

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

WEDNESDAY

9:00 A.M.

FEBRUARY 20, 2008

PRESENT:

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

Amy Harvey, County Clerk
Herb Kaplan, Deputy District Attorney

The Board convened in Room F1 at the Reno-Sparks Convention Center, 4590 South Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

08-876E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
130-211-04	Winter, Jamie L & Richard M	08-1303
122-195-03	Brezicki, Joseph J & Francine J	08-0641

08-877E SWEARING IN OF ASSESSOR'S STAFF

There were no staff members from the Assessor's Office to be sworn in.

08-878E CONSOLIDATION OF HEARINGS

Chairperson McAlinden indicated the Board would consolidate items as necessary when they each came up on the agenda.

08-879E PARCEL NO. 019-542-05 – BRIGHTON MANOR SUBDIVISION – HEARING NO. A.R. 1

The following exhibits were submitted into evidence:

Assessor
Exhibit I, Assessor's Recommendation-2 (AR-2) Addendum.

Appraiser Pat Regan, previously sworn, reviewed the Assessor's Recommendation to reduce taxable land value based on a sales analysis showing it exceeded full cash value, and to reduce taxable improvement value based on a reappraisal that showed an incorrect quality class. She explained the subject parcel was inadvertently excluded from a previous recommendation to reduce values for other parcels in the Brighton Manor Subdivision.

Member Horan asked whether the Brighton Manor parcels were still owned by the developer and, if so, whether the developer qualified for a discount. County Assessor Josh Wilson, previously sworn, stated the threshold for a subdivision discount was ten or more contiguous lots. He did not believe the subject parcel was receiving a subdivision discount.

***9:09 a.m.** Member Krolick arrived at the meeting.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Assessor's recommendation, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Krolick abstaining, it was ordered that the taxable land value for Parcel No. 019-542-05 be reduced to \$107,400 and the taxable improvement value be reduced to \$212,736, resulting in a total taxable value of \$320,136. The Assessor was directed to make the appropriate adjustments and the Board found, with these adjustments, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-880E PARCEL NO. 129-022-07 - FREDERIC, GEORGE & BARBARA TR
- HEARING NO. 08-0768**

A Petition for Review of Assessed Valuation was received from George and Barbara Frederic protesting the taxable valuation on land located at 701 Hogan Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Income and comparable sales information, 10 pages.

Exhibit B, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

Petitioners George and Barbara Frederic were sworn in by County Clerk Amy Harvey.

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

Mr. Frederic explained the property was a single building containing four units, each with two bedrooms and two bathrooms. He stated he was contesting the taxable land value. He asserted that three of the comparable land sales provided on the multifamily sales chart in Exhibit A (MFL2, MFL4 and MFL5) were erroneous because the properties were converted to condominium subdivisions and, therefore, the comparable land sales did not justify the Assessor's land value. Mr. Frederic noted his improvements were reclassified from a quality class 3.0 to quality class 2.0 in 2004. He requested his property be valued using the capitalization of net income approach. He indicated he never received a response from the Assessor's Office after providing three years of income and expenses, although he saw the information was now contained in Exhibit III. He believed he was at a disadvantage because he received a copy of Exhibit III only a few minutes before the hearing and had not had an opportunity to review it.

Mr. Frederic discussed page 5 of Exhibit A, containing his calculated four-year average net income of \$25,080 and total value of \$401,280. He pointed out the main disagreement between he and the Assessor was in the capitalization rate used. He stated his calculations used a rate of 6.25 percent and suggested this was the least amount an investor would expect. Mr. Frederic remarked that investors would never buy a property with a capitalization rate as low as the 3 percent used by the Assessor's Office. He referred to the 2004 decision letter on page 6 of Exhibit A, indicating the Board established an improvement value of \$192,079 and determined the comparable land sales were for condominium lots rather than multifamily lots. Mr. Frederic used the previous improvement value to calculate a land value of \$209,201 or \$52,300 per unit, which he said was reasonable under NRS 361.227(5)(c). He referenced the photographs and sales information on pages 7 and 8 of Exhibit A, which illustrated the superior age and different amenities for some of the comparables used by the Assessor's Office.

Mr. Frederic corrected the information in the second to last paragraph on page 2 of Exhibit A, and indicated the rents for MFL1 and MFL3 were both \$1,100 per month. He indicated the two properties, with sales prices of \$60,000 and \$68,000 per unit, were more comparable because they had similar moderate income rents when adjusted for age, size, location and curb appeal. Mr. Frederic requested a decision similar to the one rendered by the Board in 2004. He noted the rental market had been competitive since 2004, allowing very little increase in rents. He pointed out that people could afford to rent much newer homes and stated his current tenants were all young couples who were both working. Mr. Frederic suggested it was a service to the community for him to provide moderate income rental units in the area.

Ms. Regan pointed out the four improved sales on page 1 of Exhibit III. In comparison to the subject property, she stated they were all multifamily units that were

inferior with respect to size, and most were inferior with respect to the bathroom count and the age. She observed the taxable value per unit of the subject property was less than the range of values for the improved comparables.

Ms. Regan reviewed the sales data on page 2 of Exhibit III that was used to derive a gross income multiplier. She said the analysis found the Petitioners' rents to be very competitive with the market. She remarked that typically accepted appraisal practice did not apply a capitalization rate to small multifamily units, but she analyzed capitalization rates on page 3 of Exhibit III because that was the basis of the Petitioners' appeal. Ms. Regan indicated she found data at Incline Village to support capitalization rates ranging from 2.43 to 4.39 percent, and used the median of 3.94 in her analysis. She commented she found nothing to substantiate a capitalization rate over 6 percent.

Ms. Regan acknowledged that the three multifamily sales identified by the Petitioner had been developed into condominiums after their sale dates. She noted the properties were multifamily at the time the data was collected. With respect to MFL1 and MFL3, she stated there were development rights valued at approximately \$40,000 per unit that were waived in order to entice the developer to build moderate income units. She estimated their value at \$100,000 to \$108,000 per unit if those rights were to be added back in. She pointed out the units had not sold as condominiums and the developer was having trouble renting them because the units had only one bathroom.

Ms. Regan concluded the Assessor's taxable value per unit on the subject property was well supported for all three methods of valuation: the sales comparison approach, the gross income multiplier approach and the income capitalization approach.

Mr. Frederic expressed concern that he was at a disadvantage in rebutting the Assessor's information because he had not received a copy of Exhibit III in advance of the hearing. He said he requested all of the Assessor's comparable information and it appeared to him their presentation was put together after the assessment of his property. He wanted to know whether any subdivision maps had been filed for the properties used as comparable sales in the Assessor's land analysis. He requested more information about how the Assessor's capitalization rates were determined and said he found it difficult to understand why somebody would buy a property with a low capitalization rate when they could earn the same rate of return by putting their money into a certificate of deposit. Mr. Frederic pointed out the Board reached that same conclusion in its decision four years ago. He indicated he had an actual vacancy rate of 8 to 9 percent. He suggested the real issue was what capitalization rate was really reflective of the market. He referenced the sales flyer on page 7 of Exhibit A, illustrating a list price of \$1,495,000, and explained it was the same property used by the Assessor's Office as MFL4. He reiterated his need to take more time to review the information presented by the Assessor.

Member Green observed the increased expense ratio from \$10,000 in 2003 to \$13,996 in 2006, and wondered if there had been any remodeling to account for that. Mr. Frederic recalled a large expense for outside painting in 2006. He said he paid \$1,250

per year for snow removal. He emphasized he had not been able to get the rents up and again pointed out there was a vacancy factor of 8 to 9 percent.

Chairperson McAlinden asked the Assessor's Office about the use of land sales that were condominiums rather than multifamily units. Ms. Regan said the properties were strictly multifamily at the time the data was compiled and the Assessor's Office did not always know what buyers would do after purchase. For example, she pointed out the buyer was initially going to market MFL1 and MFL3 as condominiums, but the units were currently being used as apartment rentals.

Chairperson McAlinden inquired about the Petitioner not receiving information in a timely manner. Ms. Regan replied there had been no specific request for the Hearing Evidence Packet (Exhibit III). She said she and Senior Appraiser Rigo Lopez had several discussions with Mr. Frederic and also provided him with comparable sales information. She recalled discussions about the capitalization rate and said she left him a message on his cell phone explaining they had looked at capitalization rates but were still coming up with about a 4 percent rate. To her knowledge, every written request received in the Assessor's Office had been handled in an expedient manner.

County Assessor Josh Wilson, previously sworn, indicated the Department of Taxation was considering changing the appeal form to include the petitioner's email address, which would allow the Assessor's Office to send information more quickly. He explained the Hearing Evidence Packets were prepared a few days before each scheduled hearing and the presentation had not yet been put together when the Petitioner first filed his appeal. He stated Mr. Frederic could have contacted the Assessor's Office earlier in the week to receive updated information, but the Board's packet had not been available prior to that time. With respect to subdivision maps, Mr. Wilson said that type of utilization information was not available at the time of the sale. He commented that the properties were multifamily parcels and were considered relevant to the subject property. He pointed out the capitalization rates were taken from income and expense information provided on Multiple Listing Service (MLS) sheets. He commented that he was surprised the capitalization rates were so low, but that was what the market data reflected.

Member Green referred to I-15 on page 1 of Exhibit III. He observed the property seemed inferior to the subject in almost every way and asked whether the Assessor's Office considered the locations to be equitable. Ms. Regan replied they were both cul-de-sac locations that were much nicer than those on Village Boulevard or Country Club Drive. She pointed out there was also a 10 percent downward adjustment for traffic on the subject property, which was the result of an earlier decision by the Board. Ms. Regan indicated that every land sale was charted because there were so few multifamily land sales, but her analysis did not place a lot of weight on the properties that were turned into condominiums.

Mr. Frederic said he could not be certain until he checked them out, but he thought the addresses used by the Assessor looked like the ones used four years ago when the Board reduced his valuation. He did not see how one could compare the added value

of condominiums that could be sold separately with a building that had four income-producing units. He pointed out there were restrictions on his property that did not allow him to convert to condominiums.

Chairperson McAlinden asked the Petitioner if he would be interested in more time during the same day to review his information. Mr. Frederic said he did not have access to his files due to distance and weather conditions. He indicated he would be back to appeal another property on February 22, 2008. Member Green wondered if the hearing could be continued to that day. Deputy District Attorney Herb Kaplan explained the Open Meeting Law required posting of the agenda three days prior to a hearing. Following some discussion, it was determined that agendas could still be posted for February 27 or February 28, 2008. Mr. Frederic declined a continuance and indicated he thought the real subject was the capitalization rate. He hoped the Board was familiar with what investors expected in the form a return and said he would present his information to the State Board of Equalization if necessary.

Chairperson McAlinden closed the public hearing.

Member Green indicated he had a hard time with the 4 percent capitalization rate and stated the expense ratios could get way out of whack with smaller rental units. He referred to the Petitioner's comments about investors receiving a similar return from certificates of deposit, and pointed out that an investor would then lose the other benefits of property ownership. He said it was his personal feeling there were comparable sales to indicate the property was not overvalued and it was not necessary to use the capitalization approach.

Member Horan agreed it was difficult to justify the purchase of rental property in Incline Village based on capitalization rates. He thought the rate specified by the Assessor was in line with the market.

Member Krolick stated properties at Lake Tahoe were often purchased on a speculative basis for their future appreciation value, along with the additional benefits of having income-producing properties. He indicated the market for properties such as the subject had not really increased over the last couple of years. He discussed a six-unit property found on the Internet that was currently in escrow and listed at \$750,000. He said the property had five two-bedroom, 1-bath units rented for \$950 per month and a sixth unit rented for \$1,000 per month. Member Krolick tended to believe the land was slightly overvalued on the subject property. Chairperson McAlinden wondered if he could quantify an appropriate value.

Mr. Wilson objected and pointed out the evidence being discussed had not been presented by the Petitioner or the Assessor. He declared that the Board was doing their own research. Chairperson McAlinden pointed out the public hearing was closed.

Member Green made a motion to uphold the taxable values of the subject property, which was seconded by Member Woodland.

Member Horan stated he would support a motion to uphold the Assessor's valuation based on the information presented. He also wanted it to on the record that the Board tried to accommodate the Petitioner in granting him more time to analyze the Assessor's data.

Member Krolick said there was not sufficient evidence presented to overturn the Assessor's valuation.

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 for Parcel No. 129-022-07 be upheld.

08-881E PARCEL NO. 122-211-11 - DEL CARLO, GEORGE & CAROL L - HEARING NO. 08-1119

A Petition for Review of Assessed Valuation was received from George and Carol L. Del Carlo protesting the taxable valuation on land located at 874 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Sales comparison information, 8 pages.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

Petitioner George Del Carlo was sworn in by County Clerk Amy Harvey.

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

Mr. Del Carlo said he did not agree with the comparisons used for his valuation because they were located on Martis Peak Road, which was located almost a mile from his property. He suggested the comparables did not take into account what was surrounding and affecting his property. He pointed out his property abutted a condominium complex and those units could look down into his yard. Mr. Del Carlo noted the comparable properties were surrounded by other residential properties. He referred to Exhibit A and asserted there were parcels surrounding his that paid less in

taxes, although many had more square footage or lot area. He believed his property was overvalued by about 32 percent. He referred to a photograph of the subject property in Exhibit A, which showed the condominium complex behind it. Mr. Del Carlo said he also provided sales information in Exhibit A, which illustrated the oversupply of available houses on the market and the downward trend in prices. He emphasized two issues in his appeal, use of the wrong comparables and failure to take the downward trend in housing prices into account. He suggested the use of comparable properties directly surrounding his would reduce his taxes to about \$9,588 based on 2007 values, or that the 43 percent downward trend in land values should result in a tax bill of \$10,793.

County Assessor Josh Wilson, previously sworn, conducted a PowerPoint presentation to demonstrate equalization of similarly situated properties and improvements. The presentation was placed into evidence as Exhibit I and Mr. Wilson asked that it be placed into evidence for all hearings where “non-equalization of similarly situated properties” was cited as the reason for the appeal.

10:07 a.m. Member Woodland temporarily left the meeting.

10:11 a.m. Member Woodland returned to the meeting.

10:11 a.m. Member Krolick temporarily left the meeting.

10:13 a.m. Member Krolick returned to the meeting.

