Richard V. & Ellyn M. Thall Tr., protesting the taxable valuation on land located at 810 O'Neil Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0655 - THALL, RICHARD V & ELLYN M TR - PARCEL NO. 124-063-12 be upheld.

08-753E PARCEL NO. 124-063-13 - FULTON, DOUGLAS A - HEARING NO. 08-0098

A Petition for Review of Assessed Valuation received from Douglas A. Fulton, protesting the taxable valuation on land located at 806 O'Neil Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0098 - FULTON, DOUGLAS A - PARCEL NO. 124-063-13 be upheld.

08-754E **PARCEL NO. 124-064-03 - COSTACOS, CONSTANTINE J -
HEARING NO. 08-1118**

A Petition for Review of Assessed Valuation received from Constantine J. Costacos, protesting the taxable valuation on land located at 815 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1118 - COSTACOS, CONSTANTINE J - PARCEL NO. 124-064-03 be upheld.

08-755E **PARCEL NO. 124-064-08 - WARNER, JEFFREY K & JANE E TR -
HEARING NO. 08-0099**

A Petition for Review of Assessed Valuation received from Warner Family Trust, protesting the taxable valuation on land located at 549 McDonald Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0099 - WARNER, JEFFREY K & JANE E TR - PARCEL NO. 124-064-08 be upheld.

08-756E PARCEL NO. 124-064-11 - LEVY, JOHN S & LINDA P TR - HEARING NO. 08-0698

A Petition for Review of Assessed Valuation received from John S. & Linda P. Levy Tr., protesting the taxable valuation on land located at 539 McDonald Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0698 - LEVY, JOHN S & LINDA P TR - PARCEL NO. 124-064-11 be upheld.

08-757E PARCEL NO. 124-064-16 - DANNENFELZER FAMILY TRUST - HEARING NO. 08-1290

A Petition for Review of Assessed Valuation received from Dannenfelzer Family Trust, protesting the taxable valuation on land located at 844 O'Neil Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1290 - DANNENFELZER FAMILY TRUST - PARCEL NO. 124-064-16 be upheld.

08-758E PARCEL NO. 124-071-04 - THALL, RICHARD V & ELLYN M TR - HEARING NO. 08-0656

A Petition for Review of Assessed Valuation received from Richard V. & Ellyn M. Thall Tr., protesting the taxable valuation on land and improvements located at 502 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0656 - THALL, RICHARD V & ELLYN M TR - PARCEL NO. 124-071-04 be upheld.

08-759E PARCEL NO. 124-071-12 - LARISH, GILBERT L & LINDA G TR - HEARING NO. 08-1120

A Petition for Review of Assessed Valuation received from Gilbert L. & Linda G. Larish Tr., protesting the taxable valuation on land located at 826 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1120 - LARISH, GILBERT L & LINDA G TR - PARCEL NO. 124-071-12 be upheld.

08-760E PARCEL NO. 124-071-19 - REICHERT, JEREMY L - HEARING NO. 08-0240

A Petition for Review of Assessed Valuation received from Jeremy L. Reichert, protesting the taxable valuation on land located at 542 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0240 - REICHERT, JEREMY L - PARCEL NO. 124-071-19 be upheld.

08-761E PARCEL NO. 124-071-20 - LIGHT, DONALD TR - HEARING NO. 08-1455

A Petition for Review of Assessed Valuation received from Donald Light Tr., protesting the taxable valuation on land located at 544 McDonald Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1455 - LIGHT, DONALD TR - PARCEL NO. 124-071-20 be upheld.

08-762E **PARCEL NO. 124-071-21 - JOHNSON, RICHARD & JUDI - HEARING NO. 08-0431**

A Petition for Review of Assessed Valuation received from Richard & Judi Johnson, protesting the taxable valuation on land located at 548 McDonald Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0431 - JOHNSON, RICHARD & JUDI - PARCEL NO. 124-071-21 be upheld.

08-763E **PARCEL NO. 124-071-22 - MURRAY, SCOTT D TR - HEARING NO. 08-1470**

A Petition for Review of Assessed Valuation received from Scott D. Murray Tr., protesting the taxable valuation on land located at 859 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1470 - MURRAY, SCOTT D TR - PARCEL NO. 124-071-22 be upheld.

08-764E PARCEL NO. 124-071-25 - BROWN, PHILIP E & JUNE T - HEARING NO. 08-0199

A Petition for Review of Assessed Valuation received from Philip E. & June Brown T., protesting the taxable valuation on land located at 871 Donna Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, faxed letter from Petitioner, pages 1-2

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Exhibit C, Faxed letter from Petitioner, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0199 - BROWN, PHILIP E & JUNE T - PARCEL NO. 124-071-25 be upheld.

08-765E PARCEL NO. 124-071-26 - USINGER, EMMA L TR - HEARING NO. 08-1379

A Petition for Review of Assessed Valuation received from Emma L. Usinger Tr., protesting the taxable valuation on land located at 875 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1379 - USINGER, EMMA L TR - PARCEL NO. 124-071-26 be upheld.

08-766E PARCEL NO. 124-071-28 - WADE, NANCY A TR - HEARING NO. 08-1340

A Petition for Review of Assessed Valuation received from Nancy A. Wade Tr., protesting the taxable valuation on land located at 881 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1340 - WADE, NANCY A TR - PARCEL NO. 124-071-28 be upheld.

08-767E PARCEL NO. 124-071-30 - SHACKFORD, JOSEPH E & KAYE M TR - HEARING NO. 08-1073

A Petition for Review of Assessed Valuation received from Joseph E. & Kaye M. Shackford Tr., protesting the taxable valuation on land located at 891 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1073 - SHACKFORD, JOSEPH E & KAYE M TR - PARCEL NO. 124-071-30 be upheld.

**08-768E PARCEL NO. 124-071-32 - FOURNET, DANIEL J & ROBBIE A TR
- HEARING NO. 08-0363**

A Petition for Review of Assessed Valuation received from Daniel J. & Robbie A. Fournet Tr., protesting the taxable valuation on land located at 899 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0363 - FOURNET, DANIEL J & ROBBIE A TR - PARCEL NO. 124-071-32 be upheld.

