

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

WEDNESDAY

9:00 A.M.

FEBRUARY 11, 2009

PRESENT:

**John Krolick, Vice Chairman**  
**Benjamin Green, Member**  
**Linda Woodland, Member**  
**James Brown, Member**  
**Philip Horan, Alternate Member**

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

ABSENT:

**James Covert, Chairman**

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

**WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing: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>
122-060-03	HACKSHAW TRUST, BARRY & GALE	09-0269
122-080-15	CIRCLE Y LLC	09-1225
122-080-19	WALSH TTEE, JAMES A & SANDRA S	09-0768
122-080-20	PAGE, JOHN A & ANNE L	09-0820
122-080-29	KELLEY TRUST, ALYCE D	09-1195
122-090-06	FEINSTEIN, DONALD I & JACQUELINE G	09-0576
122-510-27	INMAN, LESLIE E & DIANE K	09-0339
122-580-02	GUMMER GAMILY TRUST	09-0532
123-271-01	STAMENSON, MICHAEL	09-0783
124-500-32	HYAMS, MILTON M & MARY T	09-0686
124-800-02	EMMONS, DONALD & JOYCE	09-1260
126-172-11	SEIPEL, RONALD C & LUCRETIA	09-1344
126-293-36	MEDNICK, HOWARD A	09-0633
126-294-15	HALLWORTH, ROBERT E & KATHRYN B	09-1381
126-430-26	MERCHANT TTEE, STEPHEN T & INEZ V	09-0551
126-560-33	SCHMENK, DAVID ETAL TTEE	09-0498
126-570-14	REILEY, DAVID H	09-0369
127-060-12	RIEBELING FAMILY TRUST	09-0494

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
127-072-19	HANSEN TRUST, KEITH A & MARJORIE L	09-0720
127-072-21	REID, THOMAS S ETAL	09-0214
127-077-10	KEIR, HAROLD & LYNETTE	09-0819
127-078-15	SCARBORO TTEE, GERALD L & BARBARA A	09-0667
127-132-33	SUSLOW, LAMONT M & ALEXA A	09-0518
127-300-33	BURKLEY-MOLINA, JEAN	09-0944
127-320-49	SKIDMORE, CHERYL D	09-0396
127-362-02	VOEGE, RICHARD	09-1193
127-420-04	MILLER, NORMAN & SUZANNE	09-0388
127-420-12	OTERGREN TTEE, JAMES E & VIRGINIA G	09-0559
127-460-02	HAMILTON FAMILY TRUST	09-1117
127-470-02	BUSSKOHL, CHARLES D & ELEANOR	09-1389
127-500-04	MEYER, GORDON & MARION	09-1278
128-160-01	CROUSE, ROBERTA C	09-0608
128-190-02	ESTHER-MARIE BENNETT	09-1465
130-221-28	BAMM NEVADA TRUST	09-0904
130-383-01	SAULLS, ELEANOR A	09-0853
130-383-12	KEENHOLTZ LIVING TRUST, MICHAEL R & JUDITH	09-0416
131-022-01	ODEN, WALTER R & NORMA M TTEE	09-1182
131-031-04	BERNT, ELISA J ETAL	09-0458
131-070-44	PICOZZI FAMILY TRUST	09-0413
131-430-02	SLOVAK, ROBERT A	09-0538
132-062-02	SCHLANG, DAVID & DAYNA	09-0528
132-062-31	NORTHWOOD INVESTORS, LLC	09-1094
132-062-34	MCCOMBIE, MICHAEL & PAULA	09-0483
132-063-26	TURNER, MARV & LYNNEE	09-0412
132-064-02	HEIN, KAREN L & JOHN W	09-0995
132-066-48	DEXTER, WAYNE B & SABRA R TTEE	09-1380
132-251-36	GAREFFA TTEE, JOSEPH J & MARILYN L	09-0581
132-252-11	KATIE E JARCIK	09-1429
132-270-02	POSTICH, DIMITRIJE M ETAL	09-1044

**09-240E      SWEARING IN**

There was no appraisal staff present that had not been previously sworn.

**CONSOLIDATION OF HEARINGS**

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

**RESIDENTIAL APPEALS**

**09-0241E PARCEL NO. 126-430-17 – WHALEN, THOMAS A – HEARING NO. 09-0164**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1361 Zurich Ln, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Supporting documentation, 20 pages.

Exhibit B: In Summary evidence, 1 page.

Exhibit C: Tyrolian Village Land Sales, 1 page.

**Assessor**

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

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

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

Mr. Whalen said he was protesting the taxable value of the land for 2009/10. He stated he and Appraiser Gonzales talked, but they were not able to reach an agreement regarding his concern that the lot size was only 1,800 square feet instead of the 4,356 square feet shown in the appraisal record. He said the approximately 300 square foot driveway was common property, which should reduce the taxable value by 40 percent. He noted the free-standing townhouse was approximately 1,456 square feet, which he bought at the top of the market in August 2004 for \$600,000. He advised, looking at his prior valuation history, he was surprised that the land's taxable value increased from \$70,000 in 2004/05 to \$200,000 in 2008/09. He stated he appreciated the reduction of the land's value to \$153,000 for the 2009/10 tax year; but he determined, based on his evidence, it was still more than its \$127,352 cash value.