Ms. Delguidice discussed the characteristics of the subject property and the comparable sales used to determine taxable value. She pointed out improved sales I-3 and I-6 on page 1 of Exhibit III, which both backed Tahoe Boulevard (State Route 28). She said it was the opinion of the Assessor’s Office that backing to Tahoe Boulevard was inferior to backing to the condominium complex. She identified three improved sales used in the abstraction analysis on page 7 of Exhibit III that also backed to the condominium complex: I-26, I-27 and I-28, which ranged in sales price from \$1,335,000 to over \$2,000,000. She indicated that I-26 was located right next to the subject property and had a sales price of \$1,655,000.

Ms. Delguidice stated vacant land sales, fully obsolete sales and an abstraction model of improved sales were analyzed in order to arrive at a base lot value for the 2008-09 Lakeview Subdivision reappraisal. She noted the two vacant land sales indicated a range of value from \$650,000 to \$750,000. She remarked that 39 of the 562 improved sales used in the abstraction model were located in the Lakeview Subdivision, and the abstraction analysis resulted in a median estimate of value at \$744,119. She observed there was a median estimate of value at \$949,926 indicated by the two fully obsolete sales. Ms. Delguidice commented that the most weight was given to the vacant land sales and a base lot value of \$700,000 was well supported by the data.

With respect to the Petitioner’s comment that his taxes were higher than his neighbors, Ms. Delguidice said equalization had to be based on property valuation

rather than the amount of taxes paid. She pointed out the size of the Petitioner's residence nearly doubled in 2006 and the new construction placed the improvement value outside the property tax cap.

Member Horan asked what adjustments to the base lot value were made within the Lakeview Subdivision. Ms. Delguidice stated the only adjustment was for properties that backed to Tahoe Boulevard. She noted there were several sales of properties backing to the condominium complex, but paired sales analysis did not show enough market evidence to justify an adjustment.

Mr. Del Carlo again questioned the comparables and said he believed backing to the condominium complex made a difference. He said his taxes were not equal to those of his neighbors. He pointed out that I-26 and I-35 had both been improved and his taxes would be 25 percent less if those two properties were used as the comparables.

Member Horan verified with the Assessor's Office that land values among the neighboring properties were the same and the improvements were valued based on *Marshall and Swift*. He pointed out to the Petitioner that the amount of taxes paid was related to the property tax cap. Mr. Del Carlo said it was a question of how big one drew the geographical circle around the neighborhood and he thought the values were off for his specific area.

Member Krolick asked about the land values for I-26 and I-35. Ms. Delguidice said the base lot value was \$700,000 for both of the properties. Member Krolick questioned why there was no adjustment for backing to the condominium complex. Ms. Delguidice explained a paired sales analysis did not indicate a market difference based on that attribute. Mr. Wilson pointed out it was up to the Board to determine whether an additional adjustment was warranted. He displayed the 2005 purchase prices of approximately \$1.6 million for I-26, \$1.3 million for I-27 and over \$2 million for I-28. Member Krolick suggested the high prices were based on weighting of the improvements and that Martis Peak Drive was a superior location. Ms. Delguidice noted there were six sales used in the abstraction model that also backed to the condominium complex.

Member Green asked about depreciation on the improvements. Ms. Delguidice explained the house was built in 1967 with 2,065 square feet and there was an addition of 1,882 square feet in 2006, resulting in a weighted average year of 1996 for the improvements. Mr. Wilson clarified that all of the depreciation for the improvements was calculated at 1.5 percent per year from the weighted average year of 1996.

Mr. Del Carlo disagreed with an approach that set identical land values for all of the surrounding properties. Member Horan invited the Assessor's Office to comment on the significance of a reappraisal year. Ms. Delguidice explained that, because 2008-09 was a reappraisal year, the Assessor's Office "wiped the slate clean" with respect to land values and allowed the market to dictate what the neighborhood values should be.

Member Krolick inquired and Ms. Delguidice replied that properties backing State Route 28 received a 10 percent downward adjustment from base lot value.

Chairperson McAlinden closed the public hearing.

Member Woodland noted the Board had been faced with other appeals on properties that backed to condominiums and had not made adjustments for that. Member Krolick pointed out the Board made adjustments for such things as location and backing to ditches on properties located in the Valley.

Member Horan thought the Assessor had done a reasonable job in grouping properties for various areas. Although it was difficult to appraise individual lots in a subdivision, he thought the Assessor's base lot land value made sense because it was supported by sales of properties with similar types of situations.

Member Krolick said he could not support a motion to uphold value. He observed that real estate was all about location and it seemed too much of a generalization to place the same land value on parcels surrounded by residential homes versus those backing to a condominium complex. He said he did not dispute the improvement value.

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 carried with Member Krolick voting "no", it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-11 be upheld.

Chairperson McAlinden asked for clarification from legal counsel regarding Board members using information found on the Internet during a hearing. Herb Kaplan, Deputy District Attorney, discouraged the Board members from doing independent analysis. He said the information obtained during a hearing should be provided by the parties and the parties should have an opportunity to respond to any information presented.

08-882E PARCEL NO. 122-193-30 - GAUBERT, CLAUDE J & SANDRA P
TR - HEARING NO. 08-1209

A Petition for Review of Assessed Valuation was received from Claude J. and Sandra P. Gaubert protesting the taxable valuation on land located at 664 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Taxpayers' memorandum of law, 48 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Thomas J. Hall, the Petitioners' representative, was sworn in by County Clerk Amy Harvey.

Appraiser Rigo Lopez, previously sworn, oriented the Board as to the location of the subject property. He indicated the improvements to the property consisted of a tennis court.

Mr. Hall said he met with the Assessor's staff in January 2008 to discuss issues involving the subject parcel and a second parcel where the Petitioners' main house was located. He pointed out the subject parcel on an aerial photograph in Exhibit A and explained it was used exclusively in conjunction with the main house parcel located to the south. He said no other parties were allowed the use of the tennis court. Mr. Hall discussed NRS 361.227(2) and NAC 361.129(2), also referenced on page 2 of Exhibit A, which provided that parcels should be appraised as a unit when they functioned together as a single parcel and that two parcels under common ownership were considered contiguous even if they were separated by a street. He suggested it would be correct to appraise the two parcels together as a single unit.

In response to a question by Chairperson McAlinden, Mr. Hall clarified the main house was located on Parcel No. 122-162-24, which was scheduled for a hearing before the Board on February 21, 2008.

Member Horan asked if the Petitioners were requesting specific relief or a change in valuation. Mr. Hall indicated the Petitioners were only asking to clarify the method of appraisal.

Member Green requested a legal opinion as to the Board's jurisdiction. Herb Kaplan, Deputy District Attorney, replied that it was within the Board's ability to review the Petitioners' request to appraise the two parcels as one.

Mr. Lopez stated it was the practice of the Assessor's Office to view every parcel as vacant in order to support its land valuation. He referred to page 3 of Exhibit III and noted the three comparable land sales on Lakeshore Boulevard, which were for sales of vacant land.

Member Horan suggested it would be more appropriate for the Board to make a determination as to whether the two parcels should be combined before hearing the Assessor's presentation concerning valuation. The other Board members agreed.

County Assessor Josh Wilson, previously sworn, pointed out that NAC 361.129 was entitled "Appraisal of parcel as part of a qualified subdivision". He stated the regulation was designed to address subdivision discounts for ten or more contiguous parcels and should be viewed in that context. He did not believe the two parcels under discussion were part of a qualified subdivision. Mr. Wilson said combining the two parcels would increase the depth of the lot size and he did not know whether the resulting value would represent an increase or decrease.

As requested by Member Horan, Mr. Wilson read from NAC 361.129:

"NAC 361.129 Appraisal of parcel as part of qualified subdivision.

1. A parcel must be appraised as provided by paragraph (b) of subsection 2 of NRS 361.227 and NAC 361.1295 if:
 - (a) It is one of a group of 10 or more contiguous parcels held under common ownership;
 - (b) A final map, a series of final maps or one or more subdivision maps covering the area containing the parcel has been presented to the county recorder for filing in the manner provided by NRS 278.360 to 278.460, inclusive, or the parcel is assessable property in an improvement district created pursuant to chapter 271 of NRS;
 - (c) The owner of the parcel provides the county assessor with whatever information the assessor deems necessary to determine the taxable value of the parcel; and
 - (d) The county assessor determines that the group of parcels affected has an expected absorption period of more than 1 year.
2. For the purposes of this section:
 - (a) The owner of a parcel is the person or entity shown as such in the records of the county recorder.
 - (b) A parcel is contiguous with other parcels held under common ownership even if it is separated from those parcels:
 - (1) By an easement, right-of-way, street, highway or other obstruction; or..."

Mr. Kaplan explained the elements in section 1 of the statute were inclusive and all of the requirements outlined in (a), (b), (c) and (d) would have to be met before one could proceed to section 2.

In response to a question by Member Krolick, Mr. Wilson stated the information to be provided by the owner in section 1(c) would include items such as the expected absorption period and how many lots of the subdivision would be built out over a year's time.

Member Horan wondered whether parcels such as the subject had historically been valued separately. Mr. Wilson indicated that had been the case in the 2003 reappraisal, although he did not know the history prior to that time.

The Board asked Mr. Hall to address the points made by the Assessor. Mr. Hall said the owners used the subject parcel as an accessory structure to the main house, such that the two parcels functioned as a single parcel. He related his previous conversation with Mr. Lopez in which the road separating the two parcels was given by the Assessor's Office as the reason for valuing them separately. He acknowledged the properties did not qualify as a ten-unit subdivision but stated the NAC reference was made in order to illustrate that it did not matter whether there was a roadway between the two parcels. He said the appeal was filed in order to get an interpretation. Although he could not say the parcels fell directly under the NAC cited, he commented they clearly fell under the theory of the NAC.

Member Green asked Mr. Hall if he had a definition for a subdivision. Mr. Hall said a subdivision was technically the division of one parcel into two. He explained a minor subdivision consisted of four parcels, and a major subdivision consisted of five or more parcels.

Member Woodland questioned whether it was appropriate to use only a part of the NAC, which was designed to address qualifying subdivisions of ten parcels or more. Mr. Hall agreed the Petitioners' parcels did not qualify in that context, but pointed out they did qualify for two parcels used as a single unit by a common owner. He indicated he was just trying to get an interpretation as to whether the regulation should be applied in a verbatim manner or based on its theory.

Chairperson McAlinden wondered what would be the advantage to the Petitioners to have the two parcels assessed as one. Mr. Hall replied the subject parcel would not have a separate and distinct value.

Member Krolick asked how assessments were done when an individual combined parcels. Mr. Wilson stated that parcels were valued based on their current configuration and would be assessed as a single parcel when they were under a single Assessor's Parcel Number (APN) and used as a single unit. Member Krolick said he knew of a parcel that had four APN's but was valued as a single unit. Mr. Wilson said it would depend on the functionality of the parcel, and whether or not it looked and acted like a single unit. He confirmed it was the street separation that called the function of the subject parcel into question.

Chairperson McAlinden wondered if there was a process to combine separate properties to a single APN. Mr. Wilson indicated there was a formal process by which an owner could get a survey and combine two parcels, typically resulting in a dotted line on the parcel map. He was not sure if that option was available to the Petitioners because of the public street separating the two parcels.

Chairperson McAlinden closed the public hearing with respect to consideration of combining assessment for the Petitioners' two parcels.

Based on the information provided so far, Member Horan said he would be inclined to keep the two parcels separate. A discussion ensued as to whether a motion was necessary since that was already the case. Mr. Kaplan said, if the Board intended to treat the parcels as a single unit, a motion could be made to consolidate the subject hearing to the hearing for the main house parcel already scheduled for February 21, 2008. Absent such a finding, he indicated no motion was required and the Board could reopen the public hearing to consider the subject as an independent parcel. Member Green suggested a motion would make things clearer in any case.

Based on the information presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that Parcel Nos. 122-193-30 and 122-162-24 be treated as two separate parcels for the purpose of determining taxable value.

Chairperson McAlinden reopened the public hearing.

Mr. Lopez referred to the analysis of vacant land sales and fully obsolete sales on page 3 of Exhibit III, which was used to establish the base lot value of \$1.1 million. He noted one additional vacant land sale (L-4) that occurred after July 1, 2007, which was not included in the analysis but was offered as additional support for the taxable land value.

Member Krolick referred to the Assessor's earlier comment that land was valued for its current use and asked about the subject property's current use by the Petitioners as a recreational property. Mr. Lopez indicated, although the Petitioners used it for their tennis court, the lot was zoned as residential property and there was nothing to restrict it from being developed as a single family residential site. Member Krolick commented that its current use had a lesser value than that of a residential site and wondered if there were any statutes available for clarification. Mr. Lopez said the Assessor's Office looked for restrictions on the use of the property and none were found.

Member Green referred to the lot labeled 31 on page 6 of Exhibit III and noted there were comments in Petitioners' Exhibit A referring to a nearby sewer pump station. Member Krolick thought it was a drainage easement and Mr. Lopez confirmed that to be the case. Mr. Lopez clarified that the subject property was receiving a 20 percent downward adjustment due to its proximity to the sewer station. He stated the resulting taxable land value was \$880,000.

Mr. Hall referred to the photograph in Attachment A of Exhibit A and pointed out the location of the sewer pump station to the southwest of the subject property. He said he had no additional information to present concerning valuation of the subject parcel.

Mr. Wilson asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which he previously presented to the Board, be placed into the record as Exhibit I.

Mr. Hall commented that equalization was not being presented as an issue for valuation of the subject property and he thought the inclusion of Exhibit I was burdensome to the Petitioners. He suggested the voluminous record not be part of the petition. Chairperson McAlinden pointed out the petition form included the following statement as one of the reasons for the appeal: "failure to properly equalize within and without Washoe County and areas thereof".

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-30 be upheld.

11:33 a.m. Chairperson McAlinden declared a brief recess.

11:45 a.m. The Board reconvened with all members present.

08-883E PARCEL NO. 130-211-18 - FREWERT, RICHARD W & MARIA E - HEARING NO. 08-1083

A Petition for Review of Assessed Valuation was received from Richard W. and Maria E. Frewert protesting the taxable valuation on land located at 150 Pine Cone Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter in support of appeal, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

Petitioner Richard Frewert was sworn in by County Clerk Amy Harvey.

