

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

MONDAY

9:00 A.M.

FEBRUARY 4, 2008

PRESENT:

**Patricia McAlinden, Chairperson**

**Benjamin Green, Vice Chairman**

**John Krolick, Member\***

**James Covert, Member**

**Linda Woodland, Member**

**Amy Harvey, County Clerk**

**Herb Kaplan, Deputy District Attorney**

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

**08-47E        WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
079-210-15	Sierra Nevada Teen Ranch	08-1254
089-401-12	Baird, William C & Shirley M Tr.	08-1261
148-291-11	Hansen, John	08-1255

**08-48E        SWEARING IN**

Amy Harvey, County Clerk, swore in the following members of the Assessor's staff who would be presenting testimony for the 2008 Board of Equalization hearings: Gail Vice and Keith Stege.

**08-49E        CONSOLIDATION OF HEARINGS**

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

**08-50E**      **PARCEL NO. 076-162-06 - CAPURRO, ELAINE - HEARING NO. 08-1181**

A Petition for Review of Assessed Valuation was received from Elaine Capurro protesting the taxable valuation on land located at 3995 Bacon Rind Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Letter from Keith Stege dated September 13, 2007, 2 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

Petitioner Elaine Capurro was sworn in by County Clerk Amy Harvey.

Appraiser Keith Stege, previously sworn, oriented the Board as to the location of the subject property.

Ms. Capurro indicated the subject property was vacant land that had not changed in usage since she purchased it in 1985. She said she did not understand the increased taxable value in light of plummeting property values. She referenced the three comparable land sales provided in Exhibit II and discussed some of their features, noting that LS-1 had 48 acres compared to the subject's 40 acres. She stated the subject property was land with no well, no house and no power that was contiguous to her house on the hill and was used for cattle and agricultural purposes.

Mr. Stege discussed the three comparable land sales listed on page one of Exhibit II. He pointed out there was little difference in value between 40-acre and 48-acre parcels for the subject area.

Member Covert asked the appraiser if adjustments were made on a per-acre basis. Mr. Stege stated they were not and explained there was a site value of roughly 40 acres for parcels in the subject area. He pointed out the Assessor's Office had not been able to distinguish a market difference for parcels ranging from 20 to 60 acres except for parcels that were subdividable.

Mr. Stege identified the topography of the subject property as relatively level. He stated it was typical for the larger parcels in the area to have steep terrain.

In response to a question by Member Green, Mr. Stege replied that access from the Pyramid Highway was via Axe Handle Road, which was roughly paved, to

Bacon Rind Road, which was unpaved. Chairperson McAlinden observed there was only one parcel between the subject and the Pyramid Highway.

Member Covert observed the comparable sales were somewhat old and wondered if there was any adjustment for recent market conditions. Mr. Stege said the Assessor's Office had not identified any increase or decrease in property values since 2006. Although there were few sales in 2007, he indicated those he had seen supported the subject's taxable value. Mr. Stege noted there had been a general increase in vacant land sales during January 2008, although not in the neighborhood of the subject property.

**\*9:10 a.m.** Member Krolick arrived at the meeting.

Mr. Stege recommended the Board uphold the Assessor's value. He identified LS-1 and LS-2 as the most comparable and most recent sales.

Chairperson McAlinden asked if the subject property was a feeding area for antelope. Ms. Capurro observed there were antelope in the area but it was primarily open to cattle and horses.

Member Covert asked the Petitioner what value she would recommend. Ms. Capurro suggested a value from \$250,000 to \$280,000 would be fair. Chairperson McAlinden observed there had been a sale in 2005 for \$297,500.

Member Green asked how far the subject property was from power. Ms. Capurro indicated the power line ran across the dirt road and she would have to install one power pole to establish service to the property.

Chairperson McAlinden closed the public hearing.

Member Green observed the topography, proximity to power and access for LS-1 and LS-2 appeared inferior to the subject. He thought the taxable value, which was \$50,000 less than the comparable land sales, was reasonable.

Member Covert indicated he could agree with a motion to uphold the value only because there was no tangible evidence to support a change in value.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 076-162-06 be upheld.

08-51E

**PARCEL NO. 076-371-03 – ROGALLA, MARION L & CAROLYN –  
HEARING NO. 08-0662**

A Petition for Review of Assessed Valuation was received from Marion and Carolyn Rogalla protesting the taxable valuation on improvements located at 15 Velda Rose Lane, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Document dated February 4, 2008, 11 pages.

Exhibit B, Letter dated January 5, 2008, 1 page.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages

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

Petitioner Marion Rogalla was sworn in by County Clerk Amy Harvey.

Appraiser Keith Stege, previously sworn, oriented the Board as to the location of the subject property.

Mr. Rogalla pointed out the properties listed as comparable improved sales in Exhibit II were remote from the subject property and the sales dated to 2006. He noted there had been no sales in his immediate neighborhood for the last two years and one property was in bank foreclosure. Mr. Rogalla questioned whether the comparables had improvements such as horse corrals, barns or fences, noting his property had no such improvements. He wondered whether the depreciation on improvements was voided during a reappraisal or carried throughout the life of the improvement.

Mr. Rogalla reviewed the data provided in Exhibit A, which was obtained from the Assessor's Office. He stated he was protesting the equitable taxation of all properties rather than the taxable value of his property.

Mr. Rogalla referenced the taxable improvement values listed in cells I-18, I-34 and I-5 of his spreadsheet on page five of Exhibit A, contrasting differences with the subject property and stating the improvements were not being taxed equitably. In particular, he pointed out I-18 was appraised as an unoccupied barn, although the barn contained living areas and was occupied as a home. He suggested the property referenced in cell I-34 should be taxed as commercial property because it contained horse corrals and a full training facility.

Mr. Rogalla discussed the statutory requirement for the Assessor's Office to consider character, terrain and uses when valuing land. He indicated the terrain of his property was not level and would be problematic if he tried to subdivide. He suggested

elevation was a detriment with respect to maintaining domestic wells on parcels in the area. He commented the land values given in column E of his spreadsheet were all the same and did not follow statutory guidelines for valuing terrain. He referenced one exceptionally flat parcel that sold for \$2,350,000 but had a taxable value of \$8,000 per ten acres, far below the sales price of \$58,993 per ten acres. He cited several examples in column G of his spreadsheet where he believed the taxable land value per ten acres should be much higher based on the sales prices of the properties. Mr. Rogalla talked about the views from neighboring properties being superior to the subject property based on the slope information provided in column H and suggested the land values were not equitable. Mr. Rogalla stated there were several property owners who did not appear to be paying their equitable share of taxes and disagreed with the same taxable land value of \$280,000 for most of the properties listed in his spreadsheet on pages five and six of Exhibit A.

Chairperson McAlinden asked Mr. Rogalla to comment on page 11 of Exhibit A. Mr. Rogalla explained the photo of the subject property was taken from Valle Verde to show the slope of his land. He stated he would have to do a great deal of soil compacting in order to build on his steep lot as compared to the relatively flat parcels located on Calle de la Plata.

County Assessor Josh Wilson clarified several general issues and questions raised by the Petitioner. He stated the base depreciation rates were never reset upon sale or reappraisal but were cumulative based on the age of an improvement. He explained the current cost multiplier and local cost multiplier could be found in the back of the *Marshall and Swift Residential Cost Handbook*. Mr. Wilson indicated an appraiser would verify the information brought forward by Mr. Rogalla about a neighboring property with a barn converted to a single family residence and tax the improvement accordingly. With respect to land values, he pointed out that speculators sometimes bought vacant land with an eye toward future intensification and zoning changes that might allow development, but it was not appropriate to use the parcel with a speculative sales price of \$2,350,000 referenced by the Petitioner as a comparable sale for nearby residential site values. He observed the General Rural Residential (GR) zoning allowed for commercial use and such use would not increase the taxable value unless the market demonstrated an increase in value attributable to the commercial use.

Member Covert asked at what point a sale was considered to be speculative. Mr. Wilson explained that tax valuation was based on the current use of a property until there was definitive information of a change in use, such as the filing of permits or parcel maps.

Mr. Stege reviewed the comparable sales provided on page one of Exhibit II, noting that all of the improved and land sales were located near the subject property. He stated the land sales ranged from \$290,000 to \$325,000 for similar properties of 10 acres and most of the improved sales were inferior to the subject property. Based on the sales data provided, he said the total taxable value did not exceed full cash value and the property was equalized with similarly situated properties.

Member Green asked about the \$40 per square foot difference between the subject property and IS-2. Mr. Stege explained the construction of IS-2 was of a much higher quality class.

