

ASSESSOR'S

EVIDENCE

Washoe County Board of Equalization

Appeal Summary Page - Secured Roll

Hearing # 18-0036
 Hearing Date 02/12/2018
 Tax Year 2018

APN: 085-770-18
 Owner of Record: TOLOTTI, EMIL P JR
 Property Address: 495 E 4TH AVE
 Square Feet: 1,248
 Built / WAY: 1977
 Parcel Size: 0.35 AC



Description / Location: The subject is a 1977 manufactured home converted to real property (1984). The corner lot is 15,115 sq ft situated on East Fourth Ave and Lupin Dr, Sun Valley. A 10% downward adjustment was applied to lot for flood zone.

2018/19 Taxable Value: Land: \$56,700
 Improvements: \$30,552
 Total: \$87,252
 Taxable Value / SF \$70

Sales Comparison Approach: Indicated Value Range \$152,000 - \$225,000
 Indicated Value Range / SF \$122 - \$156/SF

Current Obsolescence: \$0

Conclusions: Owner notified our office and stated the home was abandoned and vandalism had occurred. An affidavit was filed by the owner with Washoe County Recorder on 1/11/2018 for conversion of manufactured/mobile home from real property to personal property (document number 4779052). A site inspection was conducted on February 2, 2018 verifying home destruction rendering the home as unusable. With the correction of the unusable improvement, our office recommends the subject's improvement taxable value to be adjusted as indicated below. With this adjustment, taxable value does not exceed full cash value.

RECOMMENDATION: Uphold Reduce

	<u>Taxable Value</u>	<u>Assessed Value</u>
Land:	\$56,700	\$19,845
Imps:	\$2,276	\$797
Total:	\$58,976	\$20,642

ASSESSOR'S EXHIBIT 1
14 PAGES

WASHOE COUNTY BOARD OF EQUALIZATION

Manufactured Real Property Conversion

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$56,700	\$19,845	Txble
IMPROVEMENTS:	\$30,552	\$10,693	\$/ SF
TOTAL:	\$87,252	\$30,538	\$70

HEARING:	18-0036
DATE:	02/12/2018
TIME:	
TAX YEAR:	2018
VALUATION:	Reappraisal

OWNER: TOLOTTI, EMIL P JR

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	QC	STRY	Beds	Baths	Built	Sale Date	Sale Price	Sale \$/SF
	085-770-18	495 E 4TH AVE	0.35	AC	1,248		R20	ONE	2	2	1977	08/12/2009	\$39,900	\$32

IMPROVED SALES

SALE #	APN	Location	Land	Area	Sq Feet	GAR	QC	STRY	Beds	Baths	Built	Sale Date	Sale Price	Sale \$/SF
IS-1	508-043-06	6170 RAMS HORN RD	0.38	AC	1,440	912	R25	ONE	3	2 \ 0	1977	06/21/2017	\$225,000	\$156
IS-2	085-562-25	5551 YUKON DR	0.36	AC	1,285	576	R30	ONE	3	2 \ 0	1986	06/26/2017	\$159,300	\$124
IS-3	085-431-16	260 E 8TH AVE	0.25	AC	1,248		R15	ONE	3	2 \ 0	1981	06/30/2017	\$152,000	\$122

LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
LS-1	504-052-16	5620 LUPIN DR	0.38	AC	MDS	6/27/2017	\$73,000	Level lot situated East Sun Valley. Manufactured home is not included in this sale. Was listed for \$73,000 and purchased with cash.
LS-2	508-084-04	5990 AMARGOSA DR	0.41	AC	MDS	06/23/2017	\$67,500	Was listed for \$65,000. Home was removed prior to the sale of the lot. Buyer is real estate agent.
LS-3	085-500-30	505 E 8TH AVE	0.36	AC	MDS	06/23/2017	\$85,000	Vacant level corner lot situated North Sun Valley.

LAND SALES: Please see attached Sun Valley Land Sales 2018/2019 Reappraisal Analysis

RECOMMENDATIONS/COMMENTS: UPHOLD: REDUCE: XX

The subject is a 1977 manufactured home converted to real property (1984). The corner lot is 15,115 sq ft situated on East Fourth Ave and Lupin Dr, Sun Valley. A 10% downward adjustment was applied to lot for flood zone.

Owner notified our office and stated the home was abandoned and vandalism had occurred. An affidavit was filed by the owner with Washoe County Recorder on 1/11/2018 for conversion of manufactured/mobile home from real property to personal property (document number 4779052). A site inspection was conducted on February 2, 2018 verifying home destruction rendering the home as unusable. With the correction of the unusable improvement, our office recommends the subject's improvement taxable value to be adjusted as indicated below. With this adjustment, taxable value does not exceed full cash value.

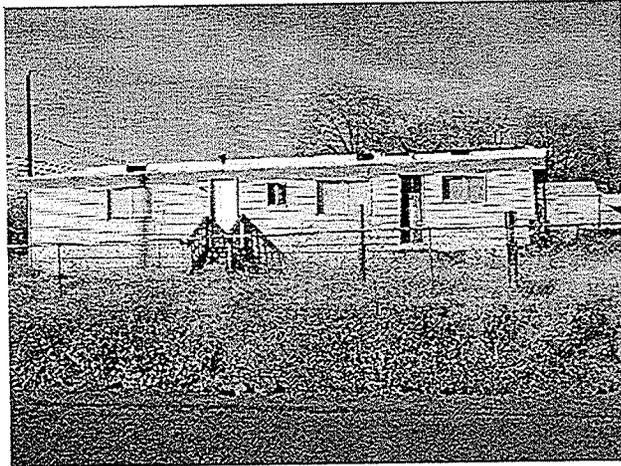
IS-1 through IS-3 are manufactured homes converted to real property. IS-1 is slight larger in square feet, has 912 sq ft garage, and the home is the same year built. IS-2 is similar in square feet, has 576 sq ft garage and the home is nine years older. IS-3 is the same in square feet and is four years older.

