

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

THURSDAY

9:00 A.M.

FEBRUARY 12, 2009

PRESENT:

**James Covert, Chairman**  
**John Krolick, Vice Chairman**  
**Benjamin Green, Member**  
**Linda Woodland, Member**  
**James Brown, Member**

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

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

**WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda were withdrawn by the Petitioners prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
122-161-08	BROWN TTEE, BARRY & NANCY	09-0666
122-193-24	O'DONNELL FAMILY TRUST	09-0195
122-193-25	O'DONNELL FAMILY TRUST	09-0196
122-193-33	BURNT CEDAR LODGE	09-0703
122-201-17	RACIOPPO, FRANK J JR & JANICE A	09-0480
122-201-23	SCHERER FAMILY TRUST	09-0197
122-211-20	MEYER, GORDON & MARION	09-1279
122-211-26	NEWBY, JOYCE SOZZI	09-1239
122-214-09	WALKER LIVING TRST GE & TA	09-1444
123-131-02	BELL, TIMOTHY A	09-0905X1
123-151-07	YOUNT, G STUART ETAL	09-0864
123-151-08	YOUNT, G STUART ETAL	09-0865
123-161-29	STANWALL CORPORATION	09-0866
123-161-30	STANWALL CORPORATION	09-0867
124-032-08	GREENBURG, MARK A	09-0184
124-062-09	ELLIS, BUDDY L & MARCIA T	09-0520
124-063-13	FULTON, DOUGLAS	09-0834
124-071-30	SHACKFORD, JOSEPH	09-1376
124-072-04	TONKING, HENRY & DONNA	09-0185
124-081-10	MEYER, CHARLES D & LAUREAN L	09-1346
124-082-38	KEZER, GLENDON E & BONNIE J	09-0496
124-083-12	LAWRENCE, ROBERT M	09-0362A
124-083-24	KNIGHT, BILLY & LEANN	09-0728

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
126-244-02	LOVE, MICHAEL E	09-0811
127-090-01	PIERACCI 1991 LIVING TRUST	09-0628
128-052-04	BENTLEY FAMILY TRUST, GAY	09-1324
128-052-05	GILBERT, JOHN R	09-1181
128-361-07	BERBERICH, LEONARD R & EVA C	09-1115
130-082-03	LEWIS, RICHARD E ETAL	09-1179
130-083-01	PHELPS TRUST, JOHN T & ELAINE L	09-1379
130-162-07	MASON, PAUL H & JOAN T	09-0438
130-162-17	KOMITO, BRUCE & MIMI	09-0220
130-201-14	SCHNEIDER TRUST, GERHARD M & EVA G	09-0380
130-204-11	BEHRENS, SCOTT & NORA	09-0580
131-012-05	LUCKING, FAMILY TRUST	09-1275
131-012-24	TALL, LOUIS B & M STEPHANIE G	09-1137
131-012-25	WELLS, JOE	09-0671
131-013-07	FAGAN TTEE, LAMBERT & SUSAN	09-0602
131-080-13	STRALEY TTEE, DAVE B & PAMELA J	09-0598
131-080-20	MORRIS, JAMES E & BILLIE L	09-0801
131-121-01	REYNOLDS, CHARLES B	09-0705
131-121-16	STRAGGAS TTEE, GEORGE R & BERRY M	09-0833
131-131-05	BOURDEAU FAMILY LIVING TRUST	09-1437
131-211-19	FLEIG FAMILY TRUST	09-0724
131-223-04	MCCLEARY, LARRY & CHRISTINE B	
131-226-14	STRAUB, WILLIAM F & CYNTHIA J	09-1435
131-231-04	MURPHY, JAYNE	09-0631
131-233-09	FRANCIS TTEE, JOSEPH H III & GERALDINE	09-0567
131-233-23	SCHWEIGERT TTEE, LOTHAR & STELLA	09-0855
131-233-26	MADDOX, ROBERT L III	09-0407
131-261-10	JOHNSON, ROYLE N & R SUE	09-0283

**09-0309E      SWEARING IN**

There were no Assessor's staff members needing to be sworn in.

**09-0310E      CONSOLIDATION OF HEARINGS**

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

Chairman Covert read the following statement from NRS 361.345 concerning the job and responsibilities of the County Board of Equalization: "...the county board of equalization may determine the valuation of any property assessed by the county assessor, and may change and correct any valuation found to be incorrect either by adding thereto or by deducting therefrom such sum as is necessary to make it conform

to the taxable value of the property assessed, whether that valuation was fixed by the owner or the county assessor. The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property or is inequitable...”

**09-0311E      PARCEL NO. 122-191-20 – LIPSITZ, JEANNE L – HEARING NO. 09-1318**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 670 Martis Peak Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Documentation in support of appeal, 13 pages.

**Assessor**

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

On behalf of the Petitioner, Jeanne (Lipsitz) Mullaney and Jim Mullaney were sworn in by Chief Deputy Clerk Nancy Parent.

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

Mr. Mullaney stated all of the properties in his neighborhood were appraised at the same land value, although there was as much as a 35 percent difference in size between some of the lots. He discussed several negative factors that limited the use and future development of the parcel, which had not been factored into the valuation. He explained the County put a drainage culvert underneath the driveway in front of the property. He said there were stream environmental zones on the front, west and east sides of the property. He pointed out there was a utility easement for a dirt road on the west side of the property that allowed utility company trucks to gain access to State Route 28. He commented he and his wife were sometimes awakened at 6:00 a.m. to move their parked vehicles so the utility trucks could drive through, particularly after a snow storm. He indicated there was a public walkway located just outside the border of the property that was intended to be a path from Lake Tahoe to a park and baseball field located behind the property. He noted people sometimes just wandered through his property because there were no clear markings for the pathway. He stated the ball field saw significant use during the summer months and was lit with stadium lights approximately four nights per week, resulting in a lot of noise and light. Mr. Mullaney said there was noise from trucks braking as they came down the hill behind the property on State Route 28. He noted the utility thinned the trees behind the property that used to screen a

significant amount of the traffic noise. Diagonally from the property, he indicated there was a maintenance yard used by Washoe County and the Nevada Department of Transportation that created an additional source of light and noise.