In response to a question by Member Krolick, Mr. Stege said there were no sales more recent than July 2006 and not enough recent data to justify either an increase or decrease in taxable values. He added that a look at the \$2,350,000 land sale referenced by the Petitioner showed it to be behind property that was recently converted from General Rural Residential to commercial zoning.

Member Woodland asked if the slope of the land was taken into account. Mr. Stege said it was, but he had found the downward adjustment in value for steep topography was typically offset by an upward adjustment for the view. He explained the larger parcels in the area tended to have some steep area and it was the site rather than the acreage that was valued for parcels in the subject area.

Mr. Rogalla quoted from NRS 361.227, "Any person determining the taxable value of real property shall appraise: (a) The full cash value of: (1) Vacant land by considering the uses..." He wondered why it would not be appropriate to value the \$2,350,000 parcel at its full cash value. In terms of equitable taxation, he asked whether the comparable sales used by the Assessor's Office had barns, corrals, fences or other features superior to his property. He was disturbed that some of the comparable improved sales were in a quality class superior to his property.

Member Green asked the Petitioner what he would recommend to the Board. Mr. Rogalla stated his neighbor's taxable land value was \$266,000 for a far superior parcel and requested a reduction in his land value to something between \$230,000 and \$245,000. He reiterated his concern about equitable taxation.

Chairperson McAlinden asked Mr. Stege to respond to the Petitioner's question about quality class. Mr. Stege indicated there were guidelines in the *Marshall and Swift Residential Cost Handbook* as to what features were consistent with a particular quality class.

Member Covert asked if the appraiser could reconcile the land value of \$266,000 for the neighboring parcel versus the value of \$280,000 for the subject property. Mr. Stege responded that adjustments were made for a number of features such as size, topography and view, but he would need to have the appraisal record for the neighbor in front of him to do a specific comparison. He stated data analysis was used and adjustments of 10 to 20 percent were typical for various features. He pointed out the sales of vacant unimproved land were used to establish market value whenever possible and, if necessary, allowances were made for improvements to the land such as fencing or a domestic well.

Member Green asked how an extra 700 square feet of garage would be valued. Mr. Stege said all improvements were valued through *Marshall and Swift*, and were assigned separate prices per square foot for a living area, a garage and/or a basement. Member Green asked how value would compare for a garage versus fencing or a barn. Mr. Wilson explained the cost of a garage would generally exceed the cost for yard improvements such as fencing unless there was an unusually large amount of high quality vinyl fencing. He pointed out, based on the photos taken in November 2007, that IS-1 and IS-2 did not show yard improvements but IS-3 appeared to have some minor fencing.

In response to further questioning, Mr. Stege said that raw land with power to the boundary of the lot had a base lot value of \$280,000 in the subject area. Upon looking up the neighboring parcel valued at \$266,000, the Assessor's staff determined there was a 10 percent downward adjustment for a road easement on the parcel.

Chairperson McAlinden closed the public hearing.

Member Covert noted the taxable land values between the subject and the neighboring property were the same when adjusted for the neighbor's road easement.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly, on motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 076-371-03 be upheld.

**08-52E            PARCEL NO. 076-690-69 – CRANDALL, JOSEPH M & FONDA G – HEARING NO. 08-0618**

A Petition for Review of Assessed Valuation was received from Joseph M. and Fonda G. Crandall protesting the taxable valuation on land and improvements located at 610 Valle Verde Drive, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Data about neighboring properties, 5 pages.

Exhibit B, Property listing information, a complaint submitted to the Contractor's Board regarding construction problems with the subject property, and estimates of roofing repairs for the subject property, 8 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages

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

Petitioner Fonda Crandall was sworn in by County Clerk Amy Harvey.

Appraiser Julie Culver, previously sworn, oriented the Board as to the location of the subject property.

Ms. Crandall explained new homes were not assessed for tax purposes until being issued a Certificate of Occupancy. She stated Washoe County issued a Certificate of Occupancy for her home in spite of significant code problems, including a roof that leaked. She described her efforts to work with the County Building Department, who inspected the roof but took no action and advised that she hire a house inspector. Ms. Crandall listed several problems discovered by the professional house inspector and referenced in Exhibit A. She complained her home should not have been assessed at full value because the house still did not meet code and the defective roof was never replaced. Ms. Crandall indicated she recently filed a complaint with the State Contractors' Board and received a letter from them agreeing there were several problems to be addressed. During this process, she also discovered the map of the subject property was incorrect in its placement of her domestic well, and the well was never inspected or approved by the Health Department. She related some of her attempts to work with the Assessor's Office and said she had the impression the staff was "playing games" with her. Although the appraiser previously offered to make a \$40,000 adjustment for the roof, she indicated it would take an adjustment of \$175,000 to provide tax relief. Ms. Crandall compared the taxable improvement value of her property to that of a nearby property referenced on page two of Exhibit A. Ms. Crandall felt the assessment for improvements on her property should be suspended until the County demonstrated that her house met code requirements.

With respect to land value, Ms. Crandall questioned a statement made to her by the appraiser in 2006 that there was no difference in value for 10 acres versus 40 acres. She referenced page three of Exhibit A, which was a 10-acre property that did not sell when listed for \$169,000, but had a taxable land value of \$280,000. She discussed land values for other properties in Exhibit A, pointing out a 40-acre parcel with a taxable land value lower than her 10-acre subject property. Ms. Crandall talked about comparable sales in the area and said the neighboring property used as a comparable by the Assessor's Office had topography that was more level than hers.

In response to questions by Member Covert, the Petitioner indicated she did not believe she would be able sell her property in its current condition. She estimated a cost of approximately \$100,000 to correct the defects and make the subject property saleable.

Member Woodland asked why the builder was not responsible for roofing defects or for bringing the house up to code. Ms. Crandall replied her options were to go through the State Contractor's Board or to go through Chapter 40. She said she started Chapter 40 but her attorney dropped the case after the builder submitted documents showing roof repairs were made. She explained a subsequent inspection and two roofing

reports showed there were still defects and, additionally, the State Contractor's Board recently issued a list of corrections to the builder.

Member Krolick wondered about the current condition of the roof. Ms. Crandall stated the wrong size nails were used, allowing movement in the tiles. She noted the builder poured Mastic over a part of the roof in 2006 to repair the leaks and, although the roof was not currently leaking, she had been informed by roofing professionals that the Mastic would cause the roof to rot within about three years.

County Assessor Josh Wilson pointed out it was appropriate to address any code issues and defects demonstrated in the inspection reports through some kind of functional obsolescence. He indicated the valuations pursuant to *Marshall and Swift* assumed no defects and the Board should consider adjustments based on cost estimates to cure the defects. He focused primarily on the roof, for which the Petitioner provided estimates ranging from \$35,019 to \$41,900. Mr. Wilson said it was unclear what type of action might yet be necessary with respect to the well and he did not know what the cost to cure those defects might be. He emphasized he took the Petitioner's allegations that his office was "playing games" very seriously and hoped that was not predominantly the case. Given the large caseload in the Assessor's Office, he acknowledged it was possible for staff to overlook things. Mr. Wilson was not aware of any statutory authority that would allow non-assessment of the improvements while code problems were addressed, but he believed the circumstances called for adjustments based on the cost to cure detriments associated with the property. Based on current market evidence, Mr. Wilson did not believe there was enough sales data to justify any adjustments in land value.

Member Covert commented the Petitioner's negative experience with the Assessor's Office may have been an exception, but he had always found the Assessor's staff to be professional and sensitive to taxpayer issues. He pointed out a property could not be listed for sale without a valid well permit signed by the Health Department and it was an extreme impairment for the subject property not to have one.

Ms. Culver drew the Board's attention to a typographical error in LS-4 on page one of Exhibit II, for which the correct amount was \$325,000. She reviewed the features of the subject property and noted all of the improved sales provided in Exhibit II were on 10-acre parcels in the same subdivision. Ms. Culver identified IS-1 and IS-3 as those most similar to the subject in size and quality class, although the subject was superior due to its square footage for the RV garage. She said the land sales supported the subject's taxable land value. Based on the improved and land sales, Ms. Culver noted the total taxable value did not exceed full cash value and it was the recommendation of the Assessor's office that the Board uphold the taxable land value of the subject.

Chairperson McAlinden asked for clarification concerning notes on the appraiser's residential record card. Appraiser Keith Stege, previously sworn, stated there was a downward adjustment of 15 percent for location because some of the sales used to establish land value were taken from a similar but slightly superior neighborhood that had more level topography. Ms. Culver said there were currently no adjustments to the

improvement value based on the condition of the house. Other than the roof and the well, she indicated the issues pointed out to her by the Petitioner during her inspection of the home's interior seemed to be decorative or superficial in nature. She offered at that time to apply obsolescence to adjust for the roof but the Petitioner was not interested. Ms. Culver said she and the Petitioner discussed the well and she was left with the impression that a supervisor in the Health Department determined the County was not in a position to recognize it as a problem. She stated she was not aware the well was a significant issue until hearing the Petitioner's testimony today.