Mr. Whalen explained last year, for Hearing No. 08-1064, Robert Ferwerda, Parcel No. 126-084-10, that the taxable value of the land was determined to be \$100,000 without coverage. He said that parcel was located in the Tyrolia subdivision and was used by the Assessor's Office to evaluate land in the Tyrolian Village subdivision. He advised the *North Lake Tahoe Bonanza* on January 25, 2008 reported coverage was going for \$20.00 per square foot and on February 13, 2008 it was reported that land coverage co-owned by the Incline Village General Improvement District (IVGID) was appraised at \$17.95 a square foot. He stated if the coverage cost of \$17.95 a square foot was added to an uncovered parcel, a taxable value for the land could be

determined. He felt the taxable value for his land in 2008/09 should have been \$100,000 plus coverage on 1,500 square feet at \$17.95 per square foot for an approximate total taxable value of \$126,925 instead of \$200,000.

Mr. Whalen said in addition to the information he provided about coverage and the Board's decision regarding such coverage, he included information about recent property sales and foreclosure listings that should have been used to determine the value of the land. He discussed the recent sales and his determination that the approximate value of the land should be 32.5 percent of the sales price for the recent sales in his subdivision. He said he calculated an average land value for recent sales of \$127,352. He noted out of the two current listings, one was a foreclosure.

Mr. Whalen reiterated recent property sales justified a lower land value as did current listings in his neighborhood. He commented the market was not the same as it was a few years ago. He summarized his position by stating the appraised value of IVGID's land coverage should be considered by the Board along with the July 2008 land sale for \$89,000 of a similar size lot without coverage in his subdivision. He said the taxable value of the lot should be independent of the value of the building that sits on the lot. He stated combining the \$89,000 actual sales price of a lot and 1,500 square feet of coverage at 17.95 per square foot, would yield a taxable, or market value, for his lot of \$115,925 with coverage.

Vice Chairman Krolick disclosed he owned property in Tyrolian Village.

Appraiser Gonzales stated the sale for \$89,000 without coverage occurred on July 28, 2008, which was after the cutoff date. He said because of the lack of sales in Tyrolian Village, the Assessor's Office looked at market trends in the area. He explained because those trends were down approximately 10 percent, the land values were decreased 10 percent for 2009/10. He stated on January 26th the Board agreed to reduce the land values by an additional 15 percent due to the continued decrease in the market. He said that was how they arrived at the Tyrolian Village land values, both with and without coverage.

Appraiser Gonzales reviewed the comparable sales and concluded the subject property was equalized with similarly situated properties and improvements in Washoe County. He said it was recommended the value be upheld.

Member Green asked what percentage of value for the land was being used at Tyrolian Village. Appraiser Gonzalez replied the 2008/09 allocation was 30 percent. He explained allocation was not done this year because the downward 10 percent was applied along with the additional 15 percent that was approved by this Board.

Vice Chairman Krolick discussed the lot sizes in Tyrolian Village and that driveways were part of the common area. Appraiser Gonzales reiterated condominiums were valued as a site and those further away from the road had a path to them, which was not included in the value of the land. He said the base-lot value for 2009/10 for a parcel with coverage was \$153,000 and without coverage the base-lot value was \$76,500.

Vice Chairman Krolick asked if Tyrolia having a superior location and lower elevation was considered for the comparable land sales. Appraiser Gonzales replied that an analysis done last year comparing homes in Tyrolia and Tyrolian Village of similar quality class, size and age did not show any significant difference.

Member Green asked if adjustments were made to the base-lot value. Appraiser Gonzales replied adjustments were made because some of the lots had access problems and some were steeper than others. He confirmed there were no adjustments on the Petitioner's lot.

After further discussion by Mr. Whalen regarding his lot's square footage, Member Horan said based on the Appraiser's presentation that regardless of the lot size, the base-lot value was \$153,000. Appraiser Gonzales confirmed the square footage needed to be corrected, but he reiterated it did not affect the value because the value was based on the site. Member Green indicated that was also true in tract sales in other places in the County. Appraiser Gonzales acknowledged that was correct.

Member Green stated he looked through the Petitioner's material and did not see anything that indicated a value less than the Assessor's figures. He noted the Petitioner addressed \$17.95 per square foot for coverage. Appraiser Gonzales said that was from a newspaper article the Petitioner provided. He said during a conversation with an IVGID representative it was stated 1,500 square foot of coverage was currently going for \$25 a square foot. He said during the analysis done in 2008/09 regarding coverage versus non-coverage, it showed that buying a parcel with coverage had some intrinsic value because of not having to acquire coverage and tying it to the parcel.

