

ASSESSOR'S

EVIDENCE

Washoe County Board of Equalization

Appeal Summary Page - Secured Roll

Hearing #	17-0054B
Hearing Date	02/10/2017
Tax Year	2017/18

APN: 041-211-05

Owner of Record: LORENZ LIVING TRUST, DAVID L & BARBARA S

Property Address: 245 BRUNSWICK MILL RD

Square Feet (Inc Finished Bsmt) 3,682

Built / WAY: 1986

Parcel Size: 2.50 AC

Description / Location: The subject property consists of a 3,682 square foot home located on Brunswick Mill Road off of Bellhaven in the Lakeside Ranches. The subject property is situated on a 2.59 acre property.

2017/18 Taxable Value:	Land:	\$300,000
	Improvements:	\$317,316
	Total:	\$617,316
	Taxable Value / SF	\$168

Sales Comparison Approach:	Indicated Value Range	\$1,700,000
	Indicated Value Range / SF	\$333

Current Obsolescence: \$0

Conclusions: Based on the sales comparables, the current taxable value of \$617,316 is well supported. Therefore, it is recommended that the total taxable value be upheld for the 2017/2018 tax year.

RECOMMENDATION:	Uphold	XXX	Reduce
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ASSESSOR'S EXHIBIT I
18 PAGES

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$300,000	\$105,000	Txble
IMPROVEMENTS:	\$317,316	\$111,061	\$/ SF
TOTAL:	\$617,316	\$216,061	\$168

HEARING: 17-0054B
 DATE: 02/10/2017
 TIME:
 TAX YEAR: 2017
 VALUATION: Reappraisal

OWNER: LORENZ TRUST, DAVID L & BARBARA S

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	FIN	UNFIN	BSMT	BSMT	QC	STRY	Beds	Baths	Built	Way	Sale Date	Sale Price	Sale \$/SF
	041-211-05	245 Brunswick Mill Rd.	2.59	Ac	3,682	1,444					R45	1 ST	4	2 1/1	1986				

IMPROVED SALES

SALE #	APN	Location	Land	Area	Sq Feet	GAR	FIN	UNFIN	BSMT	BSMT	QC	STRY	Beds	Baths	Built	Way	Sale Date	Sale Price	Sale \$/SF
IS-1	041-092-19	3525 Lunsford Ct.	2.49	Ac	3,096	1,040			984	194	R40	1 ST	4	3	1979		11/20/2015	\$694,000	\$170
IS-2	044-291-03	10067 Dixon Ln.	1.25	Ac	2,931	760					R40	1 ST	3	2 1/1	1989		09/29/2015	\$729,000	\$198
IS-3	162-053-06	15040 Edmands Dr.	0.99	Ac	2,997	1,748					R35	SPLIT	4	3 1/1	1986		12/04/2015	\$664,000	\$222
IS-4	162-074-13	2525 Homeland Dr.	1.01	Ac	3,082	768					R35	1 ST	4	2	1983		08/26/2015	\$600,000	\$349

LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
LS-1	040-740-17	11355 Maverick Lane	2.70	Ac	HDR	4/20/2016	\$320,000	Square lot located off of Johnson Lane, sale was adjusted \$10,000 for a well.
LS-2	040-930-26	2680 Olive Place	2.50	Ac	HDR	09/15/2015	\$500,000	Ready to build on lot that was adjusted down for water and extensive landscaping.
LS-3	040-572-14	1675 View Crest Dr.	2.74	Ac	HDR	07/31/2015	\$710,374	Ready to build on lot. Adjusted sales price down from \$816,500 due to prior SFR being demo'
LS-4	041-140-27	775 Schellbourne St.	5.34	Ac	HDR	07/02/2015	\$500,000	Extensively topo'd lot with a very small building envelope. Owner plans to construct a custom ho

RECOMMENDATIONS/COMMENTS:

UPHOLD: XXX REDUCE:

The subject property is being appealed due to the parcel being located in a 100 year floodplain, however no flooding has ever occurred and the backyard has an amenity of a creek which sits significantly lower than the house. If the floodplain was a ten year and the potential of flooding was high, an adjustment would be warranted. However, based on discussions with the owner regarding no flooding ever occurring and researching the 100 year flood plane no adjustment is currently necessary. The subject property is located on Brunswick Mill Road off of Lone Tree Lane in the Lakeside Ranches. The subject property is a 3,682 square foot quality class 4.5 home that was constructed in 1986 and is situated on a 2.59 acre lot. The 2017/18 total taxable value is \$617,316 or \$168 per square foot. The comparable range in quality from 3.5 to 4.0 and range in size from 2,931 square feet to 4,080 square feet. IS-1 is the most comparable sale to the subject in regards to size, however it is inferior in quality and age. IS-1 is considered a low indicator of value even though it supports the subject's current taxable value of \$168 per square foot. IS-2 is the most comparable sale to the subject in regards to quality and age, but is inferior in both building and land size. IS-2 sold for \$198 per square foot which again supports the subject's taxable value. IS-3 and IS-4 are both inferior in regards to quality and both land and building size. It is recommended that the total taxable value of \$617,316 be upheld based on the support of the sales comparable, and the price per square foot falls below the range of all the sales. No land adjustment for flooding was deemed appropriate for this parcel per a review of the floodplains in the subject's basin.

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$300,000	\$105,000	
IMPROVEMENTS:	\$317,316	\$111,061	Recommended Obsolescence
TOTAL:	\$617,316	\$216,061	