In response to Member Krolick's questions, Ms. Culver indicated she did not know if there was a permit for the well. She said the property reinspection report provided to the Board had been reviewed by the Assessor's Office and a number of the items on the list had already been repaired.

Member Covert agreed with the appraiser about the superficial nature of some of the repairs but emphasized the roof and the well were major detriments. He pointed out it could cost anywhere from \$20 to \$25 per foot to drill a domestic well, leaving the Petitioner with some very costly and immediate issues in the worst case scenario if the Health Department were to render the well useless.

Member Green questioned the Assessor's value of \$246 per square foot, which seemed high compared to values seen on similar houses during previous hearings. Mr. Wilson clarified the total taxable value was actually \$197 per square foot and the value referred to by Member Green reflected what the Petitioner paid for the property.

Chairperson McAlinden hoped the Assessor's Office would try to assist Ms. Crandall in getting someone from the Health Department to inspect the well.

Ms. Crandall clarified the actual placement of the well was near a natural drainage in the mountain, with the septic system on the other side of the drainage. She noted the Health Department found a permit for the well but it was never signed off or approved. She stated the County Engineering Department became involved because of the well's proximity to the natural drainage and an Engineering supervisor determined it did not need to be moved, although she thought the State Contractors' Board had determined otherwise. Member Covert remarked there could be a problem if the septic was too close to the well. Ms. Crandall said she thought the minimum distance required was 100 feet.

Member Covert asked whether it was possible for the Board to make an adjustment for the well before there was a ruling as to its legality. Mr. Wilson indicated the Board could combine adjustments for the well and the roof. He stated the Assessor's Office was required to review obsolescence on an annual basis to determine whether conditions still warranted the adjustment. He pointed out the Assessor's Office would be notified of a building permit if the roof were repaired or replaced, and his office would place a note on the record to follow-up with the Health Department regarding the well permit. Mr. Wilson acknowledged the communication between the Building Department,

Health Department and Assessor's Office was not optimum at all times. In response to a question by Member Covert, Mr. Wilson recommended a roof adjustment of approximately \$38,000 based on the two estimates provided by the Petitioner. Ms. Crandall informed Member Covert the well was 545 feet deep. Member Covert suggested it might cost approximately \$10,000 to drill a new well and proposed \$5,000 as a reasonable adjustment. Ms. Crandall commented the roofing estimates were only good for a ten-day period in 2006 and costs had likely gone up.

Member Krolick asked what an appropriate adjustment would be at this point in time for inferior construction. Mr. Wilson replied that appraisers typically looked at the cost to cure any defects that were identified.

Ms. Crandall asked for clarification about whether she would receive tax relief. Mr. Wilson explained the property tax cap and the Assessor's valuation were two separate issues. It was his opinion the Board should focus on valuation and let the taxes fall where they would based on the property's tax cap status. He indicated the appraiser had probably been trying to explain to the Petitioner that any reduction in taxable value would not translate directly to a reduction in the tax bill because of the tax cap legislation enacted in 2004.

Chairperson McAlinden closed the public hearing.

Member Green opined the taxable land value was fair based on a look at the comparable sales. He suggested obsolescence related to the well and the roof was what the Board could actually deal with, but did not believe he could make a judgment about the 3.5 quality class. Based on his past experience with the State Contractors' Board, he commented they could "play hardball" with contractors who do not fulfill their requirements and he had no doubt the Petitioner would probably get either a new roof or a roof that was repaired to code. For purposes of discussion, Member Green proposed an adjustment on the improvements of roughly \$48,135, reducing her taxable improvement value to \$250,000.

Member Covert asked how the amount could be separated between the roof and the well. Member Green suggested \$38,000 for the roof and the remaining \$10,135 for the well.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable improvement value for Parcel No. 076-690-69 be reduced by \$48,135, resulting in a taxable improvement value of \$250,000. The Assessor was directed to make the appropriate adjustments and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**11:07 a.m.** Chairperson McAlinden declared a brief recess.

**11:15 am.** The Board reconvened with all members present.

**08-53E** **PARCEL NO. 078-231-11 – KAUFFMAN, STEVE – HEARING NO. 08-0120R07**

The Board considered arguments for Hearing No. 08-0120R07 and Hearing No. 08-0120 at the same time. Please see 08-54E below for details concerning the petition, exhibits and decision for Hearing No. 08-0120.

A Petition for Review of Assessed Valuation was received from Steve Kauffman protesting the 2007-08 taxable valuation on land located at 16205 Fetlock Drive, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, Appraisal Record Card, 2 pages

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

Petitioner Steve Kauffman was sworn in by County Clerk Amy Harvey.

Appraiser Keith Stege, previously sworn, oriented the Board as to the location of the subject property, which had new construction completed in 2007.

Mr. Kauffman identified himself as the owner-builder for the subject property. He said the Certificate of Occupancy was issued in February 2007 and required him to complete one functioning bathroom, and to place waterproofing on the floor and countertops. He indicated the remainder of the work was not completed until November 2007. He stated the appraiser visited the property on March 26, 2007, establishing a taxable land value of \$95,000 and a taxable improvement value of \$295,515. Mr. Kauffman said the property came up for reappraisal a few months later on June 30, 2007, and he was surprised to see the taxable land value had increased by 31.6 percent to \$125,000 and the improvement value had increased by 4.7 percent to \$309,281. He pointed out the Assessor's Office used comparables that sold during the peak of the market in 2006, but it would not be possible for him to sell the subject property for those prices in the current market. He questioned the appraiser's inclusion of a listing as evidence in Exhibit II. Mr. Kauffman listed the property for sale at \$238 per square foot with only one showing in four months and was still getting no sales activity after dropping the list price to \$219 per square foot. He did not believe the land sales used by the Assessor's Office were representative because his property was on a much steeper slope. He observed the house had to be positioned at the front of the 11-acre lot because it was not practical to exceed a 14 percent grade. He characterized the location of the subject property as a "ghetto" in relation to the comparables and noted that access was via an unmaintained one-mile dirt road. Other than the house itself, Mr. Kauffman said there were no improvements to the land such as barns or corrals. As an indicator of what

was happening in the marketplace, he stated there had been two foreclosure sales and one short sale in the area, all for houses over 2,000 square foot that sold for about \$350,000. Mr. Kauffman thought it seemed unfair to capture tax values based on sales at the peak of market without accounting for what had happened in the past 12 to 18 months.

Member Covert pointed out the appraisal records showed a grade of 12 percent and asked if that was incorrect. Mr. Kauffman said he had a topography expert come out when planning the house and he thought the grade was more than 12 percent. In response to Member Covert's inquiry, Mr. Kauffman indicated he had not supplied the Assessor's Office with the expert's report.

Member Green noted the improved comparables used by the Assessor's Office were \$100,000 to \$120,000 more than the subject property, which had a quality class of 4.0 for a 2,724 square foot home and 1,000 square foot garage on 11 acres of land. Mr. Kauffman remarked, if one looked at the market for houses in general, values had declined and money had tightened up. He did not believe it was a fair approach to be taxed upon what happened in the market 18 months ago. Member Green asked what the house was listed for. Mr. Kauffman said it was originally listed for \$469,000 and then lowered by about \$50,000. Member Green commented the Assessor's total taxable value was \$434,000. Mr. Kauffman did not think assessed values and market values had ever been that closely tied. Member Green pointed out, according to Nevada Revised Statutes, the Board could make an adjustment if they found the property was valued higher than fair market value. Mr. Kauffman said he did not understand the justification for the taxable values set by one appraiser in March 2007 versus those of another in June 2007. He wondered whether that implied the March appraisal was not valid.

With respect to Hearing No. 08-0120R07 for the 2007-08 tax year, County Assessor Josh Wilson explained the appraiser set values as if the house were 100 percent complete as of March 2007. He stated some adjustment might be called for based on the Petitioner's testimony that the house was not 100 percent complete until November 2007. Mr. Wilson suggested the Board should also consider that the Petitioner and the appraiser clearly had direct discussions at the property site when the appraisal was done. He said it would be a question of whether the house was really done at that point or not, or whether there was something to lead the appraiser to believe it would be done by July 1, 2007.

Mr. Wilson pointed out it was not unusual in a mass appraisal environment for two appraisers to be looking at different things. He indicated the appraisal done in March 2007 was triggered by the building permit and therefore focused on the valuation of the improvements. The second appraisal adjusted land values during a reappraisal of the entire North Valleys area. Mr. Wilson commented he did not think there were any "ghettos" located in Rancho Haven. Based on the sales data, he believed the land was appropriately valued and noted the land values would continue to be adjusted each year as the market readjusted and more sales data became available.

