

**vv BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 3, 2012

PRESENT:

**James Covert, Chairman**  
**John Krolick, Vice Chairman**  
**James Brown, Member**  
**Philip Horan, Member**

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

ABSENT:

**Linda Woodland, Member**

The Board of Equalization convened at 9:02 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**PUBLIC COMMENT**

There was no response to the call for public comment.

**SWEARING IN**

Nancy Parent, Chief Deputy Clerk, swore in the following member of the Assessor's staff who would be presenting testimony for the 2012 Board of Equalization hearings: Ken Johns, Appraiser.

**12-0115E WITHDRAWN PETITIONS**

There were no petitions withdrawn for the meeting.

**12-0116E REQUESTS FOR CONTINUANCE**

Nancy Parent, Chief Deputy Clerk, informed the Board that a request had been received for Assessor's Parcel No. 402-392-20, Paschall Family Trust, Hearing No. 12-0046. The hearing was rescheduled to February 29, 2012.

**CONSOLIDATION OF HEARINGS**

The Board consolidated items as necessary when they each came up on the agenda.

**12-0117E      PARCEL NO. 076-241-15 – DRAGONFLY RANCH LLC –**  
**HEARING NO. 12-0306**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 5550 Finley Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter and supporting documentation, 20 pages.

Exhibit B: Letter and supporting documentation, 7 pages.

**Assessor**

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

Exhibit II: Assessor's response to *Marshall and Swift* cost increase date February 1, 2012, 49 pages.

Exhibit III: Letter from State of Nevada, Department of Taxation to Mr. Galloway dated January 24, 2012 and Notice of Decision, 6 pages.

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

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, and Josh Wilson, Assessor, offered testimony. Appraiser Johns oriented the Board as to the location of the subject property.

Mr. Brooks stated he had been present before the Board of Equalization for this property the last couple of years. He testified the appraiser informed him over the phone that there were no comparable dwellings to the subject. He contended that the easy answer from the Assessor's Office was, "Oh, it's *Marshall and Swift* dictated by the Legislature." He said it would cost him \$328.95, plus shipping, to obtain the residential cost handbook, which he did not think was fair. He said he based his appeal on the Reno/Sparks Association of Realtors and National Taxpayer Union numbers. The National Taxpayer Union stated that 60 percent of all taxable properties in the United States were currently over assessed and he thought the subject was one of those properties. He stated he built his house and knew exactly what it cost to build every component of the home. He reported the subject was his third owner/builder project. The other two homes were built on the east coast. The subject was built in 2001 and he believed he could reproduce the home for 40 percent less than what it cost to build in 2001. The subject was valued at \$235,999, but he thought the home should be valued at \$206,000 or less, based on the Reno/Sparks Association of Realtors' value of \$89.65 per square foot. He said homes around the country had decreased in value over the last five years from 14 to 50 percent. He added that his initial appraisal in 2001 was for \$118,000,

which might have been a true value until 2006, but now it was not. He said he could not solve the *Marshall and Swift* issue but planned to be active during the next legislative session to change the appraisal system. He said an 8 percent appraisal increase may not be a significant amount to the Board or Washoe County, but he believed citizens were being nickel and dimed into oppression.

Appraiser Johns stated he would like to present as evidence Assessor's Exhibit II and III entered for Hearing No. 12-0123 heard on February 1, 2012. He read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He stated the time-adjusted improved sales indicated a value range of \$100 to \$204 per square foot and the subject's value was \$120 per square foot. It was the Assessor's Office recommendation to uphold the current taxable value. Chairman Covert asked if improved sale (IS) #1 had a guest house. Appraiser Johns stated that was correct.

Mr. Brooks inquired when the subject was last assessed. Appraiser Johns replied he had never been to the subject property. Mr. Brooks thought the property should be assessed in person, because his neighbor had a 16-wheeler that sat directly in front of the subject, which he believed lowered his value. He thought IS-1 was a foreclosure and it was difficult to come up with appropriate values when everyone (banks, government) was coming up with their own numbers. Appraiser Johns stated there was no reason to visit the subject since there were no building permits pulled. The built date for the subject was in 2001 and that was when the photos were taken for the record.

Chairman Covert inquired if there were any more questions. Hearing none, he brought the discussion back to the Board. Member Horan stated it appeared the appeal was based on *Marshall and Swift* issues, which had been previously discussed and determined that a change could not be made. He believed petitioners were able to review *Marshall and Swift* data at the Assessor's Office. Josh Wilson, Assessor, stated his office could not distribute the actual handbook, because that violated subscription services, but taxpayers were welcome to review the handbook in his office.

With regard to Parcel No. 076-241-15, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0118E      PARCEL NO. 076-330-03 – HEINER LIVING TRUST –**  
**HEARING NO. 12-0108**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 7005 Grass Valley Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Reason for appeal and supporting documentation, 20 pages.

**Exhibit B:** Supporting documentation, comparable sales and amended second page of Exhibit A, 10 pages.

**Assessor**

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

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

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

Mr. Heiner stated the last sentence on page 1 of Exhibit B corrected an error from page 2 of Exhibit A. He said he had been taxed in excess of market value in comparison to the general market. He said most of the properties that would be referenced in his presentation had grid power and were on paved roads. He noted the subject was off-grid and on a poorly maintained dirt road. He thought the market for off-grid properties was much smaller and that greatly reduced the subject's monetary value. He compared his assessment to the Zillow Home Index, which averaged residential properties on a regional basis. His comparison covered years 2004 through 2012. He said his alleged cash value over that time increased more than 29 percent. He said the comparison was not property specific, but it indicated the general market direction. He provided copies of the data used in the comparison in both numerical and graphic form (Exhibit B). As a basis of market value, he referenced pages 3 through 16 (Exhibit A) to show actual sales in his area. The highest selling price was \$339,900, which was on page 9 of Exhibit A. He submitted recent listings of similar properties and inventories in the Reno area, as shown on a Department of Numbers website (Exhibit B). The median asking price of the 4,275 residential properties listed was \$185,000. The Trulia website (Exhibit B) showed 25 properties in his area for sale with an average price of \$170,034, and 22 recent sales with an average sales price of \$198,274. He thought the trend appeared to be down. Current comparable listings from Ferrari Lund Real Estate (Exhibit B) ranged from \$330,000 to \$419,000. All but one of those properties had grid power. The listing for \$330,000 was on solar power with diesel backup, the same as the subject. It was a larger home and had more acreage. On March 11, 2011, 40.58 acres of raw land sold for \$14,000. Mr. Heiner reviewed his comparables in Exhibit A. The piece of property he thought was the most comparable and best represented the facts was APN 077-360-01, a 3,218 square foot home on 98 acres which had a 4,275 square foot barn, two-140 square foot sheds and the taxable value was \$356,576. He said he refinanced the subject in December, and the bank told him it was worth \$275,000. He thought the assessed value should be adjusted.

