

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

MONDAY

9:00 A.M.

FEBRUARY 1, 2010

PRESENT:

John Krolick, Vice Chairman
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member
Phil Horan, Member (Alternate)*

Nancy Parent, Chief Deputy Clerk
Mary Kanderas, Deputy District Attorney

The Board of Equalization convened at 9:04 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Vice Chairperson Krolick called the meeting to order, the Clerk called the roll and the Board conducted the following business:

10-0048E SWEARING IN

Nancy Parent, Chief Deputy Clerk, swore in the following members of the Assessor's staff who would be presenting testimony for the 2010 Board of Equalization hearings: Craig Anacker, Michael Bozman, Michael Churchfield, Steven Clement, Ginny Dillon, Stacy Ettinger, Michael Gonzales, Kenneth Johns, Joe Johnson, Pete Kinne, Linda Lambert, Rigo Lopez, Paul Oliphint, Chris Sarman, Ron Sauer, Jana Spoor, Dona Stafford, Mark Stafford, Ginny Sutherland, John Thompson, and Gail Vice.

10-0049E WITHDRAWN PETITIONS

There were no petitions to be withdrawn.

10-0050E PARCEL NO. 141-010-01 – PIONEER PARKWAY HOLDING COMPANY LLC – HEARING NO. 10-0139

Rigo Lopez, Senior Appraiser, explained the hearing was to be rescheduled on a day when the Petitioner's other properties would also be heard. He stated the Petitioner was aware of the change.

10-0051E CONSOLIDATION OF HEARINGS

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

At Vice Chairperson Krolick's request and for the benefit of the petitioners present, Chief Deputy Clerk Nancy Parent read the procedural information from the front page of the agenda.

10-0052E PARCEL NO. 208-311-08 – FRIMLOVA, MONIKA M –
HEARING NO. 10-0279

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 7170 Banbury Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 11 pages.

Assessor

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

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Monika Frimlova was sworn in by Chief Deputy Clerk Nancy Parent.

Ms. Frimlova questioned why her property taxes had gone up, although property values had gone down. She referred to the sales prices for other properties in her neighborhood that were submitted in Exhibit A. She said she had been advised by a friend to find out if there was a mistake.

Appraiser Sutherland reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. Based on the comparable sales, she indicated the taxable value did not exceed full cash value. She recommended the Assessor's values be upheld.

Vice Chairperson Krolick asked the Petitioner if she understood and was familiar with the comparables used to determine the subject's value. Ms. Frimlova said she understood but stated she was still paying taxes based on value she could never get for her property.

Member Woodland asked the Petitioner if she was aware that her property values were reappraised every year and the values had been decreased from the previous year. Ms. Frimlova said her tax payment went up, not down.

Vice Chairperson Krolick asked the Petitioner what she felt the value of her property would be if she had to sell today. Ms. Frimlova replied she did not believe she would get \$200,000. Vice Chairperson Krolick pointed out the Assessor's total taxable value of \$177,993 and explained the Board's role was to hear issues of valuation rather than taxation. He commented that the comparable sales provided by the Petitioner supported values of approximately \$200,000 in the neighborhood.

With regard to Parcel No. 208-311-08, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Horan absent, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

10-0053E PARCEL NO. 001-121-03 – BISQUERA, AURELIO P & LORETO D
– HEARING NO. 10-0055

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 3944 Regal Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: June 2009 Real Estate listing of homes for sale, 2 pages.

Assessor

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

On behalf of the Petitioner, Aurelio Bisquera was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property.

Mr. Bisquera referred to two other houses on Regal Drive that had been on the market for a long time, including one that was a short sale.

Appraiser Sutherland reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. Based on the comparable sales, she indicated the taxable value did not exceed full cash value and the property was equalized with similarly situated properties in Washoe County. She recommended the Assessor's values be upheld.

Mr. Bisquera noted it was always in the news that property values were going down and said that should be taken into consideration.

Vice Chairperson Krolick asked if the short sale across the street from the subject property had closed escrow or whether the Petitioner knew the final selling price. Mr. Bisquera indicated it was still on the market. He said he did not know the square footage of the house at 3935 Regal Drive but had been told by a neighbor it had the same features as his property.