Vice Chairman Krolick asked Appraiser Gonzales to address the base-lot value of the three improved sales. He indicated because he knew the area, Zurick was one of the less valuable locations because it had little view. Appraiser Gonzales stated all three improved sales had a base-lot value of \$153,000. In response to Vice Chairman Krolick asking if Appraiser Gonzales drove through the area, Appraiser Gonzales replied he had and his analysis showed no difference.

In rebuttal, Mr. Whalen reiterated his previous summary. He noted the most recent actual land sale was in July 2008, but the Assessor's Office could not use that data even though it was the reality of the market today. He felt the value of his lot with coverage should be \$115,925 and the amount of square footage of coverage was important. He also felt even though the Assessor could not use that July sale, the Board could. Vice Chairman Krolick said that was correct. Mr. Whalen stated the sales the Assessor's Office used were dated because a house across the street from his recently sold for \$378,000, which was the reality of today's market.

Vice Chairman Krolick requested the Appraiser address the recent sale. Appraiser Gonzales reiterated it occurred after the lien date, even though it was possible to bring sales forward until January 1st, but the recent sale was not included because it

was a lot without coverage. He said the land value of the parcel was \$76,500, less 10 percent because of an access issue. He stated getting building materials to the parcel would be difficult.

Member Brown asked if the Assessor's Office was bound by State law to enforce the July date. Appraiser Gonzales replied that was correct.

Member Green asked if coverage could be bought for \$20 a square foot. Appraiser Gonzales replied the IVGID representative quoted \$25 a square foot. Member Green asked if there were any restrictions on buying coverage. Appraiser Gonzales said he was not aware of any beyond there being any classifications on the parcel itself, such as it having a stream environment zone. He confirmed the \$89,000 sale was a buildable lot, but it would be difficult to build on from an access standpoint. Member Green asked if that would affect the base-lot value. Appraiser Gonzales noted a 10 percent base-lot value adjustment was made.

Vice Chairman Krolick explained the only criteria for buying coverage was there had to be plans ready for approval and the project had to be built before the plans expired. He said that rule was to prevent someone from going out and buying up all the available coverage.

Member Green explained he was trying to determine the coverage price. Vice Chairman Krolick stated the \$25 IVGID price was not completely representative of what coverage could be bought for, and he discussed an example of buying coverage from another parcel in 2006. He noted the IVGID price represented a best case scenario.

Member Horan asked if the Assessor's Office would consider the recent sale if it was not restricted. Appraiser Gonzales replied it would be considered a good sale and was representative of the value on the property. He said the property had already been reduced 10 percent prior to the 15 percent reduction approved by the Board and it was given an access adjustment. Vice Chairman Krolick said he believed that parcel sold with the house next to it, and he wanted to know if a particular value was assigned in escrow to the land so as to not overinflate the value of the house. Appraiser Gonzales said he did not have the details of the sale. Vice Chairman Krolick said parcels in this area could be difficult to develop, like the vacant land sale, and often people will buy those parcels just for the IVGID privileges. Appraiser Gonzales said the location of the \$89,000 sale was not the parcel that Vice Chairman Krolick was referring to.

Rigo Lopez, Senior Appraiser, said the multi-parcel sale that had the house and the vacant lot was bought by a realtor who then listed the vacant parcel separately, which was then purchased for \$89,000. He noted in conversations with the realtor, the realtor did not indicate a value was assigned to the vacant parcel.

Vice Chairman Krolick closed the hearing.

Vice Chairman Krolick felt the location warranted a downward adjustment. Member Horan asked if that was based on personal knowledge of the area. Vice Chairman Krolick said it was based on location because most of the lots had views. Member Horan asked if the normal adjustment was 5 to 10 percent based on location.

Vice Chairman Krolick reopened the hearing.

Appraiser Gonzales said no adjustment was made for location because the majority of the parcels had some type of view and a similar view would be included in the base-lot value. Member Horan felt if no adjustments were being made in the area, no specific adjustment could be made for this piece of property. Member Green felt the value on the property was fair.

With regard to Parcel No. 126-430-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**10:10 a.m.** The Board took a brief break.

**10:18 a.m.** The Board reconvened with all members present.

**09-0242E** **PARCEL NO. 124-400-01 – KLUPSAK, GLENN – HEARING NO. 09-0963**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 599 Crest Ln #1, Washoe County, Nevada.

Michael Gonzales, Appraiser III, advised Mr. Klupsak's hearing notice was returned. He said he tried to contact the Petitioner without success this morning, so he left a message.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Appraiser Gonzales oriented the Board as to the location of the subject property and discussed the comparable sales. He said the recommendation was to uphold the taxable value based on the comparable sales.

Member Green commented the Assessor's Office showed an \$85,000 base lot value for the subject property in Assessor's Exhibit I. Appraiser Gonzales said the Exhibit was prepared before the 15 percent reduction was approved.

Vice Chairman Krolick closed the hearing.