Chairman Covert asked whether the baseball field and maintenance yard were there when the Petitioner bought the property. Ms. Mullaney replied she bought the property twenty years ago when it was a quiet neighborhood, but thirteen new houses had been built on the street since then. She indicated there were a lot more people, cars, and noise. She stated the baseball field was being utilized differently than when she bought the property. Mr. Mullaney said he believed the maintenance yard was there when the property was purchased, but it was not used as much at that time.

Josh Wilson, Assessor, noted a statement on the Petitioner's form that indicated the following reason for the appeal: "Base value of the land reduction was wrong and our rights have been usurped by the failure to process petitions for the appeal for the 2008-09 tax year. Land is overvalued and the assessment violates the constitutional requirements of uniformity for taxation." He pointed out he had not heard any supporting documentation to justify the appeal on that basis. Chairman Covert asked the Petitioner to respond. Mr. Mullaney noted the form was based on the appeal from the Incline Village community and, because of recent actions by the Assessor's Office, the community had withdrawn their appeal. However, he said he still believed there were legitimate constitutional issues of unequal assessment relative to the property size and its taxable value per square foot.

Assessor Wilson stated his Office had no role in the failure to process petitions for the 2008-09 tax year. He explained the Petitioners appealed the decisions of the County Board and a hearing was pending before the State Board of Equalization. As to the constitutional requirements, he believed the August 2004 regulations that were adopted by the State cured many of the unconstitutional issues. He noted NAC 361.118 and NAC 361.119 were further clarified on June 25, 2008 to address items the assessors were required to utilize when developing land valuations. He agreed that easements and coverage certainly dictated what could be built on a parcel at Lake Tahoe. He pointed out parcel size was not the sole source utilized for land valuation and the Assessor's Office valued each parcel as a site. He said there could be size adjustments if zoning allowed a parcel to be split into two parcels, or if the size difference was significant. He noted there were a range of lot sizes in the subject neighborhood, and the subject parcel was receiving a 10 percent downward adjustment for traffic noise.

Appraiser Regan reviewed the comparable improved sales provided in Exhibit I, and stated all three comparable improved sales supported the total taxable value of the subject property. She stated the Assessor did not value or compare residential land on a per square foot basis. She said the Assessor's Office looked at stream environmental zones, but she had not previously been aware of any negative impacts on the subject property. She explained the Assessor's Office typically went to the Tahoe Regional Planning Agency office to research stream environmental zones. She commented the property was obviously a buildable site because there was already a home on it. She

pointed out 10 percent was the largest adjustment granted for traffic noise among Incline Village properties. She indicated the only adjustments given for the ballpark were on the properties directly abutting the park.

Chairman Covert asked about the utility easement and public walkway. Appraiser Regan said it was not uncommon for the Assessor's Office to make adjustments for easements if they were aware of them, although many of the easements at Incline Village were not used. Chairman Covert said it was obvious the easement on the subject property was being used. He commented the public pathway would also limit the use of the land. Assessor Wilson referenced the parcel map on page 6 of Exhibit I, and pointed out the walkway easement was located next to the subject and not directly on the property. Mr. Mullaney clarified the issue with the walkway was that there were strangers walking through the yard. He indicated the utility easement was located directly on the property. Chairman Covert wondered whether the public pathway could be fenced off. Mr. Mullaney stated he would have to create a locked gate compound in order to keep people out. Appraiser Regan commented that all properties had utility easements on them. Chairman Covert pointed out the typical utility easement was not designed for trucks to drive through a property. Mr. Mullaney explained there were power lines running along the south side of State Route 28 that were not accessible without blocking the road, so the lines were accessed from the back by driving through his property.

Member Green questioned the base lot value and adjustments on the subject property. Appraiser Regan indicated the land value was established at \$481,950 after the 15 percent reduction in land values and a 10 percent downward adjustment for traffic. She confirmed for Member Green that a 5 percent downward adjustment was typically given for utility easements.

Member Brown asked whether there was a view adjustment. Appraiser Regan indicated there were no view adjustments in the subject neighborhood.

Member Krolick noted improved sale IS-3 appeared to be a superior property based on its location further from the highway. Appraiser Regan said she included it in Exhibit I because it was located three doors down from the subject property. She stated it was not receiving any traffic adjustments.

Member Brown wondered how far away the ballpark was from the subject property. Assessor Wilson estimated 100 yards. Chairman Covert asked whether the elevation of the ballpark was above or below the subject property. Appraiser Regan indicated the ballpark was above the subject property.

Mr. Mullaney stated the traffic adjustment had not been obvious in the information available on the Assessor's website. He clarified his issue regarding constitutionality related to properties that had the same land value, although there were variations of as much as 7,000 square feet between the lot sizes. He pointed out the neighborhood was not a conventional subdivision and it seemed like an administrative convenience to value them all the same way. He asserted all of the negative factors would

have a significant impact on the value of the property if it had to be sold. He indicated improved sale IS-3 was significantly superior on a square footage basis and was much more isolated from the ballpark, traffic noise and maintenance yard noises.

Member Krolick asked whether the two parcels next door to the subject property were similarly impacted by the ballpark. Mr. Mullaney indicated they were. Chairman Covert clarified with Ms. Mullaney that the walkway was located on a publically owned piece of land. Ms. Mullaney noted there was a utility easement located on the subject property and it was the only property in the neighborhood impacted by utility trucks driving through it.

Member Green wondered why the utility trucks could not use State Route 28 to access the utility poles. Mr. Mullaney explained there was a low point and fill area on the side of the road, and the trucks would have to block the highway.

Member Woodland said she would support a 5 percent reduction for the utility easement. Member Green agreed. He indicated the comparable sales were compelling and there was already an adjustment for traffic noise. He agreed with the Assessor's site value approach unless a parcel was big enough to support an amenity such as a tennis court. Member Krolick also agreed with a 5 percent adjustment.