Member Green pointed out the Board could only deal with actual sales prices. He noted the Assessor provided comparable sales in the range of \$220,000 for three properties right in the subject's neighborhood and the subject's taxable value of \$200,000 was right in line. He acknowledged that vacant houses and short sales could hurt values in a neighborhood. Mr. Bisquera stated the owner had told him there was an offer on the other property and it was supposed to close in January 2010. Member Green indicated short sales could take as long as six months to close escrow and very often did not close but instead went back to the bank in foreclosure. He said he thought the subject property was fairly valued based on the Assessor's comparable sales. Mr. Bisquera commented his monthly payment had been decreased as part of a loan modification program but he had not received new paperwork.

County Assessor Josh Wilson assured the Petitioner his property would be reappraised each year and any continued decline in sales prices would be taken into account.

Mr. Bisquera requested the Board reduce his property value by 3 percent. He noted his employment had been terminated in August 2009.

Member Woodland stated the Assessor's comparable sales showed the subject to be well within the range of fair market value.

With regard to Parcel No. 001-121-03, pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Horan absent, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

Vice Chairperson Krolick asked whether a petitioner could use a comparable sale as evidence before the State Board of Equalization if property across the street were to close escrow for a substantially lower value. Senior Appraiser Rigo Lopez explained the Assessor's cutoff date for valuing properties was June 30, 2009 and the County Board could look at information through the end of calendar year 2009. He said the State Board had previously held firm in not considering sales after the end of a calendar year.

***9:35 a.m.** Member Horan arrived at the meeting.

10-0054E **PARCEL NO. 049-724-04 – BERSCH, PATRICIA & STEPHEN – HEARING NO. 10-0118**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 4915 Gila Bend Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Perfected petition and attachments, 4 pages.

Assessor

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

On behalf of the Petitioner, Patricia and Stephen Bersch were sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Senior Appraiser, oriented the Board as to the location of the subject property.

Patricia Bersch presented comparisons between five parcels, two of which were immediate neighbors to the subject. She noted Exhibit A showed 2010-11 values on the subject property that were approximately 92 percent of the previous year's assessed values, whereas the neighbors' 2010-11 values averaged approximately 82 percent from the previous year. She requested parity with her neighbors. Vice Chairperson Krolick asked whether the Petitioners were referring to the subject's land value or total value. Mrs. Bersch commented that all of the neighbors had approximately the same size lots and similar square footages. She said her argument was based on total percentages, not on land or improvement values.

Appraiser Lopez referenced the parcel map on page 7 of Exhibit I and pointed out the properties compared by the Petitioners in Exhibit A. He noted the Petitioners were not arguing that their valuation was excessive. He indicated the subject's total valuation was well supported based on the three improved sales outlined on page 1 of Exhibit I. He stated all of the properties in the subject neighborhood were reappraised for the 2010-11 tax year. Appraiser Lopez explained there were three distinct views identified in the subject neighborhood – those with a full city view, those with a more easterly view of the mountains out to the Virginia foothills, and those with a partial city view looking out toward the Virginia foothills. He said the subject received a 40 percent upward adjustment for a partial city view. He pointed out two neighboring properties to the north of the subject (049-724-02 and 049-724-03) that did not receive view

adjustments and acknowledged the possibility that their views were missed during reappraisal. He identified two parcels to the south of the subject (049-724-05 and 049-724-06) that received 60 percent upward adjustments for full city views, placing their 2010-11 valuations at about 94 percent when compared to the previous year. He stated the differences in value between neighboring properties revolved around view adjustments. He pointed out the paired sales analysis on page 5 of Exhibit I, which was used to determine adjustments of 20 percent, 40 percent and 60 percent for three types of views. Appraiser Lopez recommended the Assessor's values be upheld for the subject property. He said the Assessor's Office would take another look at the parcels that currently showed no view adjustment.

Stephen Bersch referred to the parcel map on the overhead display. He indicated all the lots where a peninsula of land swept around to the east and south, as well as the lots on the opposite side of Gila Bend Road, were considered custom lots when they were developed. He compared them to the smaller lots to the west of Ventana Parkway. He stated all of the larger lots were set up for view preservation, meaning the footprints of the buildings were offset to give everyone a comparable view. He said the valuations for neighbors in the same area should all be in the same percentage range. Appraiser Lopez commented the neighboring parcel (049-724-03) could very well have a view adjustment that was missed and the Assessor's Office needed to take a look at whether that should be corrected. He emphasized the subject property had a view that was acknowledged with an upward adjustment and he did not believe removing the view adjustment on the subject parcel was the right course of action.