08-769E PARCEL NO. 124-072-03 - VAN VOOREN, MARLENE TR -
HEARING NO. 08-0948

A Petition for Review of Assessed Valuation received from Marlene Van Vooren Tr., protesting the taxable valuation on land located at 533 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-0948 - VAN VOOREN, MARLENE TR - PARCEL NO. 124-072-03 be upheld.

08-770E **PARCEL NO. 124-072-04 - TONKING, HENRY H & DONNA L - HEARING NO. 08-1457**

A Petition for Review of Assessed Valuation received from Henry H. & Donna L. Tonking, protesting the taxable valuation on land located at 531 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Cards

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1- 8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1457 - TONKING, HENRY H & DONNA L - PARCEL NO. 124-072-04 be upheld.

08-771E **PARCEL NO. 124-072-05 - EPPOLITO, JOHN C & TERESA M - HEARING NO. 08-1125**

A Petition for Review of Assessed Valuation received from John C. & Teresa M. Eppolito, protesting the taxable valuation on land located at 525 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Letter

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1125 - EPPOLITO, JOHN C & TERESA M - PARCEL NO. 124-072-05 be upheld.

08-772E PARCEL NO. 124-072-06 - CRONIN, JAMES R & LINDA E TR - HEARING NO. 08-0687

A Petition for Review of Assessed Valuation received from James R. & Linda E. Cronin Tr., protesting the taxable valuation on land located at 511 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and supporting documentation, pages 1-5

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0687 - CRONIN, JAMES R & LINDA E TR - PARCEL NO. 124-072-06 be upheld.

08-773E PARCEL NO. 124-072-07 - MALYSZ, EDWARD F & PATRICIA F TR - HEARING NO. 08-0569

A Petition for Review of Assessed Valuation received from Edward F. & Patricia F. Malysz Tr., protesting the taxable valuation on land located at 507 Jensen Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Horan, seconded by

Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0569 - MALYSZ, EDWARD F & PATRICIA F TR - PARCEL NO. 124-072-07 be upheld.

08-774E PARCEL NO. 124-081-02 - NELSON, JAMES D & LORI S - HEARING NO. 08-0256

A Petition for Review of Assessed Valuation received from James D. & Lori S. Nelson, protesting the taxable valuation on land located at 595 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter from Petitioner, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0256 - NELSON, JAMES D & LORI S - PARCEL NO. 124-081-02 be upheld.

08-775E PARCEL NO. 124-081-03 - DUNBAR, MARK J TR - HEARING NO. 08-0891

A Petition for Review of Assessed Valuation received from Mark J. Dunbar Tr., protesting the taxable valuation on land located at 591 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0891 - DUNBAR, MARK J TR - PARCEL NO. 124-081-03 be upheld.

08-776E PARCEL NO. 124-081-09 - VOGЕ, GREGORY M - HEARING NO. 08-0443

A Petition for Review of Assessed Valuation received from Gregory M. Voge, protesting the taxable valuation on land located at 569 Lucille Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0443 - VOGEL, GREGORY M - PARCEL NO. 124-081-09 be upheld.

08-777E PARCEL NO. 124-081-10 - MEYER, CHARLES D & LAUREAN L - HEARING NO. 08-0700

A Petition for Review of Assessed Valuation received from Charles D. & Laurean L. Meyer, protesting the taxable valuation on land located at 567 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

Exhibit IV, Assessor's response to request for information, pages 1-23

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0700 - MEYER, CHARLES D & LAUREAN L - PARCEL NO. 124-081-10 be upheld.

08-778E PARCEL NO. 124-081-11 - MEHL, GLENN H & SHIRLEY A TR - HEARING NO. 08-0381

A Petition for Review of Assessed Valuation received from Glenn H. & Shirley A. Mehl Tr., protesting the taxable valuation on land located at 565 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0381 - MEHL, GLENN H & SHIRLEY A TR - PARCEL NO. 124-081-11 be upheld.

08-779E PARCEL NO. 124-081-13 - FARR, PHYLLIS TR - HEARING NO. 08-0673

A Petition for Review of Assessed Valuation received from Phyllis Farr Tr., protesting the taxable valuation on land located at 559 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0673 - FARR, PHYLLIS TR - PARCEL NO. 124-081-13 be upheld.

08-780E PARCEL NO. 124-081-14 - CUMMINGS, STEFAN & MURIEL J - HEARING NO. 08-0225

A Petition for Review of Assessed Valuation received from Stefan & Muriel J. Cummings, protesting the taxable valuation on land located at 555 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0225 - CUMMINGS, STEFAN & MURIEL J - PARCEL NO. 124-081-14 be upheld.

08-781E PARCEL NO. 124-081-15 - MILLER, EDWARD L & MERRY C - HEARING NO. 08-1071

A Petition for Review of Assessed Valuation received from Edward L. & Merry C. Miller, protesting the taxable valuation on land located at 553 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1071 - MILLER, EDWARD L & MERRY C - PARCEL NO. 124-081-15 be upheld.

08-782E **PARCEL NO. 124-082-05 - CONGISTRE, JOHN H & KATHLEEN
A TR - HEARING NO. 08-0296**

A Petition for Review of Assessed Valuation received from John H. & Kathleen A. Congistre Tr., protesting the taxable valuation on land located at 564 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-7

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0296 - CONGISTRE, JOHN H & KATHLEEN A TR - PARCEL NO. 124-082-05 be upheld.

08-783E **PARCEL NO. 124-082-07 - FAULT LINE LLC - HEARING NO.
08-0513**

A Petition for Review of Assessed Valuation received from Fault Line LLC/David & Michele Koch, protesting the taxable valuation on land located at 570 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0513 - FAULT LINE LLC - PARCEL NO. 124-082-07 be upheld.

08-784E PARCEL NO. 124-082-12 - LARAMORE, CHRIS & HEIDI - HEARING NO. 08-0234

A Petition for Review of Assessed Valuation received from Chris & Heidi Laramore, protesting the taxable valuation on land located at 590 Lucille Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form and information provided by the Assessor's Office, pages 1-29

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0234 - LARAMORE, CHRIS & HEIDI - PARCEL NO. 124-082-12 be upheld.

**08-785E PARCEL NO. 124-082-19 - PIERCE, DONALD L & MARCIA M TR
- HEARING NO. 08-0820**

A Petition for Review of Assessed Valuation received from Donald L. & Marcia M. Pierce Tr., protesting the taxable valuation on land located at 599 N. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-7

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-0820 - PIERCE, DONALD L & MARCIA M TR - PARCEL NO. 124-082-19 be upheld.