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

Mr. Frewert said he had two reasons for his appeal, both outlined in Exhibit A. He observed a reduction of 18.75 percent in land value was granted by the Board in 2003, but the reduction was lost in 2006 and needed to be reinstated. He also alleged the Assessor had not valued the property in accordance with regulations approved and promulgated by the Nevada Tax Commission. Mr. Frewert remarked that he sided with previous rulings of the courts, which said property taxes should be rolled back using the 2002-03 tax year as a basis.

He explained he and his wife decided to build a new house on their lot in 2002, so their existing home was subsequently moved and rebuilt on another lot in Carson City, where they currently resided. He stated they still intended to build on the subject lot but it was currently vacant. Mr. Frewert described the Tahoe Regional Planning Authority (TRPA) survey, which showed the subject property was a mix of Class 6 (30 percent) and Class 4 (20 percent) coverage allowance. He commented the neighbors across the street were all Class 6 and were therefore able to build on a significantly larger portion of their lots. In order to use both areas of his lot, he indicated the building was required by the TRPA to straddle a line between the two zones, which created significant design complications and further reduced his land value. He pointed out that had been the basis of the reduction on his land value in 2003. Mr. Frewert referred to the chart on page 2 of Exhibit A, which compared the assessed valuation for his property and his neighbors' properties from 2002 through 2008. He requested that the 18.75 percent reduction previously granted by the Board be reinstated, in addition to any reductions related to the equalization issue.

Mr. Frewert said he had not yet reviewed the documents prepared by the Assessor, but it occurred to him that a reduction of 18.75 percent was not enough relative to the five neighboring properties listed as comparable sales in Exhibit III. He noted that land sale L-1 on page 3 of Exhibit III had 0.397 acres, which was the same acreage as his property according to a survey; however, it had a 30 percent coverage allowance and approximately 5,188 square feet of buildable area. He recalled his property had a total of 4,200 square feet of buildable coverage area, based on 2,300 square feet of Class 6 coverage and 1,900 square feet of Class 4 coverage. Mr. Frewert discussed the amount of coverage for some of the other neighboring properties, emphasizing his lot had less buildable area. He suggested the neighboring properties probably had Class 6 coverage on their lots and did not have the added requirement of having to straddle an arbitrary line between two classes of coverage in order to build.

Mr. Frewert stated he was in his fourth year of trying to get through the TRPA guidelines and was not currently pursuing the project because there were so many design issues to deal with. He described the setback requirements and design challenges that would require an L-shaped house in order to straddle the coverage line on his lot. He indicated he could avoid having to straddle the line by using Class 4 coverage on the entire lot, but would lose nearly 800 square feet of buildable area in the process. Mr. Frewert pointed out his neighbors across the street had the same taxable land values but

did not face the same coverage problems. He explained it was not possible to purchase additional coverage.

Mr. Frewert estimated his property had a taxable land value that was \$200,000 to \$400,000 less than that of the Assessor's comparable properties, based on sales prices and the square foot difference in buildable coverage allowance. He noted his assessed land value went from \$99,864 to \$210,000, which was a 167 percent increase in one year. He remarked that his assessed value should be no higher today than it was at the end of last year and he thought last year's value was too high.

Member Horan asked the Petitioner to expand on the "straddle factor" and wondered what was different about his lot that it required two classes of coverage. Mr. Frewert replied that, according to the TRPA, Class 6 land soaked in more water because it was relatively flat. He said increased slopes had less coverage allowance because the additional water runoff was bad for Lake Tahoe. He clarified that he could use the amount of designated coverage within each area or he could use the lesser amount of coverage for his entire lot. He commented he initially had a complete set of architectural plans for the full 4,200 square feet but the TRPA would not allow him to build according to the design because of the two coverage zones.

Ms. Delguidice stated vacant land sales, fully obsolete sales and an abstraction model of improved sales were analyzed in order to arrive at a base lot value for the 2008-09 reappraisal of the Mill Creek Subdivision. She noted one vacant land sale in August 2002 for \$500,000, which was comparable to the subject in terms of size but was a much older sale. She pointed out three fully obsolete sales that indicated a significantly higher median estimate of value at \$839,184. She explained that 32 of the 562 improved sales used in the abstraction model were located in Mill Creek and resulted in a median estimate of value at \$615,663. Ms. Delguidice said the most emphasis was placed on the abstraction model due to lack of recent land sales, resulting in a base lot value of \$600,000. She referenced the fully obsolete sales on page 3 of Exhibit III, with sales prices ranging from \$860,000 to \$895,000. She commented the market did not appear to have recognized much of a difference in sales prices based on differences in coverage allowance. She asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I.

Ms. Delguidice indicated the subject property was granted a 15 percent reduction in taxable land value in 2003 for a stream environmental zone. She observed the adjustment was removed by an appraiser from the Assessor's Office in 2006 with a note that construction cured the detriment. However, the appraiser was not present and Ms. Delguidice was not sure how the detriment was cured. She said she had not received information about straddling the TRPA coverage line until today and would have considered that in the valuation had the taxpayer contacted the Assessor's Office.

Chairperson McAlinden asked what kind of adjustment would have been made for the coverage line. Ms. Delguidice stated she could not be certain without doing

more analysis, but noted it was a legal restriction that could be corrected on a reopen of the roll.

Member Horan questioned whether there was any information as to whether the sales comparables had one or two classes of coverage. Ms. Delguidice said the vacant land sale was Class 6 but she was not sure about the others.

Mr. Frewert indicated he filed documents in 2003 regarding the classes of coverage and that had been used as the basis for his previous reduction. He did not recall any discussion about a stream environment. He pointed out his calculation of an 18.75 percent reduction was based on assessed values rather than taxable values.

Ms. Delguidice informed the Board of a note found in the file concerning the 2003 recommendation on the subject property. She said the appellant was correct and the reduction was due to the property being encumbered by a stream environment zone and the fact that it had mixed Class 4 and Class 6 land capability ratings. She pointed out it was the Assessor's recommendation at that time to reduce the taxable land value by 15 percent. She indicated the Assessor's Office would recommend a 15 percent reduction in taxable land value at this time, followed by a closer inspection of the property to see if further adjustment was warranted.

Mr. Frewert remarked that he appreciated the recommendation, but believed the difference in buildable coverage area warranted at least a \$200,000 reduction. He proposed a land value of \$400,000.

Member Horan inquired about the previous note concerning stream environment. Ms. Delguidice indicated there was a 60-foot setback requirement from a stream environment zone located at one corner of the lot.

Chairperson McAlinden clarified with Ms. Delguidice that the Assessor's Office was recommending a 15 percent reduction in taxable land value, and a physical inspection of the property to analyze the issues more closely.

Chairperson McAlinden closed the public hearing.

Based on the Petitioner's description, Member Woodland thought there should be a 20 percent reduction, as well as a physical inspection by the Assessor's Office. Member Krolick agreed and observed the parcel restrictions might make the lot less desirable in a fair marketplace. Member Green indicated a 20 percent reduction was fair until the Assessor's Office could inspect further.

Member Green pointed out the comment on the appeal form regarding non-equalization. He stated the Board's decisions thus far reflected a consensus that the Tax Commission regulations had been followed by the Assessor's Office. Member Woodland agreed. Chairperson McAlinden commented she saw no evidence submitted

by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 the taxable land value for Parcel No. 130-211-18 be reduced by 20 percent, resulting in a taxable land value and total taxable value of \$480,000. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land was valued correctly and the total taxable value did not exceed full cash value.

08-884E PARCEL NO. 130-212-16 - DAVIS, CORNELOUS L & DENISE K
TR - HEARING NO. 08-1444

A Petition for Review of Assessed Valuation was received from Cornelous L. and Denise K. Davis protesting the taxable valuation on land located at 166 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Petitioner Cornelous ("Conn") Davis was sworn in by County Clerk Amy Harvey.

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

Mr. Davis said he received Exhibit III just prior to the hearing. He pointed out an incorrect notation in the appraisal record that his home was remodeled in 2005, and stated the remodel actually took place sometime prior to his purchase of the home in 2004. He objected to the comparable sales used by the Assessor's Office because they were one year old. He said he did not know the true value because no properties had sold in his neighborhood, but he estimated the market value of his property to be about 25 percent less than it had been two years prior to the 2008-09 reappraisal. He said he was stressed by the 40 percent increase in valuation because he would be on Social Security in a year and a half. He thought his property should receive more than a 10 percent downward adjustment for backing to State Route 28. He was not aware when he bought the property in 2004 that it was located across the street from a sewer plant and said he

occasionally noticed unpleasant smells. He pointed out his front deck was 28 square feet in area, not 100 square feet as noted on the appraisal record. He indicated the arrow pointing to the subject parcel on page 7 of Exhibit III was incorrect and said his parcel was actually located two lots down from the one marked on the map (labeled 16).

Mr. Davis read from Exhibit A. Chairperson McAlinden assured him the form letter was already in evidence and had been reviewed by the Board. She said it was not necessary for him to read it into the record.

Member Krolick asked the Petitioner to point out the location of the sanitary sewer pump station on the Assessor's map display from page 7 of Exhibit III. Mr. Davis said he sometimes noticed the smell but was not sure of the precise location. Member Krolick believed the Petitioner was talking about a treatment plant located on Sweetwater Road.

Ms. Delguidice talked about the characteristics of the subject property. She stated the house was built in 1983 and had a weighted average year of 1990 based on a remodel done in 1996. She said the appraisal record was confusing to read because multiple notes were all run together and acknowledged her error on page 1 of Exhibit III regarding the remodel date. However, Ms. Delguidice indicated the calculations used in determining value used the correct weighted average year for the improvements. She talked about the comparable sales provided on page 1 of Exhibit III, which were all slightly inferior in quality and very inferior in age to the subject property. She pointed out the land sales listed on page 3 of Exhibit III. She indicated vacant land sales, fully obsolete sales and an abstraction model of improved sales were analyzed in order to arrive at a base lot value for the 2008-09 reappraisal of the Mill Creek Subdivision. She said most weight was placed on the abstraction model due to a lack of vacant land sales, resulting in a base lot value of \$600,000 for the neighborhood. She indicated the subject was receiving a 10 percent downward adjustment because it backed to State Route 28. Ms. Delguidice asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Based on sales data, She indicated the taxable value did not exceed full cash value and the subject property was equalized with similarly situated properties and improvements in Washoe County.

Chairperson McAlinden asked the Assessor's Office to respond to the Petitioner's comments about receiving a copy of Exhibit III immediately prior to the hearing. Ms. Delguidice stated the Assessor's Office received over 600 requests for information from various petitioners and all of the information was provided in a timely fashion. She was not aware of the Petitioner having requested information from the Assessor's Office in advance of the hearing. She explained the Assessor's Hearing Evidence Packets were not usually ready until about three days prior to each hearing. Senior Appraiser Rigo Lopez indicated he reviewed the Incline Village/Crystal Bay petitions and contacted several petitioners to try to clarify specific comments or questions. He pointed out there were no specific comments on the appeal form for the subject property, only the boilerplate statement about non-equalization.

In response to Member Krolick's questions, Ms. Delguidice stated the taxable land value for improved sale I-35 on page 1 of Exhibit III was \$540,000. She indicated no adjustments to base lot value had been given in the area for proximity to the sewer treatment plant or the garbage transfer station.

Chairperson McAlinden inquired about the measurement for the subject property's deck. Ms. Delguidice stated the information could be verified and corrected on a reopen of the roll. Mr. Davis pointed out the deck was located on the front side of the house and its dimensions were 7 feet by 4 feet. In response to a question by Member Green, he clarified it was really more of a front porch than a deck and there were no other wooden decks attached to the house. Chairperson McAlinden asked how the decreased dimensions of the deck would affect valuation. Ms. Delguidice indicated it would decrease the taxable improvement value, but would not have any affect on the amount of taxes paid.

Chairperson McAlinden closed the public hearing.

Member Green referred to the Petitioner's comments in Exhibit A about incorrect methodologies and a land factor. He pointed out it was the consensus of the Board that the Assessor was following the rules established by the Tax Commission.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-212-16 be upheld.

08-885E PARCEL NOS. 131-122-09 & 131-122-16 - PEZZAGLIA, JAMES A & YVETTE B TR - HEARING NOS. 08-0394 & 08-0393

A Petition for Review of Assessed Valuation was received from James A. and Yvette B. Pezzaglia protesting the taxable valuation on land located at 919 Harold Drive, Incline Village, Washoe County, Nevada.

A Petition for Review of Assessed Valuation was received from James A. and Yvette B. Pezzaglia protesting the taxable valuation on land located at 923 Harold Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Updated Letter in support of appeal, 5 pages.

Exhibit B, Updated documentation, 30 pages.

Exhibit C, Petitioner's request for information from the Assessor, 1 page.

Exhibit D, Letter and documentation in support of appeal, 36 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 4 pages each parcel.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages each parcel.

Chairperson McAlinden asked the Petitioner if he had any objection to consolidation of the two hearings scheduled on his behalf. James Pezzaglia, who was sworn during the previous day's hearing, indicated he had no objection and the issues were much the same for both parcels.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated hearings for Parcel Nos. 131-122-09 and 131-122-16.

Appraiser Pat Regan, previously sworn, oriented the Board as to the location of the subject properties.

Chairperson McAlinden noted there were additional documents submitted by the Petitioner. Mr. Pezzaglia submitted Exhibit A and Exhibit B, which contained updates to information already in the record. He indicated the previously submitted information could be disregarded.

Mr. Pezzaglia observed there had been approximately a 15 percent increase in land value for the 2007-08 tax year when the market was flat and a 16 percent increase for the 2008-09 tax year when the market was declining. He said he was bothered that the Assessor's Office used the two subject properties as their own sales comparables on pages 1 and 2 of Exhibit III. He talked about the differences between his properties and the third improved comparable sale on page 2 of Exhibit III, which he described as having more front yard area, better orientation, an upstairs deck, and a nicer outward appearance. Mr. Pezzaglia referenced the Assessor's three base lot values of \$60,000 per unit, \$65,000 per unit and \$100,000 per unit on page 4 of Exhibit III. He commented the base lot value went up as the number of units went down, which he thought was backwards. He did not believe the Assessor was applying some of the other attributes in reaching the values. For example, he suggested the fair to average quality of the buildings should produce a discounted value. He indicated his duplexes were not fancy condos but were of a lower, more moderate value when compared with the other improved properties in Incline Village. He described his renters as people in the retail and service trades. He proposed that the Assessor's base lot values of \$60,000 and \$68,000

per unit were more comparable to his duplexes and his land value should be reduced by 20 percent based on the condition of the properties.