Member Green commented, although there were some percentage differences in valuation, the subject property's value seemed to be in line with fair market value based on the Assessor's comparable sales. He asked whether the issue was that the neighbors had been under-assessed. Appraiser Lopez said, based on the Petitioners' testimony and a look at the map, it appeared the neighboring lots were situated where they might be able to take advantage of the views. He agreed the Assessor's Office needed to verify whether their data was correct. Member Green wondered whether the subject property's view was 40 percent better than the view of its neighbor. Appraiser Lopez said he could not comment without walking on the neighboring parcel. He was less concerned about the parcel two lots north of the subject (049-724-02) because the street was downsloping and there were some trees in the way.

Member Woodland asked whether the subject's value would be reduced if the appraiser went out and found that the neighbor's view was not the same. Appraiser Lopez replied an adjustment would be made to the neighboring parcel if the views were found to be comparable and the subject's view would be verified at the same time.

Member Horan questioned whether the view adjustments were consistent with what they had been during the previous tax year. Appraiser Lopez indicated the parcels appeared to have had the same base lot value and view adjustments were included in the 2009-10 base lot value. He noted three distinct views were identified in the neighborhood during the 2010-11 reappraisal. Member Horan wondered if adjustments

would wait until 2011-12 if the Assessor's Office went out to take another look. Appraiser Lopez agreed that was correct because the 2010-11 tax roll was closed and no appeal was filed on the neighboring property. Member Horan asked if there were any other appeals for the neighborhood. Appraiser Lopez stated the subject was the only one.

Mrs. Bersch pointed out the two parcels facing Gallup Road that were receiving 60 percent view adjustments as compared to the 40 percent adjustment for the subject property. She questioned how a 20 percent difference in view adjustment resulted in only a 2 percent difference in valuation from 2009-10 to 2010-11. Vice Chairperson Krolick explained there was not a direct comparison because view adjustments were applied to the land value and not to the improvement value.

Mr. Bersch expressed concern about being responsible for increases in his neighbor's valuation. Appraiser Lopez indicated the Assessor's Office did not have the right to suddenly adjust values after the tax roll was closed so the data would be verified for the 2011-12 tax year. Mr. and Mrs. Bersch pointed out there was still a disparity and, although the neighbor's 2010-11 valuation could not be increased, the Board had the option to lower the subject's 2010-11 valuation.

Member Green commented the Petitioner had to show the Board that the fair market value of the property was less than the Assessor's taxable value. He said he felt the property was fairly valued based on the Assessor's comparable sales. Member Horan agreed the valuation appeared to be correct. He noted the Board seemed unable to do anything, although there might be some differences between the two lots.

Vice Chairperson Krolick stated it would have been helpful if pictures showing differences in the views had been provided. He pointed out the Board had to work based on the evidence submitted.

With regard to Parcel No. 049-724-04, pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0055E PARCEL NO. 084-594-01 – MCINTYRE, MICHAEL & LINDA –
HEARING NO. 10-0027

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 3880 Desert Fox Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Michael Churchfield, Appraiser, oriented the Board as to the location of the subject property. He reviewed the features and comparable sales associated with the subject property and shown in Exhibit I. Although the subject property sold for less than its total taxable value, he noted there were comparables supporting the Assessor's value that sold at a later date.

Member Green remarked it was unusual to see a sale for less than its taxable value. Appraiser Churchfield noted the subject sold in May 2009 but there were three sales shown on page 1 of Exhibit I that sold at higher prices in October, November and December 2009.

With regard to Parcel No. 084-594-01, which was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

10-0056E PARCEL NO. 530-881-05 – ALLEN, KIM E –
HEARING NO. 10-0046

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 2185 Lenticular Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and assessment data, 3 pages

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Dona Stafford, Appraiser, oriented the Board as to the location of the subject property. She reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. She noted properties in the Eagle Canyon Subdivision were already receiving \$20,000 in obsolescence. She recommended the Assessor's values be upheld.

Member Woodland noted comparable sales at \$93 to \$97 per square foot, whereas the subject was valued at \$98 per square foot. Appraiser Stafford stated there were differences in the year built.

With regard to Parcel No. 530-881-05, pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0057E PARCEL NO. 087-681-09 – VEGA, MARIA A –
HEARING NO. 10-0052

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 17794 Georgetown Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. Based on the comparable sales, she indicated the taxable value did not exceed full cash value and recommended the Assessor's values be upheld.