08-786E PARCEL NO. 124-082-20 - YOUNG, MICHAEL A - HEARING NO. 08-1355

A Petition for Review of Assessed Valuation received from Mike Young, protesting the taxable valuation on land located at 595 N. Dyer, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1355 - YOUNG, MICHAEL A - PARCEL NO. 124-082-20 be upheld.

08-787E PARCEL NO. 124-082-21 - GABRIELLI, WILLIAM F & CYNTHIA TR - HEARING NO. 08-0974

A Petition for Review of Assessed Valuation received from William F. & Cynthia Gabrielli Tr., protesting the taxable valuation on land located at 593 N. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0974 - GABRIELLI, WILLIAM F & CYNTHIA TR - PARCEL NO. 124-082-21 be upheld.

08-788E PARCEL NO. 124-082-27 - CROSS, ARTHUR L & JENNIFER R TR
- HEARING NO. 08-0463

A Petition for Review of Assessed Valuation received from Arthur L. Cross Tr., protesting the taxable valuation on land located at 569 N. Dyer Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and information submitted by Petitioner, pages 1-23

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0463 - CROSS, ARTHUR L & JENNIFER R TR - PARCEL NO. 124-082-27 be upheld.

08-789E PARCEL NO. 124-082-28 - BAUMANN, EUGENE H & VICKI N - HEARING NO. 08-1372

A Petition for Review of Assessed Valuation received from Vicki Baumann, protesting the taxable valuation on land located at 567 N. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form, page 1

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-1372 - BAUMANN, EUGENE H & VICKI N - PARCEL NO. 124-082-28 be upheld.

**08-790E PARCEL NO. 124-082-29 - MCKAY, GREGORY E & DONNA L TR
- HEARING NO. 08-1269**

A Petition for Review of Assessed Valuation received from Gregory E. & Donna L. McKay Tr., protesting the taxable valuation on land located at 565 N. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1269 - MCKAY, GREGORY E & DONNA L TR - PARCEL NO. 124-082-29 be upheld.

**08-791E PARCEL NO. 124-082-32 - RITTENHOUSE, JAMES P TR ETAL -
HEARING NO. 08-1020**

A Petition for Review of Assessed Valuation received from Ann Nygren/James P. Rittenhouse Tr. etal, protesting the taxable valuation on land located at 557 N. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1020 - RITTENHOUSE, JAMES P TR ETAL - PARCEL NO. 124-082-32 be upheld.

08-792E PARCEL NO. 124-082-38 - KEZER, GLENDON E & BONNIE J - HEARING NO. 08-0876

A Petition for Review of Assessed Valuation received from Glendon E. & Bonnie J. Kezer, protesting the taxable valuation on land and improvements located at 832 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0876 - KEZER, GLENDON E & BONNIE J - PARCEL NO. 124-082-38 be upheld.

08-793E PARCEL NO. 124-082-39 - WATTY, KATHLEEN E - HEARING NO. 08-0917

A Petition for Review of Assessed Valuation received from Kathleen E. Watty, protesting the taxable valuation on land located at 824 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-0917 - WATTY, KATHLEEN E - PARCEL NO. 124-082-39 be upheld.

08-794E PARCEL NO. 124-082-40 - MUCCIO, JANEY A - HEARING NO. 08-1177

A Petition for Review of Assessed Valuation received from Janey A. Muccio, protesting the taxable valuation on land located at 818 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1177 - MUCCIO, JANEY A - PARCEL NO. 124-082-40 be upheld.

08-795E PARCEL NO. 124-083-02 - FRASHER, PHILIP F & WILDA J - HEARING NO. 08-0663

A Petition for Review of Assessed Valuation received from Philip F. & Wilda J. Frasher, protesting the taxable valuation on land and improvements located at 851 S. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Cards

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0663 - FRASHER, PHILIP F & WILDA J - PARCEL NO. 124-083-02 be upheld.

08-796E PARCEL NO. 124-083-05 - PEASLEE, SCOTT C TR - HEARING NO. 08-0172

A Petition for Review of Assessed Valuation received from Scott C. Peaslee Tr., protesting the taxable valuation on land located at 869 S. Dyer Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Tax Bill Fiscal Year 2007/08

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0172 - PEASLEE, SCOTT C TR - PARCEL NO. 124-083-05 be upheld.

08-797E PARCEL NO. 124-083-12 – LAWRENCE, ROBERT - HEARING NO. 08-0350

A Petition for Review of Assessed Valuation received from Robert Lawrence, protesting the taxable valuation on land located at 891 South Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0350 - LAWRENCE, ROBERT M - PARCEL NO. 124-083-12 be upheld.

08-798E PARCEL NO. 124-083-13 - MIKKELSEN, GREGG - HEARING NO. 08-0387

A Petition for Review of Assessed Valuation received from Gregg Mikkelsen, protesting the taxable valuation on land located at 893 S. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0387 - MIKKELSEN, GREGG - PARCEL NO. 124-083-13 be upheld.

08-799E PARCEL NO. 124-083-19 - KALININ, RONALD E & KATHRYN S - HEARING NO. 08-0075

A Petition for Review of Assessed Valuation received from Ronald E. & Kathryn S. Kalinin and Dwight N. and Elizabeth K. Tozer, protesting the taxable valuation on land located at 880 Donna Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0075 - KALININ, RONALD E & KATHRYN S - PARCEL NO. 124-083-19 be upheld.

08-800E PARCEL NO. 124-083-33 - VAETH, JOSEPH T & LENORA M - HEARING NO. 08-0552

A Petition for Review of Assessed Valuation received from Joseph T. & Lenora M. Vaeth, protesting the taxable valuation on land located at 887 S. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Fax cover sheet, Incline Village/Crystal Bay Form, and information provided by the Assessor, pages 1-35

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0552 - VAETH, JOSEPH T & LENORA M - PARCEL NO. 124-083-33 be upheld.

08-802E PARCEL NO. 124-083-35 - BOOSALIS, GUS - HEARING NO. 08-0654

A Petition for Review of Assessed Valuation received from Gus Boosalis, protesting the taxable valuation on land located at 585 Village Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-0654 - BOOSALIS, GUS - PARCEL NO. 124-083-35 be upheld.