Mr. Pezzaglia referred to the notes for multi-family sales on page 5 of Exhibit III. He pointed out the sales prices had been adjusted for things such as sewer, development rights and coverage, which were activities beyond the sale. He believed the correct sales price was the one between the buyer and seller and it was not appropriate to “gross it up” based on how much money it took to achieve additional attributes. He indicated the comments related to golf course and lake views were certainly not attributes that were comparable to his duplexes. He noted the improved comparable sale on War Bonnet Way was in a different area that was more expensive and not at all comparable to his duplexes on Harold Drive.

Mr. Pezzaglia discussed the 8 percent tax cap on rental properties and explained the tax cap was kept at 3 percent if rents were at or below the HUD fair market rental value for Washoe County. He pointed out he could not recover his costs in Incline Village and still achieve the HUD rental value. He wondered why the regulation did not allow some sort of a sliding scale and acknowledged the issue had to be appealed before the Tax Commission rather than the County Board of Equalization.

Ms. Regan confirmed the first two comparable improved sales on page 1 of Exhibit III were for the subject properties. She observed the third improved sale located on War Bonnet Way was considered by the Assessor’s Office to be in a comparable neighborhood because of its mixed single family and multi-family uses. She stated the taxable value on the subject properties was far below the comparable improved sales prices.

With respect to land analysis, Ms. Regan said there was an understanding that many factors such as coverage, water rights and development rights were involved in purchasing a buildable parcel at Incline Village, and it was necessary to reconstruct those costs in order to make the sales comparable. She referenced MFL1 and MFL3 on page 5 of Exhibit III as examples. Ms. Regan indicated there was not a lot of weight given to the higher land values when considering valuation of the duplexes, but the analysis charted every multifamily sale because there were so few land sales to draw from. She explained there was no correlation between a fair to average quality class, which was a characteristic of the improvement value, and the use of moderate income units on the sales charts that were used to determine land value.

In response to a question by Member Horan, Ms. Regan replied that quality classes were rated from 1.0 to 12.0 by the Assessor’s Office and the subject properties were rated 2.5.

Ms. Regan referred to the gross income multiplier approach to value on page 2 of Exhibit III. She stated properties with very comparable rents were used in the analysis. She characterized the property on War Bonnet Way as comparable in terms of the geographic area, rental value and size. She acknowledged it had slightly newer units

but said it still provided a range for the rental income analyzed. Regarding the appellant's previous comments, Ms. Regan pointed out that income property with higher densities generally sold at less dollars per unit. Based on the comparable sales data and the income approach, she indicated the taxable values did not exceed full cash value and asked the Board to uphold taxable values for the subject properties.

Mr. Pezzaglia commented that his reference to the moderate income units was only in terms of the property being utilized by lower income renters.

In response to Chairperson McAlinden's questions, Ms. Regan confirmed that Parcel No. 131-122-09 was receiving 64.5 depreciation on its improvements, its price per unit at the time of purchase was \$260,000 per unit, and its total taxable value was \$138,600 per unit. She clarified that Parcel No. 131-122-16 was receiving 72 percent depreciation on its improvements, its price per unit at the time of purchase was \$225,000 per unit, and its total taxable value was \$131,110 per unit.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel Nos. 131-122-09 and 131-122-16 be upheld.

08-886E PARCEL NO. 130-211-37 - FLETCHER, JOHN S & MARILYN L - HEARING NO. 08-0982

A Petition for Review of Assessed Valuation was received from John S. and Marilyn L. Fletcher protesting the taxable valuation on land located at 131 Mayhew Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Petitioner Marilyn Fletcher was sworn in by County Clerk Amy Harvey.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She indicated the Assessor's recommendation was to adjust the taxable land value of the subject property downward by 20 percent because of the 20 percent coverage allowance for a stream environment zone. She asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I.

Ms. Fletcher stated she was in agreement with the Assessor's recommendation.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the recommendation of the Assessor's Office, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value for Parcel No. 130-211-37 be reduced by 20 percent and the taxable improvement value of \$95,498 be upheld, resulting in a taxable land value of \$480,000 and a total taxable value of \$575,498. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

1:22 p.m. Member Krolick temporarily left the meeting.

08-887E **PARCEL NO. 130-202-09 – POBER, LIONEL – HEARING NO. 08-0632**

A Petition for Review of Assessed Valuation was received from Lionel Pober protesting the taxable valuation on land located at 1078 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Petitioner Lionel Pober was sworn in by County Clerk Amy Harvey.

1:24 p.m. Member Krolick returned to the meeting.

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

Mr. Pober stated the properties on Tiller Drive were assigned a taxable land value of \$720,000 by the Assessor's Office, while the rest of the properties in the Mill Creek Subdivision were given a base lot value of \$600,000. He said there were many lots on Tiller Drive that were more valuable because they backed to properties on Lakeshore Boulevard, but that was not the case for his property. He said the lot sizes for the comparables used by the Assessor's Office, which ranged from 0.41 to 0.59 acres, were larger than his property at 0.349 acres. He did not dispute the higher land value for larger lots with more buildable coverage, such as those located on the cul-de-sacs and those closest to Lakeshore Boulevard. He pointed out the neighbor directly behind him (Parcel No. 130-202-26) had a lot identical to his at 0.349 acres and was given a base lot value of \$600,000, while his land value was \$720,000.

Ms. Delguidice discussed the improved sales on page 1 of Exhibit III. She said it was correct that Tiller Drive was a sub-area within the Mill Creek Subdivision, but it had been brought to the Board's attention in 2003 that Tiller Drive brought higher sales prices than the rest of the Subdivision. Ms. Delguidice stated the analysis done by the Assessor's Office confirmed that to be the case. The analysis included ten improved sales on Tiller Drive and the abstraction model produced a much higher median estimate of value for the sub-area. An upward adjustment of 20 percent to the base lot value was therefore applied to all of the parcels on Tiller Drive. She pointed out I-24 on page 8 of Exhibit III, which was located on the same side of the street as the subject property and sold for \$1,450,000 in 2007. She asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the taxable value did not exceed full cash value and the property was equalized with similarly situated properties.

Member Krolick asked whether land values were equal for the upslope and downslope sides of Tiller Drive. He said the downslope side of Tiller Drive backed to much nicer properties that had much more functional backyards. Ms. Delguidice replied there was no difference in the adjustments made for the two sides of the street.

Mr. Pober described the acreage for several properties listed on page 3 of Exhibit III and stated that nine out of ten properties used in the land analysis had more acreage than his lot.

Chairperson McAlinden closed the public hearing.

Based on size and location, Member Krolick suggested there should only be a 10 percent upward adjustment from the base lot value for the upslope side of Tiller Drive, resulting in a taxable land value of \$660,000.

Ms. Delguidice inquired as to whether that was the Board's recommendation for the entire upslope side of Tiller Drive. Chairperson McAlinden indicated the Board would discuss the issue but the public hearing was now closed.

Member Green agreed with a 10 percent reduction on taxable land value. He commented there were significant advantages to building on a downslope lot.

Member Krolick remarked that the slope was not terribly significant for the Tiller Drive properties. He stated his suggestion was based on the size of each parcel and what types of properties each parcel backed up to.

Chairperson McAlinden asked the Board members whether they thought a reduction in value should apply to all parcels on the upslope side of Tiller Drive. Member Krolick believed all of those parcels were affected and should be equalized. Member Green disagreed and thought each parcel should be considered separately. Member Horan said he would be inclined to ask the Assessor to revisit each of the parcels on the upslope side and to adjust lots as appropriate in order to avoid equalization problems. Member Krolick pointed out that, if one looked at the lots adjacent to the subject on page 7 of Exhibit III, they were all of similar size except for the corner parcels. Chairperson McAlinden referred to the sales prices for the vacant land sale of 0.397 acres and the obsolete sale of 0.349 acres on page 3 of Exhibit III. Member Krolick indicated the comparison needed to be made for the valuation of land on larger lots for the downslope side of the street versus the upslope side of the street. Member Green said he had no problem with asking the Assessor to take a look at the other properties, but the issue before the Board was the subject property. He said there could be many different things involved in the topography from one lot to the next. Member Horan agreed the parcels could be different, but thought the base lot value could be adjusted by the Board for a generalized area. Chairperson McAlinden said she would support a motion to reduce value on the subject property. Member Woodland agreed the Board should just make a motion to deal with the subject property.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the upward adjustment on the land value for Parcel No. 130-202-09 be reduced from 20 percent to 10 percent, resulting in a taxable land value of \$660,000, a taxable improvement value of \$364,627, and a total taxable value of \$1,024,627. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed total cash value.

1:42 p.m. Chairperson McAlinden declared a brief recess.

2:33 p.m. The Board reconvened with all members present.

DISCUSSION – AGENDA ITEM 9 (ALSO SEE MINUTE ITEMS 08-888E THROUGH 08-899E)

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board consolidated the hearings in Agenda Item 9 except for Parcel Nos. 129-022-07, 131-122-09 and 131-122-16, which had already been heard.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the locations of the subject properties. She referred to the information presented in Exhibit III for each parcel in the consolidated group, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-888E through 08-899E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-888E PARCEL NO. 124-043-05 - ROOM & BOARD TRUST - HEARING NO. 08-0312

A Petition for Review of Assessed Valuation was received from Room and Board Trust protesting the taxable valuation on land and improvements located at 808 Northwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 124-043-05 be upheld.

08-889E PARCEL NO. 124-043-11 - SANCHEZ, CECILIA - HEARING NO. 08-0813

A Petition for Review of Assessed Valuation was received from Cecilia R. Sanchez protesting the taxable valuation on land and improvements located at 325 Alder Court, units 1 through 4, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 124-043-11 be upheld.

08-890E PARCEL NO. 124-043-18 - AMASS, JULIE & STANLEY -
HEARING NO. 08-1364

A Petition for Review of Assessed Valuation was received from Julie and Stanley Amass protesting the taxable valuation on land located at 386 Cottonwood Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 124-043-18 be upheld.

08-891E **PARCEL NO. 129-280-07 - MENCHETTI, DAVID G - HEARING
NO. 08-0415**

A Petition for Review of Assessed Valuation was received from D. G. Menchetti protesting the taxable valuation on land located at 831 Golfers Pass Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Statement in lieu of appearance, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 129-280-07 be upheld.

08-892E **PARCEL NO. 130-081-05 - JENKINS, KEVIN ETAL - HEARING
NO. 08-0568**

A Petition for Review of Assessed Valuation was received from Kevin Jenkins protesting the taxable valuation on land located at 1023 Tomahawk Trail, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-081-05 be upheld.

**08-893E PARCEL NO. 130-081-22 - MCCONNELL PROPERTIES LLC -
HEARING NO. 08-0810**

A Petition for Review of Assessed Valuation was received from McConnell Properties LLC protesting the taxable valuation on land located at 1063 Tomahawk Trail, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-081-22 be upheld.

08-894E PARCEL NO. 130-170-18 - CLARK, JULIA P TR - HEARING NO. 08-0471

A Petition for Review of Assessed Valuation was received from Jan F. Clark protesting the taxable valuation on land located at 150 Country Club Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-170-18 be upheld.

08-895E PARCEL NO. 131-133-08 - CUNNINGHAM, LEE - HEARING NO. 08-0777

A Petition for Review of Assessed Valuation was received from Lee Cunningham protesting the taxable valuation on land located at 932 Wendy Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 131-133-08 be upheld.

08-896E PARCEL NO. 132-211-10 - DARRENOUGUE, FOREST A ETAL - HEARING NO. 08-1413

A Petition for Review of Assessed Valuation was received from Forest A. Darrenougue protesting the taxable valuation on land located at 837 Oriole Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 132-211-10 be upheld.

08-897E PARCEL NO. 132-211-23 - NEVADA ARGOSY PARTNERS I - HEARING NO. 08-0690

A Petition for Review of Assessed Valuation was received from Nevada Argosy Partners protesting the taxable valuation on land located at 217 Lark Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 132-211-23 be upheld.

08-898E **PARCEL NO. 132-211-25 - RHAESA, BERNARD C & CATHERINE S - HEARING NO. 08-0410**

A Petition for Review of Assessed Valuation was received from Bernard C. and Catherine S. Rhaesa protesting the taxable valuation on land located at 814 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 132-211-25 be upheld.

08-899E **PARCEL NO. 132-222-08 - MORESI, DIANE M - HEARING NO. 08-1034**

A Petition for Review of Assessed Valuation was received from Diane Moresi protesting the taxable valuation on land located at 866 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 132-222-08 be upheld.

DISCUSSION – AGENDA ITEM 8 (ALSO SEE MINUTE ITEMS 08-900E THRU 08-901E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings in Agenda Item 8.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the locations of the subject properties. She referred to the information presented in Exhibit III for each parcel in the consolidated group, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Member Krolick observed a comment on the appeal form for Parcel No. 122-161-04, which stated the view had been diminished by new construction.

Chairperson McAlinden reopened the public hearing.

Ms. Delguidice stated there had not been any view adjustments made for the properties on Shoreline Circle.

Chairperson McAlinden closed the public hearing.

Please see 08-900E through 08-901E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-900E PARCEL NO. 122-161-04 - BLAMIRE, ANNE M - HEARING NO. 08-0113

A Petition for Review of Assessed Valuation was received from Anne M. Blamire protesting the taxable valuation on land located at 66 Shoreline Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and copies of information, 22 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Member Krolick observed a comment on the appeal form for Parcel No. 122-161-04, which stated the view had been diminished by new construction.

Chairperson McAlinden reopened the public hearing.

Ms. Delguidice stated there had not been any view adjustments made for the properties on Shoreline Circle.

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 Parcel No. 122-161-04 be upheld.

08-901E PARCEL NO. 122-161-05 - GRAY, GERALD W & SHERRY TR - HEARING NO. 08-0223

A Petition for Review of Assessed Valuation was received from Gerald W. and Sherry Gray protesting the taxable valuation on land located at 70 Shoreline Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 122-161-05 be upheld.

08-902E PARCEL NO. 130-202-23 – JOLLEY, IAN M & ROSALIND TR – HEARING NO. 08-0048

A Petition for Review of Assessed Valuation was received from Ian M. and Rosalind Jolley protesting the taxable valuation on land located at 1067 Mill Creek Road, Incline Village, Washoe County, Nevada.