With regard to Parcel No. 087-681-09, which was brought pursuant to NRS 361.356 and NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member

Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0058E PARCEL NO. 518-332-06 – HYNEK, JOE –
HEARING NO. 10-0053

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 2202 Snow Drift Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Dona Stafford, Appraiser, oriented the Board as to the location of the subject property. She reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. She noted there was a 15 percent upward adjustment applied to the taxable land value for lot size and the improvements were currently receiving \$20,000 in obsolescence as part of the Vista Subdivision. She recommended the Assessor's taxable values be upheld.

Member Green asked why the subject property had a higher value per square foot than the comparable properties. Appraiser Stafford indicated there were differences in age and the subject property had more improvements.

Member Brown noted there was also a difference in land values between the subject and its comparables. Appraiser Stafford attributed this to the adjustment for lot size.

With regard to Parcel No. 518-332-06, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0059E PARCEL NO. 082-585-35 – VARELA, GUSTAVO E & NUBIA R –
HEARING NO. 10-0063

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 1602 Collins Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, John Thompson, Appraiser, oriented the Board as to the location of the subject property. He reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. He corrected the language under the Assessor's recommendations on page 1 of Exhibit I, explaining that the median sales price of the improved comparables was *below* the taxable value. He recommended the application of \$20,000 in obsolescence due to the decline in sales prices since July 1, 2009 and stated the owner was in agreement with the recommendation.

Member Green observed the Petitioner's statements about water damage to the home and a great deal of unusable upsloping land. He wondered if those factors were addressed in the Assessor's appraisal. Appraiser Thompson indicated the sales in the area had not shown a difference in price based on physical characteristics of the land. He stated the market placed more importance on the improvements than the lot. He said the home was under repair after considerable water damage from frozen pipes, and approximately half of the rooms were in some state of disarray during his site inspection. He noted obsolescence was recommended to address the water damage as well as the sales prices.

With regard to Parcel No. 082-585-35, which was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$38,406 (for obsolescence), resulting in a total taxable value of \$81,306 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0060E **PARCEL NO. 527-081-07 – HARRIS, KRISTIN –**
HEARING NO. 10-0072

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 3651 Desert Fox Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable Sales, 3 pages.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property. She pointed out a typographical error under the sale date column for the improved sales shown on page 1 of Exhibit I. She noted IS-1 sold on June 26, 2009, IS-2 on June 9, 2009, and IS-3 on September 25, 2009. She reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. Based on the comparable sales, she indicated the taxable value did not exceed full cash value and the property was equalized with similarly situated properties in Washoe County. She recommended the Assessor's values be upheld.

With regard to Parcel No. 527-081-07, which was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

10-0061E **PARCEL NO. 162-271-30 – HUFF, KEN & ROSE –**
HEARING NO. 10-0089

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 10049 Casazza Ranch Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable and valuation from Chase Bank, 3 pages.

Exhibit B: Letter and supporting documentation, 5 pages.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Senior Appraiser, oriented the Board as to the location of the subject property. He indicated the owner was in agreement with the Assessor's recommendation shown on page 1 of Exhibit I. He explained there was an estimated value of \$619,000 from the Petitioner's bank. Analysis by the Assessor's Office showed limited sales in the neighborhood so comparable sales outside of the subject neighborhood were used to establish a range of value. Appraiser Lopez recommended applying \$135,976 in obsolescence to the improvements.

With regard to Parcel No. 162-271-30, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$493,365 (for obsolescence), resulting in a total taxable value of \$666,765 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10:36 a.m. Vice Chairperson Krolick declared a brief recess.

10:45 a.m. The Board reconvened with all members present.

10-0062E **PARCEL NO. 140-862-15 – CAHILL BENNETT FAMILY TRUST – HEARING NO. 10-0109**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 9898 Kerrydale Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Evidence Packet, 33 pages.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Craig Anacker, Appraiser, oriented the Board as to the location of the subject property. He reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. He stated the Assessor's total taxable value was well supported by comparable sales within the subject property's subdivision.

With regard to Parcel No. 140-862-15, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**CONSOLIDATION AND DISCUSSION – GATEWAY COMPANY
LLC – HEARING NOS. 10-0127A THROUGH 10-0127F**

On motion by Member Woodland, seconded by Member Green, which motion duly carried, the Board consolidated Hearing Nos. 10-0127A through 10-0127F, including Parcel Nos. 047-141-03, 047-141-06, 047-141-07, 047-141-11, 047-141-12, and 148-130-04.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He indicated the 2010-11 total taxable value exceeded full cash value based on the subjects' purchase price for six large parcels on December 12, 2009. He recommended a reduction in the taxable land values from \$12,000 per acre to \$8,880 per acre, and stated the Petitioner was in agreement with the Assessor's recommendation.