Member Covert asked for a definition of completeness. Mr. Wilson said, as stated by the Petitioner, one could obtain a Certificate of Occupancy before a house

was 100 percent complete. From the standpoint of the Assessor's Office, he said "complete" would mean, for example, that all bathrooms were done and floor coverings were installed. He noted it was possible to look at the *Marshall and Swift* manual to estimate value based on what specific items were and were not complete.

Member Woodland asked for the Assessor's recommended amount of adjustment. Mr. Wilson said he would like the Board to ask more questions about what was and was not complete prior to July 1, 2007 before he could make that determination.

Mr. Stege indicated that most of the improved comparable sales used by the Assessor's Office were inferior to the subject. He said he tried to find steep properties for comparison by estimating from aerial photographs. He pointed out that adjustments for steep terrain were frequently offset by adjustments for better views. Mr. Stege referred to IS-2 on page one of Exhibit II, explaining it had low topography and was subject to flooding. He stated the subject parcel sloped down from the road for easy access and economy but all of the improved comparables sloped upward from the road. He referred to LS-3 as an example and noted the comparables that did have a driveway used a switchback to access the highest point on the parcel and often the point farthest from the road. Based on the comparable sales, Mr. Stege observed the taxable value did not exceed full cash value and the property was equalized with similarly situated properties and improvements in Washoe County.

Mr. Kauffman pointed out Rancho Haven was a ranching community and the residents there valued land that was level or gently sloped. As of July 1, 2007, he said one of the three bathrooms in the house was functioning and there was Hardy Backerboard laid down in the kitchen. He stated there was no flooring or base installed, windows and doors were in but the door casings were not complete, and lighting fixtures were not in.

Member Krolick asked what percentage of the construction loan the Petitioner had drawn at that point in time. Mr. Kauffman commented he used a lot of money out of his own pocket rather than drawing on the construction loan, but estimated he had drawn about two-thirds of his \$300,000 construction loan. He estimated the house to be about 75 percent complete at that time.

Mr. Wilson agreed to accept the Petitioner's estimate and recommended a 25-percent reduction in taxable improvement value for the 2007-08 tax year. He recommended the Board uphold the 2008-09 taxable land and improvement values.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's office, on motion by Member Green, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the improvements be reduced by 25 percent for the 2007-08 tax year on Parcel No. 078-231-11, resulting in a taxable improvement value of \$221,636. The Assessor was directed to make the appropriate

adjustment and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-54E            PARCEL NO. 078-231-11 – KAUFFMAN, STEVE – HEARING NO. 08-0120**

The Board considered arguments for Hearing No. 08-0120R07 and Hearing No. 08-0120 at the same time. Please see 08-53E above for a summary of the discussion concerning both hearings.

A Petition for Review of Assessed Valuation was received from Steve Kauffman protesting the 2008-09 taxable valuation on land located at 16205 Fetlock Drive, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 078-231-11 be upheld for the 2008-09 tax year.

**08-55E            PARCEL NO. 079-390-01 – NIELSEN, GERALD J & ESTHER D – HEARING NO. 08-1227**

A Petition for Review of Assessed Valuation was received from Gerald J and Esther D Nielsen protesting the taxable valuation on land located at 1210 Bullion Hill Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Photographs of the subject and neighboring properties, 4 pages.

Exhibit B, Chart containing comparable sales data, 1 page.

Exhibit C, Map, photo, Assessor's sales verification form, and closing statement at escrow for the subject property, 4 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

Petitioner Gerald Nielsen was sworn in by County Clerk Amy Harvey.

Appraiser Keith Stege, previously sworn, oriented the Board as to the location of the subject property.

Mr. Nielsen stated the photographs in Exhibit A were based on a list of comparable properties provided to him by the Assessor's Office. He noted the comparables given on Assessor's Exhibit II were not from the same list as those previously provided to him. He said the subject property had been on the market over four years when he and his wife purchased it and they bought the parcel because they did not want another buyer putting in a paint ball course on the property. Mr. Nielsen explained the taxable land value was reduced to the amount of the purchase price by the County Board of Equalization in a previous tax year but had subsequently increased, although there were no improvements made to the land since its purchase. Mr. Nielsen reviewed characteristics of the comparable parcels photographed in Exhibit A. Other than their common location in the Red Rock area, he did not believe the Assessor's comparables were valid. He said there were essentially no building sites on the subject parcel, which was steep and on the side of a mountain. He referred to the topographical map included in Exhibit II and pointed out there were so many gradient lines on the map it was difficult to count them. Mr. Nielsen indicated he and his wife wanted to put up a fence and put some cattle on the parcel to reduce the fire danger but there really was no other use for the property.

Mr. Stege discussed the three comparable land sales listed on page one of Exhibit II. He identified LS-1, which was adjacent to the subject property, as being most similar in topography and the only other parcel large enough to qualify for an optional second parcel according to zoning. Based on the sales data, he stated taxable value did not exceed full cash value and the property was equalized with similarly situated properties in Washoe County. Mr. Stege commented he recently walked up to a site pad on the subject property that looked buildable and had some view of the valley, although he acknowledged the property was steep beyond that point. He noted the next door neighbor pulled a fifth-wheel trailer off to the side of a road running alongside the subject property where the terrain was steeper and there was also a site pad located there. Mr. Stege used aerial photographs to estimate the elevation gains on all the comparable parcels.

Mr. Nielsen described the access to the property along a 100-foot wide area leading up to the site pad. He noted it was located at the confluence of a canyon where quite a bit of drainage took place, making it hazardous to place a structure there. He pointed out the neighbor used a tractor to place the fifth-wheel trailer on the adjacent property. Mr. Nielsen did not believe the neighbor's parcel was indicative of the topography on the subject parcel. He said he had only the one questionable buildable site on his parcel that could even be accessed.

Chairperson McAlinden inquired about a 30 percent adjustment on the appraisal record for the 2005-06 tax year. Mr. Stege clarified the current adjustments to the subject property included a 10 percent upward adjustment for size, a 40 percent downward adjustment for topography, and a \$37,500 downward adjustment for lack of power. He indicated those adjustments were reviewed annually.

Member Krolick asked about the taxable value and adjustments for the comparable adjacent property. Mr. Stege said the adjustments were identical to those of the subject property. Member Krolick inquired if the subject had any adjustments for accessibility. He noted the adjacent property, as stated by the Petitioner, had somewhat level land near the bottom that made it more accessible than the subject. Mr. Stege indicated the adjustment for topography already accounted for accessibility. Member Krolick pointed out the two properties had the same adjustments, although the comparable had superior access.

Mr. Nielsen pointed out the location of a single usable access point to the subject parcel on the parcel map display. He commented his taxable value had nearly doubled over the previous year, although nothing about the land had changed.

Chairperson McAlinden closed the public hearing.

Member Covert expressed concerns about accessibility.

Chairperson McAlinden recalled hearing arguments when the Board made an adjustment during a previous year but did not recall any discussion about accessibility. She thought the 40 percent adjustment for topography might be adequate but was open to other Board members' opinions.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that the land value be reduced by 10 percent to compensate for accessibility to the property. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land was valued correctly.

**08-56E      PARCEL NO. 079-481-56 – CANNIZZARO, VINCENT & LYNN – HEARING NO. 08-0895**

A Petition for Review of Assessed Valuation was received from Vincent and Lynn Cannizzaro protesting the taxable valuation on land and improvements located at 1215 Serpentine Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Information from the Multiple Listing Service, 22 pages.

Exhibit B, Information from the Multiple Listing Service, 46 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

Petitioner Vincent Cannizzaro was sworn in by County Clerk Amy Harvey.

Appraiser Keith Stege, previously sworn, oriented the Board as to the location of the subject property.

Mr. Cannizzaro stated he was asking for fair and equitable taxation and observed that his taxes exceeded some of his neighbors' taxes by 100 percent. He thought the Assessor's process needed to be reevaluated to look at circumstances nationwide, not just at values in Washoe County. He said property values across the County dropped by 10 to 20 percent over the last 12 to 18 months, while taxable values had gone up. Mr. Cannizzaro referred to the comparable property information from the Multiple Listing Service (MLS) provided in Exhibits A and B. He referred to the Assessor's total taxable value of nearly \$615,000 for his property and noted he listed his property for sale at \$589,000 for nine months and received no offers. He pointed out there were currently 60 properties listed for sale in the Antelope Valley area, all paying between \$1,500 and \$4,500 per year in taxes, and he did not understand why his taxes were currently \$6,000 per year.

