

**ASSESSOR'S**

**EVIDENCE**

# Washoe County Board of Equalization

## Appeal Summary Page - Secured Roll

Hearing # 17-0078  
Hearing Date 02/10/2017  
Tax Year 2017

APN: 080-354-04  
Owner of Record: FREDERICK, JAMES B  
Property Address: 11945 CHESAPEAKE DR

Square Feet (Inc Finished Bsmt) 1,038

Built / WAY: 1978

Parcel Size: 0.93 AC

Description / Location: The subject consists of a 1,038 square foot single family residence built in 1978. It is located in Lemmon Valley, north of Lemmon Drive.

2017/18 Taxable Value:	Land:	\$36,800
	Improvements:	\$56,571
	Total:	\$93,371
	Taxable Value / SF	\$90

Sales Comparison Approach:	Indicated Value	\$187,500
	Indicated Value Range / S	\$184

Conclusions: Based on the comparable sales, taxable value does not exceed full cash value.

RECOMMENDATION: Uphold **X** Reduce



ASSESSOR'S EXHIBIT I  
11 PAGES

# WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

HEARING: 17-0078

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$36,800	\$12,880	Txble
IMPROVEMENTS:	\$56,571	\$19,800	\$/SF
TOTAL:	\$93,371	\$32,680	\$90

DATE: 02/10/2017  
 TIME:  
 TAX YEAR: 2017  
 VALUATION: Reappraisal

OWNER: FREDERICK, JAMES B

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	FIN	UNFIN	QC	STRY	Beds	Baths	Built	Sale Date	Sale Price	Sale \$/SF
	080-354-04	11945 CHESAPEAKE DR	0.93	AC	1,038	440			R20	SINGLE	3	2	1978	06/29/2015	\$155,000	\$149

## IMPROVED SALES

SALE #	APN	Location	Land	Area	Sq Feet	GAR	FIN	UNFIN	QC	STRY	Beds	Baths	Built	Sale Date	Sale Price	Sale \$/SF
IS-1	080-401-02	11835 JUNIPER ST	1.16	AC	1,080	480			R20	SINGLE	3	2 \ 0	1978	05/25/2016	\$200,000	\$185
IS-2	080-313-13	11555 LEMMON DR	1.05	AC	960	480			R20	SINGLE	3	1 \ 0	1975	11/03/2015	\$146,400	\$153
IS-3	080-343-07	11506 PEPPER WAY	1.05	AC	960	480			R20	SINGLE	3	1 \ 0	1973	05/10/2016	\$212,000	\$221
IS-4	080-302-10	11650 SITKA ST	1.05	AC	960				R20	SINGLE	3	1 \ 1	1971	02/04/2016	\$175,000	\$182

ALLOCATION SALES: See attached Neighborhood SFR Sales Land Allocation Analysis

## RECOMMENDATIONS/COMMENTS:

UPHOLD: X

REDUCE:

The subject property is a single family residence located in Lemmon Valley, north of Lemmon Drive. The subject property was built in 1978 and is a quality class 2.0 home with 1,038 square feet of living area, three bedrooms, two baths and an attached 440 square foot two-car garage and sits on a .93 acre lot.

All sales are slightly superior to the subject property in terms of lot size but all are approximately 1 acre lots -- comparable sales are 1.05 to 1.16 acre lots. Sale 1 is the same age and quality as the subject but slightly larger in living area by 42 square feet. Sales 2 and 3 are inferior in size, age and bathroom count. Sale 4 is inferior in age and bathroom count and does not have a garage (the original 308 square foot garage was converted into living area).

The sales indicate a range of \$153 to \$221 per square foot, which is well above the subject's taxable value of \$90 per square foot. Based on these sales, the taxable value does not exceed full cash value and it is recommended that the taxable value be upheld.

PREPARED BY:

Stacey Jackson, Appraiser I

REVIEWED BY:

Stacy Ettinger, Sr. Appraiser

	Neighborhood:	GFFF					Sale Dates Searched	7/1/2014	thru	6/30/2017				
Reappraisal Year  2017  Appraiser  POLIPHINT  Date  9/29/2016	Allocation Data					Time Adj. Median Sales By Qtr		TV/SP Ratio	Sales > 1.0	# Qtr Sales	Yrly Chng	Qtrly Chng		
			Sale Count:	18		2013 Qtr 3:	None	NA	0	0				
	Time Adj. Median Sale Price:		\$245,036		2013 Qtr 4:	None	NA	0	0					
			COD Sales:	9.92		2014 Qtr 1:	None	NA	0	0				
	Median SP @:		0.15	\$36,755		2014 Qtr 2:	None	NA	0	0				
	Rounded Land Value:		\$36,800		2014 Qtr 3:	None	NA	0	0					
						2014 Qtr 4:	None	NA	0	0				
	Misc Data					2015 Qtr 1:	None	NA	0	0				
	Current TV Land Median:		\$28,000		2015 Qtr 2:	None	NA	0	0					
	% Change From Current Land TV:		31.43%		2015 Qtr 3:	None	NA	0	0					
	Time Adj.	Min	Max	Monthly	2016 Qtr 1:	\$218,423	51.39%	0	6					
	Sales Price:	179,230	279,456	% Time	2016 Qtr 2:	\$253,156	46.23%	0	12		15.90%			
Print & Save Final Allocation				Bldg SqFt:	960	2228	Adjustment	2016 Qtr 3:	None	NA	0	0		
	Land Size (ac)	1.00	1.16	0.50%	2016 Qtr 4:	None	NA	0	0					
Total Median Sales % Change:												15.90%		
APN	Location	WAY Built	Qual Class	Sale\List Date	Sale\List Price	Time Adj Sale Price	Bldg SqFt	Price/SF	Neigh Code	Land Size	Influ1 Code	Influ1 Pct	Influ2 Code	Influ2 Pct
080-302-10	11650 SITKA ST	1971	R20	2/4/2016	\$175,000	\$179,230	960	\$187	GFFF	1.05				
080-343-07	11506 PEPPER WAY	1973	R20	5/10/2016	\$212,000	\$213,777	960	\$223	GFFF	1.05				
080-292-05	11825 TUPELO ST	1979	R20	1/20/2016	\$188,000	\$193,006	1056	\$183	GFFF	1.05				
080-401-02	11835 JUNIPER ST	1978	R20	5/25/2016	\$200,000	\$201,184	1080	\$186	GFFF	1.16				
080-312-05	11528 SITKA ST	1973	R20	3/18/2016	\$224,900	\$228,746	1152	\$199	GFFF	1.05				
080-394-09	11645 FIR DR	1985	R20	4/29/2016	\$245,000	\$247,497	1268	\$195	GFFF	1.05				
080-356-04	11945 HEARTPINE ST	1974	R20	4/22/2016	\$225,000	\$227,552	1304	\$175	GFFF	1.05				
080-352-03	11765 DEODAR WAY	2003	R30	5/3/2016	\$233,100	\$235,324	1352	\$174	GFFF	1.05				
080-261-10	11040 CHESAPEAKE DR	2003	R25	4/8/2016	\$270,000	\$273,686	1385	\$198	GFFF	1.02				
080-331-09	210 IDAHO ST	1987	R20	4/26/2016	\$276,500	\$279,456	1416	\$197	GFFF	1.05				
080-321-03	11765 PEPPER WAY	1977	R20	5/5/2016	\$251,000	\$253,312	1418	\$179	GFFF	1.05				
080-416-04	11735 JUNIPER ST	1997	R25	1/8/2016	\$257,250	\$264,610	1456	\$182	GFFF	1.12				
080-404-08	555 OREGON BLVD	1982	R20	3/31/2016	\$239,000	\$242,575	1544	\$157	GFFF	1.00				
080-384-14	11770 JUNIPER ST	1986	R20	5/16/2016	\$255,000	\$256,887	1560	\$165	GFFF	1.05				
080-394-08	11625 FIR DR	1977	R20	3/30/2016	\$205,000	\$208,100	1768	\$118	GFFF	1.05				
080-394-08	11625 FIR DR	1977	R20	6/22/2016	\$265,000	\$265,350	1768	\$150	GFFF	1.05				
080-353-03	11845 HEARTPINE ST	1987	R20	4/18/2016	\$250,000	\$253,000	2052	\$123	GFFF	1.05				
080-381-05	11920 FIR DR	1979	R20	4/18/2016	\$270,000	\$273,240	2228	\$123	GFFF	1.00				
A 0.5% Per Month Upward Time Adjustment Has Been Applied To All Sales. These Adjusted Sale Prices Are Used In All Calculations and Projections.														

Situs & Keyline Description:  
11945 CHESAPEAKE DR WASHOE COUNTY  
HEPPNER 3  
LT 8  
BLK 18

Owner & Mailing Address:  
FREDERICK, JAMES B  
8791 BOYSENBERRY WAY  
ELK GROVE, CA 95624