Chairman Covert asked if Mr. Heiner was aware the Assessor's Office had a recommendation for a reduction. Mr. Heiner stated he knew it was suggested to drop the assessment to \$400,000. He said a key point made by the appraiser regarding comparable sales was that one of the properties was on grid power and some were on paved roads and closer to town. He explained his 4,900 square foot building was metal and it did not have a full concrete floor. It appeared the Assessor's Office point was the building. He said the fact that the subject was on solar power was a detriment and would be problematic if he tried to sell the property.

Appraiser Johns read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He said the subject outbuilding was listed as a good quality building and the replacement cost was almost \$126,000. He defined a good quality building as having a concrete floor, power and plumbing. He said based on the comparable sales, the current total taxable value of \$500,000 was too high; therefore, a reduction to \$400,000 was recommended by applying obsolescence to the improvement value in the amount of \$100,404. He said with that adjustment the taxable value did not exceed market value.

Appraiser Johns addressed the comparables presented by the Petitioner (page 6, Exhibit A). The subject had a base value of \$47,000 and one comparable had a base value of \$11,000 because of numerous detriments. He said the Petitioner believed \$15,000 was a reasonable value for the subject, but there was no market evidence to support that. He noted the comparable sale on page 15 of Exhibit A was also used by the Assessor's Office (IS-2). He stated it had more garage and living space, was 10 years older, did not have a good quality outbuilding, but it did have power. In conclusion, it was the Assessor's Office recommendation to reduce the improvement value based on obsolescence.

Chairman Covert asked about access to the subject. Appraiser Johns confirmed the subject was located on a dirt road that was graded. Chairman Covert inquired if there was an adjustment for no pavement. Appraiser Johns replied there was no adjustment for a dirt road, but the subject had an adjustment for having no power.

Member Horan inquired what the taxable value per square foot equated to after the adjustment. Appraiser Johns replied \$146 per square foot.

In rebuttal, Mr. Heiner referred to his comparable sale for Assessor's Parcel No. 076-330-07 stating it was within sight of his property and adjacent to the Air Park which had power. He explained his was the first home to be built in the area and it would have cost \$220,000 to bring power to the subject. He noted there were now seven homes in the area which used solar power because of the cost. Chairman Covert wondered if that comparable was on a paved road or dirt. Mr. Heiner stated it was on Grass Valley Road and was not paved. He thought \$146 per square foot was a little pricey. He said he read an article recently, which said that building costs were down to approximately \$80 to \$90 per square foot. He agreed he had a poured concrete

outbuilding, which ran about 10 percent higher (\$100 per square foot) and references in the Assessor's Office evidence had outbuildings priced at \$102 to \$107 per square foot. He said the building housed his solar system and had a bathroom.

Chairman Covert noted the Petitioner said it would cost a couple hundred thousand dollars to get power to the subject from the nearest pole. He wondered how much the solar system cost. Mr. Heiner replied it cost about \$40,000. He said there were costs upfront but there were additional costs for power. He said power normally cost about 12 cents per kilowatt, but when he generated his power it cost 52 cents per kilowatt. After 10 or 12 years, his \$10,000 invertors would go out and the batteries lasted only 10 to 13 years. He explained he would have to come up with about \$14,000 for those two items and there were other ongoing expenses. If someone wanted to purchase the property they would have to be told about all of those ongoing expenses.

Chairman Covert stated it might be a consideration, but he was not convinced \$400,000 was the correct valuation. He thought \$146 per square foot was on the high side. He suggested another \$50,000 could be added to the obsolescence, based on all the evidence presented by the Petitioner. Member Krolick agreed.

With regard to Parcel No. 076-330-03, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$314,750, resulting in a total taxable value of \$350,000 for tax year 2012-13. The reduction was based on obsolescence. 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.

**12-0119E      PARCEL NO. 232-471-10 – MORRISON FAMILY TRUST,  
ROBERT – HEARING NO. 12-0039**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2370 Trail Ridge Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Reason for appeal, 2 pages.

Exhibit B: Comparable sales, 1 page.

Exhibit C: Graph of taxable values, 1 page.

**Assessor**

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

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

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

Member Horan disclosed he knew Mr. Morrison, but did not feel it was necessary to recuse himself.

Mr. Morrison stated his lot was adjacent to a golf course and had a 55 percent premium assessed to the subject. He said the subject was built by Toll Brothers six years ago, but they were now selling homes on the same golf course and charging only a \$10,000 premium. He said there were four comparable lots in the area were assessed from \$32,000 to \$62,000 (Exhibit B). He noted one was sold and the others were currently listed. He said their square footage was almost 10 times his lot size and had a similar view from a slightly higher elevation. He thought maybe lots should not be looked at based on square footage. He did not see any reason for a custom lot that was similar in location to be assessed at two-thirds the value of the subject.

Mr. Morrison referred to Exhibit C which showed assessed values from 2008 through 2012 had gone down. For the 2012-13 tax year, the assessed value for the subject went up 119 percent. As soon as he received the notice he called the Assessor's Office and was told there appeared to be an error. He said prices were still going down and even in an outstanding economy where prices were going up, they did not go up 119 percent in one year's time. Mr. Morrison reviewed the comparable sales (Exhibit B) stating they were all in the small community of Mountain Crest, all were built by Toll Brothers and were the same model. A similar house sold in June 2010 for \$413,000 and another with the same floor plan was now down to a listing price of \$274,900. He saw a significant change in the downward direction based on the comparable sales for virtually identical homes.