08-803E **PARCEL NO. 124-084-03 - HOLMES, STEVEN W - HEARING NO. 08-0535**

A Petition for Review of Assessed Valuation received from Steven W. Holmes, protesting the taxable valuation on land located at 572 McDonald Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0535 - HOLMES, STEVEN W - PARCEL NO. 124-084-03 be upheld.

08-804E **PARCEL NO. 124-084-10 - SEIDLER, DIANE ETAL - HEARING NO. 08-0193**

A Petition for Review of Assessed Valuation received from Diane Seidler/Mark S. Henry, protesting the taxable valuation on land located at 878 S. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

Exhibit IV, Assessor's response to request for information

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0193 - SEIDLER, DIANE ETAL - PARCEL NO. 124-084-10 be upheld.

08-805E PARCEL NO. 124-084-11 - MAYFIELD, JOHN P ETAL TR - HEARING NO. 08-0536

A Petition for Review of Assessed Valuation received from John P. Mayfield etal Tr., protesting the taxable valuation on land located at 874 S. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and information provided by the Assessor's Office, pages 1-14

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0536 - MAYFIELD, JOHN P ETAL TR - PARCEL NO. 124-084-11 be upheld.

08-806E PARCEL NO. 124-084-13 - BLUMENTHAL, LYN K TR - HEARING NO. 08-1417

A Petition for Review of Assessed Valuation received from Lyn K. Blumenthal Tr., protesting the taxable valuation on land located at 862 S. Dyer Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-1417 - BLUMENTHAL, LYN K TR - PARCEL NO. 124-084-13 be upheld.

08-807E PARCEL NO. 124-085-02 - GANANSA, MANUAL & DOLORES - HEARING NO. 08-1035

A Petition for Review of Assessed Valuation received from Manual & Dolores Ganansa, protesting the taxable valuation on land located at 552 N. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1035 - GANANSA, MANUAL & DOLORES - PARCEL NO. 124-085-02 be upheld.

08-808E PARCEL NO. 124-085-10 - WOLF, ANDREW N & LESLIE H - HEARING NO. 08-1499

A Petition for Review of Assessed Valuation received from Andrew N. & Leslie H. Wolf, protesting the taxable valuation on land and improvements located at 592 N. Dyer Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Letter with Fax cover sheet, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1499 - WOLF, ANDREW N & LESLIE H - PARCEL NO. 124-085-10 be upheld.

08-809E PARCEL NO. 124-085-13 - TABERY, RICHARD D & JOY L TR - HEARING NO. 08-0825

A Petition for Review of Assessed Valuation received from Richard D. & Joy L. Tabery Tr., protesting the taxable valuation on land located at 575 McDonald Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Attachment to Petition

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0825 - TABERY, RICHARD D & JOY L TR - PARCEL NO. 124-085-13 be upheld.

08-810E PARCEL NO. 131-012-25 - WELLS, JOE & KIMBERLIE TR - HEARING NO. 08-0706

A Petition for Review of Assessed Valuation received from Joe & Kimberlie Wells Tr., protesting the taxable valuation on land located at 584 Village Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0706 - WELLS, JOE & KIMBERLIE TR - PARCEL NO. 131-012-25 be upheld.

08-811E **PARCEL NO. 131-012-26 - HOLDERER, GAYLE - HEARING NO. 08-1382**

A Petition for Review of Assessed Valuation received from Gayle Holderer, protesting the taxable valuation on land located at 901 Ace Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form and information provided by the Assessor, pages 1-25

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1382 - HOLDERER, GAYLE - PARCEL NO. 131-012-26 be upheld.

08-812E **PARCEL NO. 131-012-29 - STROSBERG, ARTHUR M & SHEILA TR - HEARING NO. 08-0247**

A Petition for Review of Assessed Valuation received from Arthur M. & Sheila Strosberg Tr., protesting the taxable valuation on land located at 900 Ace Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Petitioner's evidence packet including Incline Village/Crystal Bay Form, pages 1-8

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0247 - STROSBERG, ARTHUR M & SHEILA TR - PARCEL NO. 131-012-29 be upheld.

08-813E PARCEL NO. 131-012-31 - MILLER, IRWIN B & PAULA K TR - HEARING NO. 08-0953

A Petition for Review of Assessed Valuation received from Irwin B. & Paula K. Miller Tr., protesting the taxable valuation on land located at 604 14thGreen Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0953 - MILLER, IRWIN B & PAULA K TR - PARCEL NO. 131-012-31 be upheld.

08-814E PARCEL NO. 131-012-49 - KING, VERNON J JR - HEARING NO. 08-1006

A Petition for Review of Assessed Valuation received from Vernon J. King Jr., protesting the taxable valuation on land located at 680 Village Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-1006 - KING, VERNON J JR - PARCEL NO. 131-012-49 be upheld.

**08-815E PARCEL NO. 131-013-14 - GARSTANG, HARRY & THERESA TR
- HEARING NO. 08-1154**

A Petition for Review of Assessed Valuation received from Harry & Theresa Garstang Tr., protesting the taxable valuation on land located at 612 Village Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She stated the Assessor's Office would like to stand on its written presentation including Assessor's Exhibit I.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1154 - GARSTANG, HARRY & THERESA TR - PARCEL NO. 131-013-14 be upheld.

**DISCUSSION – CONSOLIDATION OF HEARINGS – AGENDA
ITEMS 5 AND 6 – MOUNTAIN GC AND HAROLD GOLF (ITEM
NOS. 08-816E TO 08-836E)**

On motion by Member Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that Agenda Items 5 and 6 – Mountain GC and Harold Golf be consolidated with the exclusion of the following:

Parcel Number	Petitioner	Hearing Number
128-132-08	Darryl R. & Vita Dworkin	08-0819
128-241-09	Roger S. & Anne V. Barbash	08-0556
131-131-04	Ralpj D. \$ Barbard J. Reamy	08-0566

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Please see 08-816E through 08-836E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-816E **PARCEL NO. 128-043-01 - CHASTAIN, WILLIAM - HEARING NO. 08-0012**

A Petition for Review of Assessed Valuation received from William Chastain, protesting the taxable valuation on land located at 748 Country Club Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0012 - CHASTAIN, WILLIAM - PARCEL NO. 128-043-01 be upheld.