# WASHOE COUNTY APPRAISAL RECORD 2017

APN: 080-354-04

Card 1 of 1  
Bld. 1 - 1



Tax District: 4000

printed: 01/30/2017

ACTIVE

5039.06

GFFF - Lemmon Valley - Heppner

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	PROD								
2017 NR	36,800	0	56,571	0	93,371	32,680	Building Value	45,630									
2016 FV	28,000	0	59,295	0	87,295	30,553	Extra Feature Value	10,941									
2015 FV	25,700	0	60,592	2,701	86,292	30,202	Land Value	36,800									
2014 FV	20,400	0	56,834	0	77,234	27,032	Taxable Value	93,371									
2013 FV	15,100	0	57,165	0	72,265	25,293	Exemption	0			Reopen	Code:					
2012 FV	16,600	0	58,042	0	74,642	26,125	FLAGS				Reappraisal						
2011 FV	24,000	0	55,363	0	79,363	27,777	Type	Value									
2010 FV	32,400	0	60,128	0	92,528	32,385	Cap Code	CF15									
2009 FV	70,125	0	61,861	0	131,986	46,195	Eligible for Form?	YES			NC / C	New Land					
2008 FV	82,500	0	61,444	0	143,944	50,380	Low Cap Percentage	0				New Sketch					
2007 FV	90,000	0	59,164	0	149,164	52,207					By:	Date:					
2006 FV	44,542	0	60,170	0	104,712	36,649											
BUILDING DETAILS				BUILDING FEATURES AND ADJUSTMENTS				BUILDING SUB-AREAS				BUILDING COST SUMMARY					
Type	RES	Residential	Category	Units	Code	Description	Yr Blt	Units	Cost New	Tot Lump Sum Adj	10,654						
Occupancy	001	Sgl Fam Res ~	Plumbing Fixtures	9	1FL	1FLR - FIRST FLOOR		1,038	85,583	Sub Area-RCN	109,953						
Story/Frame	01	SINGLE STORY	Base Appliance From MS	1	GRA	GARA - GARAGE ATTACHED		440	10,727	% Incomplete	0						
Quality	20	Fair	Living Units in Building	1	PCS	POR1 - PORCH CONCRETE SLAB		294	1,932	% Depreciation	58.50						
Year Built	1978	1978	Bedrooms	3	PRW	PRF1 - PORCH ROOF WOOD		78	1,057	\$ Dep & Inc	64,323						
WAY	100	%Comp	Bath - Full	2						Obso/Other Adj.	0						
BUILDING CHARACTERISTICS				Base Rate Adjustment				Adj.				Sub Area DRC					
Category	Code	Type	%	CCM SFR Frame				1.02000				Additive DRC					
Ext. Wall	5	SIDING/FR ~	80	Local Reno Frame				1.03000				Total DRC					
Ext. Wall	7	BR VENEER/FR	20	Construction Modifiers				Adj.				Override					
Roof Cover	2	COMP SHINGLE	100									Cost Code					
Base	1	MS FLOOR ADJ	100									89502					
Heating Type	1	FA ~ FORCED	100									PROPERTY CHARACTERISTICS					
Sub Floor	2	WOOD	100									Water Sewer Street					
Energy	3	MODERATE ~	100									Well Septic Paved					
Foundation	3	MODERATE ~	100									BUILDING NOTES					
Seismic	1	SEISMIC FRAME	100														
								Gross Living/Building Area				1,038					
												Perimeter					
												198					
#	Bld	Date	User ID	Activity Notes													
1	0-0	01/27/2017	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	3,312.58	1978		100	3,313	41.5	1,375			
2	FWCO	FLATWORK CONCRETE	30	1-1	0	0	600	5.69	1978		100	3,416	41.5	1,417			
3	WPRS	WELL, PRESSURE SYSEM & SEPTIC	30	1-1	0	0	1	10,498.00	1978		100	10,498	41.5	4,357			
4	YIMP	YARD IMPROVEMENTS	30	1-1	0	0	3	1,550.00	1978		100	4,650	41.5	1,930			
5	FWAS	FLATWORK ASPHALT	30	1-1	0	0	1600	2.80	1978	2015	100	4,487	41.5	1,862			
LAND VALUE		DOR Code	200	Neighborhood	5039.06 GFFF - Lemmon Valley - Heppner				Land Size	40,598		Unit Type	SF				
#	Code	Description	Zone	Units	Unit Type	Sub Type	Unit Price	Influence 1 Code	%	Influence 2 Code	%	Taxable Value	Land Notes				
1	200	Single Family Residence	LDS	1.00	ST		36,800.00					36,800					