Mr. Morrison stated his home was assessed as a quality level 5, although there were other homes that were identical in quality but were assessed at a quality level 4. He said there were significant problems when the subject was built. He stated he met with the project manager of Toll Brothers and pointed out some of the problems which included incorrectly set windows, cracked travertine floors and pavers. The stucco level had to be raised and the wall was patched instead of repaired. One wall had fake stone because of a leak in the roof. He said the gutter was modified on the wrong side of the home, which took six attempts to fix and the fake stone froze and cracked. He said Appraiser Sutherland inspected the home and saw the walls and where the stucco was falling off the house and the water drains that took water from the courtyard to the street. He also noted there was no ground fault protection at the kitchen sink, which was against code. He thought the quality level should be a 4 instead of a 5.

In summary, Mr. Morrison stated the property lot should be reduced because the premium being charged today was significantly less than it used to be. He noted the comparable lots ranged from \$60,000 to \$65,000, not \$91,000.

Appraiser Sutherland read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She stated the subject's taxable value of \$130 per square foot fell within the range.

Appraiser Sutherland said the golf course adjustment on the subject came from the paired sales analysis. She said the Assessor's Office did not concentrate on last year's value, but looked at the current taxable value compared to the market to determine obsolescence. She explained she did not do the original appraisal.

Member Horan stated if he were the Petitioner, he would want a better explanation about the increase. Cori DelGiudice, Sr. Appraiser, stated the total taxable value did not go up 119 percent from last year. Mr. Morrison stated the value last year was \$116,091 for the building and this year it was valued at \$254,189. Appraiser DelGiudice stated the Assessor's Office looked at all the sales within a 12-month period and there were not a lot of sales. In the past 12 months Toll Brothers started building in the area, which gave them some more recent sales. After that analysis, obsolescence was applied to bring the subject below market value. She explained they could not apply more obsolescence because the value went up.

Chairman Covert he wanted to address the issue of lots being sold now with a smaller premium for a golf course lot, which would indicate the value was not like it was 2005. He said he also had concerns about the current quality class based on all of the evidence presented by the Petitioner. He would like to know what the value would be if the quality class was reduced to a 4. Appraiser DelGiudice stated Toll Brothers was currently offering premiums as low as \$10,000. She said page 7 of Exhibit I confirmed resale market was looked at for paired sales. The market and resale market still recognized about a \$50,000 difference for a golf course lot. She said the retail market did not recognize upgrades as much, but it seemed to still be recognizing that particular golf course view. Chairman Covert thought \$10,000 was low, but thought \$50,000 was high. Appraiser DelGiudice stated the subject was receiving a \$30,000 increase for the lot value. She said the subject was a tract home, but was very nice. Originally, the quality class was going to be a 6, but was reduced to a 5. Mr. Morrison had some construction issues, but she understood most of those had been corrected, which meant they could not apply more obsolescence. The first few subdivisions for Toll Brothers were all at a quality class 5, but their new product was adjusted to the economy and was a lower quality home (class 3.5). Chairman Covert stated if everything was built correctly, then a quality class 5 might be correct.

Member Krolick stated the property would be stigmatized and the leak would have to be disclosed when selling the property. Appraiser DelGiudice said she would prefer the Board address an adjustment in the form of obsolescence rather than

quality class. Chairman Covert stated he thought there should be an adjustment to the land and to the obsolescence.

In rebuttal, Mr. Morrison said there was only one builder building in Somerset on the golf course and would not get the higher premiums as suggested by the appraiser. Toll Brothers was charging \$10,000 for a golf course premium and the lots above the subject that had the same view or a little better were two-thirds the value. He said he had two recent assessments for Somerset homes, and the price per square foot was \$101. He thought his evidence regarding comparable sales showed that from June 2010 to January 2012, there had been a significant decrease in sales prices.

Chairman Covert stated if the lot premium was taken down to 25 percent, the land value would be reduced by \$18,869. He said he did not agree with the quality class 5, but agreed with the Assessor's Office to apply obsolescence to the improvement value rather than adjusting the quality class. Member Krolick suggested a 10 percent reduction for the defects, because water damage never went away.

Mr. Morrison asked if the reduction for improvements would be for the 2012-13 tax year. Chairman Covert stated that was correct. Mr. Morrison said the Board asked the appraiser for an explanation of why the value went up 119 percent, but he did not believe an answer was given. He requested an explanation from the Board. Chairman Covert stated he did not have that answer, but had to deal with the evidence presented to make a determination.

Mr. Morrison asked if the Board thought the 10,000 square foot subject was worth more than the 50,000 square foot lots above the subject. Chairman Covert explained that was a question that could not be answered, because there could be many other factors attributable to land values, other than square footage. Mr. Morrison asked if the Board thought his house was worth more than it was assessed last year and more than two years ago. Chairman Covert replied the Board did not have any information to make that decision, because they were required to look at the current market and evidence submitted by the Petitioner and the Assessor's Office.

With regard to Parcel No. 232-471-10, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the taxable land value be reduced to \$77,875 and the taxable improvement value be reduced to \$229,189, resulting in a total taxable value of \$307,064 for tax year 2012-13. The reduction for improvements was based on obsolescence. 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.

**12-0120E      PARCEL NO. 232-533-01 – KORN, WILLIAM G JR & ELIZE L –**  
**HEARING NO. 12-0067**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2440 Mountain Spirit Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal and Washoe County Assessor's summary data sheets, 31 pages.

**Exhibit B:** Comparablearative analysis, appraisal report and emails, 12 pages.

**Assessor**

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

**Exhibit II:** Corrected page 1 of Assessor's Hearing Evidence Packet, 2 pages.

On behalf of the Petitioner, William G. Korn, Jr. was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, and Ronald Sauer, Chief Property Appraiser, offered testimony. Appraiser Sutherland oriented the Board as to the location of the subject property.

Mr. Korn said the subject was reassessed significantly lower last year. He said the value of properties of this type had diminished significantly since he purchased the home. He noted the subject was built by a builder that had the dubious honor of having the most violations of any other builder in Nevada's history and was no longer licensed. The previous owner had the home built and filed suit against the builder and was awarded in excess of \$1.5 million in damages. He said he had built many homes and thought the subject was over classified at quality class 8. He said it was a tract home made to look nicer. He noted there were other homes that looked similar, but were built properly. He testified three people from the Assessor's Office inspected the property. He showed them the poor quality of the stucco and the defects the previous owner sued the builder for, such as using seconds, travertine tile, and the glue that could be seen through the holes in the tile. He agreed it was a beautiful home and the construction was not the greatest, but he loved the design.