08-817E **PARCEL NO. 128-051-02 - OSKAM-MOUTON, HENDRICK C & THEODORA J TR - HEARING NO. 08-0780**

A Petition for Review of Assessed Valuation received from Hendrick C. & Theodora J. Oskam-Mouton Tr., protesting the taxable valuation on land located at 740 Country Club Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form and supporting documents, pages 1-6

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0780 - OSKAM-MOUTON, HENDRICK C & THEODORA J TR - PARCEL NO. 128-051-02 be upheld.

08-818E **PARCEL NO. 128-132-14 - GEHRING, BYRON W & JASNA K TR - HEARING NO. 08-0413**

A Petition for Review of Assessed Valuation received from Byron W. & Jasna K. Gehring Tr., protesting the taxable valuation on land located at 951 Divot, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-11

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0413 - GEHRING, BYRON W & JASNA K TR - PARCEL NO. 128-132-14 be upheld.

08-819E PARCEL NO. 128-241-04 - WERTHEIMER, LESTER TR ETAL - HEARING NO. 08-0332

A Petition for Review of Assessed Valuation received from Lester Wertheimer Tr. etal, protesting the taxable valuation on land located at 716 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0332 - WERTHEIMER, LESTER TR ETAL - PARCEL NO. 128-241-04 be upheld.

08-820E PARCEL NO. 128-241-05 - BIXBY, ROBERT E & ELIZABETH W - HEARING NO. 08-1193

A Petition for Review of Assessed Valuation received from Robert E. & Elizabeth W. Bixby, protesting the taxable valuation on land located at 713 Bunker Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable

value of the land and improvements for HEARING NO. 08-1193 - BIXBY, ROBERT E & ELIZABETH W - PARCEL NO. 128-241-05 be upheld.

08-821E PARCEL NO. 128-241-06 - ANSEL, BARBARA TR - HEARING NO. 08-1361

A Petition for Review of Assessed Valuation received from Barbara Ansel Tr., protesting the taxable valuation on land located at 710 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Fax cover sheet with Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1361 - ANSEL, BARBARA TR - PARCEL NO. 128-241-06 be upheld.

08-822E PARCEL NO. 128-241-08 - MCKEE, ANITA K TR - HEARING NO. 08-0670

A Petition for Review of Assessed Valuation received from Anita K. McKee Tr., protesting the taxable valuation on land located at 721 Bunker Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0670 - MCKEE, ANITA K TR - PARCEL NO. 128-241-08 be upheld.

08-823E PARCEL NO. 128-241-14 - PETERSON, JAMES & MARIE G TR - HEARING NO. 08-0510

A Petition for Review of Assessed Valuation received from James & Marie G. Peterson Tr., protesting the taxable valuation on land located at 710 Bunker Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0510 - PETERSON, JAMES & MARIE G TR - PARCEL NO. 128-241-14 be upheld.

08-824E PARCEL NO. 128-243-09 - GUARNERA, MARY ETAL - HEARING NO. 08-0518

A Petition for Review of Assessed Valuation received from Mary Guarnera etal, protesting the taxable valuation on land located at 715 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0518 - GUARNERA, MARY ETAL - PARCEL NO. 128-243-09 be upheld.

08-825E PARCEL NO. 128-361-14 - FISHER, JEFFREY X - HEARING NO. 08-0731

A Petition for Review of Assessed Valuation received from Jeffrey X. Fisher, protesting the taxable valuation on land located at 795 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0731 - FISHER, JEFFREY X - PARCEL NO. 128-361-14 be upheld.

08-826E **PARCEL NO. 128-362-03 - MCQUEEN, ROBERT & PAMELA - HEARING NO. 08-1156**

A Petition for Review of Assessed Valuation received from Robert & Pamela McQueen, protesting the taxable valuation on land located at 764 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notice 2008/09

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1156 - MCQUEEN, ROBERT & PAMELA - PARCEL NO. 128-362-03 be upheld.

08-827E **PARCEL NO. 128-362-07 - MCQUEEN, ROBERT T - HEARING NO. 08-1155**

A Petition for Review of Assessed Valuation received from Robert T. McQueen, protesting the taxable valuation on land located at 786 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notice 2008/09

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krollick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1155 - MCQUEEN, ROBERT T - PARCEL NO. 128-362-07 be upheld.

08-828E PARCEL NO. 128-362-15 - STRAUSS, EDGAR L & DOROTHY E TR - HEARING NO. 08-0779

A Petition for Review of Assessed Valuation received from Edgar L. & Dorothy E. Strauss Tr., protesting the taxable valuation on land located at 770 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0779 - STRAUSS, EDGAR L & DOROTHY E TR - PARCEL NO. 128-362-15 be upheld.

08-829E PARCEL NO. 129-390-09 - JOHNSTON, EVERETT H TR ETAL - HEARING NO. 08-1625

A Petition for Review of Assessed Valuation received from Everett H. Johnston Tr. etal, protesting the taxable valuation on land located at 850 Lichen Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-12

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1625 - JOHNSTON, EVERETT H TR ETAL - PARCEL NO. 129-390-09 be upheld.

08-830E PARCEL NO. 129-500-02 - MACE, GUY R & DOROTHY P -
HEARING NO. 08-0732

A Petition for Review of Assessed Valuation received from Guy R. & Dorothy P. Mace, protesting the taxable valuation on land and improvements located at 945 Miners Ridge Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0732 - MACE, GUY R & DOROTHY P - PARCEL NO. 129-500-02 be upheld.

08-831E PARCEL NO. 131-121-01 - REYNOLDS, CHARLES B & LINDA L TR - HEARING NO. 08-0490

A Petition for Review of Assessed Valuation received from Charles B. & Linda L. Reynolds Tr., protesting the taxable valuation on land located at 972 Fairway Park Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0490 - REYNOLDS, CHARLES B & LINDA L TR - PARCEL NO. 131-121-01 be upheld.

08-832E PARCEL NO. 131-121-09 - ARCHER, MICHAEL E & GAYLE L TR - HEARING NO. 08-0858

A Petition for Review of Assessed Valuation received from Michael E. & Gayle L. Archer Tr., protesting the taxable valuation on land located at 956 Fairway Park Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0858 - ARCHER, MICHAEL E & GAYLE L TR - PARCEL NO. 131-121-09 be upheld.

