

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

WEDNESDAY

9:00 A.M.

FEBRUARY 8, 2012

PRESENT:

James Covert, Chairman
John Krolick, Vice Chairman
James Brown, Member
Philip Horan, Member
Linda Woodland, Member

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

The Board of Equalization convened at 9:00 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 Chief Deputy Clerk called the roll and the Board conducted the following business:

12-0245E PUBLIC COMMENTS

There were no public comments.

12-0246E WITHDRAWALS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
162-271-27	HELD, KARL	12-0349
011-154-12	HANSEN FAMILY TRUST, GERALD & KERRI	12-0435
031-054-16	WEISS PROPERTIES LLC et al	12-0364
055-041-16	BECKER, HENRY V	12-0333
011-154-11	HANSEN FAMILY TRUST, GERALD & KERRI	12-0434
025-310-09	HANSEN FAMILY TRUST, GERALD & KERRI	12-0437
042-470-01	PRUDENZA LLC	12-0545A

12-0247E REQUESTS FOR CONTINUANCE

There were no requests for continuance.

12-0248E CONSOLIDATION OF HEARINGS

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

**12-0249E PARCEL NO. 142-241-27 – SLUCHAK TRUST OF 2000 –
HEARING NO. 12-0480**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 14305 Raider Run Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Subject record card and comparable sales, 6 pages.

Exhibit B: Map of Reno and Sparks, 1 page.

Exhibit C: MLS listing, 1 page.

Exhibit D: Comparable sale, 1 page.

Exhibit E: Comparable sales, 3 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, Jan Sluchak was sworn in by Chief Deputy Clerk Nancy Parent.

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

Mr. Sluchak said he believed his house was assessed \$100,000 over its current value. He said the comparable sale listed for his neighbor's property was the only direct comparable for the valuation of his home. He stated he was a real estate agent in California and Nevada and had a sub-specialty for distressed properties. He noted Exhibit B consisted of a standard MLS map showing a sphere of influence of the comparable sales the Assessor's Office should use for his valuation. Exhibit C contained another MLS comparable page showing there were no comparable sales for his home, i.e. 4 bedroom, 3 bath and 2-3 acres. Exhibit D showed a comparable sale in area 164, which he thought was outside the sphere of influence. Exhibit E reflected a comparable sales search showing a sale for \$575,000 and another parcel listed for \$599,000. He said the comparable sale was completely different from the subject and was in an area that had public utilities. His home did not have natural gas, no cable, no paved streets, no curbs and gutters, no flood management, but had its own well.

Mr. Sluchak stated he purchased the subject in 2008 for \$601,000. He said he was forced to pay retail after his home was destroyed by an airplane in 2008. When he

rebuilt the home after it was destroyed, the taxes went up considerably because of it being new construction. He said he would not pay those taxes, so he sold it. He noted in 2009, the property next to him went on the market and sold for approximately \$375,000 and he considered it to be a good comparable sale to the subject.

Appraiser Anacker stated he focused on Government Area Lots for comparable sales due to them not having paved roads and lack of utilities. He said improved sale (IS)-1 was a recent sale for \$440,000, and was 664 square feet smaller than the subject. IS-1 was a foreclosure sale on December 23, 2011, was a couple years older and on a smaller lot. IS-2 consisted of 2.5 acres, was 752 square feet smaller than the subject and 13 years older; it had a pool, unpaved road and lack of utilities. IS-3 and IS-4 were half the size of the subject and inferior in most aspects. He reviewed the land sales on page 1 of Exhibit I. He said based on the sales, taxable value of the subject did not exceed full cash value and it was the Assessor's Office recommendation to uphold the current value.

In rebuttal, Mr. Sluchak stated he appreciated the Appraiser's mechanics and difficulty when trying to establish values. He said he did not believe construction values and comparable sales based on square footage were accurate in this market. He believed if someone were to look at the subject and tried to finance it or purchase it; the value would be supported by the value of the homes directly around it. He said he thought the value should be \$365,000.