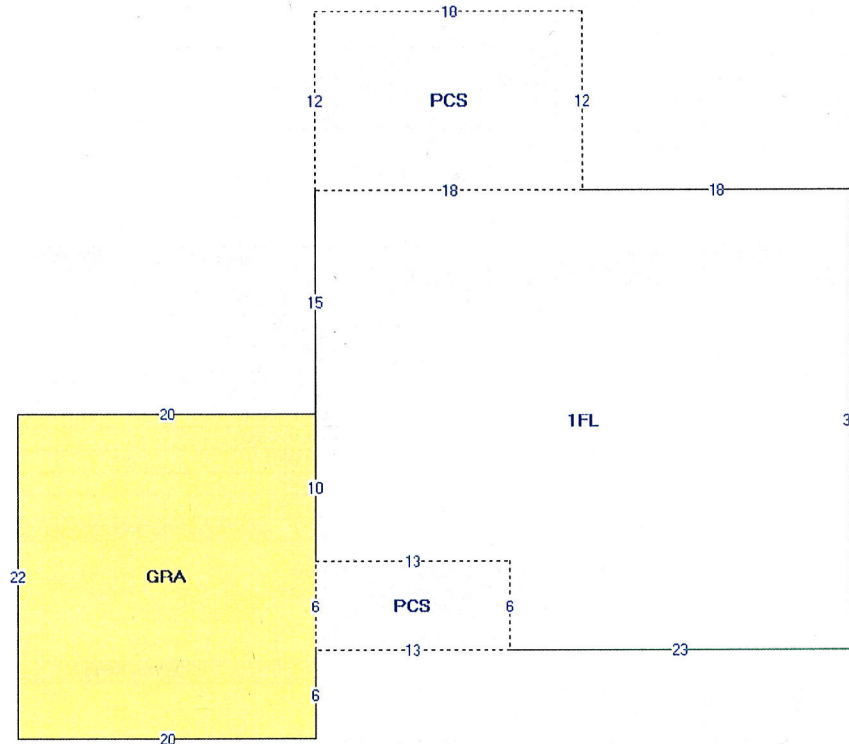
Tax District: 4000

printed: 01/30/2017

ACTIVE

5039.06

GFFF - Lemmon Valley - Heppner



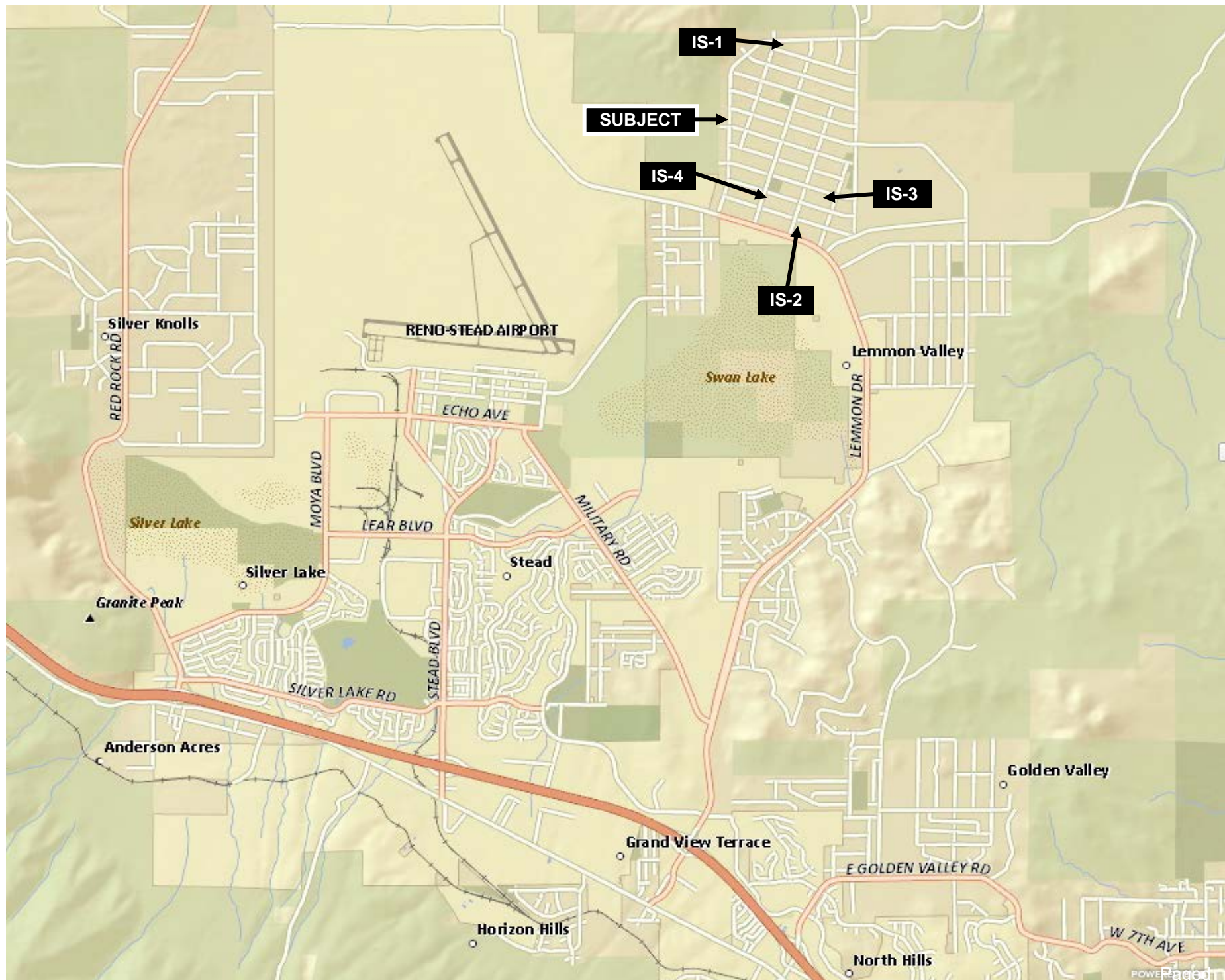
## BUILDING PERMITS

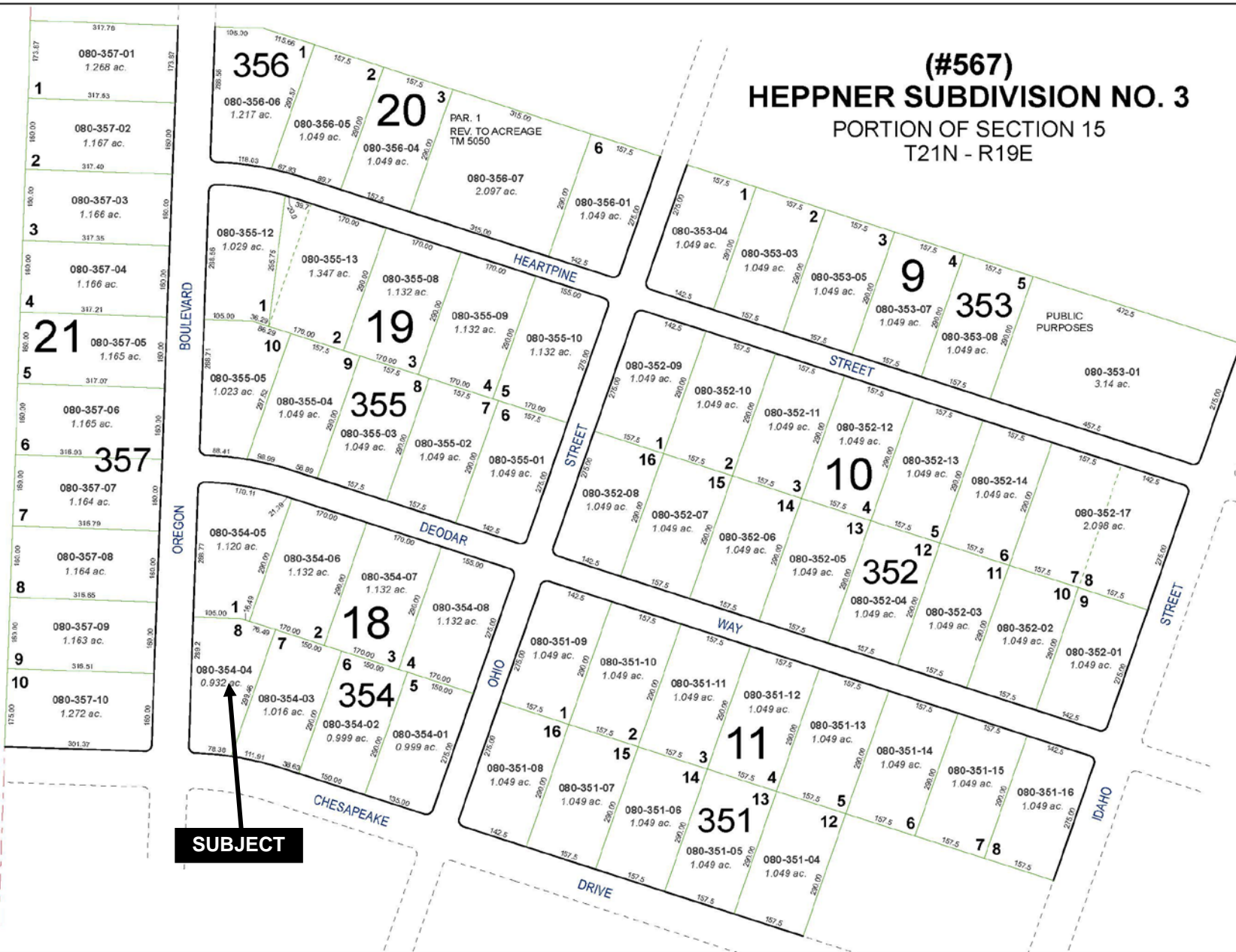
Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes
07/03/2007	07-2235	FENCE	2,112	Compl		03/06/08 GLV Compl	NVC

## SALES/TRANSFER INFORMATION

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
LANGUS, GEORGE &	4484742	06/29/2015	200	2D		155,000	
LANGUS, CHERI L	3375854	04/18/2006	200	3BFM			ADD HUSBAND & CHANGE
LANGUS, CHERI L	2857746	05/20/2003	200	3NTT			
	2437627	04/10/2000					
	CHK	10/01/1984	200	1G		74,000	
	CHK	07/01/1981				68,000	