County Assessor Josh Wilson talked about the taxable value system in the State of Nevada and explained the nature of depreciation. He indicated the appraiser was refused access to inspect the interior of the Petitioner's home, leaving no recourse but to use building plans for the appraisal, and noted the home was assigned a quality class of 4.5. Although he did not have enough information to make direct comparisons, Mr. Wilson surmised that differences in depreciation because of the age of the houses and differences in quality class would account for the difference in the Petitioner's tax assessment. He emphasized, if there was in fact an expired listing on the property for \$589,000, that was a clear indication the taxable value exceeded full cash value as defined in statute and a reduction would be warranted. Mr. Wilson offered to send an appraiser to do a physical inspection of the home to determine whether the quality class assignment was appropriate.

Member Krolick commented the Nevada Revised Statutes had no provision for a declining market and appraisers were required to use past sales data, even if it was somewhat dated. Mr. Wilson agreed. He pointed out, in situations where there was more current sales data to indicate taxable values above market values, the Assessor's Office was recommending to the Board that those values be reduced. Such market data was not available in the area of the subject property, but Mr. Wilson said the Assessor's Office would adjust appropriately as such data became available.

Mr. Stege discussed the comparable sales listed on page one of Exhibit II. He stated all of the improved sales were inferior in size and quality class, supporting the taxable improvement value of the subject property, and the three comparable land sales supported the taxable land value. He recommended the taxable values be upheld and said there was inadequate data to support either a reduction or an increase in land values.

Chairperson McAlinden asked the Petitioner about the appraiser being denied entry. Mr. Cannizzaro apologized and indicated he was upset over a prior appeal of his property taxes. He acknowledged the land and improvement values were consistent with the sales data but pointed out he would not get those prices on the current market. Chairperson McAlinden indicated the process for establishing taxable values was set by the Nevada State Legislature. She informed the Petitioner that, under NRS 361.345, if a person complaining about the assessment of his property refused entry to the assessor without good cause, the Board could not make any reduction to the Assessor's taxable values. She suggested to the Petitioner that he allow Mr. Wilson to send an appraiser to inspect the house for reappraisal.

Member Covert commented it was very possible the quality class of 4.5 might be reduced if the appraiser were to review the home's amenities, which would make a big difference in taxable values.

Mr. Cannizzaro clarified his property was never listed with the MLS but was offered "for sale by owner".

Member Green observed there were comparable sales in 2007 that were inferior to the subject and asked for clarification about the Board's charge to look at real estate listings as the basis for a reduction. Mr. Wilson stated the Board should clearly look at actual sales prices; however, if there was very limited sales data in a particular area the Board should look at all the information available to make a fair and equitable decision. He cautioned there was a difference between a property that was actively marketed by a real estate agent on the MLS versus one with a "for sale by owner" sign in the yard, which might or might not be adequate marketing. He thought it was important for the Board to give consideration to any evidence showing all of the MLS listings in a particular area coming in below the Assessor's taxable value.

Chairperson McAlinden closed the public hearing.

Member Covert observed the taxable value and market value were very close together in this case.

Member Krolick agreed and asked legal counsel if the Board could take that under consideration given the statute regarding denial of entry. Herb Kaplan, Deputy District Attorney, stated NRS 361.345(2)(b) precluded the Board from making any reduction from the assessment of the county assessor based on that subsection.

Based on the evidence presented by the Petitioner and the Assessor's Office, and in accordance with NRS 361.345(2)(b), on motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 079-481-56 be upheld. The Board found that the Petitioner refused entry to the Assessor, the land and improvements were valued correctly, and the total taxable value did not exceed full cash value.

**08-57E            PARCEL NO. 148-110-39 – HOGUE, M WAYNE TR – HEARING  
NO. 08-1145**

A Petition for Review of Assessed Valuation was received from M. Wayne Hogue protesting the taxable valuation on land located at 6330 Wetzel Court, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Copy of petition and letter, 3 pages,

Exhibit B, Valuation history for the subject property and National Association of REALTORS® data, 2 pages.

Exhibit C, Letter authorizing representation, 1 page.

**Assessor**

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

Exhibit II, Appraisal Record Card, 2 pages.

Patricia Vaughn, the Petitioner's representative, was sworn in by County Clerk Amy Harvey.

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property.

Ms. Vaughn referred to the chart in Exhibit B and discussed the downturn seen in the market over the past year. She pointed out existing home sales declined by nearly 25 percent from the end of 2006 to the end of 2007, and the corresponding sales price of an existing home dropped by 11.1 percent last year. Ms. Vaughn stated the total assessed value of the Petitioner's property was \$249,374 at the end of 2006 and increased by 24 percent to \$309,329 for the 2008-09 tax year. Given the recent market softening, she said the increase was not justified and she asked the Board to consider a reduction.

Ms. Vice noted the sales price for the subject property of \$1,130,000, or \$430 per square foot, in November 2006. She pointed out the total taxable value on the property was \$337 per square foot. Ms. Vice said land values for the neighborhood were calculated using the allocation method, as outlined on page seven of Exhibit I. She

indicated there were only three sales over a 12-month period utilized in the allocation. She stated the subject property received a 5 percent downward adjustment in land value because it backed to the clubhouse. Ms. Vice commented the land value was well supported. She noted there were three comparable sales used to determine improvement value, including two that sold in early 2007 with prices ranging from \$402 to \$438 per square foot. She recommended the taxable land and improvement values be upheld by the Board.

County Assessor Josh Wilson, addressing the handouts in Exhibit B, stated his Office observed that higher end properties had not appreciated as rapidly as some of the subdivision tract homes and were not experiencing the same degree of market correction. He pointed out the total taxable value was more than 20 percent below the purchase price of the subject property itself and no evidence was presented to suggest the subject property was excessively valued. Mr. Wilson commented there was no evidence presented by the Petitioner or his representative to show the property was out of equalization.

Ms. Vaughn said the comparable sales in January 2007 and March 2007 occurred during the time period where there was an 11 percent decline in housing values. She stated the sales price of \$402 per square foot in March illustrated a 9 percent decrease in market price when compared to a price of \$438 per square foot in March. Ms. Vaughn suggested the comparables were not representative of the current market value of the subject property.

Chairperson McAlinden closed the public hearing.

Member Covert remarked he had lived in the subject area and found it acceptable to uphold the taxable values.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 148-110-39 be upheld.

**12:50 p.m.** Chairperson McAlinden declared a brief recess.

**1:58 p.m.** The Board reconvened with all members present.

**08-58E** **PARCEL NO. 048-061-04 – MOUNT ROSE PROPERTIES LLC – HEARING NO. 08-1428B**

A Petition for Review of Assessed Valuation was received from Mount Rose Properties LLC protesting the taxable valuation on land and improvements located at 19460 Mount Rose Highway, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Newspaper article about foreclosures, 2 pages.

Exhibit B, Letter outlining owner's opinion that taxable value exceeds full cash value, 2 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

Petitioner Timothy Nelson was sworn in by County Clerk Amy Harvey.

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property.

Mr. Nelson referred to the newspaper article submitted in Exhibit A, in which the President of the Reno-Sparks Association of REALTORS® related a 15 percent drop in the median price of existing homes for 2006 and about a 10 percent drop for 2007, representing a combined 25 percent decline over the past two years. He pointed out there should be an approximate similar decline in taxable values. Mr. Nelson indicated the 40-acre subject parcel had no separate access to the Mount Rose Highway and access was through an adjoining parcel 1.2-acre parcel also owned by the Petitioner.

Ms. Vice said the subject parcel had very steep topography and she confirmed that access was through the adjoining parcel. She stated there was a value of \$20,000 per acre on the parcel because of its topography. She pointed out there were no comparable sales for parcels of similar size within the immediate area, so it was necessary to go to competing neighborhoods. Ms. Vice referred to LS-1 on page one of Exhibit II, stating it was located fairly close to the subject. She noted the per-acre sales prices for all of the comparables were significantly higher than that of the subject, primarily because of topography, with the first two comparables being more similar to the subject. She stated the taxable land value was well supported.

Member Covert asked about improvements to the property. Ms. Vice identified 1,500 feet of split-rail fence put on in 2005 as the only improvement.

Mr. Nelson pointed out the first two comparables sold in 2005 when the market was still strong.

Member Green asked the Petitioner what land value he thought was reasonable. Mr. Nelson requested a value of \$600,000 be considered by the Board, about a 25 percent reduction.

Member Krolick inquired about the subject's mixed zoning of 60 percent General Rural Residential (GR) and 40 percent Medium Density Suburban (MDS). Ms. Vice explained the GR zoning generally provided a single home site on a large acreage parcel, which was appropriate for the steep terrain. Member Krolick asked if the comparables had similar zoning. Ms. Vice identified the zoning for LS-1 as MDS, and stated the other two were zoned Low Density Suburban (LDS). Chairperson McAlinden clarified that LS-2 was actually zoned Medium Density Rural (MDR).