08-833E PARCEL NO. 131-121-12 - EBEL, RONALD J & SUZANNE E - HEARING NO. 08-0988

A Petition for Review of Assessed Valuation received from Ronald J. & Suzanne E. Ebel, protesting the taxable valuation on land located at 948 Fairway Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0988 - EBEL, RONALD J & SUZANNE E - PARCEL NO. 131-121-12 be upheld.

08-834E PARCEL NO. 131-121-16 - STRAGGAS - GEORGE R AND BETTY M TR - HEARING NO. 08-0697

A Petition for Review of Assessed Valuation received from George and Betty Straggas, protesting the taxable valuation on land located at 938 Fairway Park Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form including valuation history, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable

value of the land and improvements for HEARING NO. 08-0697 - STRAGGAS, GEORGE R & BETTY M TR - PARCEL NO. 131-121-16 be upheld.

08-835E PARCEL NO. 131-121-38 - KITT, BARRY M TR - HEARING NO. 08-0428

A Petition for Review of Assessed Valuation received from Barry M. Kitt Tr., protesting the taxable valuation on land located at 954 Fairway Park Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-11

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0428 - KITT, BARRY M TR - PARCEL NO. 131-121-38 be upheld.

08-836E PARCEL NO. 131-131-05 – BOURDEAU, JOSEPH P. & SANDRA K. - HEARING NO. 08-0364

A Petition for Review of Assessed Valuation received from Bourdeau Family Trust, protesting the taxable valuation on land located at 974 Fairway Park Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden said she saw no evidence to suggest taxable value exceeded cash value or inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0364 - BOURDEAU FAMILY TRUST - PARCEL NO. 131-131-05 be upheld.

**DISCUSSION – CONSOLIDATION OF HEARINGS – AGENDA
ITEMS 7 AND 8 – HAROLD DRIVE AND CHAMPIONSHIP
INFLUENCE GOLF (ITEM NOS. 08-837E – 08-858E)**

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that Agenda Items 7 and 8 be consolidated with the exclusion of the following:

Parcel Number	Petitioner	Hearing Number
129-280-11	Gene E. & Lynn Trivett	08-0991
131-121-26	Ronald L. & Audrey D. Stevens	08-1038
131-261-04	Richard R. Lantz	08-0607

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Please see 08-0837E through 08-858E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-837E PARCEL NO. 129-022-08 - VIOLA, CARLO S & PATRICIA L TR - HEARING NO. 08-0153

A Petition for Review of Assessed Valuation received from Carlo S. & Patricia L. Viola Tr., protesting the taxable valuation on land located at 711 Hagan Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0153 - VIOLA, CARLO S & PATRICIA L TR - PARCEL NO. 129-022-08 be upheld.

08-838E **PARCEL NO. 129-280-14 - ZUPIC, PHILIP C TR - HEARING NO. 08-0890**

A Petition for Review of Assessed Valuation received from Philip C. Zupic Tr., protesting the taxable valuation on land located at 607 Village Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0890 - ZUPIC, PHILIP C TR - PARCEL NO. 129-280-14 be upheld.

08-839E **PARCEL NO. 129-390-12 - WILLIAMS, WARREN D & LINDA M ETAL - HEARING NO. 08-1063**

A Petition for Review of Assessed Valuation received from Warren D. & Linda M. Williams etal, protesting the taxable valuation on land located at 840 Golfers Pass Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1063 - WILLIAMS, WARREN D & LINDA M ETAL - PARCEL NO. 129-390-12 be upheld.

08-840E PARCEL NO. 130-082-03 - LEWIS, RICHARD E ETAL - HEARING NO. 08-0465

A Petition for Review of Assessed Valuation received from Richard E. Lewis etal, protesting the taxable valuation on land located at 1057 War Bonnet Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0465 - LEWIS, RICHARD E ETAL - PARCEL NO. 130-082-03 be upheld.

08-841E PARCEL NO. 130-082-14 - ALLEN, BENJAMIN S ETAL - HEARING NO. 08-1441

A Petition for Review of Assessed Valuation received from Benjamin S. Allen and Rachael Flower, protesting the taxable valuation on land located at 1072 War Bonnet Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1441 - ALLEN, BENJAMIN S ETAL - PARCEL NO. 130-082-14 be upheld.

08-842E PARCEL NO. 130-082-18 - CLOUTHIER, JEFFREY R & JODI M - HEARING NO. 08-1008

A Petition for Review of Assessed Valuation received from Jeffrey R. & Jodi M. Clouthier, protesting the taxable valuation on land located at 1064 War Bonnet Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1008 - CLOUTHIER, JEFFREY R & JODI M - PARCEL NO. 130-082-18 be upheld.

08-843E **PARCEL NO. 130-083-01 - PHELPS, JOHN T & ELAINE L TR - HEARING NO. 08-0400**

A Petition for Review of Assessed Valuation received from John T. & Elaine L. Phelps Tr., protesting the taxable valuation on land and improvements located at 1020 Tomahawk Trail, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0400 - PHELPS, JOHN T & ELAINE L TR - PARCEL NO. 130-083-01 be upheld.

08-844E **PARCEL NO. 130-083-06 - TAYLOR, GARY R & MELANIE A TR ETAL - HEARING NO. 08-1197**

A Petition for Review of Assessed Valuation received from Gary R. & Melanie A. Taylor Tr. etal, protesting the taxable valuation on land located at 1034 Tomahawk Trail, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form and information provided by the Assessor, pages 1-20

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-11

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1197 - TAYLOR, GARY R & MELANIE A TR ETAL - PARCEL NO. 130-083-06 be upheld.

08-845E PARCEL NO. 131-132-08 - PIPER, ROBERT P & KAREN M - HEARING NO. 08-1453

A Petition for Review of Assessed Valuation received from Robert P. & Karen M. Piper, protesting the taxable valuation on land located at 736 Harold Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1453 - PIPER, ROBERT P & KAREN M - PARCEL NO. 131-132-08 be upheld.

08-846E PARCEL NO. 131-132-11 - BROCKMAN, EDWIN G & JOYCE C - HEARING NO. 08-0806

A Petition for Review of Assessed Valuation received from Edwin G. & Joyce C. Brockman, protesting the taxable valuation on land located at 506 Catherine Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0806 - BROCKMAN, EDWIN G & JOYCE C - PARCEL NO. 131-132-11 be upheld.