Mr. Korn said during conversations with Appraiser Ginny Dillon he explained the problems and the property was re-valued from \$1,050,000 to \$868,000. Today it was being considered for a reduction down to \$750,000. Last year he had a professional appraisal done which came in at \$660,000. The Assessor's Office agreed

with the appraisal, because that was the value last year and values had dropped since then. When he received his Assessment Notice, he called the very same appraisal company and paid for another appraisal. That appraisal, which came in at the amount he thought it should, was given to Appraiser Dillon. He noted there were e-mails attesting to that (Exhibit B). His neighbor across the street used the same appraisal company for their brand new home and a copy of it was in his evidence. He said the difference in the value between the appraisal and Washoe County's taxable value was \$8,850 or 2.1 percent for his neighbor. In his case, the difference was \$333,650 or a difference of more than 62.4 percent. He said the subject was built on a hillside and originally had a nice view. Now, because of the economy, the area which should have been Somerset homes was sold tract homes were built with playground equipment in the backyards.

Mr. Korn said when he explained all of this to Appraiser Dillon she sent him a list of comparable sales. One sale was less than one year old, and the others were more than one year old and he felt they were irrelevant in today's market. The sale on Briargate Court was for a home located on the "street of dreams" in Somerset and built by Homecrafters. That property had a \$400,000 in-ground pool and pool house with his and her changing rooms, an outdoor kitchen and useable space. He felt it was not comparable. His backyard was nine feet wide before it dropped off and was not useable. The comparable was a one-floor home and the subject was a split level home with a finished basement. The professional appraisal used seven or eight comparable sales within the last six months; however, Appraiser Dillon told him there were no comparable sales within the last six months. He asked Appraiser Dillon if the taxable value was based on replacement cost or market value. He said she told him replacement cost. He said he researched that and found it to be untrue; it was the value today of the property. He said the e-mails showed Appraiser Dillon's responses to his questions, which he thought were disingenuous and highly unethical.

Mr. Korn said he contacted Dickson Realty, who was the managing broker for Somerset, and asked what he could sell his house for. He was told not to list the home for more than \$599,000.

Mr. Korn stated he felt he had not been dealt with in an equitable manner by the Assessor's Office. Point in fact, that he was not made aware of a proposed reduction until today, but it was not adequate because he could not sell the property for that amount. He said the subject was the biggest home in the neighborhood, which he thought brought the price down. A year ago there was only one home behind the subject, now there were 29 homes. He believed those homes were built inexpensively and noted there were no homeowner association fees.

Ron Sauer, Sr. Appraiser, stated he worked for many years assessing custom homes in Incline Village. He was responsible for assessing south Reno, which included Arrowcreek, Montreaux, and St. James Village. He explained he was one of the appraisers accompanying Appraiser Dillon during the inspection of the subject. He said it was a very nice house and definitely a quality class 8. The subject was comprised of 5,791 square feet of living area, 12 foot ceilings upstairs and 10 foot ceilings downstairs,

31 fixtures, an 1,800 square foot garage, over 1,000 square feet of balcony going around the second level, and 1,767 square feet of storage room. In his opinion there was no doubt the quality class was 8. He said it was not a tract home.

Appraiser Sutherland stated Exhibit II indicated their recommendation for reduction. Member Krolick inquired if Appraiser Sutherland prepared the comparables for this appeal. Appraiser Sutherland responded she did for this appeal, but not for the reappraisal. She read from page one of Exhibit II, noting it was believed the appraisal provided by the Appellant was a very low indication of value. Based on the improved sales in Exhibit II, she said it was recommended to reduce the total taxable value to the purchase price of \$750,000 through the application of additional obsolescence in the amount of \$118,650, for a total obsolescence of \$490,300.

Appraiser Sutherland further stated the appraisal of the neighbor's home came in at \$146 per square foot, which was more than the subject at \$129 a square foot after the recommended adjustment.

Member Horan stated the subject was located in a custom neighborhood in Somersett, but Improved Sale #1 was located in the Caughlin Ranch Area. Appraiser Sutherland stated that was correct.

In rebuttal, Mr. Korn said if someone went into the home the Assessor's Office referred to on Briargate Court, which was built by Homecrafters, and then walked through his home and were told they were of similar quality, he believed they would laugh. He referred to amenities in the subject such as carpet and hardwood floors and the much more expensive amenities in the Briargate Court property. He adamantly opposed the comparison of the two properties. He explained some of the comparable in his appraisal were built by Toll Brothers, but they were original custom 5,700 square foot two-story homes. He said not one of those homes sold for more than \$500,000. He was told not to list his house for more than \$599,000 because he would not get any offers. He reiterated he had built homes that were a quality class 8, but thought the subject should be a quality class 5. He confessed that he paid more for the subject than he should have, but he did not buy the house as an investment, he bought it to live in. He disagreed completely with the attempt at valuation and did not believe he had been treated in an ethical manner.

Chairman Covert closed the hearing and brought the discussion back to the Board. Chairman Covert stated he was not comfortable with the reduction to \$750,000 and would be willing to add an additional \$50,000 in obsolescence.

Mr. Korn asked the Board to consider the letter from Dickson Realty. Chairman Covert responded that was not prima facie evidence. Mr. Korn said the appraisal he had done was totally valid. The appraisal was accepted last year and this year was deemed inadequate. It was noted the appraisal was done in November 2011 using seven or eight comparable. He said the subject was worth \$660,000 last year and this year

it was worth less because the market had declined approximately 18 percent on larger homes.

Sr. Appraiser Sauer inquired if the hearing was closed. Chairman Covert responded it was.

Member Krolick agreed the property was over-built for the area. He said the market was set at \$750,000 when it was purchased. However, he found it hard to believe the market had improved that much since the subject was purchased.

With regard to Parcel No. 232-533-01, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$646,000, resulting in a total taxable value of \$700,000 for tax year 2012-13. The reduction was based on obsolescence. With that adjustment, it was found that the land and improvements were valued correctly and the total taxable value does not exceed full cash value.