Chairman Covert asked the Petitioner why he was unable to pick up the current sales the Assessor's Office was able to find. Mr. Sluchak stated those sales were not specific to his area, were much higher on the plane, and they were not exact matches to be picked up by MLS. Chairman Covert asked if there were any view issues for the comparable sales which were on higher ground. Appraiser Anacker stated there were no view issues in the Government Lots area; however, there were flood and creek issues which were accounted for.

Member Krolick asked Appraiser Anacker how much difference in value there was for the one acre (IS-1) versus the 2.5 acres of the subject. He also asked if there was a difference with IS-1 being a one-story structure, which would be typically more expensive to build than a two-story structure. Appraiser Anacker replied IS-1 was classified as a one-story but it was built on a slope and had an extended foundation area. He said the land value for IS-1 was \$55,000 compared to \$85,000 for the 2.5 acres. Member Krolick said that more than compensated for the less expensive two-story structure of the subject. Appraiser Anacker stated that was correct and accounted for the square footage difference also. Chairman Covert asked if the basement was a daylight basement. Appraiser Anacker stated it was just a foundation and it looked like a basement area, but it was built on a slope which gave it a two-story affect and cost. He said the taxable value for IS-1 was higher than the two-story taxable value applied to the subject.

Chairman Covert brought the discussion back to the Board for questions or a motion.

With regard to Parcel No. 142-241-27, 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 Krolick, which motion duly carried, 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.

**12-0250E PARCEL NO. 222-060-36 – HANSEN, GERALD V & KERRI A
FAMILY TRUST – HEARING NO. 12-0439**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2420 Faretto Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Residential Summary Statistics, 1 page.

Assessor

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

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, Gerald Hansen was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser, and Ron Sauer, Sr. Appraiser, offered testimony. Appraiser Regan oriented the Board as to the location of the subject property.

Mr. Hansen stated he talked to Appraiser Regan about the way the property was valued and understood the calculations and computations. He said he did not feel the Assessor's Office comparable sales were true comparables to what was happening in the market. He pulled some comparable sales (Exhibit A) from his area that had sold in the last ten to 12 months, which he felt were more comparable. He said after looking at the median square foot price of all the sales, he felt he was being assessed about \$58,000 more than what the value was. He said if the Assessor's Office had to use *Marshall & Swift* for replacement cost, then the land value should go down. He said no other homes in his area had gone up, but the subject had. He thought by reducing the land value, the Assessor's Office could continue to use *Marshall & Swift* for replacement cost. He thought his comparable sales were fair with respect to what was happening in the current market. Mr. Hansen said the Assessor's Office comparable sales were newer and one had a view and was not the same size.

Chairman Covert noticed his home was older and wondered if the comparable sales provided in Exhibit A were as old. Mr. Hansen replied 1820 View Crest was older but he had been inside that home and it had been remodeled. He concluded he was not smart to buy the subject because it required a lot of maintenance due to its age.

Appraiser Regan read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She noted improved sale (IS)-2 was also listed on the Appellant's evidence. She said IS-3 was included because it was the largest most recent sale in the subject's area. She reported none of the base lot values were decreased in the South Suburban Reno area because sales were showing stronger than the base lot value. She added that in the South Suburban Reno area there were a lot of water and drainage issues. The subject had full utilities, where many of the parcels in that area had 30 percent adjustments for easements and drainage. She noted the range of adjusted sales were from \$280 to \$356 per square foot, which far exceed the taxable value of the subject at \$198 per square foot. She said it was the Assessor's Office recommendation to uphold the current value.

Chairman Covert indicated land sale (LS)-2 was almost identical to the subject, which sold for \$350,000 recently. Appraiser Regan explained LS-2 was in the subject neighborhood and part of a small pocket of homes that had wetlands, which were unbuildable. She said it was a recent development and had very strict CC&Rs. She showed a map to the Board (page 11 of Exhibit I) depicting the pocket neighborhood.

Appraiser Regan addressed the comparable sales provided by the Petitioner. She said the sale listed on Lakeside Drive was a bank sale, was a lower quality class, and had half the size of the living area of the subject. She did not consider it comparable. The sale on Lunsford Court was an extremely run down property that was a court ordered sale due to the owner being deceased. The sale on Huffaker Lane was inferior in quality class and was much smaller than the subject. Cactus Court sold for \$725,000, but was smaller than the subject and a lower quality class. She said it was demonstrated the Assessor's Office had much better comparable sales.