**10-0063E PARCEL NO. 047-141-03 – GATEWAY COMPANY LLC –
HEARING NO. 10-0127A**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land located at Joy Lake Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 4 pages.

On behalf of the Petitioner, no one was present to offer testimony.

Pete Kinne, Appraiser, offered testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – GATEWAY COMPANY LLC – HEARING NOS. 10-0127A THROUGH 10-0127F above.

With regard to Parcel No. 047-141-03, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be reduced to \$178,665, resulting in a total taxable value of \$178,665 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0064E PARCEL NO. 047-141-06 – GATEWAY COMPANY LLC – HEARING NO. 10-0127B

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land located at 16905 Callahan Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 4 pages.

On behalf of the Petitioner, no one was present to offer testimony.

Pete Kinne, Appraiser, offered testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – GATEWAY COMPANY LLC – HEARING NOS. 10-0127A THROUGH 10-0127F above.

With regard to Parcel No. 047-141-06, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be reduced to \$383,349, resulting in a total taxable value of \$383,349 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0065E PARCEL NO. 047-141-07 – GATEWAY COMPANY LLC –
HEARING NO. 10-0127C**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land located at Joy Lake Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 4 pages.

On behalf of the Petitioner, no one was present to offer testimony.

Pete Kinne, Appraiser, offered testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – GATEWAY COMPANY LLC – HEARING NOS. 10-0127A THROUGH 10-0127F above.

With regard to Parcel No. 047-141-07, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be reduced to \$178,665, resulting in a total taxable value of \$178,665 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0066E PARCEL NO. 047-141-11 – GATEWAY COMPANY LLC –
HEARING NO. 10-0127D**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land located at Joy Lake Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 4 pages.

On behalf of the Petitioner, no one was present to offer testimony.

Pete Kinne, Appraiser, offered testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – GATEWAY COMPANY LLC – HEARING NOS. 10-0127A THROUGH 10-0127F above.

With regard to Parcel No. 047-141-11, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be reduced to \$1,628,325, resulting in a total taxable value of \$1,628,325 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0067E PARCEL NO. 047-141-12 – GATEWAY COMPANY LLC – HEARING NO. 10-0127E

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land located at Joy Lake Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 4 pages.

On behalf of the Petitioner, no one was present to offer testimony.

Pete Kinne, Appraiser, offered testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – GATEWAY COMPANY LLC – HEARING NOS. 10-0127A THROUGH 10-0127F above.

With regard to Parcel No. 047-141-12, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be reduced to \$757,641, resulting in a total taxable value of \$757,641 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0068E PARCEL NO. 148-130-04 – GATEWAY COMPANY LLC – HEARING NO. 10-0127F

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land located at 4890 Callahan Ranch Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 4 pages.

On behalf of the Petitioner, no one was present to offer testimony.

Pete Kinne, Appraiser, offered testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – GATEWAY COMPANY LLC – HEARING NOS. 10-0127A THROUGH 10-0127F above.

With regard to Parcel No. 148-130-04, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be reduced to \$372,338, resulting in a total taxable value of \$372,338 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0069E PARCEL NO. 566-141-07 – PRELLER, ROBERT F & FRANCES G
– HEARING NO. 10-0130**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 17890 Thunder River Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She indicated the 2010-11 total taxable value exceeded full cash value based on the purchase price for the subject property on August 14, 2009. She recommended an additional \$20,000 of obsolescence be applied to the subject's taxable improvement value and stated the owner was in agreement with the Assessor's recommendation.

With regard to Parcel No. 566-141-07, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$120,105 (for obsolescence), resulting in a total taxable value of \$169,105 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0070E PARCEL NO. 082-742-07 – HADDON, WILLIAM C –
HEARING NO. 10-0131**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on improvements located at 7620 Lytton Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 26 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 35 pages.

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, John Thompson, Appraiser, oriented the Board as to the location of the subject property. He explained the 2010-11 total taxable value exceeded full cash value based on a professional appraisal that was done when the subject property was purchased on December 16, 2009. He reviewed recent comparable sales, which also supported a downward adjustment. He recommended \$22,226 in obsolescence be applied to the subject's taxable improvement value and stated the owner was in agreement with the Assessor's recommendation.