PREPARED BY: Mike Churchfield

REVIEWED BY: Gail Vice

OCLG (2.5 Acre Parcels Fairview Road)										
Vacant Lot Sales OCLG										
Land Sale #	APN	Address	NBC	Sale Date	Sale Price	Land Size	LUC	Zoning	Verification	Notes
LS-1	040-740-17	11355 Maverick Ln.	OCLG	04/20/2016	\$330,000	2.70	120	HDR	1SVR	Square level lot located off of Johnson Lane, sale was adjusted \$10,000 for a well.
LS-2	041-140-20	800 Schellbourne St.	OCLG	07/02/2015	\$600,000	22.43	100	N/A	1SVR	Large topo'd lot that is located at the top of Bellhaven Rd. Only a portion of the lot is buildable.
Vacant Lot Sales OCKG										
Land Sale #	APN	Address	NBC	Sale Date	Sale Price	Land Size	LUC	Zoning	Verification	Notes
LS-1	040-591-10	1725 W Huffaker Ln.	OCKG	09/11/2015	\$232,141	2.46	120	HDR	1GCA	Fairly level lot located on the corner of Huffaker and Del Monte. Adjusted sales price from \$275,000 to \$232,141 for the barn on the property that will need to be removed prior to development. Regular shaped. No Water & Easement.
LS-2	040-930-26	2680 Olive Pl.	OCKG	09/15/2015	\$500,000	2.50	120	HDR	1GCA	Ready to build on lot that was adjusted down from \$700,000 for water and extensive landscaping.
LS-3	040-572-14	1675 View Crest Dr.	OCKG	07/31/2015	\$710,374	2.74	120	HDR	1GCA	Ready to build on level lot. Adjusted sale price down from \$816,500 due to prior SFR being demo'd.
Listings OCKG										
Land Listing #	APN	Address	NBC	List Date	Asking Price	Land Size	LUC	Zoning	DOM	Notes
LL-1	040-930-04	2715 Last Chance Ct.	OCKG	01/23/2015	\$489,000	2.23	120	HDR	396	Irregular shaped level lot, located off of Olive Lane.
LL-2	040-930-05	2720 Last Chance Ct.	OCKG	08/05/2016	\$625,000	3.504	120	HDR	56	Square lot located off of Olive Lane.
LL-3	041-101-12	6667 Windy Hill Way	OCKG	05/16/2016	\$1,799,000	6.42	120	HDR	132	Large somewhat square lot located on Windy Hill. Panoramic City views. Parcel had a home that was burned down.
Vacant Lot Sales EABG										
Land Sale #	APN	Address	NBC	Sale Date	Sale Price	Land Size	LUC	Zoning	Verification	Notes
LS-1	150-260-25	5900 ROCK FARM RD	EABG	10/09/2015	\$144,000	3.08	120	HDR	1SVR	Arms length transaction. Rectangular shaped parcel with moderate to steep rolling topography. Parcel has an access easement running through the middle of the parcel severely limiting the utility of the lot. Parcel is located in the Government lots with dirt road access.
LS-2	150-260-33	0 ROCK FARM RD	EABG	06/02/2015	\$169,445	5.00	120	HDR	1SVR	Arms length transaction. Rectangular shaped parcel with moderate to steep topography. Parcel is located in the Government lots with dirt road access. No special conditions to the sale.
LS-3	049-070-28	16130 MOUNT ROSE HWY	EABG	05/22/2015	\$175,000	4.06	120	HDR	1SVR	Arms length transaction. Rectangular shaped parcel with moderate sloping topography. Parcel is located in the Government lots with dirt road access. Backs to Mount Rose Hwy.

OCLG Improved Sales																			
APN	Location	WAY Built	Qual Class	Sale\List Date	Sale\List Price	Time Adj Sale Price	Bldg SqFt	Price/ SF	Neigh Code	Land Size	Influ Code	Influ Pct	Verif Code	Imp Value	Cur. Land	Cur. TV Total	Cur. TV/SP	Cur. Obsol	Cur.% Comp.
040-720-09	11050 VINCENT LN	1968	R35	12/07/2015	\$610,000	\$630,661	2033	\$310	OCLG	2.46	NT	-10	2D	\$90,161	\$270,000	\$360,161	0.53		100%
040-730-21	11040 DRYDEN DR	1978	R45	04/06/2016	\$600,000	\$608,382	6824	\$89	OCLG	2.50	NT	-10	2F	\$274,263	\$270,000	\$544,263	0.85		100%
041-212-03	900 SCHELLBOURNE ST	1994	RHA	12/11/2015	\$955,000	\$986,716	4872	\$203	OCLG	2.99	TP	-10	2D	\$673,878	\$270,000	\$943,878	0.93		100%
230-091-15	10865 DRYDEN DR	1992	R40	09/29/2015	\$520,000	\$543,509	2656	\$205	OCLG	2.15	NT	-20	2D	\$213,938	\$240,000	\$453,938	0.79		100%

Situs & Keyline Description:
245 BRUNSWICK MILL RD WASHOE COUNTY
FOREST HILLS
LT 5
BLK A

Owner & Mailing Address:
LORENZ TRUST, DAVID L & BARBARA S
LORENZ TRUSTEE, DAVID L & BARBARA S
245 BRUNSWICK MILL RD
RENO, NV 89511

WASHOE COUNTY APPRAISAL RECORD 2017

APN: 041-211-05



Card 1 of 1
Bld. 1-1

Tax District: 4000

printed: 02/02/2017

ACTIVE

3015.07

OC LG - Fairview Rd. 2.5 Ac. Parcels

VALUATION HISTORY								PARCEL VALUE SUMMARY				Database	Roll Year	Prior % Complete	% Complete						
Roll Year	Taxable Land	Land New	Taxable Improvements	Improvement New	Total Taxable	Total Assessed	Primary Valuation	Building Level Cost	Building Value	Extra Feature Value	Land Value	Taxable Value	Exemption	Flags	Type	Value	Cap Code	Eligible for Form?	Low Cap Percentage	Parcel Map	
2017 NR	300,000	0	317,316	0	617,316	216,061	GLA - GROSS LIVING AREA	3,682	393,790	27,932	995	2,929	22,548	0	GLA	3,682	393,790	27,932	995	2,929	22,548
2016 FV	270,000	0	326,953	0	596,953	208,934	GRA - GARAGE ATTACHED	768	27,932	995	2,929	22,548	0	1	GRA	768	27,932	995	2,929	22,548	
2015 FV	250,000	0	330,677	0	580,677	203,237	POR1 - PORCH CONCRETE SLAB	144	995	2,929	22,548	0	0	0	PCS	144	995	2,929	22,548	0	
2014 FV	225,000	0	322,764	0	547,764	191,717	PRF1 - PORCH ROOF WOOD	144	995	2,929	22,548	0	0	0	PRW	144	995	2,929	22,548	0	
2013 FV	250,000	0	317,962	0	567,962	198,787	WDK1 - WOOD DECK WOOD	2,381	22,548	0	0	0	0	0	WDW	2,381	22,548	0	0	0	
2012 FV	250,000	0	321,328	0	571,328	199,965															
2011 FV	250,000	0	304,130	0	554,130	193,945															
2010 FV	250,000	0	316,700	0	566,700	198,345															
2009 FV	425,000	0	324,015	0	749,015	262,155															
2008 FV	330,720	0	321,406	0	652,126	228,244															
2007 FV	330,720	0	309,547	0	640,267	224,093															
2006 FV	312,000	0	314,060	15,210	626,060	219,121															