Chairman Covert inquired how much was added to the value of the property for the tennis court. Appraiser Regan said it was a plus if the owner played, but a negative if they did not play and there was no upward adjustment for the tennis court to the assessed value. Appraiser Regan stated the shop was built in 2007 and was 2,800 square feet, which was referenced in Exhibit I. Mr. Hansen stated the shop was used for storage.

Member Horan stated in 2010 the building taxable value was \$761,000, then went down to \$648,000 and was now up to \$752,000. Appraiser Regan stated there was a huge issue last year with the costing of high-value homes. She explained there were some components left off record cards last year and were picked up this year. Member Horan stated because of the quality class of the subject, it went into the "exceptional" home category. Appraiser Regan stated that was correct and noted page 2 of Exhibit I showed the obsolescence that was applied, which resulted in a reduction of \$83,608 toward the improvement value.

In rebuttal, Mr. Hansen said he felt all the accessories could be counted as pluses or minuses, but every property on the list had similar amenities. He said the property at View Crest had an indoor pool and square footage was not counted. He thought the square footage sales price and what was happening in the market should be used to establish a fair market value. He stated the quality class was very broad and had been misused when establishing value. He noted he owned the property on Mile Circle before he moved to the subject. The lot on Kinney Court was partly unusable, and it had gas, cable, and AT&T internet, which he did not have access to and would never have.

Chairman Covert stated he thought they had specific things they looked at to establish quality class, it was not arbitrary, but the subject also enjoyed 29 years of depreciation. Mr. Hansen stated he believed if the Assessor's Office used the median sales price and compared that to the square footage, the subject was over valued.

Member Horan asked if there was a specific request for reduction. Mr. Hansen stated he thought it should be reduced by \$58,116 and the Assessor's Office could still use the *Marshall & Swift* increase for the improvement value. Mr. Hansen stated after reviewing all the comparable sales used in the evidence, he was not being reasonable in his request. Member Horan asked for a specific amount. Mr. Hansen asked to leave the improvement value the same but to reduce the land to compensate for the difference. Chairman Covert asked if *Marshall & Swift* dealt with land values and Appraiser Regan stated they did not.

Chairman Covert brought the discussion back to the Board. Member Brown stated he thought IS-2 was comparable. Member Woodland asked if there was a way to change the quality class. Chairman Covert responded the Assessor's Office could go over that with the Petitioner. Sr. Appraiser Sauer stated the Assessor's Office would be happy to go through house. Mr. Hansen stated he was not sure if the quality class was correct. Appraiser Regan stated she would be happy to inspect the subject. She said the subject was in the low-range of high-value quality class homes. She said in 2006 the Petitioner paid \$2.7 million for a very nice home in a nice setting.

Chairman Covert inquired if *Marshall & Swift* upgraded quality classes every year. Appraiser Regan replied the quality class did not change year to year.

Member Horan stated the Board could not make an adjustment to the value of the land. Chairman Covert agreed.

With regard to Parcel No. 222-060-36, 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 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.

**12-0251E PARCEL NO. 530-874-01 – ZUFELT, SYRIL N & WANDA –
HEARING NO. 12-0322**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2325 Lenticular Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 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. 530-874-01, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$128,788, resulting in a total taxable value of \$154,618 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.

**12-0252E PARCEL NO. 055-081-80 – BLUE SAGEBRUSH CORP –
HEARING NO. 12-0334**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located at 18365 Lake Vista 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, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 055-081-80, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$82,500, resulting in a total taxable value of \$82,500 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.

**12-0253E PARCEL NO. 016-762-31 – SILVER SAGE ESTATES GROUP LLC
- HEARING NO. 12-0335**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located at State Route 341, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-31, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$23,928, resulting in a total taxable value of \$23,928 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.

12-0254E PARCEL NO. 016-762-32 – SILVER SAGE ESTATES GROUP LLC
- HEARING NO. 12-0336

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-32, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$24,240, resulting in a total taxable value of \$24,240 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.

12-0255E PARCEL NO. 016-762-33 – SILVER SAGE ESTATES GROUP LLC
- HEARING NO. 12-0337

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-33, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$20,832, resulting in a total taxable value of \$20,832 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.