Chairperson McAlinden closed the public hearing.

Member Covert commented the issue before the Board was whether the taxable value was less than the full cash value of the subject property. He thought \$20,000 per acre for a parcel on Mount Rose seemed conservative.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that the taxable value on the land and improvements on Parcel No. 048-061-04 be upheld.

**08-59E            PARCEL NO. 048-070-01 – MOUNT ROSE PROPERTIES LLC –**  
**HEARING NO. 08-1428A**

A Petition for Review of Assessed Valuation was received from Mount Rose Properties LLC protesting the taxable valuation on land located on the Mount Rose Highway, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Parcel map of the subject property, 2 pages.

Exhibit B, Letter outlining owner's opinion that taxable value exceeds full cash value, 2 pages.

**Assessor**

Exhibit I, Appraisal Record Card 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 6 pages.

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property, which abutted the parcel previously considered by the Board.

Mr. Nelson, previously sworn, referred to Exhibit A, which was a portion of a survey showing the irregular configuration and shallow depth of the site. He stated the parcel was created along with other lots that provided about the same amount of area.

He characterized it as a “leftover” parcel that had a very different configuration from the others. He indicated the parcel was purchased in order to provide potential access to the larger 40-acre parcel. Mr. Nelson did not believe the lot should be valued based on comparables for single family parcels because it was only useful as an extra piece of land that provided access for the adjoining property. His opinion was the lot should have a taxable value of \$20,000. He remarked the proximity of the subject property to the Reindeer Lodge property located across the street was not an enhancement.

Ms. Vice said the property was just over 1 acre and was appraised based on its site value rather than its acreage. She stated the base lot value for 1-acre parcels along the Mount Rose Highway was \$140,000. She noted the subject was given a 20 percent downward adjustment for its irregular shape and a 5 percent downward adjustment for traffic, resulting in a total taxable value of \$105,000. She discussed the four comparable vacant sales, identifying two of them as irregularly-shaped parcels near Sky Tavern that were difficult to build upon, and pointed out one within a few hundred feet of the subject that was considered a much more desirable lot. Ms. Vice stated the taxable value was well supported in that it was already discounted by 25 percent and was valued well below all of the comparables.

In response to a question by Member Covert, Ms. Vice indicated the subject property fronted the Mount Rose Highway and obviously had detriments, but those were already reflected in its taxable value.

Member Krolick asked about the availability of sewer to the site. He related there were issues with some of the land in the area, in that it did not percolate well and more than one acre was required for a septic system. Ms. Vice replied there was currently no sewer hookup available. She commented the homeowners in the area found ways to build when motivated to do so. Member Krolick questioned whether the comparables were buildable lots. Ms. Vice replied the parcel located on Mountain Haven was buildable but the other comparables were probably questionable and, like the subject property, would be difficult with respect to utilities.

Member Green recalled property owners on Mount Rose could not access domestic wells because there was a water company. He wondered whether the Company had the facilities to take on new customers. Ms. Vice replied she did not know.

Mr. Nelson clarified he had some rights to the Rosemount Water Company but would expect to use them on the larger 40-acre parcel, rather than on the smaller subject parcel.

Chairperson McAlinden closed the public hearing.

Member Green commented, although it was a difficult piece of property, he thought it was certainly worth more than \$20,000.

Member Covert indicated he could not identify a use for the property except for access and did not imagine anyone would pay \$105,000 for such a lot.

Member Krolick suggested the lot added value to the adjoining 40-acre parcel. He believed a value between \$35,000 and \$50,000 was probably fair since it would be cost prohibitive to develop the parcel on its own.

Chairperson McAlinden suggested \$60,000 would be more appropriate.

Member Krolick made a motion to reduce the taxable land value to \$45,000. The motion was seconded by Member Covert. The motion failed on a 2-3 vote with Chairperson McAlinden, Member Green and Member Woodland voting “no”.

Based on the evidence presented by the Petitioner and the Assessor’s Office, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable land value on Parcel No. 048-070-01 be reduced to \$55,000. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land was valued correctly and the total taxable value did not exceed full cash value.

**DISCUSSION – AGENDA ITEM 4 (ALSO SEE MINUTE ITEMS 08-60E THRU 08-70E)**

Chairperson McAlinden asked if there was any reason the remaining petitions listed under Agenda Item 4 could not be consolidated and heard by the Board as a single block.

County Assessor Josh Wilson verified there were no recommendations from the Assessor’s Office to adjust taxable values for any of the remaining properties listed under Agenda Item 4.

Member Green was in favor of consolidating the remaining hearings under Agenda Item 4 and Member Covert agreed. Herb Kaplan, Deputy District Attorney, pointed out that “consolidation” required common issues of law or fact, and there did not seem to be any basis for the Board to find that in this case. He stated the Board could address multiple petitions in one motion as long as each individual parcel number was clearly stated and the basis for the motion was identified.

Amy Harvey, County Clerk, identified four petitioner requests for rescheduled hearing dates among all the hearings that remained on the agenda. The Board decided to first consider the requests to reschedule.

Mr. Wilson clarified the hearing schedule was set by property type per the direction of the Board. He indicated Petitioners who contacted the Assessor’s Office or the Clerk’s Office to reschedule their hearings were asked to submit their request in

writing for the Board's consideration. He stated the last few days of the month were blocked out for the Board to deal with rescheduled and/or continued hearings.

Please see 08-60E through 08-63E below for details concerning the petition and the decision related to each of the rescheduled hearings.

On motion by Member Covert, seconded by Member Green, which motion duly carried, the Board decided to address the following parcel numbers under Agenda Item 4 with one single motion: 076-310-19, 076-310-21, 078-271-08, 078-281-35, 079-440-70, 079-450-82, 086-205-17 and 566-100-10.

Mr. Wilson asked the Board to uphold taxable values based on the written presentation of the Assessor's Office for each of the properties, which demonstrated the total taxable value did not exceed full cash value.

Please see 08-64E through 08-70E below for details concerning the petition, exhibits and decision related to each of the remaining properties under Agenda Item 4.

Chairperson McAlinden identified additional documents provided by Petitioner Carolyn Brundtland, Parcel No. 079-450-82, Hearing No. 08-1180, that might not have been considered when the Board included the parcel in its previous motion addressing the block of petitions under Agenda Item 4. It was later decided to reopen this hearing for separate consideration (see 08-83E below).

**08-60E      PARCEL NO. 079-481-41 – ANDRIES, VINCENT J ETAL –  
HEARING NO. 08-1434**

A Petition for Review of Assessed Valuation was received from Vincent J. Andries protesting the taxable valuation on land located at 2755 Antelope Valley Road, Reno, Washoe County, Nevada.

The Board reviewed a letter submitted by the Petitioner requesting that the hearing date be rescheduled.

On motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was ordered that Hearing No. 08-1434 for Parcel No. 079-481-41 be rescheduled to February 28, 2008.

**08-61E      PARCEL NO. 080-481-34 – MCPHILLIAMY, JOSEPH P –  
HEARING NO. 08-0449**

A Petition for Review of Assessed Valuation was received from Joseph McPhilliamy protesting the taxable valuation on land located at 535 Budger Way, Reno, Washoe County, Nevada.

The Board reviewed a letter submitted by the Petitioner requesting that the hearing date be rescheduled.

On motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was ordered that Hearing No. 08-0449 for Parcel No. 080-481-34 be rescheduled to February 28, 2008.

**08-62E            PARCEL NO. 538-081-03 – HEMMINGSEN, NIELS M & MARY  
JANE P – HEARING NO. 08-1652**

A Petition for Review of Assessed Valuation was received from Niels M. and Mary Jane P. Hemmingsen protesting the 2008-09 taxable valuation on land and improvements located at 12320 Ocean View Drive, Sparks, Washoe County, Nevada.

The Board reviewed a letter submitted by the Petitioner requesting that the hearing date be rescheduled.

On motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was ordered that Hearing No. 08-1652 for Parcel No. 538-081-03 be rescheduled to February 28, 2008.

**08-63E            PARCEL NO. 538-081-03 – HEMMINGSEN, NIELS M & MARY  
JANE P – HEARING NO. 08-1652R07**

A Petition for Review of Assessed Valuation was received from Niels M. and Mary Jane P. Hemmingsen protesting the 2007-08 taxable valuation on land and improvements located at 12320 Ocean View Drive, Sparks, Washoe County, Nevada.

The Board reviewed a letter submitted by the Petitioner requesting that the hearing date be rescheduled.

On motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was ordered that Hearing No. 08-1652R07 for Parcel No. 538-081-03 be rescheduled to February 28, 2008.