BUILDING DETAILS				BUILDING FEATURES AND ADJUSTMENTS				BUILDING SUB-AREAS				BUILDING COST SUMMARY									
Type	Code	Description	Category	Units	Code	Description	Yr Bld	Units	Cost New	Tot Lump Sum Adj	Sub Area-RCN	% Incomplete	% Depreciation	\$ Dep & Inc	Obso/Other Adj.	Sub Area DRC	Additive DRC	Total DRC	Override	Cost Code	
RES	001	Residential	Plumbing Fixtures	15	GLA	GLA - GROSS LIVING AREA		3,682	393,790												
Occupancy	001	Sgl Fam Res ~	Base Appliance From MS	1	GRA	GRA - GARAGE ATTACHED		768	27,932												
Story/Frame	01	SINGLE STORY	Living Units in Building	1	PCS	POR1 - PORCH CONCRETE SLAB		144	995												
Quality	45	Good-Very Good	Bedrooms	4	PRW	PRF1 - PORCH ROOF WOOD		144	2,929												
Year Built	WAY	%Comp	Year of Addn/Remodel																		
1986	1986	100																			

Category	Code	Type	%
Ext. Wall	2	PLYWOOD/FR ~	100
Roof Cover	6	CONCRETE TIL	100
Base	1	MS FLOOR ADJ	100
Heating Type	1	FA ~ FORCED	100
Sub Floor	2	WOOD	100
Energy	3	MODERATE ~	100
Foundation	3	MODERATE ~	100
Seismic	1	SEISMIC FRAME	100

Base Rate Adjustment		Adj.
CCM SFR Frame		1.02000
Local Reno Frame		1.03000

Construction Modifiers		Adj.

Gross Living/Building Area		3,682
Perimeter		0

#	Bld	Date	User ID	Activity Notes
1	0-0	01/31/2017	mjachimow	CBE HEARING NOTICE

EXTRA FEATURES, ADDITIVES, AND ADJUSTMENTS																
#	Code	Description	Quality	Bld #	Length	Width	Units	Unit Price	Year Built	Roll Year	% Comp	RCN	% Good	DRC	Override Value	Notes
1	FPS1	FIREPLACE SINGLE 1 STORY	EBLD	1-1	0	0	1	5,322.46	1986		100	5,322	53.5	2,848		
2	FWAS	FLATWORK ASPHALT	30	1-1	0	0	3000	2.68	1986		100	8,044	53.5	4,304		
3	FWCO	FLATWORK CONCRETE	30	1-1	0	0	1650	5.40	1986		100	8,903	53.5	4,763		
4	GARD	GARAGE DETACHED	30	1-1	0	0	676	29.55	2005		100	19,974	82.0	16,379		
5	WPRS	WELL, PRESSURE SYSEM & SEPTIC	30	1-1	0	0	1	10,498.00	1986		100	10,498	53.5	5,616		
6	YIMP	YARD IMPROVEMENTS	30	1-1	0	0	6	1,550.00	1986		100	9,300	53.5	4,976		

LAND VALUE	DOR Code	200	Neighborhood	3015.07	OC LG - Fairview Rd. 2.5 Ac.	Land Size	2.5900	Unit Type	AC				
#	Code	Description	Zone	Units	Unit Type	Sub Type	Unit Price	Influence 1 Code	Influence 1 %	Influence 2 Code	Influence 2 %	Taxable Value	Land Notes
1	200	Single Family Residence	MDR	1.00	ST		300,000.00					300,000	



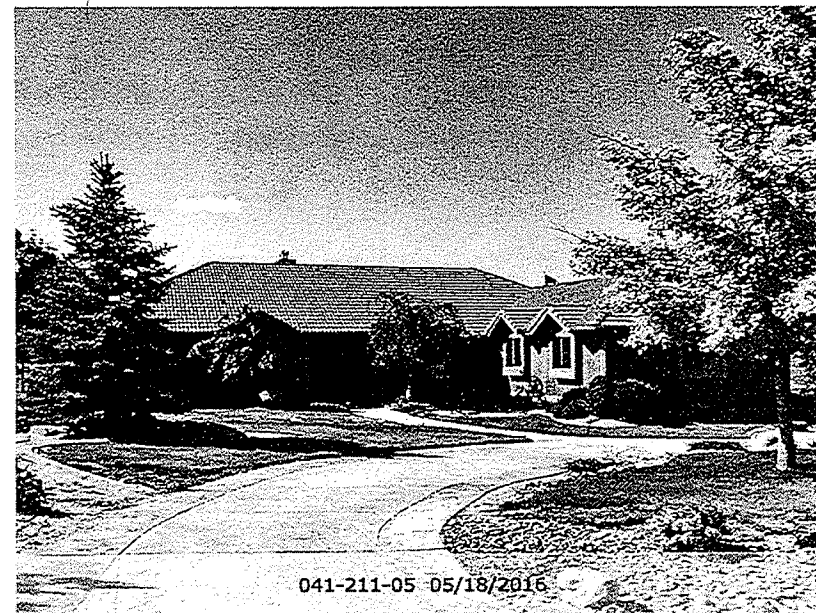
Tax District: 4000

printed: 02/02/2017

ACTIVE

3015.07

OCLG - Fairview Rd. 2.5 Ac. Parcels



BUILDING PERMITS								
Date	Permit #	Description	Amount	Status	% Comp	Last Visit	Appr/Results	Notes
06/29/2005	05-1418	DET GARAGE	14,872	Compl		0	01/05/06 JV Compl	100% COMPLETE 2006
SALES/TRANSFER INFORMATION								
Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes	
	1859579	12/27/1994						
	CHK	04/01/1989	200	2D		355,000		
	CHK	06/01/1987	200	2D		340,000		
#	Bld	Date	User ID	Activity Notes				
2	0-0	01/27/2017	mjack	CBE HEARING NOTICE				
3	0-0	01/25/2017	sjack	Entering Date Scheduled				
4	0-0	11/05/2015	idiez	TAG FROM 4005 TO 4000 TMUWB NOW SPECIAL ASSESSMENT				
5	1-1	10/22/2013	magon	REXT OCLG IMPROVEMENT LINE DONE 10/29/2013 BY JAK, LAND LINE DONE				
6	1-1	09/17/2012	PSR	REXT OCLG IMPROVEMENT LINE DONE 10/18/2012 BY JAK, LAND LINE DONE				
7	1-1	09/16/2011	PSR	REXT OCLG IMPROVEMENT LINE DONE 10/18/2011 BY KH, LAND LINE DONE				
8	1-1	09/07/2010	PSR	REXT OCLG IMPROVEMENT LINE DONE 09/07/2010 BY REVIEWED-NO CHGS ON IMP				
9	1-1	10/23/2009	PSR	REXT OCLG IMPROVEMENT LINE DONE 11/13/2009 BY MM, LAND LINE DONE				
10	1-1	10/07/2009	CD	DATA WELL PROJECT, SEE RECORD CARD IN WEBXTENDER FOR DETAILS				

Washoe County Board of Equalization

Photos of Subject



Subject Property (245 Brunswick Mill Rd.)