**12-0256E PARCEL NO. 016-762-34 – SILVER SAGE ESTATES GROUP LLC
– HEARING NO. 12-0338**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located at State Route 341, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-34, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$25,272, resulting in a total taxable value of \$25,272 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.

**12-0257E PARCEL NO. 016-762-38 – SILVER SAGE ESTATES GROUP LLC
– HEARING NO. 12-0339**

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-38, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$18,000, resulting in a total taxable value of \$18,000 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.

12-0258E PARCEL NO. 016-762-39 – SILVER SAGE ESTATES GROUP LLC
- HEARING NO. 12-0340

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-39, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$18,000, resulting in a total taxable value of \$18,000 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.

**12-0259E PARCEL NO. 016-762-40 – SILVER SAGE ESTATES GROUP LLC
– HEARING NO. 12-0341**

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-40, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$18,000, resulting in a total taxable value of \$18,000 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.

**12-0260E PARCEL NO. 016-762-41 – SILVER SAGE ESTATES GROUP LLC
– HEARING NO. 12-0342**

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Valuation Summary and Vacant Land Statistics, 6 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. 016-762-41, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$18,000, resulting in a total taxable value of \$18,000 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.

12-0261E PARCEL NO. 160-070-05 – HANSEN FAMILY TRUST, GERALD & KERRI – HEARING NO. 12-0438

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 50 Artisan Means Way, 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. 160-070-05, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$548,220, resulting in a total taxable value of \$1,105,000 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.

**12-0262E PARCEL NO. 018-292-31 – CHENEY, GLEN AND JACKIE –
HEARING NO. 12-0442**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located at 1468 Popinjay Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessor's parcel information, 1 page.

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. 018-292-31, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$39,060, resulting in a total taxable value of \$39,060 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.

**12-0263E PARCEL NO. 055-291-19 – CHENEY, GLEN A & JACKIE L –
HEARING NO. 12-0443**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 7548 S. Old U.S. Highway 395, 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. 055-291-19, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$314,292, resulting in a total taxable value of \$386,292 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.

**12-0264E PARCEL NO. 055-291-19 – CHENEY, GLEN A & JACKIE L –
HEARING NO. 12-0443R11**

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 7548 S. Old U.S. Highway 395, 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. 055-291-19, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$297,609, resulting in a total taxable value of \$378,609 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.

12-0265E PARCEL NO. 128-052-14 – MANZONE FAMILY TRUST –
HEARING NO. 12-0169

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 971 Mica 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 sworn in by Chief Deputy Clerk Nancy Parent.

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

Chairman Covert stated the Petitioner provided no evidence except what was written on the petition. Appraiser Regan stated she spoke with the representative and asked if the owner had tried to sell the subject and was told the owner had never put it on the market. She read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She said it was the Assessor's Office recommendation to uphold the current values.

Member Horan asked if the comparable sale on Granite Court was a bank sale/foreclosure. Appraiser Regan responded it was not a bank sale.

With regard to Parcel No. 128-052-14, 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 Woodland, which motion duly carried, 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.

12-0266E PARCEL NO. 160-772-14 – TINA 1 LLC –
HEARING NO. 12-0170

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 10453 Chadwell Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Owner statement and residential lease, 5 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, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property.

Appraiser Stockton read from page 1 and reviewed the features, comparable sales, and range of values associated with the subject property. He said it was the Assessor's Office recommendation to uphold the current values. Member Horan noted the Petitioner did not supply any evidence to support their requested value.

With regard to Parcel No. 160-772-14, 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 Krolick, which motion duly carried, 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.

12-0267E PARCEL NO. 161-061-05 – GULY LLC –
HEARING NO. 12-0171

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 9641 Woodhollow Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Owner statement and residential lease, 7 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, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property. He read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property.

Chairman Covert asked if the subject was rental property. Appraiser Stockton replied it was and the Petitioner submitted income and expense data. Chairman Covert stated that would not apply in this case. Appraiser Stockton replied that was correct and that he did not evaluate single-family residences from a rental standpoint.

With regard to Parcel No. 161-061-05, 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, 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.