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

Suellen Fulstone, previously sworn, was present on behalf of the Petitioners.

Member Woodland pointed out there was no letter on record authorizing Ms. Fulstone to represent the Petitioners. Deputy District Attorney Herb Kaplan opined that NRS 361.362 applied only to the filing of a petition by another party and stated Ms. Fulstone could appear at the hearing without written authorization.

Ms. Fulstone indicated the Petitioners were contesting their taxable land value. She objected to going forward until her clients had been provided the information to which they were entitled under the law. She stated Mr. Jolley requested information upon which the subject property's valuation was based and the sales analysis information provided by the Assessor's Office did not specifically identify 32 sales in the Mill Creek Subdivision that were included in the Assessor's abstraction analysis. She added that no further information was provided as to the specifics of the abstraction analysis, which was the basis for the valuation. She quoted NRS 361.227(8) and said the statute did not allow the Assessor to provide information in a piecemeal manner, nor could the Assessor require taxpayers to repeatedly request information in order to obtain what they were entitled to. Ms. Fulstone said the statute also entitled the Petitioners to "materials presented on appeal to the county board of equalization..." and indicated she received the Assessor's Hearing Evidence Packet (Exhibit III) just a few hours prior to the hearing.

She said she had no effective way to address the materials in Exhibit III until she had an opportunity to review the information in detail. She asked the Board to direct the Assessor to provide more detailed information and to continue the hearing to a later date.

Chairperson McAlinden pointed out she saw no request for additional information in the record. Ms. Fulstone said there had been a request and the statute required that all of the information be provided. She said the Petitioners did not receive information about the application of the abstraction methodology.

Chairperson McAlinden asked legal counsel if the Assessor's Office was required to provide all information to all petitioners whether it was requested or not. Mr. Kaplan said, although it did not appear in the record, it sounded like a request had been made and that the Petitioners received a response. He said the Assessor's Office did not have to provide all of the information to each and every petitioner if it had not been requested. He suggested the Chair ask the Assessor's Office to check their files for a request.

County Assessor Josh Wilson said it appeared there had been a request for information, along with over 600 other form letter requests received from Incline Village and Crystal Bay petitioners. He pointed out the language in the statute concerning "materials presented on appeal to the county board of equalization..." was written in the past tense and asserted that his office could not provide information to a petitioner that it had not yet prepared or had not yet presented to the Board. He said the information in each Hearing Evidence Packet was provided to the Board three days prior to each hearing and was also available to petitioners at that time. He offered to provide Ms. Fulstone with copies of the Hearing Evidence Packets for all of the petitioners she was representing if she would submit a list of those petitioners. He questioned whether it was appropriate to send 300-400 pages to every petitioner who requested information and emphasized that his office was happy to respond to any taxpayer who contacted his office for information, whether it was to explain the information or to provide additional information. He pointed out his office had limited time and resources in which to respond to petitioners' requests. Mr. Wilson referenced the requirement under NRS 361.345 that there must be a "preponderance of evidence" in order for the Board to reduce an assessment. He pointed out that appellants were generally expected to present some form of verifiable evidence to the Board to demonstrate their valuations were incorrect and the Board's decisions were not based solely on the Assessor's information. He assured the Board that his office was doing its best to fulfill taxpayer requests for information. Mr. Wilson reiterated his request for a list of parcel numbers from Ms. Fulstone so that he could make sure she was provided with information for all of her clients.

Chairperson McAlinden closed the public hearing.

Member Woodland stated she would agree to a motion for continuance. She said she did not doubt Ms. Fulstone, but had a problem with individuals being able to walk in and say they represented a petitioner.

Member Horan commented that Ms. Fulstone was an attorney in good standing and he could take her word regarding whom she represented. Although he was certain the statements being made were technically correct, he said he found it disingenuous that the taxpayers had not been able to get what they needed in order to make their appeal.

Chairperson McAlinden noted there were no requests for information on the record and commented the Assessor's Office had previously indicated on the record that they responded in a timely manner to all requests for information. She believed the Assessor's Office was acting in good faith.

On motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried, it was ordered that the hearing for Parcel No. 130-202-23 be rescheduled to February 28, 2008.

A discussion ensued regarding future requests for continued or rescheduled hearings. Mr. Kaplan explained the Open Meeting Law required a clear and concise statement of what was to be heard on any specific agenda item. He indicated the agenda had to be posted by 9:00 a.m. three days prior to each meeting and it would be a violation of the Open Meeting Law to continue hearings to a meeting after the agenda posting deadline. Chairperson McAlinden clarified that petitioner requests made on or after February 26, 2008 to reschedule or continue hearings could not be accommodated, but petitioners would still have the option of appealing to the State Board of Equalization.

08-903E PARCEL NO. 122-252-04 – MIHALKO, GEORGE R & TAYLOR H TR – HEARING NO. 0922

A Petition for Review of Assessed Valuation was received from George R. and Taylor H. Mihalko protesting the taxable valuation on land located at 932 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

Suellen Fulstone, previously sworn, requested a continuance on behalf of the Petitioners. She said the Petitioners requested but had not yet received information from the Assessor's Office.

Chairperson McAlinden closed the public hearing.

On motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried, it was ordered that the hearing for Parcel No. 122-252-04 be rescheduled for February 28, 2008.

DISCUSSION – AGENDA ITEM 5 (ALSO SEE MINUTE ITEMS 08-904E THRU 08-933E)

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board consolidated the hearings in Agenda Item 5 except

for Parcel No. 122-193-30, which was already heard, Parcel No. 122-252-04, which was continued to a later date, and Parcel No. 130-211-04, which had been withdrawn by the Petitioner.

Member Horan stated he reviewed the additional documents submitted by the consolidated group of petitioners and found no new evidence other than the Incline Village/Crystal Bay form letter.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the locations of the subject properties. She referred to the information presented in Exhibit III for each parcel in the consolidated group, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Deputy District Attorney Herb Kaplan pointed out there was an Assessor's Objection to Hearing on the record for Hearing No. 08-0003F07, Parcel No. 122-193-38. He recommended it be considered by the Board in a separate motion.

Chairperson McAlinden closed the public hearing.

Please see 08-904E through 08-933E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**08-904E PARCEL NO. 122-129-05 - NELSON, D MARSHALL & JANINE U
TR - HEARING NO. 08-0405**

A Petition for Review of Assessed Valuation was received from D. Marshall Nelson protesting the taxable valuation on land located at 618 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter in support of appeal, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-129-05 be upheld.

**08-905E PARCEL NO. 122-129-06 - CARTER, EDWARD M ETAL -
HEARING NO. 08-0738**

A Petition for Review of Assessed Valuation was received from Edward M. Carter protesting the taxable valuation on land located at 616 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-129-06 be upheld.

08-906E PARCEL NO. 122-161-08 - BROWN, BARRY D & NANCY J TR - HEARING NO. 08-0100

A Petition for Review of Assessed Valuation was received from Barry and Nancy Brown protesting the taxable valuation on land located at 96 Shoreline Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-161-08 be upheld.

**08-907E PARCEL NO. 122-193-25 - O`DONNELL, WILLIAM R & MARY B
TR - HEARING NO. 08-0244**

A Petition for Review of Assessed Valuation was received from William R. and Mary B. O'Donnell protesting the taxable valuation on land located at 696 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-25 be upheld.

08-908E **PARCEL NO. 122-193-29 - O`CONNELL, WILLIAM L & MARY E TR - HEARING NO. 08-1363**

A Petition for Review of Assessed Valuation was received from William L. and Mary E. O`Connell protesting the taxable valuation on land located at 668 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor`s response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor`s Hearing Evidence Packet including comparable sales, maps and subject`s appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor`s response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor`s Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-29 be upheld.

08-909E **PARCEL NO. 122-193-37 - ROBINS, ROBERT C & LINDA D TR - HEARING NO. 08-1473**

A Petition for Review of Assessed Valuation was received from Robert C. and Linda D. Robins protesting the taxable valuation on land located at 650 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-37 be upheld.

08-910E PARCEL NO. 122-193-38 - LALCHANDANI, ATAM P & MARGO
G TR - HEARING NO. 08-0003

A Petition for Review of Assessed Valuation was received from Atam P. and Margo G. Lalchandani protesting the 2008-09 taxable valuation on land located at 640 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-38 be upheld for the 2008-09 tax year.

08-911E PARCEL NO. 122-201-17 - RACIOPPO, FRANK J JR & JANICE A
- HEARING NO. 08-0986

A Petition for Review of Assessed Valuation was received from Frank J. Jr. and Janice A. Racioppo protesting the taxable valuation on land located at 768 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Copy of assessment notice, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-201-17 be upheld.

08-912E PARCEL NO. 122-201-23 - SCHERER, PAUL E & JOAN TR - HEARING NO. 08-0480

A Petition for Review of Assessed Valuation was received from Paul and Joan Scherer protesting the taxable valuation on land located at 726 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 14 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-201-23 be upheld.

08-913E PARCEL NO. 122-201-27 - MOORE, TERRY M & JUDITH M TR - HEARING NO. 08-1619

A Petition for Review of Assessed Valuation was received from Terry M. and Judith M. Moore protesting the taxable valuation on property located at 701 Mays Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-201-27 be upheld.

08-914E **PARCEL NO. 122-211-01 - RULON-MILLER, CONWAY JR & LANA C TR - HEARING NO. 08-1327**

A Petition for Review of Assessed Valuation was received from Conway and Lana Rulon-Miller protesting the taxable valuation on land located at 890 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-01 be upheld.

08-915E **PARCEL NO. 122-211-46 - RULON-MILLER, CONWAY JR TR ETAL - HEARING NO. 08-1329**

A Petition for Review of Assessed Valuation was received from Conway and Lana Rulon-Miller protesting the taxable valuation on land located at 892 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-46 be upheld.

08-916E PARCEL NO. 122-213-14 - VAIL FAMILY TRUST - HEARING NO. 08-0702

A Petition for Review of Assessed Valuation was received from Vail Family Trust protesting the taxable valuation on land and buildings located at 848 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter in support of appeal, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-213-14 be upheld.

08-917E PARCEL NO. 122-213-15 - JARCIK, TERRY A & ERLENE F - HEARING NO. 08-0797

A Petition for Review of Assessed Valuation was received from Terry A. and Erlene F. Jarcik protesting the taxable valuation on land located at 842 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Copy of assessment notice, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-213-15 be upheld.

08-918E PARCEL NO. 122-213-18 - GERGEN, PETER L & JEAN L TR - HEARING NO. 08-0582

A Petition for Review of Assessed Valuation was received from Peter L. and Jean L. Gergen protesting the taxable valuation on land located at 824 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 6 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-213-18 be upheld.

08-919E PARCEL NO. 122-213-20 - SMITH, JAMES A JR & ESTHER L TR
- HEARING NO. 08-0362

A Petition for Review of Assessed Valuation was received from James A. and Esther L. Smith protesting the taxable valuation on land located at 812 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-213-20 be upheld.

08-920E **PARCEL NO. 122-214-09 - WALKER, THELMA A TR - HEARING NO. 08-1543**

A Petition for Review of Assessed Valuation was received from Thelma A. Walker protesting the taxable valuation on land located at 886 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-214-09 be upheld.

08-921E **PARCEL NO. 122-214-10 - LAW, ALLEN & CARLA TRUST - HEARING NO. 08-0016**

A Petition for Review of Assessed Valuation was received from Allen K. and Carla R. Law protesting the taxable valuation on land located at 878 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-214-10 be upheld.

08-922E PARCEL NO. 122-214-12 - FREEMAN, CHARLES GAY - HEARING NO. 08-0559

A Petition for Review of Assessed Valuation was received from Charles G. Freeman protesting the taxable valuation on land located at 868 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-214-12 be upheld.

08-923E PARCEL NO. 122-214-13 - STEEB, PETER M TR - HEARING NO. 08-0458

A Petition for Review of Assessed Valuation was received from Peter M. Steeb protesting the taxable valuation on land located at 864 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-214-13 be upheld.

08-924E PARCEL NO. 122-214-14 - MASSI, ALBERT D & EILEEN F - HEARING NO. 08-0830

A Petition for Review of Assessed Valuation was received from Albert D. and Eileen F. Massi protesting the taxable valuation on land located at 860 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-214-14 be upheld.

08-925E PARCEL NO. 122-252-10 - OLSON, CRAIG D & ELIZABETH A
TR - HEARING NO. 08-1090

A Petition for Review of Assessed Valuation was received from Craig D. Olson protesting the taxable valuation on land located at 908 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-252-10 be upheld.

08-926E **PARCEL NO. 130-170-12 - GRAPPO, TILLIE D TR - HEARING NO. 08-1633**

A Petition for Review of Assessed Valuation was received from Tillie D. Grappo protesting the taxable valuation on land located at 1038 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-170-12 be upheld.

08-927E **PARCEL NO. 130-170-14 - YOUNG, MARY Y TR - HEARING NO. 08-0320**

A Petition for Review of Assessed Valuation was received from Mary Y. Young protesting the taxable valuation on land located at 1028 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-170-14 be upheld.

08-928E PARCEL NO. 130-170-15 - HEISCH, JAMES A & RUTH E TR -
HEARING NO. 08-0347

A Petition for Review of Assessed Valuation was received from James and Ruth Heisch protesting the taxable valuation on land located at 1026 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-170-15 be upheld.

**08-929E PARCEL NO. 130-201-04 - BERCIK, RICHARD C & VERNA M TR
- HEARING NO. 08-0243**

A Petition for Review of Assessed Valuation was received from Richard C. and Verna M. Bercik protesting the taxable valuation on land located at 1082 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-201-04 be upheld.

08-930E PARCEL NO. 130-201-05 – WEISS, IAN ETAL – HEARING NO. 08-1288

A Petition for Review of Assessed Valuation was received from Marna Broida and Ian Weiss protesting the taxable valuation on land located at 1070 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-201-05 be upheld.

08-931E PARCEL NO. 130-201-06 - PAHL, JANET L ETAL - HEARING NO. 08-1315

A Petition for Review of Assessed Valuation was received from Janet Pahl and Warren Kocmond protesting the taxable valuation on land located at 1064 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-201-06 be upheld.

08-932E **PARCEL NO. 130-211-02 - ARNOLD, CAROLDEAN L - HEARING NO. 08-1401**

A Petition for Review of Assessed Valuation was received from Caroldean L. Arnold protesting the taxable valuation on land located at 1128 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 130-211-02 be upheld.