Subject Property (245 Brunswick Mill Rd.)



Subject Property (245 Brunswick Mill Rd.)

Washoe County Board of Equalization
Photos of Sales Comparables



Sales Comparable 1 (3525 Lunsford Ct.)



Sales Comparable 2 (10067 Dixon Ln.)

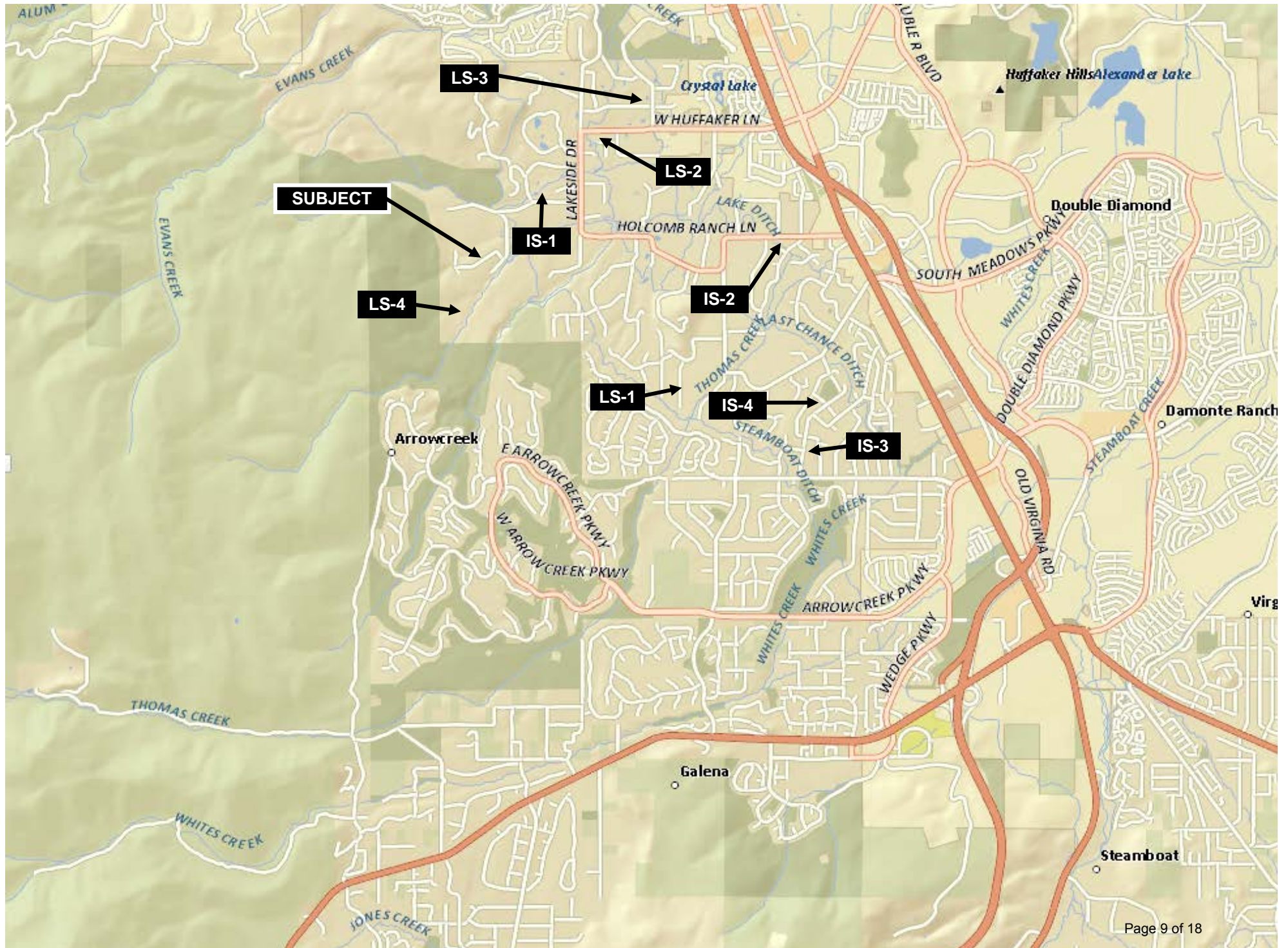


Sales Comparable 3 (15040 Edmands Dr.)



Sales Comparable 4 (2525 Homeland Dr.)

NEIGHBORHOOD MAP



**(#1656)
AMENDED
PORTION
THE FROST
RANCHES
LOTS 11 - 13**

IS-1

**THE FROST RANCHES (#1383)
POR. SE ¼ SECTION 2 & NE ¼ SECTION 11
T18N - R19E**

Assessor's Map Number

041-09

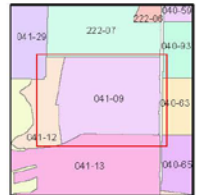
STATE OF NEVADA
**WASHOE COUNTY
ASSESSOR'S OFFICE**
Joshua G. Wilson, Assessor