Member Krolick stated in the past the Board relied heavily on fee appraisals, but this one was beyond six months and it would have been helpful to have something newer. He also believed the total taxable value of \$700,000 seemed to fit with the adjustments across the county relating to the new numbers from *Marshall & Swift*. Mr. Korn stated the appraisal was only four months old. Member Krolick stated he stood corrected and his decision was based on the appraisal.

**10:48 a.m.** The Board took a short recess.

**11:00 a.m.** The Board reconvened with all members present.

**12-0121E** **PARCEL NO. 234-203-12 – KORN, WILLIAM G JR & ELIZE L – HEARING NO. 12-0068**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2375 Eagle Bend Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Comparable analysis, appraisal report and emails, 12 pages.

**Exhibit B:** List of comparable sales, 2 pages.

**Assessor**

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

**Exhibit II:** Analysis of bank owned sales, 1 page.

**Exhibit III:** Land listings for Somerset, 1 page.

On behalf of the Petitioner, William G. Korn, Jr. was previously sworn.

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

Mr. Korn stated the subject was a vacant lot which he purchased in November 2011. The property had been listed for one year at \$27,000, but he bought it for \$20,000. His was the first offer. He said they were considering building a custom home on the lot but decided not to because of the political situation in the subdivision, the fact that the golf course was on the verge of bankruptcy and home values had continued to decline.

Mr. Korn said when he received the Assessment Notice showing the taxable value at \$60,000, he called Appraiser Ginny Dillon and was told that other sales within the community supported that value and the fact that he had it listed for sale precluded her from changing the value. He said he did not understand that. Chairman Covert inquired what the listing price was. Mr. Korn replied it was listed for \$59,700, but he dropped it to \$49,000 and had an offer of \$24,000, which was contingent upon their ability to get financing. He said because of her response, he sent an email to Appraiser Dillon (Exhibit A) asking if he listed the property for \$1 would she be able to reassess it for \$1, or if he listed it for \$1 million would it be reassessed at \$1 million.

Mr. Korn stated there was a recent sale of 57 properties in Somerset at a price of less than \$15,000 per lot. He contended \$20,000 was the market value. He looked at the sale on Fox Meadows Court (Exhibit B) which was one of the comparable sales the Assessor's Office used for his property. The taxable land value of that lot was \$30,000. He paid \$20,000 (\$19,300 net price) for his lot, which he reiterated was the current market value. He testified the lot next to where he lived sold recently for \$18,000. He said it was offered to him for less than \$18,000. Chairman Covert inquired if the purchase of the subject was an arms-length transaction. Mr. Korn responded it was owned by the bank and had been foreclosed for three years.

Appraiser Sutherland referred to page 1 of Exhibit I, noting the comparable land sales. She said based on the current sales, the subject's taxable value did not exceed full cash value.

Chairman Covert inquired what the column titled "Spec. Asst." represented in Exhibit III. Appraiser Sutherland responded those figures referred to a special assessment assigned to parcels within Somerset. Appraiser DelGiudice stated all

of the parcels in Somerset were charged a special assessment for bringing water and sewer into the subdivision. She said the custom lots were assessed \$18,000 and quarterly payments could be made. Some of the parcels that did not show a dollar amount in that column had been paid in full. She confirmed the 57 lots were purchased for \$850,000 and then immediately listed for re-sale.

Member Krolick inquired if there were any homeowner fees associated with the lots. Appraiser DelGiudice stated she believed it was \$239 a month for custom homes and \$159 a month for tract homes. Member Krolick said those fees were attached when a home was built, but he wondered if there were any fees for vacant lots. Mr. Korn stated he paid a monthly fee of \$231 for his vacant lot. Member Krolick inquired what the fee was for an improved lot. Mr. Korn stated it was the same fee regardless if the land was vacant or improved.

Member Brown asked what constituted the improvement value of \$1,533 for the subject. Appraiser Sutherland replied that was the value associated with the common area, which was divided among all the parcels. Chairman Covert inquired if the parcels were listings at this time and not sales (Exhibit III). Appraiser Sutherland stated that was correct.

In rebuttal, Mr. Korn stated he did not purchase a bulk lot, therefore there was no discount. He said the prime building lots available in Somerset would have a negligible amount of preparation costs and would have more value than a building lot which required infrastructure costs prior to building. In many cases that would be greater than the value of the lot because the lot preparation costs were exorbitant. He believed that to be the reason why his neighbor offered him the lot next door for much less than \$18,000. The lot preparation costs were exorbitant. He said the bank received just over \$2,000 for his lot because the balance represented homeowner's dues in arrears.

Chairman Covert brought the discussion back to the Board. Chairman Covert asked who owned the lots listed in Exhibit III. Appraiser Sutherland believed they were owned by the Bluth family and were not owned by the bank. Chairman Covert asked how long they had been on the market. Appraiser Sutherland thought less than a month.

Member Horan said Land Sale #2 (LS) was an arms-length transaction and sold in December 2011 for \$65,814. Appraiser Sutherland stated that was correct and she had broken out the purchase price and the special assessment (Exhibit I). Member Horan stated it seemed inconsistent with the testimony. Chairman Covert referred to LS #1 on Exhibit I of \$97,990, which was broken down to \$85,000 being the sales price and \$12,990 was for the special assessment. Member Horan said that sale was almost a year ago, but LS #2 was fairly current.

Chairman Covert said he thought the owners were willing to sit on the lots for several years until the lot price went up. Mr. Korn stated many of the sales were to

builders and part of the sales price was for the future appraisal of the house for financing. He believed it had no relevance to an arms-length transaction.

Chairman Covert stated the special assessment was a problem on the land because that drove the value up higher than what people were willing to pay for the land. He thought the difference in the land sales was attributed to location. Member Krolick acknowledged there was a sales price of \$50,000 plus the assessment (Exhibit I), but stated each piece of land had its own attributes.

Member Horan stated he thought the Assessor's Office supported their valuation. Member Krolick stated he did not think \$60,000 was the market value. He suggested the market value was closer to \$50,000. He said it could be argued that yes it was an arms-length transaction, it was relatively new and it set the market, but there was other data that showed the value should be somewhat higher than what the purchase price was. The bulk transaction at \$15,000 a lot reflected a developer's discount.