With regard to Parcel No. 124-400-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0243E      PARCEL NO. 126-084-10 – FERWERDA, ROBERT – HEARING  
NO. 09-0940**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1073 Lucerne Way, Washoe County, Nevada.

Michael Gonzales, Appraiser III, said the appellant submitted a letter requesting his hearing be rescheduled after February 27, 2009. Nancy Parent, Chief Deputy Clerk, advised there was nothing scheduled for February 27th.

Member Horan asked if there had been an attempt to contact the Petitioner. Rigo Lopez, Senior Appraiser, said he met with Robert Ferwerda on January 26th and Mr. Ferwerda indicated he would be available on February 27th. He said they discussed and issues and Mr. Ferwerda prepared a letter, which he submitted to the Board. He said he indicated to Mr. Ferwerda that he could not guarantee the hearing could be rescheduled, but he assured Mr. Ferwerda that he could appeal to the State if his hearing went forward.

After further discussion regarding rescheduling the hearing or conducting it now, Member Horan suggested moving the hearing to February 26th since there was nothing scheduled for February 27th. Member Woodland agreed.

Vice Chairman Krolick asked if this hearing could be continued to February 27th if that date was needed at some point to accommodate continued hearings. Herb Kaplan, Deputy District Attorney, stated it could be moved to February 27th as long as the hearing's noticing complied with the Open Meeting Law's three days notice. Ms. Parent said the February 27th agenda would have to be posted at the latest by 9:00 a.m.

on February 24th. Mr. Lopez said the Assessor's Office would know by February 20th whether or not there would be continuances for February 27th.

On motion by Member Green, seconded by Member Woodland, it was ordered that the hearing for APN 126-084-10 be continued to February 26th because the County Board of Equalization may not be meeting after February 26, 2009. It was noted that if hearings were scheduled for February 27, 2009, the hearing for APN 126-064-10 would be scheduled for February 27th in accordance with Open Meeting Law noticing requirements.

See the minutes for March 6th, Minute Item No. 09-0626E, for details concerning the petition, exhibits and decision related to the above hearing.

**DISCUSSION - CONSOLIDATION OF HEARINGS (ALSO SEE MINUTE ITEMS 09-0244E THROUGH 09-0304E)**

On motion by Member Woodland, seconded by Member Horan, which motion duly passed, it was ordered that the following hearings be consolidated.

<b>PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
122-080-13	FITZGERALD, GERALD J & JANE ETAL	09-0331
122-080-44	HIGLEY, JOHN E ETAL	09-1249
122-460-06	NELSON, AARON & LISA	09-0975
122-510-22	HANE FAMILY TRUST, WILLIAM L	09-0231
122-510-34	ROBBINS, GAYLE E & MARILYN A	09-0332
122-530-24	FERGUSON, CATHERINE M TTEE ETAL	09-0966
123-271-06	TUSHER TR, THOMAS W	09-0363
123-271-16	MORRIS, KEN & LINDA TRUSTEE	09-1458
123-272-02	BEART, ROBERT W JR	09-1047
123-272-07	WHEELER TRUST, ELLEN J	09-0200
123-272-09	GOLDBERG TRUST	09-0254
123-272-13	WEINSTEIN, ELLIOTT & LINDA B TTEE	09-0259
123-272-19	VARADI TRUST	09-1311
124-500-03	FEUERSTRAETER, ALOIS	09-0335
124-500-19	MEINTZER, WILLIS	09-1221
126-083-20	NUGENT FAMILY TRUST	09-1076
126-101-09	HOPKINS, TIMOTHY E & JANICE L	09-1515
126-102-06	PRICE, BENEZIA A	09-1255
126-110-12	KARLBERG, CLAS G & ULLA G	09-1460
126-163-01	ROGONDINO FAMILY TRUST, PATRICK & MARY	09-1502
126-430-40	DEBRA, DANIEL B & ESTHER C	09-1123
127-050-03	EM WEST INVESTMENTS LLC	09-0725
127-075-18	PAGLIUGHI, ANTHONY B & ANNA	09-1187
127-077-12	CONN, MICHAEL E & KAY C	09-0695