1001 East North Street
Building D
Reno, Nevada 89512
(775) 325-2231



0 50 100 150 200
Feet

1 inch = 200 feet



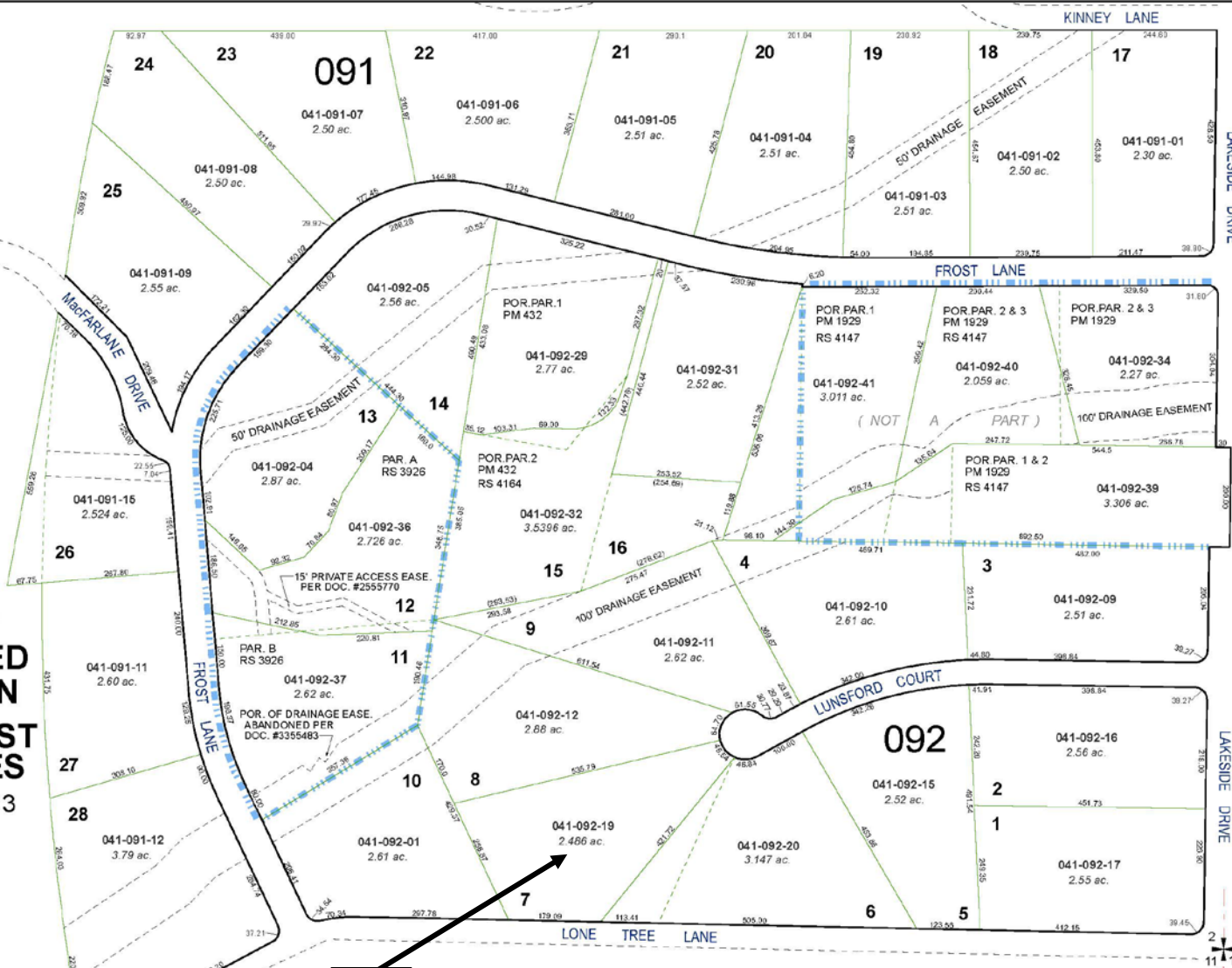
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last updated: _____

area previously shown on map(s):

041-12

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.



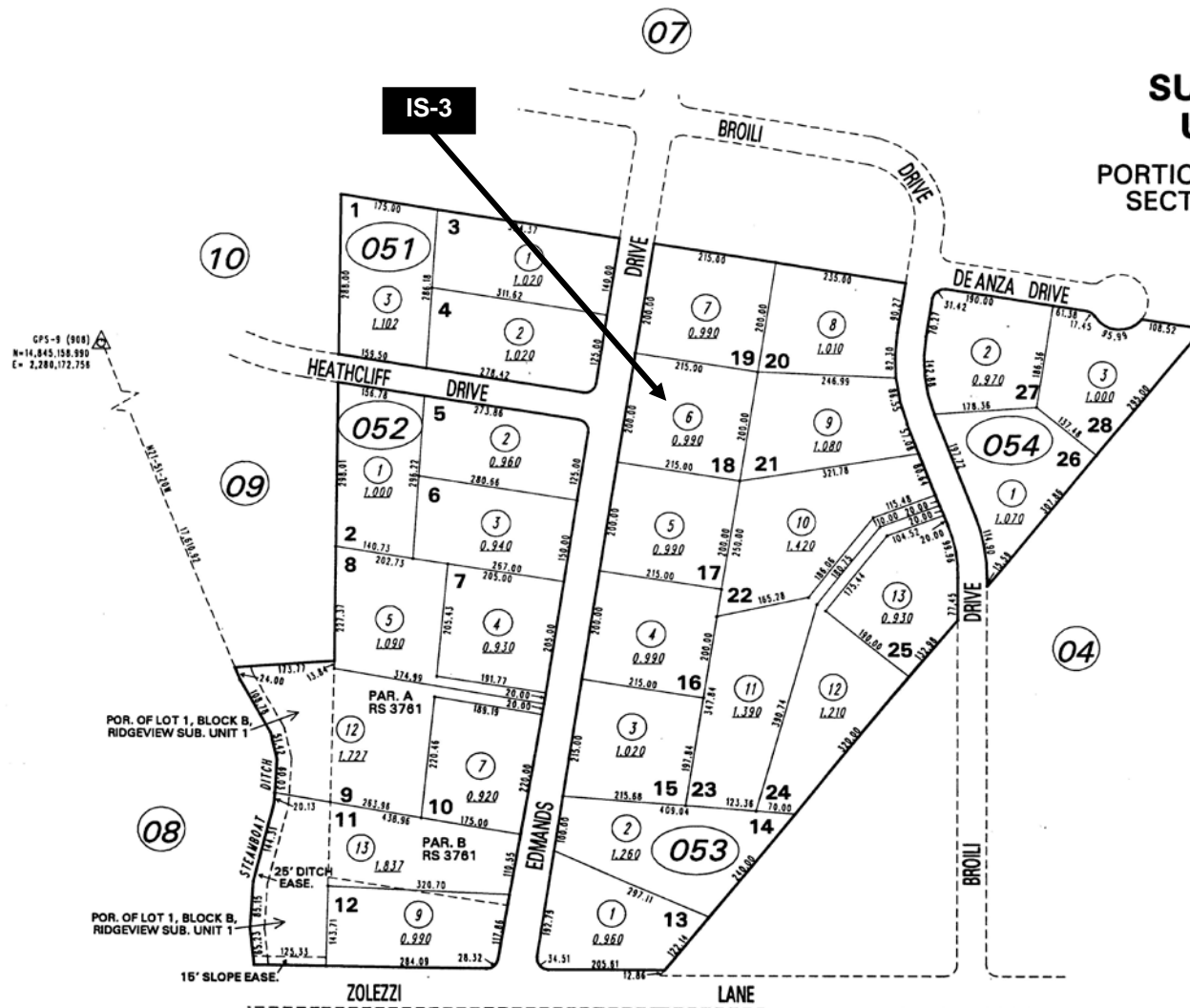


Assessor's Map County of Washoe, Nevada
NOTE — ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by G.S. 1/87
Revised by CFB 5/08/07