Member Horan moved to uphold the Assessor's Office appraisal of the subject property and found that the petitioner failed to meet his burden to show the full cash value of the property was less than the taxable value computed for the property in the current assessment year. Chairman Covert called for a second. The motion failed for lack of a second.

With regard to Parcel No. 234-203-12, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the taxable land value be reduced to \$50,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$51,533 for tax year 2012-13. The reduction was based on current market value. With that adjustment, it was found that the land and improvements were valued correctly and the total taxable value does not exceed full cash value.

Member Krolick stated with the purchase price being what it was and having no data to show what took place on the other sales, it was hard to believe the bank would let the property go at 1/3 of the market value. He believed there had to be something of value regarding the other parcels for them to sell for \$59,000. He did not think there was enough evidence to determine something different.

Mr. Korn said there was a different value for lots that required infrastructure and the Board should look at that closer. The subject would cost more than other lots costs to get it ready to build.

**12-0122E      PARCEL NO. 051-071-06 – GRUNENWALD, PAUL –**  
**HEARING NO. 12-0312**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2120 Silky Sullivan Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Comparable properties, 1 page.

**Assessor**

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

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

On behalf of the Assessor and having been previously sworn, Steven Clement, Appraiser and Josh Wilson, Assessor offered testimony. Appraiser Clement oriented the Board as to the location of the subject property.

Mr. Grunenwald stated Exhibit I showed the property was built in 1994, but the information he had said it was built in 1984. He noted the recommendations and comments on page 1 of Exhibit I reflected an opinion that none of the properties listed were very comparable. One of the listings (improved sale #5) confirmed it was a bank sale in an unknown condition. He bought the subject on a short sale, which was different than a bank-owned property because a buyer would know exactly what they were getting from a bank sale. He said when he bought the house the people who had been living there took everything that was not nailed down. He also found out there was an easement through the center of the RV parking space to the neighbor's property behind the subject. He said the previous owner paid \$8,500 in closing costs, which he thought should come off the sales price (\$285,000). He said the value was lowered for 2012-13 to approximately what he paid for it more than a year before, which he thought was still high by \$70,000 because property values had declined in that area. He stated the property at 7871 Southmoor Circle was the most comparable even though the Assessor's Office said it did not compare to the subject. It was similar in size, had a four-car garage, was architecturally similar and their taxable value was \$192,288. He said improve sale (IS) #3 had four bedrooms and his was a three bedroom home. He thought the number of bedrooms lowered the value of the property.

Mr. Grunenwald reported all the damage that was done by the previous owners when they moved out included holes in the walls, plumbing and electrical damage and removal of fixtures, cabinets and drapes.

Appraiser Clement stated IS-1 (Exhibit I) was the subject property which was a short-sale on May 24, 2011. He said the purchase price was \$285,000. He referred to page 1 of Exhibit I, and reviewed the features, comparable sales, and range of values associated with the subject property. He said based on the comparable sales, with most weight given to the actual current sale of the subject, taxable value did not exceed full cash value. He noted obsolescence was applied during the reappraisal year to ensure market value was not exceeded.

Chairman Covert asked the appraiser to address the age of the house. Appraiser Clement said page 4 of Exhibit I indicated the original portion of the home was built in 1984 with a huge addition added in 2005. A weighted average year was calculated to come up with an average year of 1994. Chairman Covert inquired how depreciation would be dealt with when there were two different years-new. Appraiser Clement responded the overall building was being depreciated at the 1994 level. Chairman Covert stated there was a certain amount of depreciation up to the point when the addition was added. He wondered what happened to the depreciation that was already taken on the house. Appraiser Clement agreed the older portion of the building would have more depreciation, but the building values would be added together and the weighted average year would be used to make the amount of depreciation fair. He said the Petitioner did not lose any depreciation based on this type of calculation.

Josh Wilson, Assessor, stated NRS 361.229 covered the adjustment of actual age of improvements in computation of depreciation. When additions were done, this was the way the statute governed to adjust the year built to account for the appropriate depreciation.

Appraiser Clement stated value was no longer about land at market and improvements at replacement cost new less depreciation, it was about the market value. He said the subject was reduced to market value with the application of obsolescence and it was now below the sales price.

In rebuttal, Mr. Grunenwald said the subject was reassessed in 2006 and he wondered if that was when the 1994 year was established. Chairman Covert asked when the improvements were completed. Mr. Grunenwald responded in 2006. Chairman Covert reiterated the Assessor's Office complied with the statute. Mr. Grunenwald said 2006 was the height of the market and he believed it was on the market for \$629,900 at that time. He said he paid less than half of that, which indicated it was overvalued at that time. He said the assessed value for 2011-12 was \$354,733. Chairman Covert stated the Board could not make a determination on the previous year. Mr. Grunenwald thought the Assessor's Office comparable sales were not very comparable, which left them to use the sales price of the subject. He said he did not understand that. He noted 3785 Jagged Rock sold on August 17, 2011, for \$385,000, which was \$100,000 more than the subject. He said the subject's value was \$304,000 last year and lowered to \$284,000 this year. He thought the assessed value of the subject should be \$200,000.

Chairman Covert asked if there were any more questions. Hearing none, he brought the discussion back to the Board. Chairman Covert stated the comparable sales from the Assessor's Office ranged from \$88 per square foot to \$115 per square foot and the assessed valuation of \$94 per square foot for the subject was at the higher end. Member Krolick agreed, but stated the subject was in a better location. Member Horan stated he believed the value was supported.

With regard to Parcel No. 051-071-06, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0123E      PARCEL NO. 236-051-03 – CONNOLLY FAMILY TRUST,  
RANDOLPH C. & GLORIA J. – HEARING NO. 12-0356**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 266 River Front Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supporting documentation and photos, 9 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, Randolph Connolly was sworn in by Chief Deputy Clerk Nancy Parent.

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

Mr. Connolly said he purchased two homes in the River Front subdivision. He stated they purchased the property at 98 River Front Drive, despite the ugly view across the Truckee River (River) of an old building and railroad tracks. He said they found a new home to buy (the subject), which was more to their liking and had a better view. He noted there was a "berm" in front of the property, which precluded them from seeing the whole River.