With regard to Parcel No. 082-742-07, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$34,000 (for obsolescence), resulting in a total taxable value of \$73,000 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0071E PARCEL NO. 154-051-07 – CHESNEY, SHANE & KIMBERLEY – HEARING NO. 10-0132

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 43 Rose Creek Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He stated an interior inspection of the subject property on December 23, 2009 revealed the correct quality class to be 4.5 rather than 5.5. He reviewed the features, comparable sales, and

range of values associated with the subject property and shown in Exhibit I. He noted the parcel had steep topography and was encumbered by an access easement. He recommended a reduction in the taxable improvement value to correct the quality class as well as an additional 10 percent downward adjustment to the taxable land value. Appraiser Kinne indicated the Petitioner was in agreement with the Assessor's recommendation.

With regard to Parcel No. 154-051-07, which was brought pursuant to NRS 361.356 and NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be reduced to \$148,750 (for steep topography and access easement) and the taxable improvement value be reduced to \$373,453 (for reduced quality class), resulting in a total taxable value of \$522,203 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0072E PARCEL NO. 084-582-01 – CLARK, GARY & JANET –
HEARING NO. 10-0138

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 7435 Desert Plains Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: CMA Summary Report and Assessment Notice, 2 pages.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property. She reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. Based on the comparable sales, she indicated the taxable value did not exceed full cash value and the property was equalized with similarly situated properties in Washoe County. She recommended the Assessor's values be upheld.

With regard to Parcel No. 084-582-01, which was brought pursuant to NRS 361.355 and NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member

Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010-11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0073E PARCEL NO. 518-631-02 – MANCINI, LISA & PETER –
HEARING NO. 10-0162

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 5516 Vista Terrace Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Residential real estate listings, 9 pages.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Dona Stafford, Appraiser, oriented the Board as to the location of the subject property. She reviewed the features, comparable sales, and range of values associated with the subject property and shown in Exhibit I. Based on the comparable sales, she indicated the total taxable value exceeded full cash value. She recommended \$86,169 in additional obsolescence be applied to the taxable improvement value to adjust the total value to \$145 per square foot. She stated the taxpayer was in agreement with the Assessor's recommendation.

With regard to Parcel No. 518-631-02, which was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$376,285 (for obsolescence), resulting in a total taxable value of \$465,885 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0074E PARCEL NO. 502-183-02 – HUGHES, ROLAND L & JEANETTE A
– HEARING NO. 10-0303**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land and improvements located at 5132 Northern Lights Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Declaration of Value, 1 page.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, John Thompson, Appraiser, oriented the Board as to the location of the subject property. He stated the subject property was recently purchased at a price below the 2010-11 total taxable value. He recommended \$7,281 in additional obsolescence be applied to the taxable improvement value and noted the owner was in agreement with the Assessor's recommendation.

With regard to Parcel No. 502-183-02, which was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$143,600 (for obsolescence), resulting in a total taxable value of \$189,000 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0075E PARCEL NO. 522-283-10 – WALLPE, BRYAN –
HEARING NO. 10-0304**

A Petition for Review of Assessed Valuation was received protesting the 2010-11 taxable valuation on land located at 7241 Silver King Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: MLS listings, 14 pages.

Assessor

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

On behalf of the Petitioner, no one was present to offer testimony.

On behalf of the Assessor and having been previously sworn, Dona Stafford, Appraiser, oriented the Board as to the location of the subject property. She reviewed the features, comparable land sales, and range of values associated with the subject property and shown in Exhibit I. Based on the comparable sales, she recommended a reduction to \$99,080 in the total taxable value.

Vice Chairperson Krolick asked about the \$80 taxable improvement value. Appraiser Stafford explained it was for common area.

Deputy District Attorney Mary Kanderas asked if the owner was in agreement with the Assessor's recommendation. Appraiser Stafford indicated the Assessor's Office had not spoken with the owner.

With regard to Parcel No. 522-283-10, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Green, which motion duly carried, it was ordered that the taxable land value be reduced to \$99,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$99,080 for tax year 2010-11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0076E PARCEL NO. 039-573-18 – JAHN, RONALD H & DENISE A –
HEARING NO. 10-0136

Appraiser Ginny Sutherland presented the Petitioner's emailed request to withdraw the appeal.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the withdrawal on Parcel No. 039-573-18 be accepted.

BOARD MEMBER COMMENTS

There were no comments.

PUBLIC COMMENT

Josh Wilson, County Assessor, welcomed the Board and thanked them for their willingness to meet every day during the month of February 2010. He commented there was a large caseload and a lot of taxpayers were expected to attend their hearings.

* * * * *

11:29 a.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.

JOHN KROLICK, Vice Chairperson
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*