**08-64E            PARCEL NO. 076-310-19 – WATERMAN, JONAS & LOREEN P –  
HEARING NO. 08-1218A**

An email was received from Loreen Waterman protesting the taxable valuation on land located at 695 Encanto Drive, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor  
Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written presentation of the Assessor's Office, which demonstrated the total taxable value did not exceed full cash value.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value on Parcel No. 076-310-19 be upheld.

**08-65E      PARCEL NO. 076-310-21 – WATERMAN, JONAS & LOREEN P – HEARING NO. 08-1218B**

An email was received from Loreen Waterman protesting the taxable valuation on land located at 697 Encanto Drive, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written presentation of the Assessor's Office, which demonstrated the total taxable value did not exceed full cash value.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value on the land and improvements on Parcel No. 076-310-21 be upheld.

**08-66E**      **PARCEL NO. 078-271-08 – ROTH, WILLIAM L – HEARING NO. 08-0846**

A Petition for Review of Assessed Valuation was received from William L. Roth protesting the taxable valuation on land located at 16005 Frontier Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Letter and graph, 2 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written presentation of the Assessor's Office, which demonstrated the total taxable value did not exceed full cash value.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value on the land and improvements on Parcel No. 078-271-08 be upheld.

**08-67E**      **PARCEL NO. 078-281-35 – FARMER, W MAX & ZINONA TR – HEARING NO. 08-0078**

A Petition for Review of Assessed Valuation was received from W. Max and Zinona Farmer protesting the taxable valuation on land located at 16775 Fetlock Drive, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Listings in Rancho Haven, 2 pages.

Exhibit B, Listings in Rancho Haven, copy of Hearing Notice and copy of petition, 2 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written presentation of the Assessor's Office, which demonstrated the total taxable value did not exceed full cash value.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value on Parcel No. 078-281-35 be upheld.

**08-68E      PARCEL NO. 079-440-70 – BAKER, SCOTT L & SHELLY D – HEARING NO. 08-1563**

A Petition for Review of Assessed Valuation was received from Scott L. and Shelly D. Baker protesting the taxable valuation on land and improvements located at 6210 Matterhorn Boulevard, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written presentation of the Assessor's Office, which demonstrated the total taxable value did not exceed full cash value.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value on the land and improvements on Parcel No. 079-440-70 be upheld.

**08-69E            PARCEL NO. 086-205-17 – CLINE, CLARENCE E – HEARING NO. 08-0915**

A Petition for Review of Assessed Valuation was received from Clarence Eugene Cline protesting the taxable valuation on improvements located at 10755 Whitehawk Drive, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Valuation history for the subject and other properties, 4 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written presentation of the Assessor's Office, which demonstrated the total taxable value did not exceed full cash value.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value on the land and improvements on Parcel No. 086-205-17 be upheld.

**08-70E            PARCEL NO. 566-100-10 – GRIFFIN, JACKIE R – HEARING NO. 08-0453**

A Petition for Review of Assessed Valuation was received from Jackie R. Griffin protesting the taxable valuation on land and improvements located at 17665 Boulder Springs Court, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based

on the written presentation of the Assessor's Office, which demonstrated the total taxable value did not exceed full cash value.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value on the land and improvements on Parcel No. 566-100-10 be upheld.

**08-71E      PARCEL NO. 148-061-21 – SDA INC – HEARING NO. 08-0260**

A Petition for Review of Assessed Valuation was received from SDA Inc. protesting the taxable valuation on land and improvements located at 5550 Lausanne Drive, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Copy of Petitioner's assessed valuation notice, 1 page.

**Assessor**

Exhibit I, Revised Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, with recommendation to reduce improvement value (Submitted 2/4/2008), 10 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records (Received 1/30/2008), 10 pages.

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property and outlined the recommendation of the Assessor's Office to reduce the taxable improvement value by \$60,000 by applying obsolescence. She explained the property was listed from February 2007 through September 2007 for \$1,995,000 with no offers and no sale. The adjustment would bring the total taxable value down to \$1,994,956.

The Petitioner was not present to give testimony.

Member Covert clarified with Ms. Vice that the quality class for IS-1 on page one of Exhibit I was 9.0.

In response to a question by Member Green, Ms. Vice indicated the property was not stigmatized.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the improvement value for Parcel No. 148-061-21 be reduced by \$60,000, resulting in a taxable improvement value of \$1,481,956 and a total taxable value of \$1,994,956. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-72E            PARCEL NO. 148-061-43 – COFFRIN, WILLIAM E &  
CONSTANCE R TR – HEARING NO. 08-0756**

A Petition for Review of Assessed Valuation was received from William E. and Constance Coffrin protesting the taxable valuation on land located at 5800 Strasbourg Court, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Comments and charts, 7 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property and outlined the recommendation of the Assessor's Office to reduce the taxable land value from \$450,000 to \$375,000. She stated the recommendation was based on a review of recent land sales indicating the taxable value exceeded market value. No reduction to the improvement value was recommended.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the land value for Parcel No. 148-061-43 be reduced by \$75,000, resulting in a taxable land value of \$375,000 and a total taxable value of \$1,208,467. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-73E**            **PARCEL NO. 148-062-10 – WEISS, WILLARD E – HEARING NO. 08-0759**

A Petition for Review of Assessed Valuation was received from Willard Weiss protesting the taxable valuation on land and improvements located at 5740 Dijon Circle, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Appraisal Record Card 2 pages.

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

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property and outlined the recommendation of the Assessor's Office to change the quality class from 9.5 to 7.5. She explained the house was placed on the roll when it was under construction and the finish could not be determined until recently. No reduction in taxable land value was recommended. She stated the owner had the property listed for six months at \$1,395,000 with no offers and no completed sale, and was planning to reduce the list price to \$1,195,000. The reduction would result in a total taxable value approximately \$30,000 less than the reduced list price. Ms. Vice indicated the owner was in agreement with the Assessor's recommendation.

The Petitioner was not present to give testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable improvement value for Parcel No. 148-062-10 be reduced from \$928,575 to \$719,810, resulting in a total taxable value of \$1,169,810. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-74E**            **PARCEL NO. 148-240-12 – ABRAMS, SHARLENE P – HEARING NO. 08-0013R07**

A Petition for Review of Assessed Valuation was received from Sharlene Abrams protesting the taxable valuation on land located at 4645 Alpes Way, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Declaration of value for subject property, 1 page.

**Assessor**

**Exhibit I**, Appraisal Record Card, 2 pages.

**Exhibit II**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 5 pages.

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property and outlined the recommendation of the Assessor's Office to reduce the taxable land value from \$600,000 to \$495,000, the price paid by the Petitioner to purchase the subject property in September 2007.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that the taxable land value for Parcel No. 148-240-12 be reduced from \$600,000 to \$495,000. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land was valued correctly and the total taxable value did not exceed full cash value.

**DISCUSSION – AGENDA ITEM 5 (ALSO SEE MINUTE ITEMS 08-76E THRU 08-82E)**

County Assessor Josh Wilson indicated the Assessor's Office had no recommendations to reduce values for any of the remaining properties listed under Agenda Item 5.

Herb Kaplan, Deputy District Attorney, pointed out the Notice of Hearing sent to petitioners specified the taxpayer may appear in person or file documents for the Board's consideration. He believed it was past practice of the Board to consider any written material accompanying the petition, as well as any subsequent materials provided by the petitioner, and wanted to make sure such documents were considered in any group motions made by the Board.

Chairperson McAlinden asked the Clerk's Office to group any additional documents submitted by petitioners according to their agenda item for future hearings.

The Board considered parcel number 047-090-14 on an individual basis in order to review documentation submitted by the Petitioners, Charles and Janet Sundell (see 08-75E below).

The Board decided to address the following parcel numbers under Agenda Item 5 with one single motion: 047-053-02, 047-113-06, 047-130-25, 048-081-09, 049-030-23, 148-061-16 and 156-063-06.

Mr. Wilson stated the Assessor's Office submitted a Hearing Evidence Packet for each of the above-named properties, which contained sales data to support the Assessor's total taxable values. He recommended the Board uphold the Assessor's valuations. He noted two of the petitions gave equalization as their stated reason for the appeal, although no evidence had been presented to suggest the properties were out of equalization with any other property in Washoe County.

Please see 08-76E through 08-82E below for details concerning the petition, exhibits and decision related to each of the remaining properties under Agenda Item 5.

**08-75E            PARCEL NO. 047-090-14 – SUNDELL, CHARLES E & JANET L – HEARING NO. 08-0703**

A Petition for Review of Assessed Valuation was received from Charles and Janet L. Sundell protesting the taxable valuation on land and improvements located at 1665 Green Ash Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Data on subject property and comparable sales, 5 pages.