(#1636)
**SUNNY ACRES
UNIT NO. 2**

PORTION OF SW 1/4 OF SE 1/4
SECTION 18, T18N - R20E



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BOOK 49

Office of Washoe County Assessor, Nevada - Robert W. McGowan

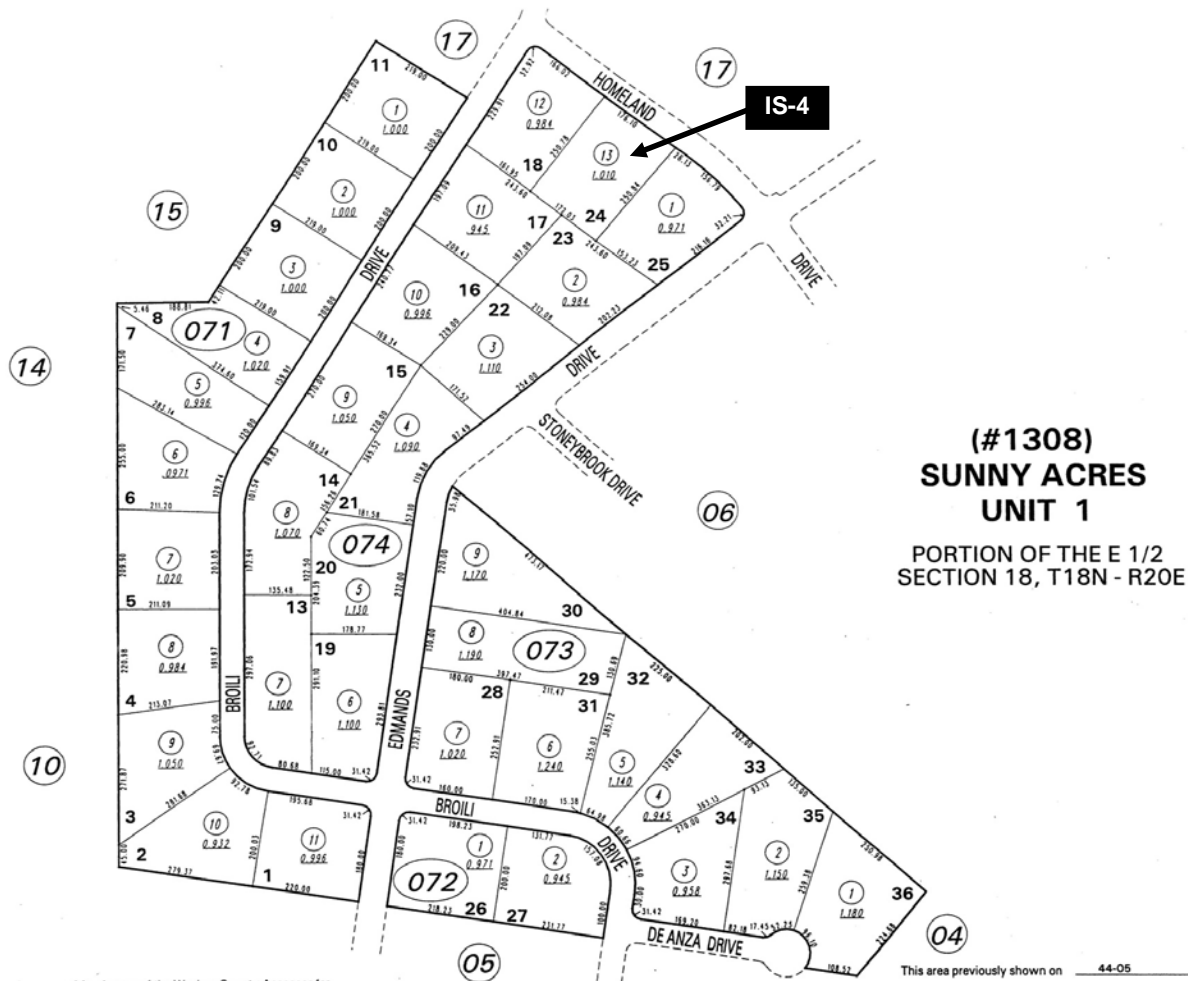
This area previously shown on 44-07

NOTE:
ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

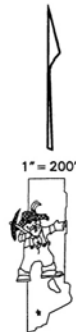
Drawn by	5/97 CN/TF
Revised	KS 5/03/00

ARC INFO 2.8.1 WINDOWS NT WORKSTATION 4.0

162-07



**(#1308)
SUNNY ACRES
UNIT 1**
PORTION OF THE E 1/2
SECTION 18, T18N - R20E



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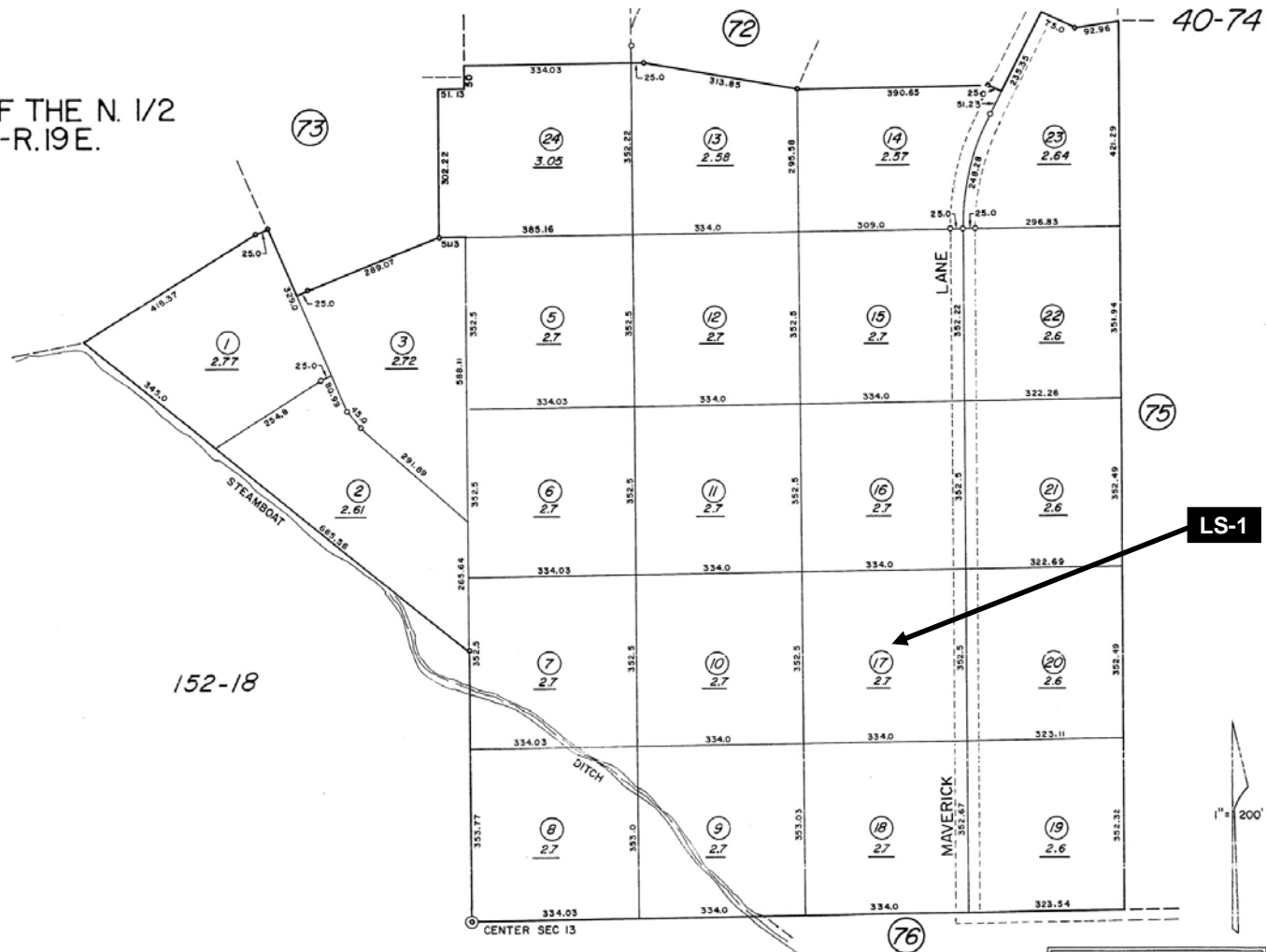
Office of Washoe County Assessor, Nevada - Robert W. McGowan