With regard to Parcel No. 122-191-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable land value be reduced to \$457,853 and the taxable improvement value be upheld, resulting in a total taxable value of \$610,100 for tax year 2009-10. The reduction was based on a 5 percent detriment due to a utility easement. 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.

**09-0312E      PARCEL NO. 130-211-18 – FREWERT, RICHARD W & MARIA E**  
**– HEARING NO. 09-1091**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 150 Pine Cone Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter and supporting documentation, 7 pages.

Exhibit B: Map, 1 page.

**Assessor**

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

Exhibit II: Map of stream zone, 1 page.

On behalf of the Petitioner, Richard and Maria Frewert were sworn in by Chief Deputy Clerk Nancy Parent.

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

Mr. Frewert said he had come before the County Board of Equalization in 2003 and again in 2008. He explained an existing house had been removed after he bought the property so that a new one could be built. It was subsequently discovered the new home could not be built according to the architect's design due to Tahoe Regional Planning Agency (TRPA) guidelines. He indicated the front portion of his land was designated as TRPA Class 6, the rear portion was Class 4, and there was a stream environmental zone (SEZ) located behind the property for Mill Creek. Mr. Frewert stated TRPA allowed 30 percent coverage within Class 6, 20 percent coverage within Class 4, and no building was allowed within a setback from the SEZ. Chairman Covert asked whether the architect knew the limitations when plans were drawn. Mr. Frewert replied no one had been aware the home could not straddle two different classification zones. He noted approximately 2,400 square feet of coverage were allowed within Class 6 and 1,700 square feet within Class 4. He referenced the plot plan in Exhibit B, which showed the S-shaped boundary between the TRPA coverage zones.

Chairman Covert requested clarification of the adjustments on the appraisal record. Appraiser Regan explained the Board granted a 20 percent reduction for the SEZ in 2008-09, which placed the subject property out of equalization with similarly situated properties that were also within an SEZ. She indicated she pulled TRPA maps and files subsequent to the 2008 hearing and would discuss the issue in more detail during her presentation. She confirmed for Chairman Covert the property was currently receiving a 10 percent downward adjustment for the SEZ.

Mr. Frewert noted he was granted a 20 percent reduction relative to his neighbors in 2003 and 2008. He stated the SEZ was a lesser aspect of the property's detriment. He referred to a table on page 1 of Exhibit A that showed his neighbors' TRPA classifications. He asserted his neighbors had substantially more coverage than he did and did not have an S-shaped line dividing their properties into two different classification zones. He said this gave him about 1,100 square feet less coverage than he would have if his entire property was designated Class 6. He pointed out coverage at Lake Tahoe had a market value of \$75 to \$150 per square foot, which equated to a decrease of \$82,000 to \$164,000 relative to his neighbors.

Member Krolick said he believed Class 6 coverage had a market value of \$18 to \$25 per square foot.

Mr. Frewert stated he would have the ability to build a one-story house that was 1,100 square feet less than what his neighbors would be allowed, or a two-story

house that was 2,200 square feet less. He suggested builders generally turned a profit of at least \$100 per square foot, resulting in a difference of \$110,000 to \$220,000 for his lot versus the lots across the street. He indicated the houses being built in the Mill Creek area were good sized houses. If he wanted to use the full 4,200 square feet of coverage, Mr. Frewert said he was required by TRPA to build 2,400 square feet within the Class 6 area of his lot and 1,700 square feet within the Class 4 area. He characterized it as a high risk approach given the difficulty of identifying the S-shaped boundary on the ground. He noted his other option was to build as if all of the property was designated Class 4, which reduced his coverage by about 800 square feet. By the time driveways, walkways and decks were taken into account, he stated 3,400 square feet of coverage was not enough to build a house that was worth building relative to the costs and values in the neighborhood. He asserted his lot was not comparable to those across the street. He pointed out the County Board agreed with him in 2003 and 2008, and the State Board had not yet heard his 2008 appeal.

Mr. Frewert observed there were some other minor detriments affecting his property, such as a 60-foot setback from the SEZ, which limited the depth of his lot. He said the telephone lines and power poles were located on his side of the street. He stated it was nice to be on Mill Creek, but the location also attracted bears. He asked the Board to reinstate the 20 percent reduction granted to him the previous year, which would result in a \$367,000 taxable land value.

Chairman Covert noted the appeal form asked for values to be rolled back to their 2003-04 or 2002-03 levels. Mr. Frewert indicated there had not been action on all of the Supreme Court recommendations he had seen, but he understood the recommendation was to roll values back to their 2002-03 levels. He said he put the comment on his appeal to protect whatever rights he might have with respect to those issues. Chairman Covert explained the previous court decisions were based on appraisal methods and no longer applied because a reappraisal was done for the 2009-10 tax year.

Member Green requested the status of the Petitioner's appeal with the State Board. Mr. Frewert said he appealed to the State Board for the 2008-09 tax year, and was told those hearings were still pending. He indicated it was his understanding the State Board did not have enough members to hear the cases.

Josh Wilson, Assessor, explained the relief granted by the County Board for the 2008-09 tax year was reviewed and found to be greater than what similarly situated properties were receiving for similar attributes of the property. He observed the subject property was purchased in 1998 for \$373,000 with a house on it, and there were additional costs for demolition of the house. He pointed out the taxable land value was currently at \$413,000, which was very close to the property's purchase price. Although the Petitioner might not be able to build a big mansion, he stated 4,200 square feet of coverage was certainly adequate to build and was typical of the coverage utilized in the neighborhood.

Appraiser Regan indicated she and Senior Appraiser Rigo Lopez visited the TRPA office to look through their files on the subject property. She referenced Exhibit II, which highlighted the subject property on TRPA's Bailey capability map for the Mill Creek area. She identified the flow of Mill Creek on the map. She said the Assessor's Office acknowledged the SEZ and its 60-foot setback on the subject property with a 10 percent downward adjustment. She pointed out Parcel No. 130-211-29 abutted the subject property, was more adversely affected by the SEZ than the subject, and sold for \$855,000 in 2008. She indicated a home was torn down on the abutting property and a new home was under construction.