<b>PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
127-078-19	RUETER, DWIGHT M	09-0923
127-080-01	MANN TRUST, LEONARD E & ABIGAIL A	09-0439
127-100-13	CONN, MICHAEL E & KAY C	09-0694
127-100-30	WEINSTEIN, VALERIE E ETAL	09-0368
127-120-01	OSKO, JOHN H	09-1436
127-132-30	MULLANEY, JAMES C	09-1317
127-290-38	ALILAM LLC	09-1301
127-300-20	KRUSE FAMILY LIMITED PTSP	09-0558
127-300-57	IRWIN, CARL H TR	09-1503
127-300-65	KREISER, FRANK D & PATRICIA J	09-0900
127-300-71	ALIOTO, NUNZIO S	09-1300
127-362-12	KOMITO, BRUCE & MIMI	09-0216
127-450-01	BAVA, GORDON & LUCIE	09-0476
127-470-14	CRAYTON, MARGARET O	09-1507
127-570-09	CONN, MICHAEL E & KAY C	09-0693
129-220-04	GALE, ROBERT M	09-0569
129-260-17	MCADAMS, JOHN W JR	09-0701
129-260-18	ROMERO-LOZANO, JORGE	09-1372
129-291-08	LEONHART TRUST, PAUL W & JALYNE	09-0433
129-650-17	ROSENBERG, LEONARD & CHERI	09-0681
130-180-45	LEONHART TRUST, PAUL W & JALYNE	09-0435
130-191-05	NELSON, D MARSHALL	09-0276
130-381-15	YAAP TRUST, ROBERT W	09-0556
130-383-02	HENRICKS, JERRY M	09-1265
131-021-17	REYNOLDS, TIMOTHY M	09-0761
131-022-03	STEIN, ALBERT E & ERIKA S ETAL	09-0488
131-031-13	OWENS, PATRICIA LINDA	09-0395
131-090-09	MYRICK, CHARLES N III	09-0638
131-090-13	STURTEVANT, PETER M & DARRA J	09-0409
131-170-05	BORELLO, STANLEY & JANELL	09-0500
131-190-05	STEFANCICH, LOUIS J	09-0477
131-440-04	SCHAEFER LIVING TRUST, WENDELIN	09-0881
132-030-25	SIWARSKI, GLEN	09-1304
132-030-27	TUCKER, MELODY A	09-1356
132-066-47	HICKE, THOMAS A & CAROLE E	09-1488
132-290-07	RICHARD ETZLER FAMILY TRUST	09-1505
132-500-03	LONDON, SHEILA R ETAL	09-0437

Please see Minute Items 09-0244E through 09-304E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

Michael Gonzales, Appraiser III, identified the subject properties listed above as condominiums located in Incline Village. He said the Assessor's Office would stand on its written presentation.

Member Horan asked if there were any special circumstances that the Petitioners brought forward to be considered. Appraiser Gonzales replied there were none.

Vice Chairman Krolick closed the hearings.