08-847E PARCEL NO. 131-133-04 - BOYDSTON, EDWARD A - HEARING NO. 08-1099

A Petition for Review of Assessed Valuation received from Edward A. Boydston, protesting the taxable valuation on land located at 933 Harold Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1099 - BOYDSTON, EDWARD A - PARCEL NO. 131-133-04 be upheld.

08-848E PARCEL NO. 131-012-32 - CARCIONE, TONY C TR ETAL - HEARING NO. 08-1048

A Petition for Review of Assessed Valuation received from Tony C. Carcione Tr. etal, protesting the taxable valuation on land located at 608 14th Green Ave., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1048 - CARCIONE, TONY C TR ETAL - PARCEL NO. 131-012-32 be upheld.

08-849E PARCEL NO. 131-013-03 - FINEMAN, MARTIN & BETTY TR - HEARING NO. 08-0141

A Petition for Review of Assessed Valuation received from Martin & Betty Fineman Tr., protesting the taxable valuation on land located at 671 14th Green, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0141 - FINEMAN, MARTIN & BETTY TR - PARCEL NO. 131-013-03 be upheld.

08-850E PARCEL NO. 131-013-07 - FAGAN, LAMBERT & SUSAN M TR - HEARING NO. 08-1132

A Petition for Review of Assessed Valuation received from Lambert & Susan M. Fagan Tr., protesting the taxable valuation on land located at 645 14th Green Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Document including Incline Village/Crystal Bay Form, pages 1-10

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-11

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1132 - FAGAN, LAMBERT & SUSAN M TR - PARCEL NO. 131-013-07 be upheld.

08-851E PARCEL NO. 131-080-13 - STRALEY, DAVE B & PAMELA J TR - HEARING NO. 08-0877

A Petition for Review of Assessed Valuation received from Dave B. & Pamela J. Straley Tr., protesting the taxable valuation on land located at 999 Driver Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0877 - STRALEY, DAVE B & PAMELA J TR - PARCEL NO. 131-080-13 be upheld.

08-852E PARCEL NO. 131-080-29 - LEVEILLE, JACK R & MAXIME M TR
- HEARING NO. 08-0336

A Petition for Review of Assessed Valuation received from Jack R. & Maxime M. Leveille Tr., protesting the taxable valuation on land located at 986 Fairway Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, petitioner form letter dated February 12, 2008

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0336 - LEVEILLE, JACK R & MAXIME M TR - PARCEL NO. 131-080-29 be upheld.

08-853E PARCEL NO. 131-080-35 - MEARS, ALLEN L & SUSAN A TR -
HEARING NO. 08-0735

A Petition for Review of Assessed Valuation received from Allen L. & Susan A. Mears Tr., protesting the taxable valuation on land located at 974 Fairway Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0735 - MEARS, ALLEN L & SUSAN A TR - PARCEL NO. 131-080-35 be upheld.

08-854E PARCEL NO. 131-250-30 - D`ARAGONA, OLIMPIA G D A TR - HEARING NO. 08-0969

A Petition for Review of Assessed Valuation received from Olimpia G. D. A. D`Aragona Tr., protesting the taxable valuation on land located at 986 Wedge Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0969 - D`ARAGONA, OLIMPIA G D A TR - PARCEL NO. 131-250-30 be upheld.

08-855E PARCEL NO. 131-250-31 - COVEC, PAUL A & JOANNE W - HEARING NO. 08-1573

A Petition for Review of Assessed Valuation received from Paul A. & Joanne W. Covec, protesting the taxable valuation on land located at 982 Wedge Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1573 - COVEC, PAUL A & JOANNE W - PARCEL NO. 131-250-31 be upheld.

08-856E PARCEL NO. 131-261-05 - BURKETT, FREDERICK A & SUZANNE M - HEARING NO. 08-1395

A Petition for Review of Assessed Valuation received from Frederick A. & Suzanne M. Burkett, protesting the taxable valuation on land located at 985 Wedge Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1395 - BURKETT, FREDERICK A & SUZANNE M - PARCEL NO. 131-261-05 be upheld.

08-857E **PARCEL NO. 131-261-06 - THOMAS, JON S & NANCY E TR - HEARING NO. 08-0851**

A Petition for Review of Assessed Valuation received from Jon S. Thomas, protesting the taxable valuation on land located at 987 Wedge Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, fax dated January 18, 2008

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0851 - THOMAS, JON S & NANCY E TR - PARCEL NO. 131-261-06 be upheld.

08-858E **PARCEL NO. 131-261-14 - HATCH, P BRUCE & SHARON P TR - HEARING NO. 08-1505**

A Petition for Review of Assessed Valuation received from P. Bruce & Sharon P. Hatch Tr., protesting the taxable valuation on land located at 999 Hook Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-11

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1505 - HATCH, P BRUCE & SHARON P TR - PARCEL NO. 131-261-14 be upheld.

**DISCUSSION – CONSOLIDATION OF HEARINGS – AGENDA
ITEM 9 – CHAMPIONSHIP GOLF COURSE (ITEM NOS. 08-859E
TO 08-872E)**

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that Agenda Item 9 be consolidated with the exclusion of Parcel No. 131-011-06 - Theodore G. & Mary Lou Harris – Hearing No. 08-0202.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Please see 08-859E through 08-972E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-859E **PARCEL NO. 131-012-45 - MADIGAN, EDWARD F & SUSAN W TR - HEARING NO. 08-0282**

A Petition for Review of Assessed Valuation received from Edward F. & Susan W. Madigan Tr., protesting the taxable valuation on land located at 670 14th Green Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0282 - MADIGAN, EDWARD F & SUSAN W TR - PARCEL NO. 131-012-45 be upheld.

08-860E **PARCEL NO. 131-080-20 - MORRIS, JAMES E & BILLIE L - HEARING NO. 08-0567**

A Petition for Review of Assessed Valuation received from James E. & Billie L. Morris, protesting the taxable valuation on land located at 525 Country Club Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0567 - MORRIS, JAMES E & BILLIE L - PARCEL NO. 131-080-20 be upheld.