Member Krolick asked how much coverage was grandfathered in for the abutting property that was under construction. Appraiser Regan stated the Assessor's Office confirmed slightly less than 4,200 square feet of coverage. Member Krolick clarified the TRPA would not have allowed any development if the property had been a vacant lot, but redevelopment was grandfathered in because there had been a structure there. He indicated that was an example of teardown values at Lake Tahoe.

Appraiser Regan said no SEZ adjustments were given to the neighbors on either side of the subject property. She noted the appellant received an adjustment largely because of the reduction granted by the Board for the 2008-09 tax year. She commented many of the parcels on the street were impacted by SEZ setbacks. She acknowledged the appellant's property had both Class 4 and Class 6 coverage, but emphasized the subject property still had coverage and the lot was buildable.

Chairman Covert asked for more explanation of the TRPA classes. Appraiser Regan explained lower classifications were given to more sensitive properties, and the coverage percentages were based on many factors such as soils and slope. She agreed with Chairman Covert that a Class 6 property owner was allowed to build a bigger house than a Class 4 property.

Member Woodland questioned how much coverage was grandfathered in for the subject property. Appraiser Regan said it was approximately 4,200 square feet that was divided between Class 4 and Class 6 portions of the lot.

Appraiser Regan indicated the 2009-10 reappraisal was done based on information received from the TRPA, and the neighborhood was equalized with adjustments for the SEZ impacts. She commented smaller homes were typical for the neighborhood.

In response to a question by Member Green, Appraiser Regan noted the stream followed close to the property lines at the back of the lots, and then meandered as it got closer to Lake Tahoe. Chairman Covert wondered whether the stream was underground or above ground. Appraiser Regan said it was above ground.

Appraiser Regan observed homeowners tended to build closer to the street. She said she walked the neighboring parcel that was currently under construction,

and there was a huge greenbelt with a stream running through it that afforded a lot of privacy at the back of the lot.

Mr. Frewert referenced the Assessor's comment that 4,200 square feet was plenty to build on. He indicated any comparison with the property behind his was not "apples to apples" because he only had 3,400 square feet of coverage. He pointed out he would have to build a longer driveway and push his house further back on the lot if he wanted to straddle the line and use the entire 4,200 square feet of coverage. He noted his neighbor was building a good sized house that was close to the street in order to minimize the amount of coverage used for the driveway. He estimated a driveway would use a minimum of 500 square feet for a house that was close to the street, but his driveway would require about 1,500 square feet if his house was placed further back on the lot to take advantage of all the available coverage. Mr. Frewert talked about differences in the SEZ impacts between his property and three of his abutting neighbors. He reiterated the comparisons were "apples to oranges," and requested a 20 percent reduction for his property on an ongoing basis.

Chairman Covert commented the Board had no authority to move backwards or forwards, but could only deal with the 2009-10 tax year. Mr. Frewert said it was surprising to him that the reduction granted in a prior year had evaporated during the reappraisal. He observed he was at risk for having to appeal every year.

Member Woodland noted the appraisal history showed the subject property's 2008-09 value at \$480,000, and it was \$413,100 after the reductions granted for 2009-10. She said she did not understand the problem, given the property was already valued less than it had been the previous year. Assessor Wilson remarked the Board felt a 20 percent was appropriate for the 2008-09 tax year, and the Assessor's Office backed the adjustment to 10 percent upon reappraisal. Chairman Covert asked whether 2008-09 had been a reappraisal year. Assessor Wilson stated that it had been.

Chairman Covert indicated he would go with what Member Krolick recommended because he was more of an expert in the area.

Member Krolick asked the Petitioner what he thought the full cash value of the property would be if he were to sell it this year. Mr. Frewert said he had no idea. Member Krolick indicated he was a broker in the Lake Tahoe area and had a pretty good understanding of what property sold for. He stated the cash value would far exceed the value that would result if another 10 percent reduction was granted. He stated the 20 percent reduction made sense in the previous year because the subject's taxable values were out of place with the market value. He noted the market had fallen in Incline Village, but not as much as it had elsewhere in the County. He pointed out the reductions already granted for 2009-10 brought the subject parcel to a position where it was not being overvalued. He said it was a reality of what the full cash value was for the land.

Mr. Frewert wondered how relative value was judged for his property versus the properties across the street. He reiterated the differences in coverage that made

it “exponentially more difficult to get a project done.” Member Krolick replied there was sufficient coverage on the land to build a sizeable project. He noted the Petitioner had not submitted documentation to verify exactly how much coverage there was. He suggested a topographic map might back up the Petitioner’s case better. Mr. Frewert noted the numbers were on the map he submitted, but were too small to read when he shrunk it down. He offered to fax the exact numbers later in the day.

Member Green said he remembered the previous year’s appeal on the subject property. He indicated he felt \$600,000 was too much for the property’s 2008-09 value and the Board brought it down to \$480,000. He noted the amenities on the property were important, and he thought the setback for the SEZ was more than offset by the amenity of having a stream on the property. He stated the 10 percent deduction for the SEZ looked fair, and he felt the Assessor’s 2009-10 appraisal was appropriate. Member Woodland agreed.

Chairman Covert reopened the hearing in order to allow the Petitioner to add to his testimony.

Mr. Frewert pointed out his 2007-08 taxable value had been \$285,000, jumped to \$600,000 in 2008-09, and was now \$413,000. Chairman Covert asked the Petitioner if it was his position that he would have to sell below taxable value if he had to sell his land today. Mr. Frewert indicated he did not currently have a buyer for his land. He reiterated his belief that a 20 percent reduction was warranted because he had less coverage than his neighbors. He stated it did not make sense for all of the properties to be valued the same.

Member Krolick noted the property across the street was not receiving a 10 percent reduction for its SEZ. He stated the subject property was superior because of its nicer setting with a greenbelt in the stream zone. He said he would consider a 5 percent reduction if other Board members were in agreement. Chairman Covert commented he thought the Assessor’s values were more than adequate.