#	Bld	Date	User ID	Activity Notes
2	0-0	01/25/2017	sjack	Entering Date Scheduled
3	0-0	11/05/2015	sjack	RALL BY JST - SEPTEMBER, 2015
4	0-0	11/04/2015	idiez	TAG FROM 4040 TO 4000 LEMMONVALLEYUWB NOW SPECIAL ASSESSMENT
5	1-1	09/04/2013	jthom	RALL GFFF IMPROVEMENT LINE DONE 09/03/2013 BY REVIEWED-NO CHGS ON IMP
6	1-1	10/01/2012	jthom	RALL GFFF IMPROVEMENT LINE DONE 08/23/2012 BY REVIEWED-NO CHGS ON IMP
7	1-1	08/31/2011	pkinn	RALL GFFF IMPROVEMENT LINE DONE 08/31/2011 BY REVIEWED-NO CHGS ON IMP
8	1-1	09/07/2010	pkinn	RALL GFFF IMPROVEMENT LINE DONE 09/07/2010 BY REVIEWED-NO CHGS ON IMP
9	1-1	10/07/2009	CD	DATA WELL PROJECT, SEE RECORD CARD IN WEBXTENDER FOR DETAILS
10	1-1	09/22/2009	pkinn	RALL GFFF IMPROVEMENT LINE DONE 10/13/2009 BY WJ, LAND LINE DONE





Assessor's Map Number

**080-35**

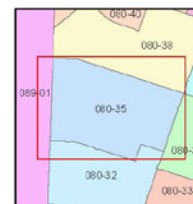
STATE OF NEVADA  
**WASHOE COUNTY**  
**ASSESSOR'S OFFICE**  
 Joshua G. Wilson, Assessor

1001 East Ninth Street  
 Building D  
 Reno, Nevada 89512  
 (775) 326-2231



0 50 100 150 200  
 Feet

1 inch = 200 feet



created by: **KSB 12/16/2013**

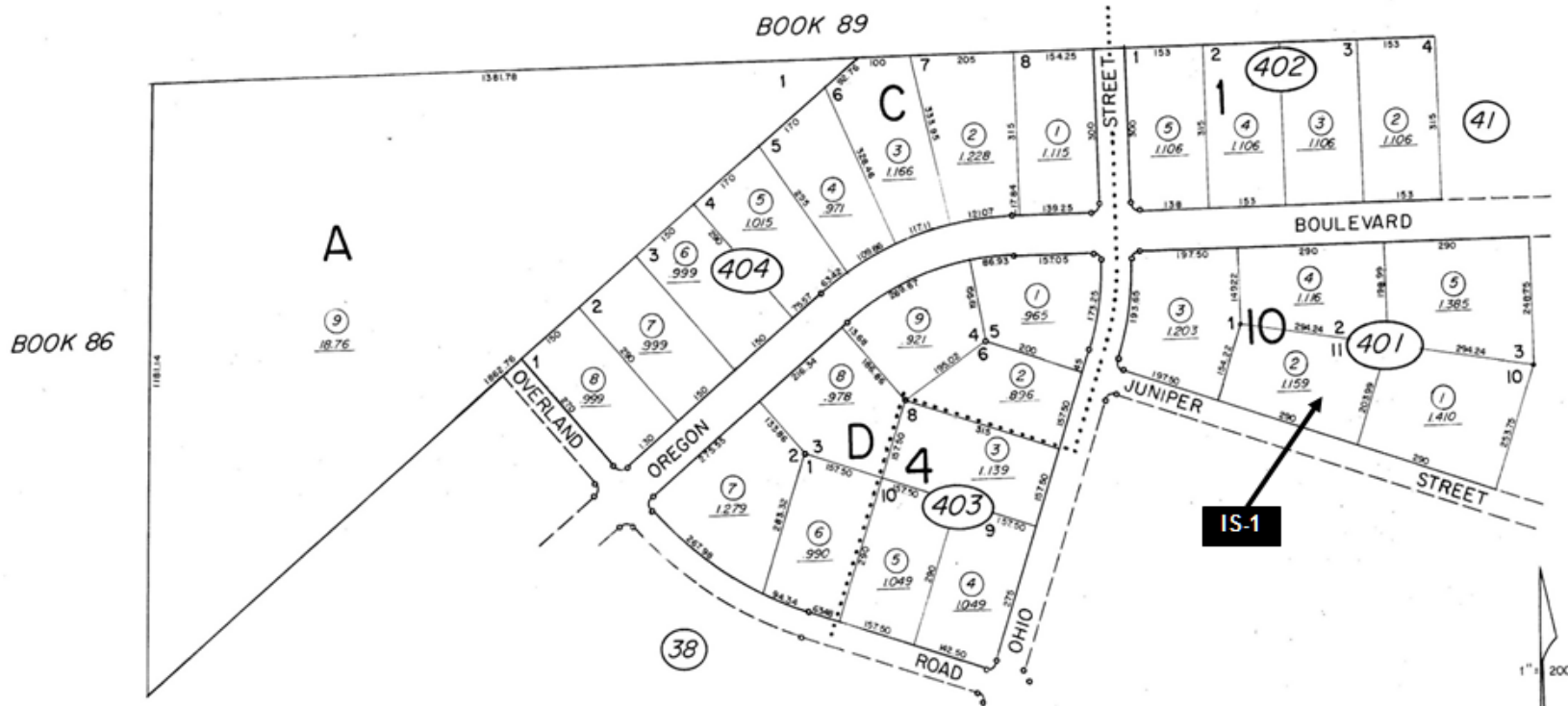
last updated:

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.

HEPPNER SUB. NO. 4  
AMENDED PORTION

HEPPNER SUB.  
NO. 4



NOTE: This Map is prepared for the use of the Washoe County Assessor for Assessment and illustrative purposes only, it does not represent survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated hereon.

Assessor's Map County of Washoe, Nevada

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

drawn by J.S./BT 5/65

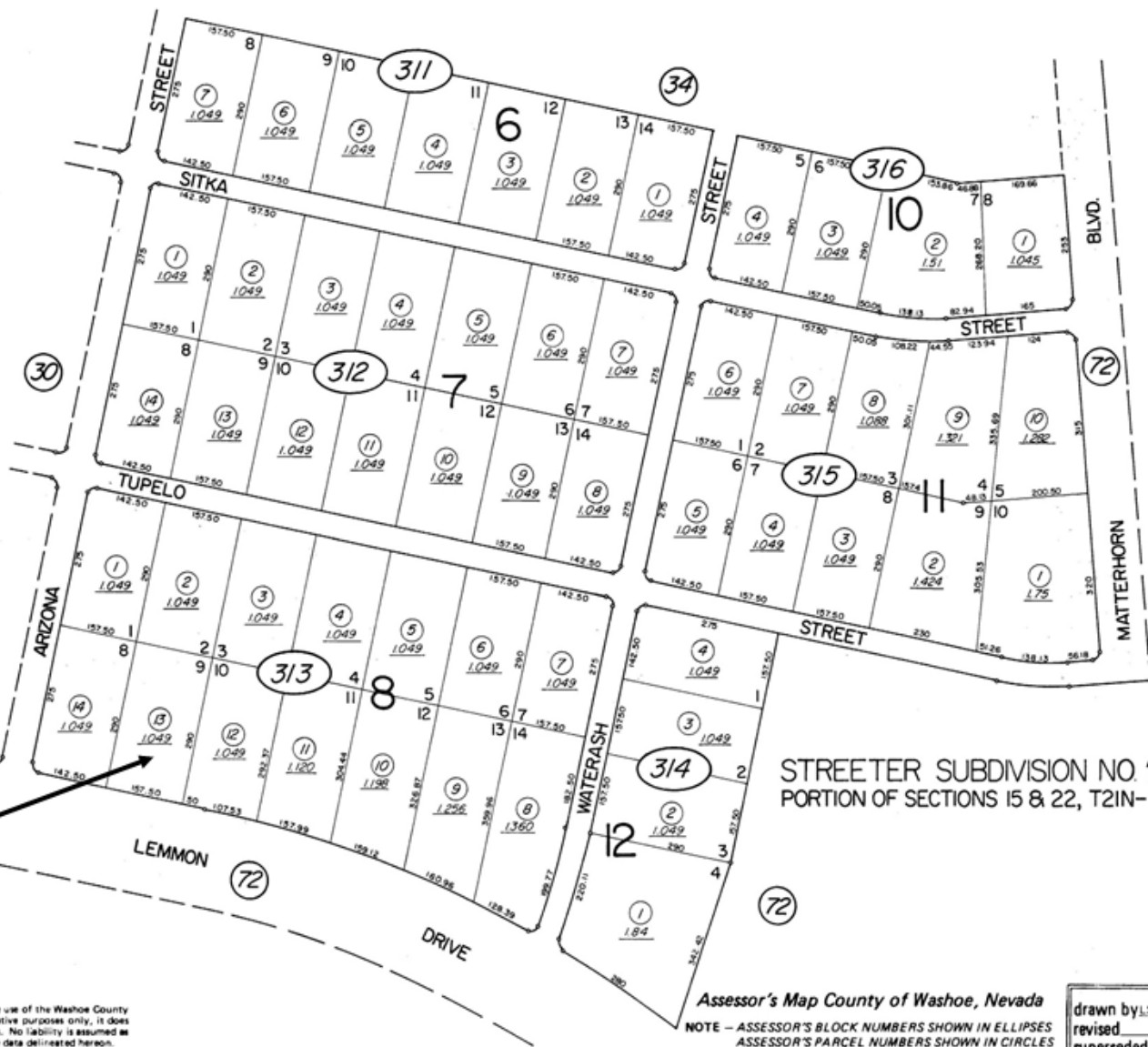
revised 4/81

superseded

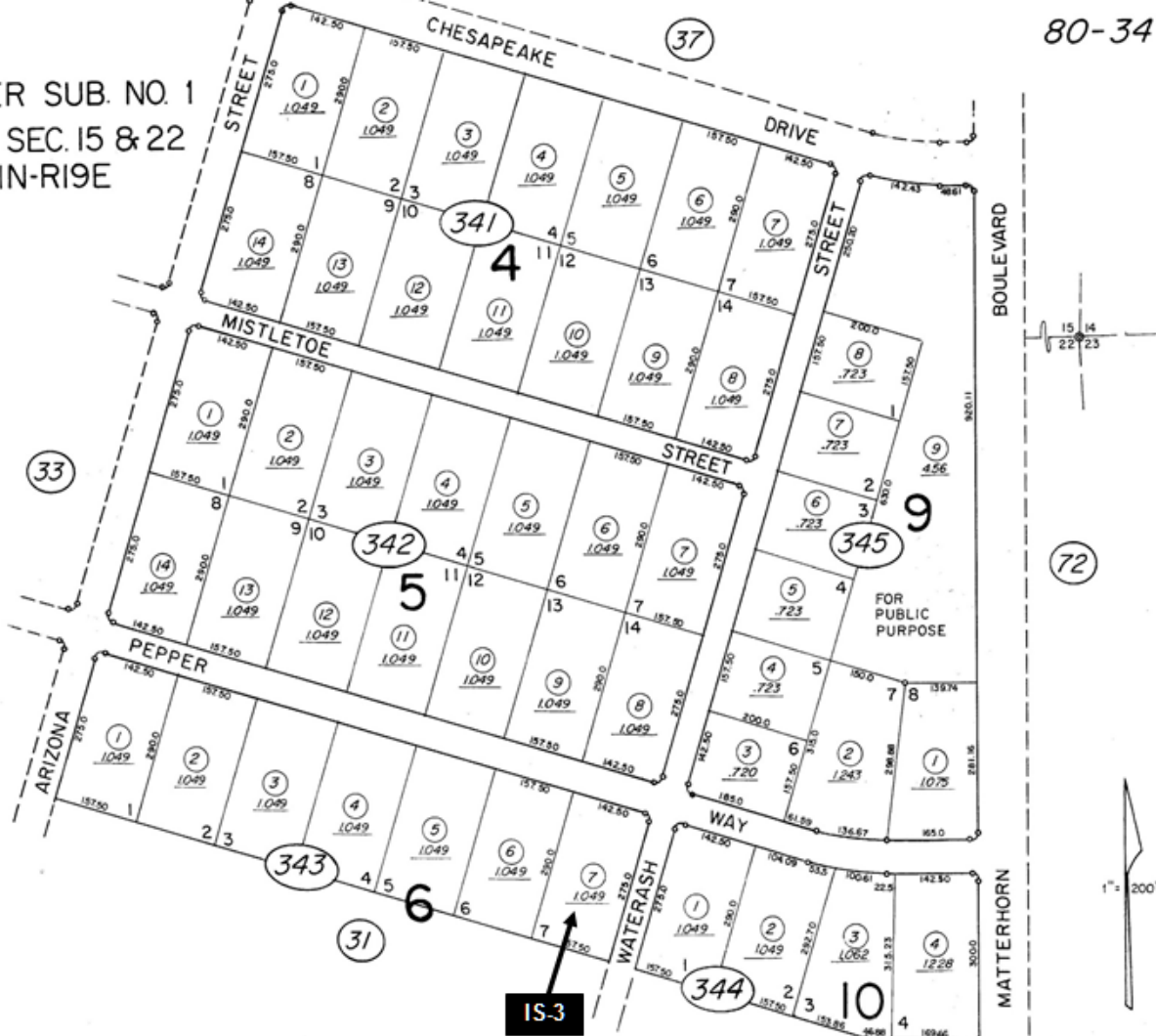
RETRACTED

IS-2

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STREETER SUB. NO. 1  
PORTION SEC. 15 & 22  
T21N-R19E



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Assessor's Map County of Washoe, Nevada

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ASSessor's PARCEL NUMBERS SHOWN IN CIRCLES

drawn by J.S/P 4/65

revised

superseded

RETRACT

IS4

(29)

(33)

(31)

HEPPNER SUBDIVISION NO. 3  
PORTION OF SECTION 22, T21N-R19E.

1" = 200'

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Assessor's Map County of Washoe, Nevada

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ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

drawn by S. T. W.

revised

superseded

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