**09-0244E     PARCEL NO. 122-080-13 – FITZGERALD, GERALD J & JANE ETAL – HEARING NO. 09-0331**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 525 Lakeshore Blvd #64, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 122-080-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0245E     PARCEL NO. 122-080-44 – HIGLEY, JOHN E ETAL – HEARING NO. 09-1249**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 525 Lakeshore Blvd #33, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 122-080-44, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0246E      PARCEL NO. 122-460-06 – NELSON, AARON & LISA – HEARING NO. 09-0975**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 769 Mays Blvd #6, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 122-460-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0247E      PARCEL NO. 122-510-22 – HANE FAMILY TRUST, WILLIAM L – HEARING NO. 09-0231**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 501 Lakeshore Blvd #22, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 122-510-22, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0248E      PARCEL NO. 122-510-34 – ROBBINS, GAYLE E & MARILYN A – HEARING NO. 09-0332**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 501 Lakeshore Blvd #34, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 122-510-34, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0249E      PARCEL NO. 122-530-24 – FERGUSON, CATHERINE M TTEE  
ETAL – HEARING NO. 09-0966**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 475 Lakeshore Blvd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 122-530-24, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0250E      PARCEL NO. 123-271-06 – TUSHER TR, THOMAS W – HEARING  
NO. 09-0363**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 State Route 28 #42, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 123-271-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0251E      PARCEL NO. 123-271-16 – MORRIS, KENNETH & LINDA TRUSTEE – HEARING NO. 09-1458**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 State Route 28 #30, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 123-271-16, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0252E**      **PARCEL NO. 123-272-02 – BEART, ROBERT W JR – HEARING NO. 09-1047**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 State Route 28 Unit 2, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 123-272-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0253E**      **PARCEL NO. 123-272-07 – WHEELER TRUST, ELLEN J – HEARING NO. 09-0200**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 State Route 28, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 123-272-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0254E      PARCEL NO. 123-272-09 – GOLDBERG TRUST – HEARING NO. 09-0254**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 State Route 28, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 123-272-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0255E      PARCEL NO. 123-272-13 – WEINSTEIN, ELLIOTT & LINDA B TTEE – HEARING NO. 09-0259**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 State Route 28 #15, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter from Petitioner, 1 page.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 123-272-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0256E      PARCEL NO. 123-272-19 – VARADI TRUST – HEARING NO. 09-1311**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 State Route 28, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 123-272-19, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0257E      PARCEL NO. 124-500-03 – FEUERSTRAETER, ALOIS –  
HEARING NO. 09-0335**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 599 Crest Ln, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 124-500-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0258E      PARCEL NO. 124-500-19 – MEINTZER, WILLIS – HEARING NO.  
09-1221**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 599 Crest Ln #32, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 124-500-19, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0259E      PARCEL NO. 126-083-20 – NUGENT FAMILY TRUST – HEARING NO. 09-1076**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1190 Altdorf Ter, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 126-083-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0260E      PARCEL NO. 126-101-09 – HOPKINS, TIMOTHY E & JANICE L – HEARING NO. 09-1515**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 321 Ski Way #37, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 126-101-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0261E      PARCEL NO. 126-102-06 – PRICE, BENECIA A – HEARING NO. 09-1255**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 321 Ski Way #48, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 126-102-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-262E**      **PARCEL NO. 126-110-12 – KARLBERG, CLAS G & ULLA G – HEARING NO. 09-1460**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 321 Ski Way #70, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 126-110-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0263E**      **PARCEL NO. 126-163-01 – ROGONDINO, PATRICK & MARY FAMILY TRUST – HEARING NO. 09-1502**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 333 Ski Way #290, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 126-163-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0264E      PARCEL NO. 126-430-40 – DEBRA, DANIEL B & ESTHER C –**  
**HEARING NO. 09-1123**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1304 Tirol Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 126-430-40, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0265E      PARCEL NO. 127-050-03 – EM WEST INVESTMENTS LLC –**  
**HEARING NO. 09-0725**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 141 Village Blvd #17, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-050-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0266E      PARCEL NO. 127-075-18 – PAGLIUGHI, ANTHONY B & ANNA – HEARING NO. 09-1187**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 Village Blvd Unit 125, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-075-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0267E      PARCEL NO. 127-077-12 – CONN, MICHAEL E & KAY C –**  
**HEARING NO. 09-0695**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 939 Incline Way #213, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-077-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0268E      PARCEL NO. 127-078-19 – RUETER, DWIGHT M – HEARING**  
**NO. 09-0923**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 931 Incline Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-078-19, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0269E      PARCEL NO. 127-080-01 – MANN TRUST, LEONARD E & ABIGAIL A – HEARING NO. 09-0439**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 190 Village Blvd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-080-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0270E      PARCEL NO. 127-100-13 – CONN, MICHAEL E & KAY C – HEARING NO. 09-0694**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 811 Southwood Blvd #13, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-100-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0271E      PARCEL NO. 127-100-30 – WEINSTEIN, VALERIE E ETAL –**  
**HEARING NO. 09-0368**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 811 Southwood Blvd #30, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-100-30, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0272E      PARCEL NO. 127-120-01 – OSKO, JOHN H – HEARING NO. 09-1436**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 837 Southwood Blvd #1, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-120-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0273E      PARCEL NO. 127-132-30 – MULLANEY, JAMES C – HEARING NO. 09-1317**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 845 Southwood Blvd #62, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-132-30, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0274E     PARCEL NO. 127-290-38 – ALILAM LLC – HEARING NO. 09-1301**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 121 Juanita Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-290-38, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0275E     PARCEL NO. 127-300-20 – KRUSE FAMILY LIMITED PTSP – HEARING NO. 09-0558**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 123 Juanita Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-300-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0276E      PARCEL NO. 127-300-57 – IRWIN, CARL H TR – HEARING NO. 09-1503**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 123 Juanita Dr Unit 1-41, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-300-57, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0277E      PARCEL NO. 127-300-65 – KREISER, FRANK D & PATRICIA J – HEARING NO. 09-0900**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 123 Juanita Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-300-65, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0278E      PARCEL NO. 127-300-71 – ALIOTO, NUNZIO S – HEARING NO. 09-1300**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 123 Juanita Dr Lot 37, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-300-71, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0279E      PARCEL NO. 127-362-12 – KOMITO, BRUCE & MIMI –**  
**HEARING NO. 09-0216**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 989 Tahoe Blvd #55, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-362-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0280E      PARCEL NO. 127-450-01 – BAVA, GORDON & LUCIE –**  
**HEARING NO. 09-0476**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 105 Village Blvd #1, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-450-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0281E      PARCEL NO. 127-470-14 – CRAYTON, MARGARET O –  
HEARING NO. 09-1507**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 899 Southwood Blvd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-470-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0282E      PARCEL NO. 127-570-09 – CONN, MICHAEL E & KAY C –**  
**HEARING NO. 09-0693**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 298 Deer Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 127-570-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0283E      PARCEL NO. 129-220-04 – GALE, ROBERT M – HEARING NO.**  
**09-0569**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 739 Crosby Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 129-220-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0284E      PARCEL NO. 129-260-17 – MCADAMS, JOHN W JR – HEARING NO. 09-0701**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 745 Crosby Ct #104, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 129-260-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0285E      PARCEL NO. 129-260-18 – ROMERO-LOZANO,S JORGE – HEARING NO. 09-1372**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 745 Crosby Ct #103, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 129-260-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0286E      PARCEL NO. 129-291-08 – LEONHART TRUST, PAUL W & JALYNE – HEARING NO. 09-0433**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 856 Rosewood Cir, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 129-291-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0287E      PARCEL NO. 129-650-17 – ROSENBERG, LEONARD & CHERI –  
HEARING NO. 09-0681**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 867 Lake Country Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 129-650-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0288E      PARCEL NO. 130-180-45 – LEONHART TRUST, PAUL & JALYNE  
– HEARING NO. 09-0435**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 120 Country Club Dr #45, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 130-180-45, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0289E      PARCEL NO. 130-191-05 – NELSON, D MARSHALL – HEARING NO. 09-0276**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1000 Lakeshore Blvd #13, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 130-191-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0290E      PARCEL NO. 130-381-15 – YAAP TRUST, ROBERT W – HEARING NO. 09-0556**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 198 Country Club Dr #11, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 130-381-15, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0291E      PARCEL NO. 130-383-02 – HENRICKS, JERRY M – HEARING NO. 09-1265**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 198 Country Club Dr #32, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter of Protest, 1 page.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 130-383-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0292E      PARCEL NO. 131-021-17 – REYNOLDS, TIM – HEARING NO. 09-0761**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 978 Glenrock Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-021-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0293E      PARCEL NO. 131-022-03 – STEIN, ALBERT E & ERIKA S ETAL – HEARING NO. 09-0488**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 978 Glenrock Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-022-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0294E      PARCEL NO. 131-031-13 – OWENS, PATRICIA LINDA –  
HEARING NO. 09-0395**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 696 Village Blvd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-031-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0295E      PARCEL NO. 131-090-09 – MYRICK, CHARLES N III –  
HEARING NO. 09-0638**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 954 Fairway Blvd #9, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-090-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0296E      PARCEL NO. 131-090-13 – STURTEVANT, PETER M & DARRA J**  
**– HEARING NO. 09-0409**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 954 Fairway Blvd #13, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-090-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0297E      PARCEL NO. 131-170-05 – BORELLO, STANLEY & JANELL –**  
**HEARING NO. 09-0500**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 945 Harold Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-170-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0298E      PARCEL NO. 131-190-05 – STEFANCICH, LOUIS J – HEARING**  
**NO. 09-0477**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 948 Harold Dr #5, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-190-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0299E      PARCEL NO. 131-440-04 – SCHAEFER LIVING TRUST,  
WENDELIN – HEARING NO. 09-0881**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 978 Fairway View Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 131-440-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0300E      PARCEL NO. 132-030-25 – SIWARSKI, GLEN – HEARING NO.  
09-1304**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 801 Northwood Blvd Unit 25, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 132-030-25, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0301E      PARCEL NO. 132-030-27 – TUCKER, MELODY A – HEARING NO. 09-1356**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 801 Northwood Blvd #27, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 132-030-27, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet

his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0302E      PARCEL NO. 132-066-47 – HICKE, THOMAS A & CAROLE E –  
HEARING NO. 09-1488**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 929 Northwood Blvd #148, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter, 1 page.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 132-066-47, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0303E      PARCEL NO. 132-290-07 – RICHARD ETZLER FAMILY TRUST –  
HEARING NO. 09-1505**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 806 Oriole Way #15, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 132-290-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0304E     PARCEL NO. 132-500-03 – LONDON, SHEILA R ETAL –  
HEARING NO. 09-0437**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 843 Tanager St, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

The Petitioner was not present.

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

With regard to Parcel No. 132-500-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**10:52 a.m.**     The Board took a break.

**11:03 a.m.**     The Board reconvened with all members present.

**09-0305E      PARCEL NO. 126-500-07 – ARROWHEAD INVESTMENTS LLC –**  
**HEARING NO. 09-1090**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1378 Tirol Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Sales Comparable Base Valuation, 2 pages.

Exhibit B: Petitioner's Evidence including photos, 13 pages.

**Assessor**

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

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Michael Gonzales, Appraiser III, oriented the Board as to the location of the subject property. He discussed the comparable sales and stated, based on those sales, it was recommended the Assessor's value be upheld.

Member Woodland noted the subject parcel had a \$76,500 base-lot value without coverage. Appraiser Gonzales stated originally parcels without coverage were \$100,000, but then were reduced 10 percent to \$90,000, and were further reduced 15 percent to \$76,500.

Member Brown said the Petitioner indicated the lot was not buildable, but he did not see anything in the Petitioner's exhibits that substantiated that claim. Appraiser Gonzales stated he spoke with the appellant who felt the lot was unbuildable because it had no coverage, not because of any deed restrictions. Appraiser Gonzales told the Petitioner the lot was valued without coverage. He noted the Petitioner felt that to build a path to the parcel would use up the coverage, but he understood the coverage purchased would be for the building itself.

In response to Vice Chairman Krolick asking about the distance from the curb to building envelope, Appraiser Gonzales replied it was approximately 30 feet. Vice Chairman Krolick stated there would need to be a lot-line adjustment to make something function there, but it was a buildable lot. Appraiser Gonzales indicated LS-1 had the same determinant even though it was uphill rather than downhill. Vice Chairman Krolick said LS-1 was buildable without a lot-line adjustment, which he felt warranted no more than a 5 percent adjustment. Appraiser Gonzales said he had not taken that into consideration. Vice Chairman Krolick explained that a lot-line adjustment would reconfigure the property, which would allow moving the building envelop closer to the street. He felt the lot-line adjustment costs would not exceed \$10,000.