Exhibit B, Handwritten notes, 2 pages.

Exhibit C, Information from the Multiple Listing Service, 11 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to give testimony.

County Assessor Josh Wilson reviewed Exhibits A and B that were recently submitted by the Petitioner to make sure all of the information had been considered by the Assessor's Office. He stated the comparable sales in Exhibit II supported the taxable value of the subject property and noted the property had an expired listing that began March 27, 2007 at \$1,469,000 and was reduced to \$1,395,000. Mr. Wilson observed the listing price was well above the total taxable value of \$928,813. He recommended the Board uphold the Assessor's taxable value.

Chairperson McAlinden noted there was a downward adjustment of 5 percent in the land value due to traffic and noted traffic was one of the Petitioner's complaints. She asked if there were adjustments for any easements. Appraiser Gail Vice stated there were not. She said the property was located in Galena Forest and adjustments were not made for an easement unless it represented a true detriment to the parcel. She explained the base lot value was based on a range from 0.76 to 1.25 acres and the subject

property would still have fallen within that range after removing the easement, so no adjustment was made. Chairperson McAlinden questioned why adjustments would not be made for easements in the area. Ms. Vice explained an adjustment would not be made unless removing the easements placed the parcel size outside the base lot size range.

Member Krolick asked the appraiser if she reviewed the land sales provided by the Petitioner. Ms. Vice indicated she had just reviewed them and still thought the taxable land value was well supported for the subject property. She identified LS-1 on page one of Exhibit II as being most similar to the subject property and having the same traffic adjustment. She pointed out some of the comparables provided by the Petitioner had higher sales prices than those used by the Assessor's Office and were not located in the same area.

Chairperson McAlinden read aloud from Exhibit B because there was only one copy of the document. She noted the Petitioner was asking for a \$94,000 reduction in the taxable improvement value of the subject property.

Ms. Vice stated the list price on the subject property was evidence that total taxable value was below market value. She recommended the Board uphold the Assessor's taxable land and improvement values.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 047-090-14 be upheld.

**08-76E            PARCEL NO. 047-053-02 – HOOPER, WAYNE R & KATHY –**  
**HEARING NO. 08-1252**

A Petition for Review of Assessed Valuation was received from Wayne R. and Kathy Hooper protesting the taxable valuation on land located at 705 Blue Spruce Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written Hearing Evidence Packet presented by the Assessor's Office, which contained sales data to support the Assessor's valuation. He noted no evidence had been

presented to suggest the subject property was out of equalization with any other property in Washoe County.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 047-053-02 be upheld.

**08-77E      PARCEL NO. 047-113-06 – VESTAL, GWEN L & HOWARD R –**  
**HEARING NO. 08-0992**

A Petition for Review of Assessed Valuation was received from Gwen L. and Howard R. Vestal protesting the taxable valuation on land located at 1340 Austrian Pine Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Comparable sales information, 13 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written Hearing Evidence Packet presented by the Assessor's Office, which contained sales data to support the Assessor's valuation. He noted no evidence had been presented to suggest the subject property was out of equalization with any other property in Washoe County.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 047-113-06 be upheld.

**08-78E**

**PARCEL NO. 047-130-25 – TONKING, HENRY H & DONNA L – HEARING NO. 08-1433**

A Petition for Review of Assessed Valuation was received from Henry and Donna Tonking protesting the taxable valuation on land located at Abies Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written Hearing Evidence Packet presented by the Assessor's Office, which contained sales data to support the Assessor's valuation. He noted no evidence had been presented to suggest the subject property was out of equalization with any other property in Washoe County.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 047-130-25 be upheld.

**08-79E**

**PARCEL NO. 048-081-09 – DEES, DANIEL ETAL – HEARING NO. 08-1249**

A Petition for Review of Assessed Valuation was received from Daniel Dees protesting the taxable valuation on land located at 45 Sunridge Court East, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written Hearing Evidence Packet presented by the Assessor's Office, which

contained sales data to support the Assessor's valuation. He noted no evidence had been presented to suggest the subject property was out of equalization with any other property in Washoe County.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 048-081-09 be upheld.

**08-80E      PARCEL NO. 049-030-23 – JENSEN, RICHARD P & LORIL TR  
ETAL – HEARING NO. 08-1265**

A Petition for Review of Assessed Valuation was received from Richard P. and Lori L. Jensen protesting the taxable valuation on land located at 16150 Logan Meadow Lane, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Letter outlining reasons for appeal, 1 page.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 6 pages.

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written Hearing Evidence Packet presented by the Assessor's Office, which contained sales data to support the Assessor's valuation. He noted no evidence had been presented to suggest the subject property was out of equalization with any other property in Washoe County.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 049-030-23 be upheld.

**08-81E            PARCEL NO. 148-061-16 – WALLACE, KENNETH M & HELEN L**  
**TR – HEARING NO. 08-0442**

A Petition for Review of Assessed Valuation was received from Kenneth M. and Helen L. Wallace protesting the taxable valuation on land located at 5590 Lausanne Drive, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Letter stating reasons for appeal, 1 page.

Exhibit B, Comparable sales information, 2 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written Hearing Evidence Packet presented by the Assessor's Office, which contained sales data to support the Assessor's valuation. He noted no evidence had been presented to suggest the subject property was out of equalization with any other property in Washoe County.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 148-061-16 be upheld.

**08-82E            PARCEL NO. 156-063-06 – DEMARCO, ROBERT J – HEARING**  
**NO. 08-1556**

A Petition for Review of Assessed Valuation was received from Robert J. DeMarco protesting the taxable valuation on land and improvements located at 198 East Marchmont Lane, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Letter in support of appeal, 2 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, oriented the Board as to the location of the subject property. He asked the Board to uphold taxable values based on the written Hearing Evidence Packet presented by the Assessor's Office, which contained sales data to support the Assessor's valuation. He noted no evidence had been presented to suggest the subject property was out of equalization with any other property in Washoe County.

The Petitioner was not present to offer testimony.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 156-063-06 be upheld.

**08-83E      PARCEL NO. 079-450-82 – BRUNDTLAND, CAROLYN J –**  
**HEARING NO. 08-1180**

Chairperson McAlinden identified documents, (Exhibit A), provided by the Petitioner that might not have been considered when the Board included the parcel in its previous motion to address a group of petitions under Agenda Item 4. (See discussion of Agenda Item 4 above.) On motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, the Board reopened Hearing No. 08-1180 for Parcel No. 079-450-82 in order to consider the additional information.

A Petition for Review of Assessed Valuation was received from Carolyn J. Brundtland protesting the taxable valuation on land located at 8610 Matterhorn Boulevard, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Hearing information, letter in support of appeal and data about subject property, 10 pages.

Exhibit B, Data about subject and neighboring properties, 16 pages.

Exhibit C, Information about a neighboring parcel, 3 pages.

**Assessor**

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

County Assessor Josh Wilson, previously sworn, referred to the four land sales listed on page one of Exhibit II, including some 2007 sales. He stated the sales supported the taxable land value of the subject property and identified LS-3 as being most similar to the subject. With respect to the Petitioner's "for sale by owner" listing, Mr. Wilson commented an advertisement in the newspaper with a sign on the property might not be sufficient to give full exposure for marketing the property.

Member Covert asked for some clarification about the Petitioner's comment that the County "helped itself to over one-half acre of my land but did not reduce my taxable value". Mr. Wilson highlighted the last map revision for the subject property in April 2002. He was not certain, but said it appeared the property was purchased in 1995 under a different parcel number and there was a road adjacent to the parcel, so it was possible some acreage was taken for that purpose. He observed the event apparently had not taken place recently.

Member Krolick asked if sales, whether "for sale by owner" or through the Multiple Listing Service, were verified to see if the sales commission was separated from the purchase price. Mr. Wilson indicated the Assessor's office reviewed escrow documents for improved properties above \$1 million and looked at recorded documents for other properties to verify sales information.

Chairperson McAlinden inquired about a notation in the Assessor's Hearing Evidence Packet: "adjustments for lack of power of \$12,500 per quarter mile, up to a maximum of \$37,500". Mr. Wilson was not certain whether the property was receiving any adjustments for lack of power, but noted no reference was made by the Petitioner about lack of power being an issue. He pointed out the subject property was located on Matterhorn Boulevard, which was the main road with power running adjacent to it.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 079-450-82 be upheld.

#### **BOARD MEMBER COMMENTS**

The Board had no comments.

#### **PUBLIC COMMENT**

There was no response to the call for public comment.

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**3:47 p.m.** There being no further hearings or business to come before the Board, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.

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**BENJAMIN GREEN**, Vice Chairman  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Lisa McNeill, Deputy Clerk*