08-933E **PARCEL NO. 122-193-38 - LALCHANDANI, ATAM P & MARGO G TR - HEARING NO. 08-0003F07**

A Petition for Review of Assessed Valuation was received from Atam P. and Margo G. Lalchandani protesting the 2007-08 taxable valuation on land located at 640 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 1 page.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Objection to Hearing pursuant to NRS 361.340(11), 1 page.

The Petitioner was not present to offer testimony.

Chairperson McAlinden noted the petition for the 2007-08 tax year was signed July 28, 2007 and filed in the Assessor's Office after the deadline of January 15, 2007.

Based on the evidence presented by the Petitioner and the Assessor's Office, and pursuant to NRS 361.340(11), on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was found that the appeal for Parcel No. 122-193-38 was filed after January 15, 2007 and the Board had no jurisdiction to hear the petition for the 2007-08 tax year.

08-934E PARCEL NO. 122-193-15 – SWINT, BLAINE P – HEARING NO. 08-1609

A Petition for Review of Assessed Valuation was received from Blaine P. Swint protesting the taxable valuation on land located at 679 David Way, Incline Village, Washoe County, Nevada.

County Clerk Amy Harvey read a fax submitted by the Petitioner asking that the hearing be rescheduled to February 27, 2008 due to weather conditions.

On motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried, it was ordered that the hearing for Parcel No. 122-193-15 be rescheduled to February 27, 2008.

08-935E PARCEL NOS. 122-194-11 & 122-195-16 - LEE, GARY W & JENNIFER J TR - HEARING NOS. 08-0935A & 08-0935B

A Petition for Review of Assessed Valuation was received from Gary W. and Jennifer J. Lee protesting the taxable valuation on land located at 743 James Lane, Incline Village, Washoe County, Nevada.

A Petition for Review of Assessed Valuation was received from Gary W. and Jennifer J. Lee protesting the taxable valuation on land located at 716 James Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter in support of appeal, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages each parcel.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages for Parcel No. 122-194-11 and 7 pages for Parcel No. 122-195-16.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated hearings for Parcel Nos. 122-194-11 and 122-195-16.

The Petitioner was not present to offer testimony.

The Board reviewed additional documents submitted in Exhibit A, which contained the Petitioners' arguments concerning the base lot value.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject properties. She discussed the sales analysis information provided in Exhibit III for each of the subject properties. Ms. Delguidice requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Based on the sales data, she stated the base lot value was well supported. She indicated, although some of the neighboring properties had a "peek" of the Lake, there was insufficient market data to support any adjustments based on the view.

Member Krolick noted that Parcel No. 122-194-11 was located on a corner. He asked if its orientation toward two other lots would be considered a positive or negative attribute for its location. Ms. Delguidice said that most people felt a corner lot was a positive attribute but the Assessor's Office had not noticed any particular difference in market value. Member Krolick asked about the pie-shaped backyard for the parcel. Ms. Delguidice pointed out the Petitioner had not mentioned that as being a particular problem. She clarified for Member Krolick there was a single base lot value of \$700,000 for the entire Lakeview Subdivision with no adjustments of any kind.

Chairperson McAlinden pointed out the Petitioners were asking for a 20 percent reduction for size on Parcel No. 122-15-16 and a 30 percent reduction on Parcel No. 122-194-11 to compensate for its corner lot location.

Member Krolick inquired about the land value for a nearby lot that was very pie-shaped. Ms. Delguidice indicated it also had a value of \$700,000. She stated its shape was a detriment but it was also larger in size at 0.5 acres, so no adjustments were made.

Member Horan observed the Petitioners seemed to be making mixed arguments for land and improvement values and he could not see how the Petitioners' values were supported. Ms. Delguidice remarked that improvement values would be based on *Marshall and Swift* for the Petitioners and their neighbors.

Member Woodland questioned the Petitioners' comment that the parcel next to him paid 10 percent less in taxes. Ms. Delguidice indicated both parcels had a taxable land value of \$700,000 and it was possible the difference noted by the Petitioners was due to the property tax cap.

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 Parcel Nos. 122-194-11 and 122-195-16 be upheld.

DISCUSSION – AGENDA ITEM 6 (ALSO SEE MINUTE ITEMS 08-936E THRU 08-988E)

The Board reviewed documents submitted by some of the Petitioners.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board consolidated the hearings in Agenda Item 6 except for Parcel Nos. 122-194-11, 122-195-16 and 122-211-11, which were already heard by the Board, Parcel No. 122-193-15, which had been rescheduled to a later date, and Parcel No. 122-195-03, which had been withdrawn by the Petitioner.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the locations of the subject properties. She referred to the information presented in Exhibit III for each parcel in the consolidated group, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden closed the public hearing.

Please see 08-936E through 08-988E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-936E **PARCEL NO. 122-129-14 - ATKINSON, ROBERT F M - HEARING NO. 08-0488**

A Petition for Review of Assessed Valuation was received from Robert F.M. Atkinson protesting the taxable valuation on land located at 621 Crystal Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-129-14 be upheld.

08-937E **PARCEL NO. 122-191-03 - LUDVIKSEN, MARK R - HEARING NO. 08-1306**

A Petition for Review of Assessed Valuation was received from Mark Ludviksen protesting the taxable valuation on land located at 210 Allen Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-191-03 be upheld.

08-938E PARCEL NO. 122-191-04 - MITCHELL, ROBERT G & DORIS K
TR - HEARING NO. 08-1371

A Petition for Review of Assessed Valuation was received from Robert G. and Doris K. Mitchell protesting the taxable valuation on land located at 214 Allen Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-191-04 be upheld.

08-939E PARCEL NO. 122-191-07 - KINNEY LLC - HEARING NO. 08-1384

A Petition for Review of Assessed Valuation was received from Kinney LLC protesting the taxable valuation on land located at 230 Allen Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 8 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-191-07 be upheld.

08-940E PARCEL NO. 122-191-16 - HARBAND, NEWTON J TR - HEARING NO. 08-0284

A Petition for Review of Assessed Valuation was received from Newton J. Harband protesting the taxable valuation on land located at 710 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-191-16 be upheld.

08-941E PARCEL NO. 122-191-20 - LIPSITZ, JEANNE L - HEARING NO. 08-1124

A Petition for Review of Assessed Valuation was received from Jeanne L. Lipsitz protesting the taxable valuation on land located at 670 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-191-20 be upheld.

08-942E PARCEL NO. 122-191-26 - FALCONI, JOHN & YOLANDA TR -
HEARING NO. 08-0977

A Petition for Review of Assessed Valuation was received from John and Yolanda Falconi protesting the taxable valuation on land located at 702 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-191-26 be upheld.

08-943E PARCEL NO. 122-192-02 - WEBB, LEWIE A & KAREN L -
HEARING NO. 08-0276

A Petition for Review of Assessed Valuation was received from Lewie A. and Karen L. Webb protesting the taxable valuation on land located at 641 Crystal Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-192-02 be upheld.

08-944E **PARCEL NO. 122-193-04 - TIRAS, EDWARD & NATALIE H - HEARING NO. 08-1134**

A Petition for Review of Assessed Valuation was received from Edward and Natalie H. Tiras protesting the taxable valuation on land located at 641 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-04 be upheld.

08-945E **PARCEL NO. 122-193-14 - GOOD, JO ANNE TR - HEARING NO. 08-0804**

A Petition for Review of Assessed Valuation was received from JoAnne Good protesting the taxable valuation on land located at 677 David Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-14 be upheld.

**08-946E PARCEL NO. 122-193-19 - WHITCOMBE JOHN CONSTRUCTION
- HEARING NO. 08-0251**

A Petition for Review of Assessed Valuation was received from John Whitcombe Construction protesting the taxable valuation on land located at 687 Mount Watson Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-19 be upheld.

08-947E PARCEL NO. 122-193-20 - FINCH, GARY J & PERRI J TR - HEARING NO. 08-1424

A Petition for Review of Assessed Valuation was received from Gary J. and Perri J. Finch protesting the taxable valuation on land located at 689 Mount Watson Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-20 be upheld.

08-948E PARCEL NO. 122-193-24 - O'DONNELL, WILLIAM R & MARY B TR - HEARING NO. 08-0242

A Petition for Review of Assessed Valuation was received from William R. and Mary B. O'Donnell protesting the taxable valuation on land located at 699 David Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-24 be upheld.

08-949E PARCEL NO. 122-193-33 - BURNT CEDAR LODGE LLC - HEARING NO. 08-0302

A Petition for Review of Assessed Valuation was received from Burnt Cedar Lodge (Rita and David Levy) protesting the taxable valuation on land located at 110 Slott Peak Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-33 be upheld.

08-950E PARCEL NO. 122-193-36 - ROBINS, ROBERT C & LINDA D TR - HEARING NO. 08-1472

A Petition for Review of Assessed Valuation was received from Robert C. and Linda D. Robins protesting the taxable valuation on land located at 109 Slott Peak Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-193-36 be upheld.

**08-951E PARCEL NO. 122-194-12 - MINGHAM, STEVEN P SR & ANITA E
TR - HEARING NO. 08-0898**

A Petition for Review of Assessed Valuation was received from Steven P. Sr. and Anita E. Mingham protesting the taxable valuation on land located at 211 Allen Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-194-12 be upheld.

**08-952E PARCEL NO. 122-194-13 - GAMBLE, JOHN R SR & MURIEL W
TR - HEARING NO. 08-1016**

A Petition for Review of Assessed Valuation was received from John R. Sr. and Muriel W. Gamble protesting the taxable valuation on land located at 207 Allen Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-194-13 be upheld.

**08-953E PARCEL NO. 122-194-23 - SCHUYLER, ROB R TR - HEARING
NO. 08-0080**

A Petition for Review of Assessed Valuation was received from Rob R. Schuyler protesting the taxable valuation on land located at 696 David Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-194-23 be upheld.

08-954E PARCEL NO. 122-194-24 - HAGY, GERALD S & RHODA J TR - HEARING NO. 08-0389

A Petition for Review of Assessed Valuation was received from Gerald S. and Rhoda J. Hagy protesting the taxable valuation on land located at 680 David Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-194-24 be upheld.

08-955E **PARCEL NO. 122-195-01 - PALERMO, PHYLLIS & JOSEPH J - HEARING NO. 08-0248**

A Petition for Review of Assessed Valuation was received from Phyllis and Joseph J. Palermo protesting the taxable valuation on land located at 701 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-195-01 be upheld.

08-956E **PARCEL NO. 122-195-02 - JANDEGIAN, DEBRA L ETAL - HEARING NO. 08-0479**

A Petition for Review of Assessed Valuation was received from Debra L. Jandegian and Danny L. Hiemstra protesting the taxable valuation on land located at 707 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-195-02 be upheld.

08-957E PARCEL NO. 122-195-05 - LOVE, ROBERT G & SUZANNE TR - HEARING NO. 08-0049

A Petition for Review of Assessed Valuation was received from Robert and Suzanne Love protesting the taxable valuation on land located at 721 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response

to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-195-05 be upheld.

08-958E PARCEL NO. 122-195-07 - SLAYTON, SUSAN A & FOY E -
HEARING NO. 08-1142

A Petition for Review of Assessed Valuation was received from Foy E. and Susan A. Slayton protesting the taxable valuation on land located at 731 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-195-07 be upheld.

**08-959E PARCEL NO. 122-195-09 - HARTMAN, CRAIG D & ALISON N TR
- HEARING NO. 08-0166**

A Petition for Review of Assessed Valuation was received from Craig D. and Alison N. Hartman protesting the taxable valuation on land located at 739 Martis Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-195-09 be upheld.

**08-960E PARCEL NO. 122-195-12 - FREEMAN, G SCOTT - HEARING NO.
08-0788**

A Petition for Review of Assessed Valuation was received from G. Scott Freeman protesting the taxable valuation on land located at 732 James Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-195-12 be upheld.

08-961E PARCEL NO. 122-195-15 - ADKINS, RANDALL S & LINDA S TR - HEARING NO. 08-0195

A Petition for Review of Assessed Valuation was received from Randall S. and Linda S. Adkins protesting the taxable valuation on land located at 718 James Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, !! pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-195-15 be upheld.

**08-962E PARCEL NO. 122-201-04 - WIGHT, DONALD M JR & PAMELA T
TR - HEARING NO. 08-0612**

A Petition for Review of Assessed Valuation was received from Donald M. Sr. and Pamela T. Wight protesting the taxable valuation on land located at 725 Joyce Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-201-04 be upheld.

**08-963E PARCEL NO. 122-201-28 - JACOBSEN, SAMUEL J & VIRGINIA
M TR - HEARING NO. 08-0642**

A Petition for Review of Assessed Valuation was received from Samuel J. and Virginia M. Jacobsen protesting the taxable valuation on land located at 703 Mays Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-201-28 be upheld.

**08-964E PARCEL NO. 122-202-01 - CUSHING, DONALD G TR - HEARING
NO. 08-0097**

A Petition for Review of Assessed Valuation was received from Donald G. Cushing protesting the taxable valuation on land located at 717 Mays Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-202-01 be upheld.

08-965E PARCEL NO. 122-202-02 - BARNETT, DANIEL C & ROBIN L - HEARING NO. 08-0684

A Petition for Review of Assessed Valuation was received from Daniel C. and Robin L. Barnett protesting the taxable valuation on land and buildings located at 725 Mays Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Copy of previous year's decision letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-202-02 be upheld.

08-966E PARCEL NO. 122-202-03 - KRIESER, KURT & SUSAN TR -
HEARING NO. 08-1393

A Petition for Review of Assessed Valuation was received from Kurt and Susan Krieser protesting the taxable valuation on land located at 731 Mays Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-202-03 be upheld.

08-967E **PARCEL NO. 122-202-07 - BLANC, JAMES J & ROSALUISA G TR**
- HEARING NO. 08-1075

A Petition for Review of Assessed Valuation was received from James J. Blanc protesting the taxable valuation on land located at 753 Mays Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-202-07 be upheld.

08-968E **PARCEL NO. 122-202-14 - GERTMENIAN, ALFRED N &**
HOLLACE K - HEARING NO. 08-1033

A Petition for Review of Assessed Valuation was received from Alfred N. and Hollace K. Gertmenian protesting the taxable valuation on land located at 110 Robert Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-202-14 be upheld.