With regard to Parcel No. 130-211-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0313E      PARCEL NO. 125-010-20 – MACHATA, ANDREW R – HEARING**  
**NO. 09-0994**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 789 Geraldine Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter supporting appeal, 1 page.

Exhibit B: Authorization of representation, 1 page.

**Assessor**

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

On behalf of the Petitioner, Paul Kaleta, a land use planning consultant with Basin Strategies, was sworn in by Chief Deputy Clerk Nancy Parent.

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

Josh Wilson, Assessor, explained the Petitioner did not indicate on the petition form what year they wished to appeal, so his Office assigned a hearing for the 2009-10 tax year. After further discussion with the Treasurer, it was found there was also an issue on reopen for the 2008-09 year. He requested the 2008-09 tax year be scheduled on a future agenda so the Assessor's Office could make a recommendation for the reopen year.

**10:54 a.m.** Member Green temporarily left.

Chairman Covert agreed to schedule an additional hearing on February 27, 2009 for the 2008-09 tax year.

Assessor Wilson pointed out there was a recommendation for 2009-10 and the Petitioner was in agreement.

**10:56 a.m.** Member Green returned.

Appraiser Regan explained the subject parcel previously received a token value because there was no legal access to the lot. She indicated some remapping was done in 2008-09 and a new parcel number was issued, resulting in a change in valuation based on the coverage allotted by the Tahoe Regional Planning Agency (TRPA). She stated the Petitioner subsequently brought forth documentation showing there was still no access to the property, and it had been tied up in litigation for many years. She recommended the Board reduce the taxable land value to \$19,000 because of the non-buildable status of the parcel. Mr. Kaleta confirmed he was in agreement.

Mr. Kaleta said he had been working for six years to overcome significant obstacles to building on the parcel, including access restrictions and issues related to a stream environmental zone. He pointed out numerous professionals had indicated it was not feasible to provide access to a buildable site on the parcel. He explained the access point identified by the TRPA went through land belonging to the Incline Village General

Improvement District (IVGID). The IVGID Board of Directors had been approached on many occasions and unanimously determined they would not sell an easement to provide access to the subject parcel. He stated the property was still involved in litigation and, if access could not be provided, there might be legal consideration for a taking action by the TRPA. He noted there was an additional issue in that the planning area designation for the parcel was recreational and did not currently include single family dwellings. If the access and stream environmental zone issues were to be resolved, he indicated the plan area statement for the parcel would still have to be amended before a home could be built.

Member Krolick asked what had been the reasoning behind IVGID’s denial of an easement. Mr. Kaleta explained the immediate neighbors were organized against having a house built on the subject property. More importantly, he noted IVGID was litigating a separate issue involving access easements to the Incline beaches. He said the litigation was pending and he was not very familiar with it, but his personal opinion was that IVGID did not want to jeopardize their other legal case by granting the easement on the subject property.

With regard to Parcel No. 125-010-20, 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 \$19,000, resulting in a total taxable value of \$19,000 for tax year 2009-10. The reduction was based on the Assessor's recommendation to assign a minimum value due to no legal access to the property. 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.

**11:08 a.m.** Chairman Covert declared a brief recess.

**11:20 a.m.** The Board reconvened with all members present.

**09-0314E REQUESTS FOR CONTINUANCE**

The Board reviewed requests to reschedule the three hearings listed in the table below.

On motion by Member Woodland, seconded by Member Green, which motion duly carried, the Board rescheduled the following hearings to February 27, 2009:

<b>Assessor’s Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
124-072-05	EPPOLITO, JOHN C & TERESA M	09-0844
123-161-12	JESTER TRUST	09-0350
126-251-20	KINGSTON, MOLLY	09-1086

**09-0315E      PARCEL NO. 130-083-06 – TAYLOR, GARY R & MELANIE  
A/AMUNDSEN, HOWARD – HEARING NO. 09-0626X**

Patricia Regan, Appraiser III, explained three separate appeal forms were filed by different owners for Parcel No. 130-083-06. She indicated withdrawals were received for two of the appeals filed by each of the individual owners, but there was a question as to whether the withdrawals applied to the third appeal that contained both owners' names. Herb Kaplan, Legal Counsel, said he was inclined to allow the appeal to go forward. Josh Wilson, Assessor, requested a continuance. He stated the Assessor's Office was not prepared to proceed because they were under the impression the appeal had been withdrawn.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, Hearing No. 09-0926X for Parcel No. 130-083-06 was continued to February 27, 2009.

**09-0316E      PARCEL NO. 126-251-21 – LANTZ, STEPHEN – HEARING NO.  
09-1070**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 659 Cristina Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Objection to Hearing, 2 pages.

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser III, explained the Assessor was objecting to the appeal because it was filed by a Petitioner who was not the owner of record. She stated the Petitioner sold the property in September 2008. Josh Wilson, Assessor, said he believed the Board lacked jurisdiction to hear the appeal. Herb Kaplan, Legal Counsel, stated the grounds for denial were based on the fact that the individual who filed the appeal did not have standing to petition.

With regard to Parcel No. 126-251-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Petitioner did not own the property and therefore had no standing to file an appeal for tax year 2009-10.

**09-0317E      PARCEL NO. 131-224-11 – OLSON, GERALD T – HEARING NO. 09-0769**

A Petition for Review of Assessed Valuation was received protesting the 2003-04 taxable valuation on land located at 515 Eagle Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Objection to Hearing, 2 pages.

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser III, explained the appellant sold the subject property in September 2003 and was asking for any applicable proportional refund. Chairman Covert commented the Board clearly had no authority to grant a proportional refund for the 2003-04 tax year.

With regard to Parcel No. 131-224-11, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, it was ordered that the County Board of Equalization had no jurisdiction to hear appeals for the 2003-04 tax year.

**09-0318E      PARCEL NO. 131-225-13 – SPECKERT 1993 TRUST, BRUCE L – HEARING NO. 09-0711**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 450 1st Green Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Documentation in support of appeal, 9 pages.

**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, Rigoberto Lopez, Sr. Appraiser, oriented the Board as to the location of the subject property. He reviewed the comparable sales and the range of values associated with them in Exhibit I.