12-0268E PARCEL NO. 131-131-05 – BOURDEAU, JOE –
HEARING NO. 12-0285

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 974 Fairway Park 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser, and Ron Sauer, Sr. Appraiser, offered testimony. Appraiser Regan oriented the Board as to the location of the subject property.

Member Horan disclosed he was acquainted with the Petitioner but did not feel it was necessary to recuse himself.

Appraiser Regan said this particular “pocket” neighborhood had frontage on the championship golf course. Chairman Covert noted the evidence on the petition stated the house was built in 1969, but torn down. Appraiser Regan clarified the Petitioner was claiming it needed to be torn down; however, he claimed it as his primary residence for tax abatement. Chairman Covert asked if Appraiser Regan knew the condition of the home. Appraiser Regan stated she had not been in the home.

Member Horan stated the Appellant had not provided any evidence to support his request. Appraiser Regan said all the comparable sales provided were similar to the subject and none had frontage to a golf course. She said it was the Assessor's Office recommendation to uphold the current values.

With regard to Parcel No. 131-131-05, 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 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.

**DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT,
AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-
0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-
0295**

Rigo Lopez, Sr. Appraiser, stated the appeals were for the same Appellant, and all properties were located in the same complex. Chairman Covert ordered the Hearing Nos. listed above to be consolidated.

Mike Gonzales, Appraiser, oriented the Board as to the location of the subject properties. He said the evidence was identical for all of the Hearing Nos. listed above. He read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject properties. He said based on the comparable sales it was recommended to uphold the current values. Chairman Covert inquired if all of the properties had the same value. Appraiser Gonzales stated if they were not the exact same, they would only be different by \$100 or so.

See 12-0269E through 12-0278E below for details concerning the petition, exhibits and decisions related to each of the properties in the consolidated group.

**12-0269E PARCEL NO. 132-560-03 – BOURDEAU FAMILY REV LIVING
TRT – HEARING NO. 12-0286**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-03, 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 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.

**12-0270E PARCEL NO. 132-560-04 – BOURDEAU FAMILY REV LIVING
TRT – HEARING NO. 12-0287**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-04, 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 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.

**12-0271E PARCEL NO. 132-560-06 – BOURDEAU FAMILY REV LIVING
TRT – HEARING NO. 12-0288**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-06, 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 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.

**12-0272E PARCEL NO. 132-560-07 – BOURDEAU FAMILY REV LIVING
TRT – HEARING NO. 12-0289**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-07, 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 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.

**12-0273E PARCEL NO. 132-560-15 – BOURDEAU FAMILY REV LIVING
TRT – HEARING NO. 12-0290**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-15, 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 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.

**12-0274E PARCEL NO. 132-560-16 – PINEBROOK LLC –
HEARING NO. 12-0291**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-16, 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 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.

12-0275E PARCEL NO. 132-560-24 – PINEBROOK LLC –
HEARING NO. 12-0292

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-24, 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 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.

12-0276E PARCEL NO. 132-560-26 – PINEBROOK LLC –
HEARING NO. 12-0293

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-26, 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 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.

12-0277E PARCEL NO. 132-560-27 – PINEBROOK LLC –
HEARING NO. 12-0294

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-27, 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 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.

**12-0278E PARCEL NO. 132-560-28 – PINEBROOK LLC –
HEARING NO. 12-0295**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 872 Tanager 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigo Lopez, Sr. Appraiser, and Michael Gonzales, Appraiser, offered testimony. Appraiser Gonzales oriented the Board as to the location of the subject property.

For the discussion that took place for this hearing, see DISCUSSION FOR BOURDEAU FAMILY REV LIVING TRT, AND PINEBROOK, LLC – HEARING NOS. 12-0286, 12-0287, 12-0288, 12-0289, 12-0290, 12-0291, 12-0292, 12-0293, 12-0294 AND 12-0295.

With regard to Parcel No. 132-560-28, 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 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.