Mr. Connolly stated he believed the Assessor's Office decided to raise the base lot values (blanket assessment) on properties along the River, which increased his

tax bill. He explained he was 88 years old and his wife was 82 and he did not think he had to pay higher taxes than the year before.

Appraiser Clement reviewed the features, comparable sales, and range of values associated with the subject property. He said based on the comparable sales presented, the taxable value of the subject did not exceed full cash value. He next directed the Board to page 6 of Exhibit I to explain why the taxable value increased on the subject. He reported the Assessor's Office was statutorily required to value land at full cash value and improvements at replacement cost new. In 2008, 2009, and 2010 it was hard to extrapolate what the actual premium was for properties fronting the River, but during those few years there was minimal adjustment made for River front property. He stated this year he was able to find seven sales on the River for comparison. Appraiser Clement read from page 6 of Exhibit I noting the paired sales analysis demonstrated a range of \$5,311 to \$52,780 for a premium on a parcel adjoining the River. He stated an adjustment of \$35,000 for properties adjoining the River was deemed appropriate, and a base lot value of \$68,000 was indicated.

Appraiser Clement explained how a neighborhood was reappraised and how obsolescence was applied to ensure the improvement value did not exceed market value, which also applied to the subject.

Appraiser Clement stated the Assessor's Office did not go out and raise values for some properties and not other properties. All data had to be processed and a proper valuation completed. He said the taxable value of \$97 a square foot on the subject property fell below the time-adjusted sales for the three comparable used. He explained that if the land value had remained at \$50,000, less obsolescence would have been applied and the end result would have been the same.

Chairman Covert stated the Appellant testified he was on a bluff with a berm and had no view of the River. He thought rivers could be a benefit and also a detriment. Appraiser Clement stated it was not just the amenity of having the view, but the amenity of river access. He believed the Appellant's evidence showed the River could be viewed from the upper level of his house. He stated these types of properties were highly desirable and supply and demand dictated the market. He explained there were not many comparable sales of River front property. Chairman Covert confirmed the overall taxable value went up about \$7,000.

Member Krolick thought the detriments to the subject (railroad tracks and berm) should receive adjustments. Appraiser Clement referred the Board to page 7 of Exhibit I, which showed the comparable sales were on the same street as the subject.

In rebuttal, Mr. Connolly said the neighborhood that was assessed had declined in value because a lot of homes were foreclosed and not kept up. He said the banks did not do anything about the disrepair of the yards or the homes. He thought it was safe to live along the River because there was only one way to get in and out. He reported traffic had to go through an industrial area to get to the railroad tracks, which

was not the most ideal situation. He did not believe his taxes should have increased \$35,000 from last year.

Chairman Covert closed the hearing to allow discussion or a motion from the Board.

With regard to Parcel No. 236-051-03, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0124E      PARCEL NO. 236-073-08 – CONNOLLY FAMILY TRUST,  
RANDOLPH C. & GLORIA J. – HEARING NO. 12-0357**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 98 River Front Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** 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, Randolph Connolly was present and previously sworn.

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

Mr. Connolly stated the subject was rented to friends of his, but he did not consider it rental property. He explained the subject was purchased in 2004 and was placed on the market in 2007. He said they moved from the subject because they did not like the view and the building across the Truckee River. He reported he had previously appealed the subject due to the view and a culvert which was placed next to the subject by the City. He noted he was awarded an adjustment from this Board for the culvert a couple of years ago. He said he purchased the subject for \$405,000 and did not have a mortgage.

Appraiser Clement reviewed the features, comparable sales, and range of values from Exhibit I that were associated with the subject property. He stated page 3 of Exhibit I displayed the nuisance adjustment this Board approved on the subject a couple of years ago for the culvert. Member Horan inquired if the adjustment was reflected in the base lot value of \$64,000. Appraiser Clement stated that was correct.

In rebuttal, Mr. Connolly said the subject was being rented because it had been listed for sale for two years for \$325,000. He stated since they had no offers they allowed friends to rent it.

Chairman Covert closed the hearing to allow discussion and motion from the Board.

With regard to Parcel No. 236-073-08, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0125E      PARCEL NO. 055-200-71 – FLYING ME RANCH LLC –**  
**HEARING NO. 12-0041R11**

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6755 Franktown Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal and photographs, 12 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 055-200-71, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried with Member Woodland absent, it was ordered that the stipulation be adopted and confirmed and that the taxable

land value be upheld and the taxable improvement value be reduced to \$578,438, resulting in a total taxable value of \$699,455 for tax year 2011-12. 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.

**12-0126E      PARCEL NO. 554-221-02 – MEHTA, NEIL M –**  
**HEARING NO. 12-0099**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 8837 Sunset Breeze Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Washoe County Appraisal Record, 3 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 554-221-02, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried with Member Woodland absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$100,317, resulting in a total taxable value of \$116,317 for tax year 2012-13. 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.

**12-0127E      PARCEL NO. 077-220-10 – WIGGINS, JEFFERY J & TAMARA A –**  
**HEARING NO. 12-0109**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3525 Amy Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Uniform Residential Appraisal Report and Market Conditions Addendum to the Appraisal Report, 8 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 077-220-10, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried with Member Woodland absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$522,400, resulting in a total taxable value of \$560,000 for tax year 2012-13. 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.

**12-0128E      PARCEL NO. 076-470-13 – YEAGER, CHARLES E. & MARY E. – HEARING NO. 12-0313**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 200 Chieftan Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 076-470-13, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried with Member Woodland

absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$102,400, resulting in a total taxable value of \$140,000 for tax year 2012-13. 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.

**12-0129E      PARCEL NO. 218-250-01 – MADDOX, CHARLES B –**  
**HEARING NO. 12-0363**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located at S. McCarran Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 218-250-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried with Member Woodland absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$205,712, resulting in a total taxable value of \$205,712 for tax year 2012-13. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**12-0130E      PARCEL NO. 023-710-07 – HENRIKSON TRUST, MICHAEL &**  
**ELLEN – HEARING NO. 12-0020**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3080 Villa Marbella Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 10 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 sworn in by Chief Deputy Clerk Nancy Parent.

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

Appraiser Johns read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He noted he recently inspected the property. He believed the property next door to the subject was the most comparable, which sold for approximately \$100,000 more than the subject's taxable value. He said it was the Assessor's Office recommendation to uphold the current values.