He explained he received a phone call from the Petitioner, who was requesting equalization based on his concern that the property located across the street from the subject had a quality class of 6.0, whereas he had a quality class of 7.5. He stated the property across the street was going through a remodel and the Assessor's Office had not yet verified details.

Chairman Covert asked how the Assessor's Office would know when the remodel was complete. Appraiser Lopez said the Building Department would give a Certificate of Occupancy and an appraiser would be sent to evaluate the property across the street. At that time, he indicated the Assessor's Office would discuss comparisons between the two properties with the Petitioner. He noted the Assessor's Office was comfortable with the appraisal on the subject property and requested its taxable values be upheld.

With regard to Parcel No. 131-225-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0319E      PARCEL NO. 131-013-04 – BONHAM INVESTMENT CO –**  
**HEARING NO. 09-1326**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 663 14th Green Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Assessment and comparable listing information, 4 pages.

**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, Patricia Regan, Appraiser III, oriented the Board as to the location of the subject property. She noted the appellant supplied some real estate listings and contended property values were going down in Incline Village. She said the Assessor's Office had already acknowledged the market downturn in its appraisal and would stand on its written record. She requested the Board uphold the Assessor's taxable values.

Member Woodland confirmed with Appraiser Regan that the land value on the subject property had been reduced by 10 percent during reappraisal and then by another 15 percent when a reduction was granted to all Washoe County properties.

With regard to Parcel No. 131-013-04, 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.

**09-0320E      PARCEL NO. 131-012-12 – PERROTTA, CHARLES F – HEARING NO. 09-1284**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 600 Caddie 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, Patricia Regan, Appraiser III, oriented the Board as to the location of the subject property. She stated the Petitioner's appeal form described the property as an older home with maintenance issues and storm damage, and also requested the land value be reduced to \$400,000. She noted maintenance issues were typically addressed by depreciation of the improvement value and reductions already granted brought the taxable land value below what the Petitioner was requesting.

Chairman Covert commented storm damage was not necessarily typical maintenance. Appraiser Regan said she left messages for the Petitioner and did not get a return call. She indicated the Assessor's Office would stand on its written record and requested the Assessor's taxable values be upheld.

With regard to Parcel No. 131-012-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0321E      PARCEL NO. 131-250-21 – HARRIS, RICHARD V & TRINA B**  
**TTEE – HEARING NO. 09-1231**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 974 3rd Green 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, 7 pages.

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser III, oriented the Board as to the location of the subject property. She indicated the appellant wrote a comment on the appeal form that proximate parcels were not uniform, but no further information had been provided. She reviewed the comparable sales in Exhibit I. She stated the Assessor's Office would stand on its written record and requested the Assessor's taxable values be upheld.

With regard to Parcel No. 131-250-21, 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.

**DISCUSSION – CONSOLIDATION OF HEARINGS**

Patricia Regan, Appraiser III, requested the balance of the hearings listed on the agenda be consolidated. Chairman Covert asked whether they shared the same issues. Appraiser Regan pointed out they were all submitted on a standardized appeal form provided by the Village League to Save Incline Assets, Inc. Herb Kaplan, Legal Counsel, wondered whether there was additional evidence provided by any of the remaining petitioners.

**11:57 a.m.** Chairman Covert declared a brief recess so staff could ascertain whether any of the remaining petitioners provided additional evidence.

**12:04 p.m.** The Board reconvened with all members present.

**09-0322E** **PARCEL NO. 124-085-10 – WOLF, ANDREW N & LESLIE H – HEARING NO. 09-1285**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 592 N Dyer Cir, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Reason for appeal, 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, Patricia Regan, Appraiser III, oriented the Board as to the location of the subject property. She read from Petitioner's Exhibit A. She reviewed the comparable sales in Exhibit I. She indicated the Assessor's Office would stand on its written record and requested the Assessor's taxable values be upheld.

With regard to Parcel No. 124-085-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**DISCUSSION – CONSOLIDATED HEARINGS – APPEAL FORMS WITH NONSTANDARD NOMENCLATURE AND NO ADDITIONAL EVIDENCE PRESENTED BY PETITIONER (ALSO SEE MINUTE ITEMS 09-0323E THRU 09-372E)**

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser III, indicated there was no additional evidence provided by any of the remaining petitioners. Member Green observed there was one hearing on the agenda that was for the 2008-09 tax year. Herb Kaplan, Legal Counsel, stated no evidence was presented and it could be consolidated along with the other hearings.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, the Board consolidated hearings for the following properties:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
122-129-10	FYFFE, JAMES R & NANCY J TTEE	09-0334
122-129-14	ATKINSON, ROBERT F M	09-0327
122-191-04	MITCHELL TTEE, ROBERT G & DORIS K	09-0752
122-191-26	FALCONI FAMILY TRUST	09-1237
122-193-20	FINCH LIVING TRUST GARY & PERI	09-1434
122-193-38	LALCHANDANI FAMILY TRUST	09-0570
122-211-06	ROTMAN, DAVID	09-0359
122-211-13	CZYZ, THOMAS G	09-0840
122-211-14	BENIGNO, RICHARD	09-0606
122-211-15	DONOVAN FAMILY TRUST	09-0198
122-211-18	BENIGNO, RICHARD	09-0605
124-031-20	ANDERS REV TRUST, LESIA	09-0278
124-031-64	EDSON, HARLAN R & JUDITH S	09-0366
124-062-07	HOTCHKISS, BRUCE J & ADRIENNE S	09-0604
124-063-12	THALL TRUST, RICHARD V & ELLYN M	09-1316
124-072-06	CRONIN, JAMES R & LINDA E	09-0652
124-082-07	KOCH, DAVID & MICHELLE	09-0751
126-231-04	DEKKER, JASON	09-0969
128-032-09	DONOVAN, GERARD M J	09-0273
128-041-13	CAMERON FAMILY TRUST	09-0401
128-052-16	BALLANTYNE, IAN	09-1325
130-082-18	CLOUTHIER, JEFFREY R	09-0990
130-082-22	KICKING HORSE ENTERPRISES INC	09-0405
130-161-17	KOCH, DAVID & MICHELE	09-0886
130-162-14	SIEGRIST, JANE A TTEE	09-1294
130-163-19	RIECHERT, STEVE & BONNIE	09-1345
130-163-35	KNYAL, WAYNE L & CAROL J	09-0253
130-201-05	MARNA BROIDA	09-0047
130-201-05	MARNA BROIDA	09-0047R08
130-201-21	HART, FREDERICK B	09-0277
130-202-14	MARSTON, THEODORE & BARBARA	09-0557
130-202-17	MINKLE, WILLIAM E & JILL E	09-1125
130-203-07	MCMANUS, JOHN	09-0922
130-204-02	MARKMAN, IAN F	09-0678
130-205-14	DEWITT, CLINTON C	09-0758
130-211-24	ALEXANDER FAMILY TRUST	09-1391
130-211-30	LEONHART TRUST, PAUL W & JALYNE	09-0434
130-211-33	HUNT ROBERT A ETAL TTEE	09-0552
130-213-07	MEDAK, STEVEN H ETAL	09-1233
130-311-14	BOCK, JOYCE ANDERSON	09-1387
131-012-43	PATCHETT FAMILY TRUST	09-0479
131-080-37	MCCONNELL FAMILY TRUST	09-0475
131-121-08	ABIOG REVOCABLE TRUST	09-1283