**12-0279E PARCEL NO. 150-391-12 – HAVILL, BRIAN & LYNSE –
HEARING NO. 12-0319**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 14965 Napoleon 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, 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, Craig Anacker, Appraiser, oriented the Board as to the location of the subject property. He noted there was a new development going in across the Mt. Rose Highway from the subject and the homes were selling. He stated the development was a bid-auction purchase at \$4,000,050. He 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 Petitioner noted on the petition that the subject was the worst lot, but he did not believe

that was true because there were others closer to the Highway. Chairman Covert asked if there were adjustments for the detriment of properties being located next to the Highway. Appraiser Anacker said there was an adjustment for properties within 150 feet of the Highway, but the subject was approximately 450 feet away from the Highway. Appraiser Anacker noted the Petitioner's reason for appealing as depicted on the petition, but said there was no evidence to support the subject was over valued. He recommended the current values be upheld.

With regard to Parcel No. 150-391-12, 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 Horan, which motion duly carried, 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.

**12-0280E PARCEL NO. 125-850-01 – WOLKEN, STANLEY –
HEARING NO. 12-0415B**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 598 Lariat Circle, 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, 9 pages.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzales, oriented the Board as to the location of the subject property. He read from page 1 of Exhibit I and said it was the Assessor's Office recommendation to uphold the current values.

Chairman Covert said the Petitioner did not ask for anything specific but just said on the petition the value was too high. He said the evidence from First

American Title recommended a price of \$139,300, but he was not sure which property that related to.

With regard to Parcel No. 125-850-01, 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 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.

12-0281E PARCEL NO. 125-850-02 – WOLKEN ET AL, HEIDI – HEARING NO. 12-0416

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 596 Lariat Circle, 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, 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, Michael Gonzales, Appraiser, oriented the Board as to the location of the subject property.

Chairman Covert stated it appeared the evidence was identical to Hearing No. 12-0415B.

Appraiser Gonzales read from page 1 of Exhibit I and stated it was the Assessor's Office recommendation to uphold the current values.

With regard to Parcel No. 125-850-02, 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 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.

**12-0282E PARCEL NO. 122-112-12 – GODWIN, FRANK –
HEARING NO. 12-0479**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 547 Ponderosa Avenue, 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.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser, oriented the Board as to the location of the subject property. She 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 current values.

With regard to Parcel No. 122-112-12, 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 Horan, which motion duly carried, 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.

**12-0283E PARCEL NO. 125-472-09 – WOLKEN, STAN C –
HEARING NO. 12-0415A**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 604 Lariat Circle, 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, 9 pages.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser, oriented the Board as to the location of the subject property. She read from page 1 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She said in reconciling both the sales comparison approach and the income approach, the taxable value of the subject property did not exceed full cash value and it was the Assessor's Office recommendation to uphold the current values.

Member Horan asked Member Krolick if he would consider this location superior to the comparable sales listed on Harold Drive and Tomahawk Trail. Member Krolick responded it would depend, but felt they were par. Appraiser Regan stated Lariat Circle was much more residential and far superior to the comparable sales. Member Krolick stated the subject was at a slightly higher elevation. Appraiser Regan stated the subject had a garage and car ports, and none of the comparable sales did.

Chairman Covert stated the Petitioner's evidence for this hearing was the same evidence entered for their residential property and was not applicable to this hearing.

With regard to Parcel No. 125-472-09, 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 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.

12-0284E PARCEL NO. 012-133-13 – HANSEN FAMILY TRUST, GERALD & KERRI – HEARING NO. 12-0436A

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 304 Pine Street, 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. 012-133-13, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$120,000, resulting in a total taxable value of \$180,000 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.

12-0285E PARCEL NO. 012-133-14 – HANSEN FAMILY TRUST, GERALD & KERRI – HEARING NO. 12-0436B

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 310 Pine Street, 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. 012-133-14, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$214,500, resulting in a total taxable value of \$330,000 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.

**12-0286E PARCEL NO. 042-470-02 – PRUDENZA LLC –
HEARING NO. 12-0545B**

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparative Market Analysis, 11 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. 042-470-02, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$96,000, resulting in a total taxable value of \$96,000 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.

BOARD MEMBER COMMENTS

There were no Board member comments.

PUBLIC COMMENT

There was no response to the call for public comment.

* * * * *

10:30 a.m. There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, the meeting was adjourned.

JAMES COVERT, Chairman
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*