In response to Member Green asking how far above the street the parcel was, Appraiser Gonzales replied it was approximately 26 feet above Zurich Lane and approximately 20 feet below Tirol Drive with access from Tirol Drive.

Member Horan asked if any upward or downward adjustments were being made on any of these lots. Appraiser Gonzales replied access adjustments were made, but not for this parcel. Member Horan asked if this would be inconsistent if there was an access adjustment made. Appraiser Gonzales replied it would not be inconsistent if it was determined there was an access issue. Vice Chairman Krolick said it was not an access issue, but an issue of the cost to reconfigure the lot to make it buildable. He felt the only way to mitigate that was to take into consideration the cost of the lot-line adjustment. He acknowledged it was a one time expense, but it did devalue the land because it was an additional expense.

Member Woodland felt applying a lot-line adjustment should be done when the lot was built on. Vice Chairman Krolick said it made the parcel less valuable now. Member Woodland asked if there was a drop of 20 feet, how far away from the building would be the drop. Vice Chairman Krolick said the drop was immediately off of the street. He felt the value of the lot was less because of the expense to do a cut and put in a retaining wall. He said once the building was built, the value would be there.

Josh Wilson, Assessor, said there were similarly situated properties in Tyrolian Village with a 10 percent negative adjustment and it would be consistent to apply a 10 percent reduction to the subject property.

Member Green noted LS-1 would be a more difficult parcel to deal with than the subject. Appraiser Gonzales agreed. Member Green said LS-1 sold for \$89,000, and he asked how the subject property compared to LS-1. Vice Chairman Krolick said the building footprint for LS-1 was relatively flat but would be difficult to access. He said the slope would impact the subject site more than LS-1 once the structure was built. Member Green suggested dropping the land to \$70,000. Vice Chairman Krolick suggested 10 percent, which would be consistent with other adjustments in the area. Member Brown indicated that would be \$68,850 for the land.

Vice Chairman Krolick closed the hearing.

With regard to Parcel No. 126-500-07, Member Brown motioned to reduce the land to \$68,850. Member Horan asked if the 10 percent factor should be introduced here so it goes forward. Herb Kaplan, Deputy District Attorney, indicated the Board only had the authority to affect this year. Member Brown continued the motion by stating for a total of \$68,850.

Vice Chairman Krolick said the \$169 value for the improvements was not addressed. Assessor Wilson explained the \$169 was due to a statutory change that occurred in 2005 and was further ratified in 2007 that meant there could not be a value on

the common area, but the value of that common area should be distributed equally among the parcels associated with that common area. Member Brown added to his motion for a total value of \$69,019. Member Horan seconded the motion.

Member Woodland said she would like to include the 10 percent downward adjustment for access. Member Horan withdrew his second. Member Brown withdrew his motion.

With regard to Parcel No. 126-500-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be reduced to \$68,850 and the taxable improvement value be upheld, resulting in a total taxable value of \$69,019 for tax year 2009-10. The reduction was based on minus 10 percent adjustment for access. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

### **BOARD MEMBER COMMENTS**

Member Horan said since he probably would not be back on the dais for the remainder of the session, he thanked the Board for the privilege of serving with them. He also complemented Josh Wilson, Assessor, and his staff because it was clear Assessor Wilson was making a big effort to have a good relationship with the community, which was exhibited by comments from the community. He also extended his complements to the Clerk's staff.

Member Woodland thanked the Assessor and the Clerk for their teamwork and for their staff's hard work and diligence.

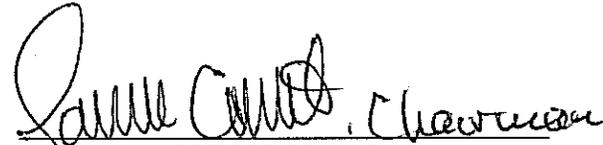
### **PUBLIC COMMENT**

Josh Wilson, Assessor, complemented the Board and Clerk's staff.

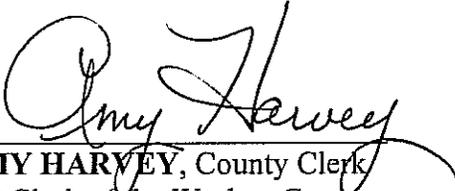
On behalf of the Clerk's Office, Nancy Parent thanked Assessor Wilson for the changes made to the system this year, which she felt was working better.

\* \* \* \* \*

**11:30 a.m.** There being no further business to come before the Board, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, Vice Chairman Krolick ordered that the meeting be adjourned.

  
**JOHN KROLICK**, Vice Chairman  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Jan Frazzetta, Deputy Clerk*