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
131-121-32	MORRISON, DONALD R & JUDITH B	09-1322
131-212-16	LANDRY, WILLIAM D TTEE	09-0517
131-213-05	ALVARES TRUST, KENNETH M & LINDA C	09-1287
131-234-04	ETHERIDGE, DAVID R & SUZANNE M TTEE	09-1227
131-250-19	MCCONAHAY, DAVID R	09-0190
131-261-04	LANTZ, RICHARD R	09-0803
131-261-26	HOLETS REVOCABLE LIVING TRUST	09-1128

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser III, oriented the Board as to the location of the consolidated subject properties at Incline Village. She stated the Assessor's Office would stand on its written presentations and requested the Assessor's values be upheld.

Please see 09-0323E through 09-0372E below for details concerning the petition, exhibits and decision related to each of the parcels in the consolidated hearing.

**09-0323E     PARCEL NO. 122-129-10 – JAMES R & NANCY J FYFFE TTE – HEARING NO. 09-0334**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 603 Crystal Peak Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-129-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0324E**      **PARCEL NO. 122-129-14 – ATKINSON, ROBERT F M –**  
**HEARING NO. 09-0327**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 621 Crystal Peak Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-129-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0325E**      **PARCEL NO. 122-191-04 – MITCHELL TTEE, ROBERT G &**  
**DORIS K – HEARING NO. 09-0752**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 214 Allen 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-191-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0326E     PARCEL NO. 122-191-26 – FALCONI FAMILY TRUST –  
HEARING NO. 09-1237**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 702 Martis Peak 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-191-26, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0327E     PARCEL NO. 122-193-20 – FINCH LIVING TRUST, GARY &  
PERRI – HEARING NO. 09-1434**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 689 Mount Watson 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-193-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0328E      PARCEL NO. 122-193-38 – LALCHANDANI FAMILY TRUST –  
HEARING NO. 09-0570**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 640 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, 9 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-193-38, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0329E      PARCEL NO. 122-211-06 – ROTMAN, DAVID – HEARING NO. 09-0359**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 130 Rubicon Peak 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-211-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0330E      PARCEL NO. 122-211-13 – CZYZ, THOMAS G – HEARING NO. 09-0840**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 866 Ophir Peak Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-211-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0331E      PARCEL NO. 122-211-14 – BENIGNO, RICHARD – HEARING  
NO. 09-0606**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 864 Ophir Peak Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-211-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0332E      PARCEL NO. 122-211-15 – DONOVAN, GERARD M J – HEARING  
NO. 09-0198**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 856 Ophir Peak Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-211-15, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0333E      PARCEL NO. 122-211-18 – BENIGNO, RICHARD – HEARING  
NO. 09-0605**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 842 Ophir Peak Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 122-211-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0334E     PARCEL NO. 124-031-20 – ANDERS REV. TRUST, LESIA –  
HEARING NO. 09-0278**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 736 Kelly 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 124-031-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0335E     PARCEL NO. 124-031-64 – EDSON, HARLAN R & JUDITH S –  
HEARING NO. 09-0366**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 728 Kelly 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 124-031-64, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0336E      PARCEL NO. 124-062-07 – HOTCHKISS, BRUCE J & ADRIENNE S – HEARING NO. 09-0604**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 833 O`Neil 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 124-062-07, 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 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.

**09-0337E      PARCEL NO. 124-063-12 – THALL TRUST, RICHARD V & ELLYN M – HEARING NO. 09-1316**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 810 O`Neil 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 124-063-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0338E      PARCEL NO. 124-072-06 – CRONIN, JAMES R & LINDA E – HEARING NO. 09-0652**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 511 Jensen 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, 8 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 124-072-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0339E      PARCEL NO. 124-082-07 – KOCH, DAVID & MICHELLE – HEARING NO. 09-0751**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 570 Lucille Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Business Entity Information, 2 pages

**Assessor**

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

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 124-082-07, 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 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.