Member Brown stated improved sale (IS) #2 was valued at \$108 and the subject was valued at \$119 per square foot, but they were right next door to each other. Appraiser Johns stated there were subtle differences between the subject and IS-2. He said there was additional porch roof and porch slab on IS-2, which the subject did not have. He noted the subject had a view premium of 40 percent, which IS-2 did not have.

With regard to Parcel No. 023-710-07, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0131E      PARCEL NO. 021-510-10 – DREW, LORETTE A. –**  
**HEARING NO. 12-0033A**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 4510 Matich 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, 8 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

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

Appraiser Johns read from page 1 Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He said the subject was a condominium and all of the comparable sales were from the same condominium unit. He testified improved sales (IS) IS-1 and IS-2 were model matches and IS-3 was similar in size, age and location. He said it was the Assessor's Office recommendation to uphold the current values.

Chairman Covert stated the Appellant had not stated what she felt the value should be. Appraiser Johns said he believed the Petitioner's issue was that the improvement value had gone up.

With regard to Parcel No. 021-510-10, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0132E      PARCEL NO. 028-104-18 – DREW, LORETTE A. –**  
**HEARING NO. 12-0033B**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3265 Vickie 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, 8 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

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

Appraiser Johns stated he looked at the subject personally and the appraiser who worked the area did an excellent job of assembling five model matches, two of which had garage conversions. Those conversions were considered a wash, because the resident may have gained living space, but lost garage space. He said improved sales (IS) IS-3 and IS-4 were better than average condition for the neighborhood and IS-5 was the poorest condition for the neighborhood. The range of values was \$78,000 to \$105,000 and the current taxable value for the subject was \$44,900. He said it was the Assessor's Office recommendation to uphold the current values. Member Horan noted the Petitioner did not present any evidence to support her request.

With regard to Parcel No. 028-104-18, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0133E      PARCEL NO. 026-313-04 – DREW, LORETTE A. –**  
**HEARING NO. 12-0033C**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2565 Pequop Street, 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, 8 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

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

Appraiser Johns read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject. He said it was the Assessor's Office recommendation to uphold the current values.

With regard to Parcel No. 026-313-04, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0134E      PARCEL NO. 234-282-03 – VUKELICH, TY J & MELANIE –**  
**HEARING NO. 12-0086**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 1760 Fairway Hills Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Comparable sales, 2 pages.

Exhibit B: Letter and supporting documentation, 4 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 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.

Chairman Covert inquired if the Appellant was in agreement with the recommended reduction from the Assessor's Office. Appraiser Sutherland replied they were not. She explained the subject was located in a neighborhood that would see an additional 5 percent reduction in the form of obsolescence as part of a Roll Change Request to be heard later in the month. She clarified the additional reduction was for homes that were larger than 4,000 square feet.

Member Horan asked the Appraiser about the information supplied by the Petitioner which stated the subject was undervalued in the previous year. Appraiser Sutherland said the subject had more obsolescence applied last year and based on comparable sales this year, it was determined less obsolescence was appropriate.

With regard to Parcel No. 234-282-03, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$315,294, resulting in a total taxable value of \$408,744 for tax year 2012-13. The reduction was based on obsolescence. 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.

**12-0135E      PARCEL NO. 076-210-20 – EZZELL, HUGH L –**  
**HEARING NO. 12-0160**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 10000 Roadrunner Road, 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, 14 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

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

Appraiser Johns read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He stated it was the Assessor's Office recommendation to uphold the taxable value.

Chairman Covert acknowledged the Petitioner conveyed on his petition his request that the Assessor's Office refrain from trespassing on the subject property. Appraiser Johns stated he was on the property approximately three years ago with no incident and did not know why the request was being made now. Chairman Covert stated it was difficult to evaluate the property when appraisers were not allowed to enter the premises.

With regard to Parcel No. 076-210-20, pursuant to NRS 361.357, 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 with Member Woodland

absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0136E      PARCEL NO. 234-472-21 – MAURER, PAUL D & KAREN H –**  
**HEARING NO. 12-0163**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 9240 Star Pass Loop, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 4 pages.

**Exhibit B:** Letter and supporting documentation, 18 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 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.

Appraiser Sutherland read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She stated it was the Assessor's Office recommendation to uphold the taxable value.

Chairman Covert noted the Appellant indicated on the petition that he agreed with the improved sales, but did not agree with the interpretation.

With regard to Parcel No. 234-472-21, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0137E      PARCEL NO. 077-300-19 – GUNTER, DAVID L & LYNN M –**  
**HEARING NO. 12-0208**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3475 Right Hand Canyon Road, 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 sworn in by Chief Deputy Clerk Nancy Parent.

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

Appraiser Johns read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property.

Chairman Covert questioned the multiple values shown for each of the improved sales in Exhibit I. Appraiser Johns stated those values represented time-adjusted and actual values.

With regard to Parcel No. 077-300-19, pursuant to NRS 361.357, 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 with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0138E      PARCEL NO. 552-121-07 – SCHMIDT, LAURIE –**  
**HEARING NO. 12-0275**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 7475 Estates Road, 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 sworn in by Chief Deputy Clerk Nancy Parent.

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

Appraiser Bozman read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He explained the subject was valued a little higher than the comparable sales because of a large barn. He stated it was the Assessor's Office recommendation to uphold the taxable value.

With regard to Parcel No. 552-121-07, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried with Member Woodland absent, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0139E      PARCEL NO. 528-010-39 – BPH I, LLC –**  
**HEARING NO. 12-0274**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. He reported there was a signed stipulation for this property.

With regard to Parcel No. 528-010-39, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried with Member Woodland absent, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$584,500, resulting in a total taxable value of \$584,500 for tax year 2012-13. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**12-140E      BOARD MEMBER COMMENTS**

There were no Board member comments.

**12-141E      PUBLIC COMMENT**

There was no response to the call for public comment.

\*      \*      \*      \*      \*      \*      \*      \*      \*

**12:48 p.m.**      There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Krolick, which motion duly carried with Member Woodland absent, the meeting was adjourned.

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**JAMES COVERT**, Chairperson  
Washoe County Board of Equalization

ATTEST:

\_\_\_\_\_  
**AMY HARVEY**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Jaime Deller, Deputy Clerk*