08-969E PARCEL NO. 122-202-22 - KOLLER, RANDALL J - HEARING NO. 08-0179

A Petition for Review of Assessed Valuation was received from Randall J. Koller protesting the taxable valuation on land located at 742 Joyce Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-202-22 be upheld.

08-970E PARCEL NO. 122-202-25 - JOHNSON, BRIAN L & KAREN I TR - HEARING NO. 08-0114

A Petition for Review of Assessed Valuation was received from Brian L. and Karen I. Johnson protesting the taxable valuation on land located at 720 Joyce Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-202-25 be upheld.

08-971E **PARCEL NO. 122-211-02 - RULON-MILLER, CONWAY JR & LANA C TR - HEARING NO. 08-1328**

A Petition for Review of Assessed Valuation was received from Conway and Lana Rulon-Miller protesting the taxable valuation on land located at 108 Rubicon Peak Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-02 be upheld.

08-972E **PARCEL NO. 122-211-06 - ROTMAN, DAVID A TR - HEARING NO. 08-0548**

A Petition for Review of Assessed Valuation was received from David A. Rotman protesting the taxable valuation on land located at 130 Rubicon Peak Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-06 be upheld.

08-973E PARCEL NO. 122-211-07 - CRADDOCK, SHELDON F & LOUISE
H TR - HEARING NO. 08-0258

A Petition for Review of Assessed Valuation was received from Sheldon F. and Louise H. Craddock protesting the taxable valuation on land located at 136 Rubicon Peak Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-07 be upheld.

**08-974E PARCEL NO. 122-211-09 - IULIANO, DOMINICK & DOLORES A
TR - HEARING NO. 08-1067**

A Petition for Review of Assessed Valuation was received from Dominick and Dolores A. Iuliano protesting the taxable valuation on land located at 882 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-09 be upheld.

**08-975E PARCEL NO. 122-211-10 - MEYER, GORDON & MARION -
HEARING NO. 08-1100**

A Petition for Review of Assessed Valuation was received from Gordon and Marion Meyer protesting the taxable valuation on land located at 878 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-10 be upheld.

08-976E PARCEL NO. 122-211-14 - BENIGNO, RICHARD TR ETAL - HEARING NO. 08-1174

A Petition for Review of Assessed Valuation was received from Richard Benigno protesting the taxable valuation on land located at 864 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-14 be upheld.

08-977E PARCEL NO. 122-211-15 - DONOVAN, GREGORY P & KERRY P
TR - HEARING NO. 08-1039

A Petition for Review of Assessed Valuation was received from Gregory P. and Kerry P. Donovan protesting the taxable valuation on land located at 856 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-15 be upheld.

08-978E PARCEL NO. 122-211-26 - NEWBY, JOYCE SOZZI - HEARING NO. 08-0329

A Petition for Review of Assessed Valuation was received from Joyce Sozzi Newby protesting the taxable valuation on land located at 806 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-211-26 be upheld.

08-979E PARCEL NO. 122-212-01 - CALA, THOMAS J TR - HEARING NO. 08-0578

A Petition for Review of Assessed Valuation was received from Thomas J. Cala protesting the taxable valuation on land located at 804 Freels Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter supporting appeal and comparable sales information, 8 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-212-01 be upheld.

08-980E PARCEL NO. 122-212-02 - MONNIER, RICHARD E & MARGARET A TR - HEARING NO. 08-0379

A Petition for Review of Assessed Valuation was received from Richard and Margaret A. Monnier protesting the taxable valuation on land located at 809 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-212-02 be upheld.

08-981E PARCEL NO. 122-212-15 - OLSON, GERALD T & DIANA G TR -
HEARING NO. 08-1345

A Petition for Review of Assessed Valuation was received from Gerald T. Olson protesting the taxable valuation on land located at 812 Freels Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-212-15 be upheld.

08-982E PARCEL NO. 122-214-01 - TOWER, VIRGINIA L TR ETAL - HEARING NO. 08-1331

A Petition for Review of Assessed Valuation was received from Virginia L. Tower protesting the taxable valuation on land located at 859 Freels Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-214-01 be upheld.

08-983E PARCEL NO. 122-214-05 - WERNEBURG, KENNETH R & GAIL - HEARING NO. 08-0220

A Petition for Review of Assessed Valuation was received from Kenneth R. Werneburg protesting the taxable valuation on land located at 879 Freels Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-214-05 be upheld.

08-984E PARCEL NO. 122-215-03 - SCULLY, MARK J & KEVEN L -
HEARING NO. 08-0807

A Petition for Review of Assessed Valuation was received from Mark J. and Keven L. Scully protesting the taxable valuation on land located at 859 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-215-03 be upheld.

**08-985E PARCEL NO. 122-215-04 - MYALL, EDWARD O JR & HELEN L
TR - HEARING NO. 08-0064**

A Petition for Review of Assessed Valuation was received from Edward O. and Helen L. Myall protesting the taxable valuation on land located at 865 Ophir Peak Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-215-04 be upheld.

08-986E **PARCEL NO. 122-215-09 - MCCULLOCH, GERALD R & PENELOPE R TR - HEARING NO. 08-0752**

A Petition for Review of Assessed Valuation was received from Penelope R. McCulloch protesting the taxable valuation on land located at 127 Rubicon Peak Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-215-09 be upheld.

08-987E **PARCEL NO. 122-215-11 - LAMERANER, JOSEPH & ANNEMARIE TR - HEARING NO. 08-0190**

A Petition for Review of Assessed Valuation was received from Joseph and Annemarie Lameraner protesting the taxable valuation on land located at 886 Freels Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 28 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 122-215-11 be upheld.

08-988E PARCEL NO. 127-090-01 - PIERACCI, RONALD B & BETTY S TR
- HEARING NO. 08-0116

A Petition for Review of Assessed Valuation was received from Ronald B. and Betty Pieracci protesting the taxable valuation on land located at 980 Freels Peak Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 15 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 127-090-01 be upheld.

DISCUSSION – AGENDA ITEM 7 (ALSO SEE MINUTE ITEMS 08-989E THROUGH 08-1045E)

The Board reviewed information submitted by some of the petitioners.

Based on the Board's earlier discussion of a possible equalization issue (see minute item 08-887E), Appraiser Cori Delguidice, previously sworn, pointed out that Parcels Nos. 130-202-07, 130-202-12 and 130-202-15 were all located on the upslope side of Tiller Drive.

Chairperson McAlinden suggested a motion to consolidate the three properties.

County Assessor Josh Wilson, previously sworn, said, in addition to the one parcel already adjusted by the Board and the three parcels in this group identified by Ms. Delguidice, there were probably 20 more parcels located on the upslope side of Tiller Drive. If the Board wished to equalize all of them, he suggested they could consolidate the three remaining parcels under Agenda Item 7 and then place an item on the February 28, 2008 agenda to consider the remainder of the parcels on the upslope side of Tiller Drive. He indicated the issue was neither factual nor clerical, and the statute would not allow him to reopen the 2008-09 roll to adjust valuation of the properties.

Member Green stated he was not sure he wanted to reduce the entire neighborhood. Mr. Wilson emphasized he was not making any particular recommendation but understood some members of the Board to say they wanted to equalize the properties consistent with the earlier decision on Parcel No. 130-202-09. Member Green said he would prefer to have the Assessor's Office reinspect the individual properties. Mr. Wilson explained the Assessor's Office could not do that until the next tax year. Member Green indicated he thought that was adequate.

Chairperson McAlinden expressed her concern that the three Petitioners submitted no information that was specific to their properties.

Member Woodland said she did not necessarily want to make a blanket reduction for taxpayers who had not appeared to make their case before the Board.

Member Krolick asked for a legal opinion as to the Board's ability to equalize within a geographical area. Deputy District Attorney Herb Kaplan said, for reasons stated repeatedly by the Assessor's Office during previous presentations, he was not sure. He said the Board could make adjustments based on a recommendation of the Assessor's Office, but he was not certain if the Board had that ability when there was no particular petition or recommendation before it.

Member Krolick pointed out the Assessor's Office applied a 20 percent upward adjustment because of the Tiller Drive location, but the properties on the downslope side of the street had more acreage and backed to superior properties. He thought the location issue justified a 10 percent difference in value for properties whose yards backed to the multimillion dollar properties on Lakeshore Boulevard versus the properties whose yards backed to properties with a lower value.

Mr. Wilson related that, in 2003, the Board reduced a number of lakefront parcels by 10 percent when various petitioners demonstrated the values were off, so they scheduled a hearing to equalize the remaining lakefront properties to those already reduced. He said he thought that was what the regulation under NAC 361.624 meant when it referred to a geographical area. He indicated he was more comfortable with the Board rendering a decision to equalize a geographical area than he was with coming forward with a recommendation. He remarked it had not been the recommendation of his Office to adjust the two sides of the streets differently, although the appraisers would look into the issue further for the next tax year.

Member Woodland expressed her agreement with Member Green's comments.

Chairperson McAlinden asked if it was the Board's desire to consolidate the three properties on Tiller Drive. Member Horan thought it was important to first discuss the Board's position on the equalization issue. Chairperson McAlinden said she agreed with Member Green and Member Woodland, and she was not interested in treating the three properties separately. Member Horan recognized the issue had not been brought forward by the petitioners, but pointed out the Board raised the philosophical issue of equalization during a previous hearing. He indicated he would go along with a majority of the Board.

Member Krolick characterized it as a discovery issue that identified two unique types of parcels on different sides of the street. He observed that not applying the same relief to similar properties went against the Board's purpose.

Member Green referenced the taxable improvement value of \$1,208,000 for a home built in 2005 on Parcel No. 130-202-07, a 5,500 square foot house with a 1,500 square foot garage. He said the lot could not be that shabby if the owner was willing to put that kind of a home on it. Member Krolick pointed out the improvements were subjective to the date they were built and the Board should look at it from the perspective of what the land had to offer going forward.

Member Horan called the question. A discussion ensued and the Board determined there was not actually a motion on the table.

On motion by Member Horan, seconded by Chairperson McAlinden, which motion duly carried, the Board consolidated the hearings in Agenda Item 7 with the exception of Parcel Nos. 130-202-09, 130-211-18, 130-211-37 and 130-212-16, which had already been heard, and Parcel No. 130-202-23, which was continued to a later date.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the locations of the subject properties. She referred to the information presented in Exhibit III for each parcel in the consolidated group, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Please see 08-989E through 08-1045E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-989E PARCEL NO. 130-161-16 - MCGARRY, SANDRA L & JAMES G JR
TR - HEARING NO. 08-1588

A Petition for Review of Assessed Valuation was received from Sandra L. and James G. Jr. McGarry protesting the taxable valuation on land located at 1081 Flume Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

- Assessor
- Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.
- Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-161-16 be upheld.

08-990E PARCEL NO. 130-161-17 – FAULT LINE LLC – HEARING NO. 08-0519

A Petition for Review of Assessed Valuation was received from Fault Line LLC (David and Michele Koch) protesting the taxable valuation on land located at 1084 Oxen Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III,

which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-161-17 be upheld.

08-991E PARCEL NO. 130-162-03 – CORNEIL, U H TR – HEARING NO. 08-0541

A Petition for Review of Assessed Valuation was received from U. H. Corneil protesting the taxable valuation on land located at 1076 Flume Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 was 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 for Parcel No. 130-162-03 be upheld.

08-992E PARCEL NO. 130-162-04 – CORNEIL, U H TR – HEARING NO. 08-0542

A Petition for Review of Assessed Valuation was received from U. H. Corneil protesting the taxable valuation on land located at 1072 Flume Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-162-04 be upheld.

08-993E PARCEL NO. 130-162-08 - KYRIAKIS, TOM ETAL - HEARING
NO. 08-0072

A Petition for Review of Assessed Valuation was received from Tom Kyriakis protesting the taxable valuation on land located at 232 Pelton Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-162-08 be upheld.

08-994E PARCEL NO. 130-162-10 - FISCHER, WAYNE P TR - HEARING
NO. 08-0123

A Petition for Review of Assessed Valuation was received from Wayne P. Fischer protesting the taxable valuation on land located at 250 Pelton Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.
Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.
Exhibit II, Appraisal Record Card, 2 pages.
Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-162-10 be upheld.

08-995E PARCEL NO. 130-162-11 - GRIGGS, FORREST C & KATHRYN
TR - HEARING NO. 08-0122

A Petition for Review of Assessed Valuation was received from Forrest C. and Kathryn L. Griggs protesting the taxable valuation on land located at 1055 Sawmill Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.
Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-162-11 be upheld.

08-996E PARCEL NO. 130-162-14 - SIEGRIST, JANE A TR - HEARING NO. 08-0739

A Petition for Review of Assessed Valuation was received from Jane A. Siegrist protesting the taxable valuation on land located at 1065 Sawmill Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 26 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-162-14 be upheld.

08-997E PARCEL NO. 130-162-15 – CORNEIL, U H TR – HEARING NO. 08-0543

A Petition for Review of Assessed Valuation was received from U. H. Corneil protesting the taxable valuation on land located at 1069 Sawmill Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 was 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 for Parcel No. 130-162-15 be upheld.

08-998E PARCEL NO. 130-162-17 - KOMITO, BRUCE & MIMI - HEARING NO. 08-0529

A Petition for Review of Assessed Valuation was received from Bruce and Mimi Komito protesting the taxable valuation on land located at 1073 Sawmill Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-162-17 be upheld.

08-999E PARCEL NO. 130-162-18 - ROWLAND, THOMAS M ETAL TR - HEARING NO. 08-0180

A Petition for Review of Assessed Valuation was received from Thomas M. Rowland protesting the taxable valuation on land located at 1077 Sawmill Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-162-18 be upheld.

08-1000E **PARCEL NO. 130-163-01 - ERSKINE, KAREN L - HEARING NO. 08-0432**

A Petition for Review of Assessed Valuation was received from Karen L. Erskine protesting the taxable valuation on land located at 1084 Flume Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and information supplied by the Assessor's Office, 26 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-163-01 be upheld.

08-1001E **PARCEL NO. 130-163-02 - LYONS, DANIEL ETAL - HEARING NO. 08-1466**

A Petition for Review of Assessed Valuation was received from Daniel Lyons protesting the taxable valuation on land located at 1082 Flume Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-163-02 be upheld.

08-1002E PARCEL NO. 130-163-11 - WILDERMAN, SCOTT & THERESE
TR - HEARING NO. 08-1422

A Petition for Review of Assessed Valuation was received from Scott and Therese Wilderman protesting the taxable valuation on land located at 1064 Sawmill Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-163-11 be upheld.