This area previously shown on 44-05

NOTE:
ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by	5/97 CN/TF
Revised	

A PORTION OF THE N. 1/2
SEC 13 T.18N.-R.19E.



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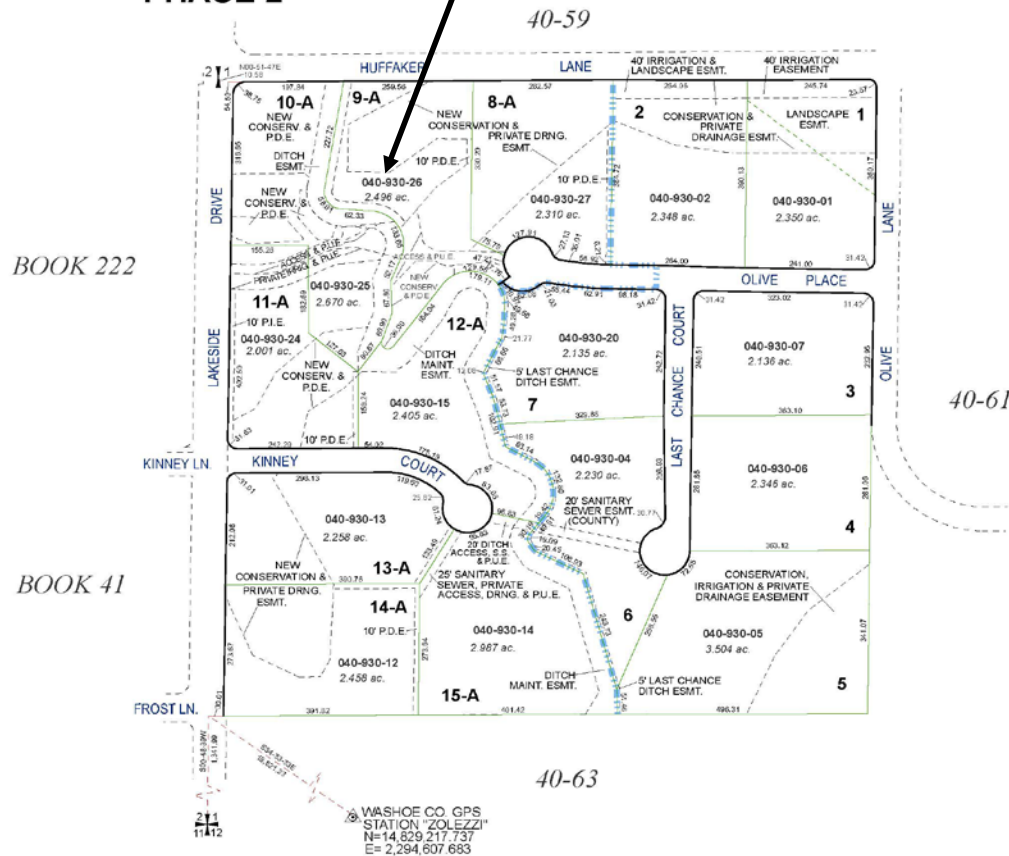
Assessor's Map County of Washoe, Nevada
NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

drawn by	M.M. 1/75
checked	
revised	6/78 2/18/99 SLT
superseded	
GZ 6/24/97	

**(#4074)
AMENDED
LAKESIDE RANCH ESTATES
PHASE 2**

LS-2

**(#3814)
LAKESIDE RANCH ESTATES - PHASE 1
POR. OF THE SW 1/4 OF SEC. 1, T18N - R19E**



Assessor's Map Number

040-93

STATE OF NEVADA
**WASHOE COUNTY
ASSESSOR'S OFFICE**
Joshua G. Wilson, Assessor

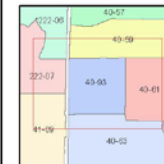
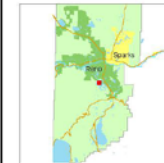
1001 East Ninth Street
Building 10
Reno, Nevada 89512
(775) 828-2231