**09-0340E      PARCEL NO. 126-231-04 – DEKKER, JASON – HEARING NO. 09-0969**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 550 Fairview 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, 9 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 126-231-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0341E      PARCEL NO. 128-032-09 – DONOVAN, GERARD M J – HEARING NO. 09-0273**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 967 Chipmunk 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 128-032-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0342E      PARCEL NO. 128-041-13 – CAMERON FAMILY TRUST –**  
**HEARING NO. 09-0401**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 968 Redfeather Ct, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 128-041-13, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0343E      PARCEL NO. 128-052-16 – BALLANTYNE, IAN – HEARING NO.**  
**09-1325**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 968 Cinnabar 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 128-052-16, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0344E      PARCEL NO. 130-082-18 – CLOUTHIER, JEFFREY R –**  
**HEARING NO. 09-0990**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1064 War Bonnet 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, 9 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-082-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0345E      PARCEL NO. 130-082-22 – KICKING HORSE ENTERPRISES INC**  
**– HEARING NO. 09-0405**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1056 War Bonnet 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, 9 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-082-22, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0346E      PARCEL NO. 130-161-17 – KOCH, DAVID & MICHELE –**  
**HEARING NO. 09-0886**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1084 Oxen Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-161-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0347E      PARCEL NO. 130-162-14 – SIEGRIST, JANE A TTEE – HEARING NO. 09-1294**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1065 Sawmill Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-162-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0348E      PARCEL NO. 130-163-19 – REICHERT, STEVE & BONNIE S – HEARING NO. 09-1345**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 245 Pelton 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-163-19, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0349E     PARCEL NO. 130-163-35 – KNYAL, WAYNE L & CAROL J – HEARING NO. 09-0253**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 235 Estates 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-163-35, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0350E     PARCEL NO. 130-201-05 – MARNA BROIDA – HEARING NO. 09-0047**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on property located at 1070 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, 9 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-201-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0351E      PARCEL NO. 130-201-05 – MARNA BROIDA – HEARING NO. 09-0047R08**

A Petition for Review of Assessed Valuation was received protesting the 2008-09 taxable valuation on property located at 1070 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, 12 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-201-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2008-09. 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.

**09-0352E      PARCEL NO. 130-201-21 – HART, FREDERICK B – HEARING NO. 09-0277**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1089 Tiller 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-201-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0353E      PARCEL NO. 130-202-14 – MARSTON, THEODORE F & BARBARA S – HEARING NO. 09-0557**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1060 Tiller 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-202-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0354E      PARCEL NO. 130-202-17 – MINKLE, WILLIAM E & JILL E – HEARING NO. 09-1125**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 130 Selby 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-202-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0355E      PARCEL NO. 130-203-07 – MCMANUS, JOHN – HEARING NO. 09-0922**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1080 Mill Creek Rd, 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-203-07, 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 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.

**09-0356E      PARCEL NO. 130-204-02 – MARKMAN, IAN F – HEARING NO. 09-0678**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 210 Pine Cone Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-204-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0357E      PARCEL NO. 130-205-14 – DEWITT, CLINTON C – HEARING NO. 09-0758**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 269 Tramway Rd, 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-205-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0358E      PARCEL NO. 130-211-24 – ALEXANDER FAMILY TRUST – HEARING NO. 09-1391**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 207 Tramway Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-211-24, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0359E      PARCEL NO. 130-211-30 – LEONHART TRUST, PAUL W & JALYNE A – HEARING NO. 09-0434**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 165 Mayhew 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-211-30, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0360E      PARCEL NO. 130-211-33 – HUNT, ROBERT A ETAL TTEE – HEARING NO. 09-0552**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 151 Mayhew 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-211-33, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0361E      PARCEL NO. 130-213-07 – MEDAK, STEVEN H ETAL – HEARING NO. 09-1233**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 125 Tramway Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-213-07, 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 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.

**09-0362E**      **PARCEL NO. 130-311-14 – BOCK, JOYCE ANDERSON –**  
**HEARING NO. 09-1387**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 1500 Tunnel Creek Rd, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 130-311-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0363E**      **PARCEL NO. 131-012-43 – PATCHETT FAMILY TRUST –**  
**HEARING NO. 09-0479**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 660 14th Green 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-012-43, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0364E      PARCEL NO. 131-080-37 – MCCONNELL FAMILY TRUST – HEARING NO. 09-0475**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 970 Fairway 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-080-37, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0365E      PARCEL NO. 131-121-08 – ABIOG 2000 REVOCABLE TRUST – HEARING NO. 09-1283**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 958 Fairway Park 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-121-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0366E      PARCEL NO. 131-121-32 – MORRISON, DONALD R & JUDITH B  
– HEARING NO. 09-1322**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 910 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, 9 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-121-32, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0367E**      **PARCEL NO. 131-212-16 – LANDRY, WILLIAM D TTEE –**  
**HEARING NO. 09-0517**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 679 Alpine View, 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-212-16, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0368E**      **PARCEL NO. 131-213-05 – ALVARES TRUST, KENNETH M &**  
**LINDA C – HEARING NO. 09-1287**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 577 Eagle 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-213-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0369E      PARCEL NO. 131-234-04 – ETHERIDGE, DAVID R & SUZANNE M TTEE – HEARING NO. 09-1227**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 361 2nd Tee 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-234-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0370E      PARCEL NO. 131-250-19 – MCCONAHAY, DAVID R – HEARING NO. 09-0190**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 986 3rd Green 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, 7 pages.

The Petitioner was not present.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-250-19, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0371E      PARCEL NO. 131-261-04 – LANTZ, RICHARD R – HEARING NO. 09-0803**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 979 Wedge 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-261-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**09-0372E      PARCEL NO. 131-261-26 – HOLETS REVOCABLE LIVING TRUST – HEARING NO. 09-1128**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 998 4th Green 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.

The Board consolidated hearings for the Petitioners who did not submit evidence to support their appeals. Please see above for a summary of the discussion.

With regard to Parcel No. 131-261-26, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 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.

**BOARD MEMBER COMMENTS**

Member Woodland thanked the staff of the Clerk's Office for making the Petitioners' files available in Parcel Number order.

**PUBLIC COMMENT**

Chief Deputy Clerk Nancy Parent read a thank you letter submitted to the Board by a previous Petitioner.

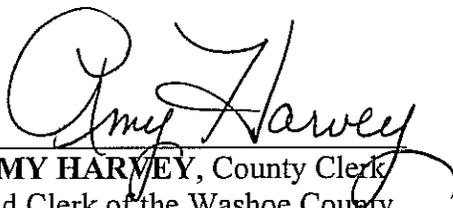
There was no other response to the call for public comment.

\* \* \* \* \*

**12:18 p.m.** There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, the meeting was adjourned.

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

ATTEST:

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

*Minutes prepared by  
Lisa McNeill, Deputy Clerk*