08-861E PARCEL NO. 131-080-33 - NEUBAUER, ANTONIA - HEARING NO. 08-1272

A Petition for Review of Assessed Valuation received from Antonia Neubauer, protesting the taxable valuation on land located at 978 Tee Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1272 - NEUBAUER, ANTONIA - PARCEL NO. 131-080-33 be upheld.

08-862E PARCEL NO. 131-080-34 - NEUBAUER, ANTONIA - HEARING NO. 08-1271

A Petition for Review of Assessed Valuation received from Antonia Neubauer, protesting the taxable valuation on land located at 976 Tee Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1271 - NEUBAUER, ANTONIA - PARCEL NO. 131-080-34 be upheld.

08-863E PARCEL NO. 131-250-07 - HUBBARD, JOHN R & MARY A TR - HEARING NO. 08-1270

A Petition for Review of Assessed Valuation received from John R. & Mary A. Hubbard Tr., protesting the taxable valuation on land located at 991 Fairway Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form and information provided by the Assessor's Office, pages 1-25

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-10

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1270 - HUBBARD, JOHN R & MARY A TR - PARCEL NO. 131-250-07 be upheld.

08-864E PARCEL NO. 131-250-19 - MCCONAHAY, DAVID R TR ETAL - HEARING NO. 08-1648

A Petition for Review of Assessed Valuation received from David R. McConahay Tr. etal, protesting the taxable valuation on land located at 986 Third Green Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1648 - MCCONAHAY, DAVID R TR ETAL - PARCEL NO. 131-250-19 be upheld.

08-865E PARCEL NO. 131-250-20 - HADFIELD, NEIL T ETAL - HEARING NO. 08-1047

A Petition for Review of Assessed Valuation received from Neil T. Hadfield etal, protesting the taxable valuation on land located at 982 Third Green Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioner was not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1047 - HADFIELD, NEIL T ETAL - PARCEL NO. 131-250-20 be upheld.

08-866E PARCEL NO. 131-250-21 - HARRIS, RICHARD V & TRINA B TR - HEARING NO. 08-1294

A Petition for Review of Assessed Valuation received from Richard V. & Trina B. Harris Tr., protesting the taxable valuation on land and improvements located at 974 Third Green Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-11

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1294 - HARRIS, RICHARD V & TRINA B TR - PARCEL NO. 131-250-21 be upheld.

08-867E PARCEL NO. 131-250-24 - SYME, KIRK C & KATHERINE F TR - HEARING NO. 08-0998

A Petition for Review of Assessed Valuation received from Kirk C. & Katherine F. Syme Tr., protesting the taxable valuation on land located at 971 Third Green Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-12

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0998 - SYME, KIRK C & KATHERINE F TR - PARCEL NO. 131-250-24 be upheld.

08-868E PARCEL NO. 131-261-11 - KUEHNIS, FLOYD E JR & KAREN A TR - HEARING NO. 08-0155

A Petition for Review of Assessed Valuation received from Floyd E. Jr. & Karen A. Kuehnis Tr., protesting the taxable valuation on land located at 982 Hook Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-11

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0155 - KUEHNIS, FLOYD E JR & KAREN A TR - PARCEL NO. 131-261-11 be upheld.

08-869E PARCEL NO. 131-261-17 - PEOPLES, DENTON L & MARY ANN Z TR - HEARING NO. 08-0130

A Petition for Review of Assessed Valuation received from Denton L. & Mary Ann Z. Peoples Tr., protesting the taxable valuation on land located at 986 Chip Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0130 - PEOPLES, DENTON L & MARY ANN Z TR - PARCEL NO. 131-261-17 be upheld.

**08-870E PARCEL NO. 131-261-26 - HOLETS, DANIEL B & DOLORES J TR
- HEARING NO. 08-1335**

A Petition for Review of Assessed Valuation received from Daniel B. & Dolores J. Holets Tr., protesting the taxable valuation on land located at 998 Fourth Green, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1335 - HOLETS, DANIEL B & DOLORES J TR - PARCEL NO. 131-261-26 be upheld.

**08-871E PARCEL NO. 131-261-27 - EVES, JAMES F & NORMA J TR -
HEARING NO. 08-0523**

A Petition for Review of Assessed Valuation received from James F. & Norma J. Eves Tr., protesting the taxable valuation on land located at 996 Fourth Green Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-9

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0523 - EVES, JAMES F & NORMA J TR - PARCEL NO. 131-261-27 be upheld.

**08-872E PARCEL NO. 131-261-39 - ZITO, DONALD A & DOROTHY M TR
- HEARING NO. 08-1546**

A Petition for Review of Assessed Valuation received from Donald A. & Dorothy M. Zito Tr., protesting the taxable valuation on land located at 963 Fourth Green Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (residential), pages 1-34

Exhibit II, Appraisal Record Card

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1-8

The Petitioners were not present to offer testimony.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and requested Assessor's Exhibit I be entered into evidence.

Chairperson McAlinden stated there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS. 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1546 - ZITO, DONALD A & DOROTHY M TR - PARCEL NO. 131-261-39 be upheld.

08-873E PARCEL NO. 122-142-14 - HOLETZ, STEVEN J & KRISTI A - HEARING NO. 08-1676

A Petition for Review of Assessed Valuation from Andrew Bloom protesting the taxable valuation on land and improvements located at 594 Sugarpine Drive, Incline Village, Washoe County, Nevada, was received February 7, 2008.

Petitioner

Exhibit A, Fax cover sheet and Petitioner's Letter, pages 1-4

Assessor

Exhibit I, Appraisal Record Card

Exhibit II, Assessor's objection to hearing

Chairperson McAlinden noted the Petitioner sent in a protest letter, not a petition, which was signed January 30, 2008.

Based on NRS 361.340.11 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1676 - HOLETZ, STEVEN J & KRISTI A - PARCEL NO. 122-142-14.

BOARD MEMBER COMMENTS

There were no Board Member comments.

PUBLIC COMMENT

There was no public comment.

* * * * *

2:50 p.m. On motion by Member Woodland, seconded by Member Horan, which motion duly carried, Chairperson McAlinden ordered that the meeting be adjourned.

BENJAMIN GREEN, Vice Chairman
Washoe County Board of Equalization

ATTEST:

AMY HARVEY, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Jan Frazzetta, Deputy Clerk*