Scale

0 25 50 100 150 200

1 inch = 200 feet



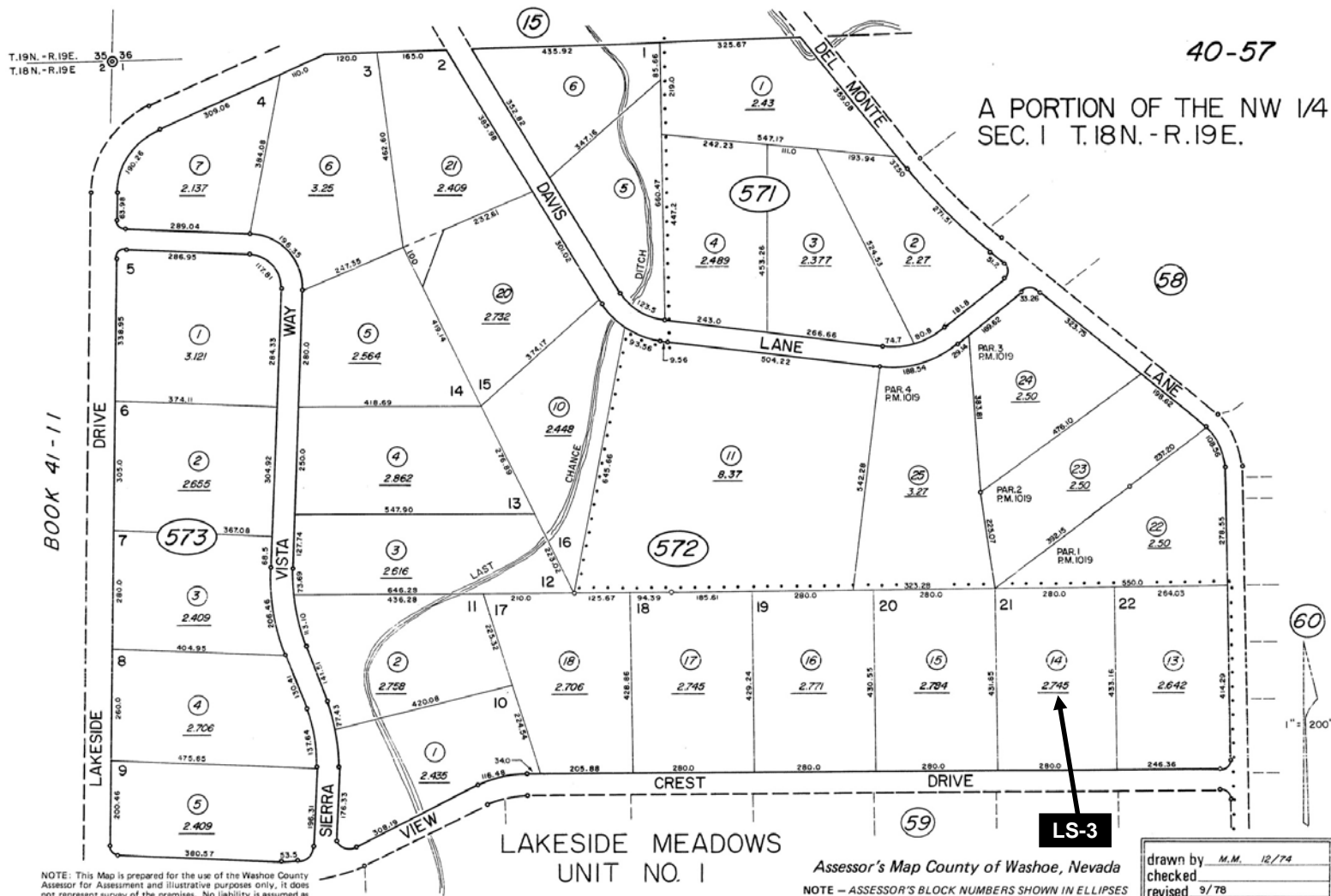
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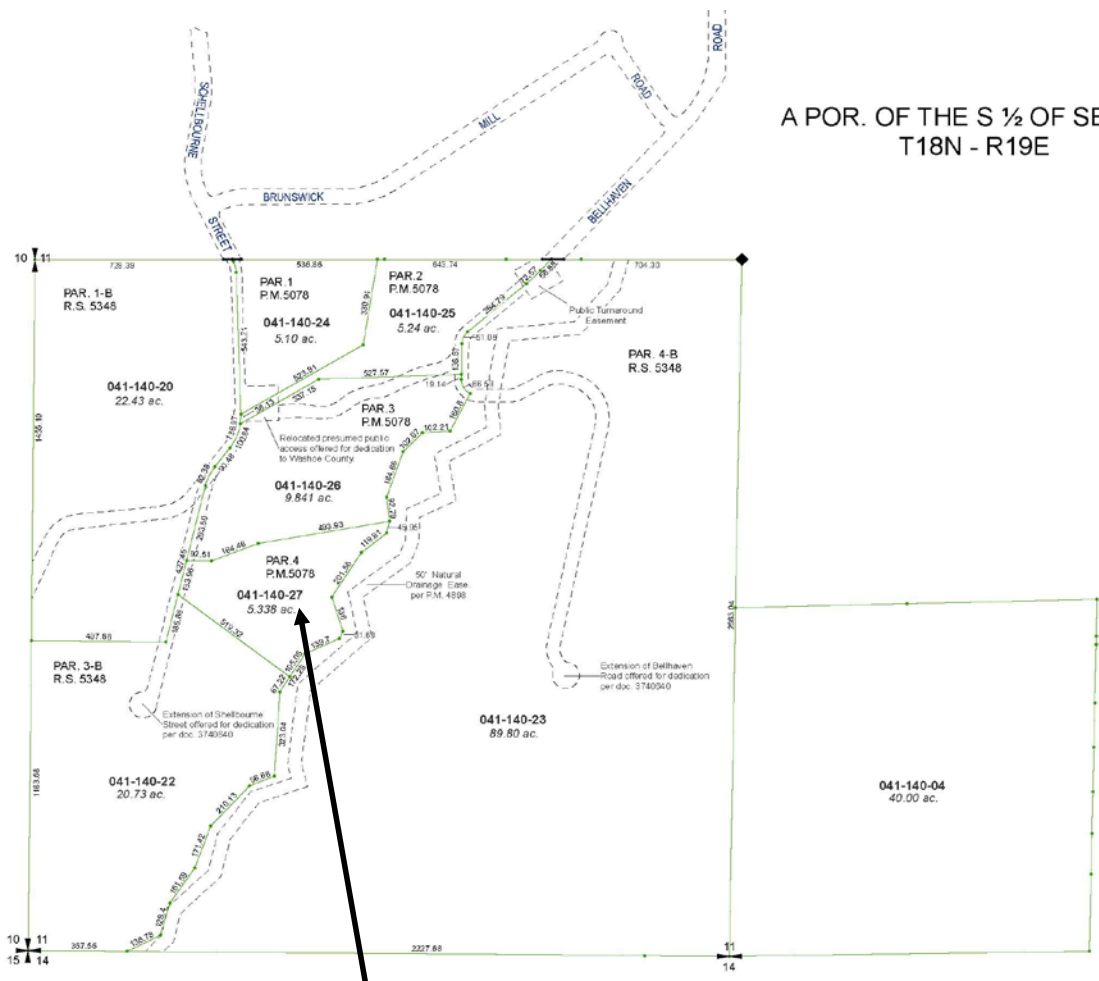
last updated: _____

area previously shown on map(s)

040-61

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.





LS-4

A POR. OF THE S ½ OF SEC. 11
T18N - R19E

Assessor's Map Number

041-14

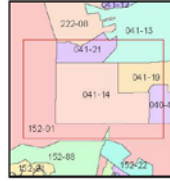
STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor

1001 East Ninth Street
Building C
Reno, Nevada 89512
(775) 328-2231



0 100 200 300 400
Feet

1 inch = 400 feet



created by CFB 04/21/2009

last updated: CFB 10/22/2012 11/21/2014

area previously shown on map(s)

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.