08-1003E PARCEL NO. 130-163-15 - HOFMANN, W T & MARLIS TR - HEARING NO. 08-0812

A Petition for Review of Assessed Valuation was received from W. T. and Marlis Hofmann protesting the taxable valuation on land located at 1052 Sawmill Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-163-15 be upheld.

08-1004E PARCEL NO. 130-163-19 - REICHERT, STEVE & BONNIE S - HEARING NO. 08-0560

A Petition for Review of Assessed Valuation was received from Steve and Bonnie S. Reichart protesting the taxable valuation on land located at 245 Pelton Lane, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-163-19 be upheld.

08-1005E PARCEL NO. 130-163-25 - MARELICH, DAVID P & SUSAN G TR - HEARING NO. 08-0333

A Petition for Review of Assessed Valuation was received from David P. and Susan G. Marelich protesting the taxable valuation on land located at 1056 Oxen Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-163-25 be upheld.

08-1006E **PARCEL NO. 130-170-05 - COLARCHIK, DAVID & MICHELLE - HEARING NO. 08-0338**

A Petition for Review of Assessed Valuation was received from David and Michelle Colarchik protesting the taxable valuation on land located at 1046 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and copies of information supplied by the Assessor's Office, 26 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-170-05 be upheld.

08-1007E **PARCEL NO. 130-170-06 - DECAPRIO, RONALD A & DONNA M TR - HEARING NO. 08-0226**

A Petition for Review of Assessed Valuation was received from Ronald A. and Donna M. DeCaprio protesting the taxable valuation on land located at 1044 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-170-06 be upheld.

08-1008E PARCEL NO. 130-201-01 - ROWLAND , THOMAS M ETAL - HEARING NO. 08-0181

A Petition for Review of Assessed Valuation was received from Thomas M. Rowland and Mary F. Murphy protesting the taxable valuation on land located at 105 Pine Cone Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 was 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 for Parcel No. 130-201-01 be upheld.

08-1009E PARCEL NO. 130-201-11 - PERRY, DENNIS A & CLAIRE C TR - HEARING NO. 08-0782

A Petition for Review of Assessed Valuation was received from Dennis A. and Claire C. Perry protesting the taxable valuation on land located at 110 Selby Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III,

which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-201-11 be upheld.

08-1010E PARCEL NO. 130-201-14 - SCHNEIDER, GERHARD M & EVA G
TR - HEARING NO. 08-0074

A Petition for Review of Assessed Valuation was received from Gerhard M. and Eva G. Schneider protesting the taxable valuation on land located at 1065 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-201-14 be upheld.

**08-1011E PARCEL NO. 130-201-16 - WILSON, RAYMOND D & JUDITH -
HEARING NO. 08-0189**

A Petition for Review of Assessed Valuation was received from Raymond D. and Judith Wilson protesting the taxable valuation on land located at 1073 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-201-16 be upheld.

08-1012E PARCEL NO. 130-201-21 - HART, FREDERICK B - HEARING NO. 08-0873

A Petition for Review of Assessed Valuation was received from Frederick B. Hart protesting the taxable valuation on land located at 1089 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-201-21 be upheld.

08-1013E PARCEL NO. 130-202-01 - JSM FAMILY TRUST - HEARING NO. 08-0795

A Petition for Review of Assessed Valuation was received from JSM Family Trust protesting the taxable valuation on land located at 135 Pine Cone Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-01 be upheld.

08-1014E PARCEL NO. 130-202-07 - HOMOLA, JEFF & SUSAN - HEARING NO. 08-0459

A Petition for Review of Assessed Valuation was received from Jeff and Susan Homola protesting the taxable valuation on land located at 1084 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 2 pages.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-07 be upheld.

08-1015E PARCEL NO. 130-202-12 - POSTLE, ROBERT W & SUSAN A TR - HEARING NO. 08-1128

A Petition for Review of Assessed Valuation was received from Robert and Susan Postle protesting the taxable valuation on land located at 1066 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-12 be upheld.

08-1016E PARCEL NO. 130-202-15 - BAHLMAN, ROBERT H - HEARING NO. 08-1580

A Petition for Review of Assessed Valuation was received from Robert H. Bahlman protesting the taxable valuation on land located at 1058 Tiller Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-15 be upheld.

08-1017E PARCEL NO. 130-202-17 - MINKLE, WILLIAM E & JILL E -
HEARING NO. 08-0253

A Petition for Review of Assessed Valuation was received from William E. and Jill E. Minkle protesting the taxable valuation on land located at 130 Selby Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-17 be upheld.

**08-1018E PARCEL NO. 130-202-18 - MCGARRY, SANDRA L & JAMES G JR
TR - HEARING NO. 08-1587**

A Petition for Review of Assessed Valuation was received from Sandra L. and James G. Jr. McGarry protesting the taxable valuation on land located at 140 Selby Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-18 be upheld.

08-1019E PARCEL NO. 130-202-19 - DENNIN, RICHARD D & DIANA T -
HEARING NO. 08-1471

A Petition for Review of Assessed Valuation was received from Richard D. and Diana T. Dennin protesting the taxable valuation on land located at 1055 Mill Creek Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-19 be upheld.

08-1020E PARCEL NO. 130-202-26 - MARION, M DENNIS & EUNICE M TR
- HEARING NO. 08-0699

A Petition for Review of Assessed Valuation was received from Merrill D. and Eunice M. Marion protesting the taxable valuation on land located at 1079 Mill Creek Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-26 be upheld.

08-1021E PARCEL NO. 130-202-30 - BLUMENTHAL, LYN K TR - HEARING NO. 08-1414

A Petition for Review of Assessed Valuation was received from Lyn Karol Blumental protesting the taxable valuation on land located at 1093 Mill Creek Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-30 be upheld.

**08-1022E PARCEL NO. 130-202-31 - RUETER FAMILY TRUST THE,
JOCHEN FAMTRUST - HEARING NO. 08-0005**

A Petition for Review of Assessed Valuation was received from Jochen Rueter protesting the taxable valuation on land located at 1095 Mill Creek Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-202-31 be upheld.

08-1023E PARCEL NO. 130-203-07 – MCMANUS, JOHN – HEARING NO. 08-1126

A Petition for Review of Assessed Valuation was received from John J. McManus protesting the taxable valuation on land located at 1080 Mill Creek Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-203-07 be upheld.

08-1024E PARCEL NO. 130-203-24 - RAPPAPORT, ROBERT E & JOYCE I - HEARING NO. 08-1017

A Petition for Review of Assessed Valuation was received from Robert E. and Joyce I. Rappaport protesting the taxable valuation on land located at 1085 Oxen Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-203-24 be upheld.

08-1025E PARCEL NO. 130-203-26 - LAMPE, TIMOTHY J & SHAHIN V -
HEARING NO. 08-0252

A Petition for Review of Assessed Valuation was received from Tim and Shahin Lampe protesting the taxable valuation on land located at 1089 Oxen Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment notice, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-203-26 be upheld.

08-1026E PARCEL NO. 130-203-28 - ELLIS, RUSSELL F & DONNA L TR -
HEARING NO. 08-0581

A Petition for Review of Assessed Valuation was received from Russell and Donna L. Ellis protesting the taxable valuation on land located at 1095 Flume Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-203-28 be upheld.

**08-1027E PARCEL NO. 130-204-07 - NASSER, WILLIAM E JR & MARIE TR
- HEARING NO. 08-0925**

A Petition for Review of Assessed Valuation was received from William and Marie Nasser protesting the taxable valuation on land located at 245 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-204-07 be upheld.

08-1028E PARCEL NO. 130-204-10 - BIBEAU, PETER R R & DELIA M - HEARING NO. 08-0109

A Petition for Review of Assessed Valuation was received from Peter and Delia Bibeau protesting the taxable valuation on land located at 209 Wheel Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response

to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-204-10 be upheld.

08-1029E PARCEL NO. 130-204-11 - BEHRENS, SCOTT R & NORA B - HEARING NO. 08-0534

A Petition for Review of Assessed Valuation was received from Scott R. and Nora B. Behrens protesting the taxable valuation on land located at 205 Wheel Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-204-11 be upheld.

08-1030E PARCEL NO. 130-205-12 - BRIGNOLI, JOHN P & SHIRLEY A TR
- HEARING NO. 08-0976

A Petition for Review of Assessed Valuation was received from John P. and Shirley A. Brignoli protesting the taxable valuation on land located at 274 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-205-12 be upheld.

**08-1031E PARCEL NO. 130-205-14 - DEWITT, CLINTON C III & BARBARA
- HEARING NO. 08-0191**

A Petition for Review of Assessed Valuation was received from Clinton C. and Barbara Dewitt protesting the taxable valuation on land located at 269 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-205-14 be upheld.

08-1032E PARCEL NO. 130-205-17 - SIMON, DAVID G & JUDITH M -
HEARING NO. 08-0571

A Petition for Review of Assessed Valuation was received from David G. and Judith M. Simon protesting the taxable valuation on land located at 235 Pine cone Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-205-17 be upheld.

08-1033E PARCEL NO. 130-205-19 - DYKSTRA, JAMES A & JANE E -
HEARING NO. 08-1224

A Petition for Review of Assessed Valuation was received from James A. and Jane E. Dykstra protesting the taxable valuation on land located at 1092 Flume Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-205-19 be upheld.

**08-1034E PARCEL NO. 130-205-22 - BAUER, PAULINE M TR - HEARING
NO. 08-0880**

A Petition for Review of Assessed Valuation was received from Pauline M. Bauer protesting the taxable valuation on land located at 245 Pine Cone Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-205-22 be upheld.

08-1035E PARCEL NO. 130-211-09 - MAYFIELD, JOHN P TR ETAL -
HEARING NO. 08-0537

A Petition for Review of Assessed Valuation was received from John P. Mayfield and Aetna Nicewonger protesting the taxable valuation on land located at 104 Pine Cone Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 25 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-211-09 be upheld.

**08-1036E PARCEL NO. 130-211-12 - DOHERTY, GERALD F & FRANCES W
TR - HEARING NO. 08-1161**

A Petition for Review of Assessed Valuation was received from Gerald F. and Frances W. Doherty protesting the taxable valuation on land located at 1110 Tiller Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-211-12 be upheld.

08-1037E PARCEL NO. 130-211-25 - YEN, BORIS T I & PATRICIA T TR - HEARING NO. 08-0583

A Petition for Review of Assessed Valuation was received from Boris T. I. Yen protesting the taxable valuation on land and buildings located at 199 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest and copy of assessment notice, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-211-25 be upheld.

08-1038E PARCEL NO. 130-211-33 - HUNT, ROBERT A ETAL TR - HEARING NO. 08-0808

A Petition for Review of Assessed Valuation was received from Robert A. Hunt and Karen D. Doughty protesting the taxable valuation on land located at 151 Mayhew Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-211-33 be upheld.

08-1039E PARCEL NO. 130-211-34 - MONIOT, BARBARA L TR - HEARING NO. 08-0310

A Petition for Review of Assessed Valuation was received from Barbara Moniot protesting the taxable valuation on land located at 143 Mayhew Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-211-34 be upheld.

08-1040E PARCEL NO. 130-212-09 - MOLLINS, GREGG J & LINDA M TR - HEARING NO. 08-0102

A Petition for Review of Assessed Valuation was received from Gregg and Linda Mollins protesting the taxable valuation on land located at 128 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Objection to tax bill, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-212-09 be upheld.

**08-1041E PARCEL NO. 130-212-12 - SAAR, DONNIE R & ELIZABETH L TR
- HEARING NO. 08-1138**

A Petition for Review of Assessed Valuation was received from Donnie R. and Elizabeth L. Saar protesting the taxable valuation on land located at 140 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information from the Assessor and copy of assessment notice, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-212-12 be upheld.

08-1042E PARCEL NO. 130-212-13 - KOCH, H MARTIN & LEE ANN TR - HEARING NO. 08-0608

A Petition for Review of Assessed Valuation was received from H. Martin and Lee Ann Koch protesting the taxable valuation on land located at 146 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-212-13 be upheld.

08-1043E PARCEL NO. 130-212-15 - CUADROS, STEVEN A ETAL - HEARING NO. 08-1507

A Petition for Review of Assessed Valuation was received from Steven A., Theodore and Patricia Cuadros protesting the taxable valuation on land located at 158 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-212-15 be upheld.

08-1044E PARCEL NO. 130-213-01 - STEDMAN, BARBARA A - HEARING
NO. 08-0906

A Petition for Review of Assessed Valuation was received from Barbara A. Stedman protesting the taxable valuation on land located at 170 Mayhew Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-213-01 be upheld.

08-1045E PARCEL NO. 130-213-07 - MEDAK, STEVEN H ETAL - HEARING NO. 08-0577

A Petition for Review of Assessed Valuation was received from Steven H. Medak and Joyce M. Philbin protesting the taxable valuation on land located at 125 Tramway Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full 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 Parcel No. 130-213-07 be upheld.

08-1046E BOARD MEMBER COMMENTS

There were no Board Member comments.

08-1047E PUBLIC COMMENT

In response to the call for public comment, County Assessor Josh Wilson read an email addressed to him from attorney Norman Azevedo requesting that five hearings for his clients, currently scheduled for February 22, 2008, be moved either to February 21, 2008 or February 25, 2008. Mr. Wilson said he wanted the Board to be

aware of the email, as well as a letter dated February 14, 2008 and received in his office on February 19, 2008. He indicated his response to Mr. Azevedo was that the agendas might already be posted for the dates requested and the Board had been rescheduling other hearings to February 28, 2008.

A discussion ensued and it was determined that February 28, 2008 was the only available agenda date. Deputy District Attorney Herb Kaplan said the five hearings could be placed on the February 28th agenda but no action could be taken to continue them from their previously scheduled dates until the Parcel Numbers came up on the February 22nd agenda. Chairperson McAlinden directed the Clerk to place the following hearings on the agenda for February 28, 2008:

<u>Parcel No.</u>	<u>Petitioner</u>
126-251-08	Austin, Thomas
126-262-06	Bender, Robert and Paula
131-211-24	Gang, Leonard and Roberta
126-262-08	Rebane, Margaret and Toomas
126-262-09	Watkins, Lawrence and Lillian
* * * * *	

4:29 p.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, the meeting was 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
Lisa McNeill, Deputy Clerk*