Land sales 1 through 3 are the most recent sales that occurred before July 1, 2017. Land sales are flat leveled lots with mobile home hook ups in Sun Valley. Attached is list of land sales used for Sun Valley reappraisal analysis for 2018/2019. This sale chart indicates a base lot value of \$63,000 for third acre lots in Sun Valley.

	TAXABLE VALUE	ASSESSED VALUE
LAND:	\$56,700	\$19,845
IMPROVEMENTS:	\$2,276	\$797
TOTAL:	\$58,976	\$20,642

PREPARED BY: Jana Walters, Appraiser

REVIEWED BY: Stacy Ettinger, Senior Appraiser



BUILDING PERMITS

Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes

SALES/TRANSFER INFORMATION

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
WELLS FARGO	3790626	08/12/2009	220	2F		39,900	
LOPEZ, DELBERT M	3776218	06/29/2009	220	3BF		68,200	
LOPEZ, DELBERT M	2866038	06/04/2003	220	3NTT			
	1479020	05/13/1991					
	CHK	11/01/1984	220	3B		29,500	
	CHK	06/01/1984	100	2MQC		260,670	

#	Bid	Date	User ID	Activity Notes
2	0-0	11/04/2015	idiez	TAG FROM 4025 TO 4020 TMUWB NOW SPECIAL ASSESSMENT
3	1-1	09/03/2013	jwalt	RAAB CAAD IMPROVEMENT LINE DONE 10/04/2013 BY RD, LAND LINE DONE
4	1-1	09/18/2012	jwalt	RAAB CAAD IMPROVEMENT LINE DONE 10/09/2012 BY RD, LAND LINE DONE
5	1-1	10/25/2011	jwalt	RAAB CAAD IMPROVEMENT LINE DONE 11/07/2011 BY KH, LAND LINE DONE
6	1-1	01/18/2011	mluns	APSB SBE CASE #10-284, HEARD 10/25/10, REDUCE IMP VALUE, APPR - MES.
7	1-1	10/14/2010	jwalt	RAAB CAAD IMPROVEMENT LINE DONE 10/21/2010 BY WJ, LAND LINE DONE
8	1-1	02/25/2010	lzimm	BOE BOE UPHELD ASSESSOR VALUES FOR 2010/2011
9	1-1	02/08/2010	lzimm	BOE 10/11 - BOE APPROVED APPRAISER RECOMMENDATION TO APPLY \$1119 OBSOL.
10	1-1	12/10/2009	sclem	TINQ OWNER CALLED TXBLE OVER PURCHASE PRICE. REFERED TO JANA.

This information is for use by the Washoe County Assessor for assessment purposes only.

**Washoe County Assessor's Office
Sun Valley Land Sales
2018 / 2019 Reappraisal Analysis**

Land Sales - July 1, 2016 - June 30, 2017

Prepared by Jana Walters, Appraiser

	APN	Location	Sale Date	Sale Price	Verif	Land Size	Land Use Code	Improvement to Land*	Adjusted Sales Price	Condition of the homes and comments
LS-1	504-052-16	5620 LUPIN DR	06/27/2017	\$73,000	1GCA	0.38	230	\$2,611	\$70,389	Level lot situated East Sun Valley. Manufactured home is not included in this sale. Investor paid in cash. Was listed for \$73,000.
LS-2	508-084-04	5990 Amargosa Dr	06/23/2017	\$67,500	1GCA	0.41	230	\$2,050	\$65,450	Was listed for \$65,000. Home was removed prior to the sale of the lot. Home hook up was adjusted to the sale price. Buyer is real estate agent.
LS-3	085-500-30	505 E 8TH AVE	06/23/2017	\$85,000	1GCA	0.36	120	\$2,543	\$82,457	Vacant level corner lot situated North Sun Valley. Adjustment includes partial fence and hook ups.
LS-4	085-600-36	228 W 7TH AVE	06/16/2017	\$75,000	1GCA	0.34	120	\$3,990	\$71,010	Vacant flag lot situated West Sun Valley. Adjustment for home hook ups and fence. Manufactured home was removed prior to the sale. Investor paid in cash.
LS-5	085-071-50	400 E GEPFORD PKWY	05/08/2017	\$54,500	1GCA	0.31	230	\$2,346	\$52,154	Flag level lot situated East Sun Valley. Home in poor condition and boarded up (no adjustment for home). Improvement to land includes home hook ups and partial fence. Investor paid cash.
LS-6	508-121-12	5951 SPRING VALLEY CIR	05/02/2017	\$54,000	1GCA	0.43	230	\$4,332	\$50,668	Lot situated in cul-de-sac North Sun Valley. Manufactured home was replaced with newer home shortly after the sale. Improvement to land includes home hook ups and fence. Investor is the buyer.
LS-7	085-471-15	5715 LEON DR	05/01/2017	\$68,000	1GCA	0.36	230	\$3,612	\$64,388	Level corner lot situated East Sun Valley. Manufactured home is owned by different owner. This was an auction sale paid in cash. Now on listing for \$124,950 with home "as is."
LS-8	508-072-11	6125 MIDDLE FORK DR	04/24/2017	\$60,000	1GCA	0.39	230	\$1,921	\$58,079	Lot situated North Sun Valley with single wide manufactured owned by different owners than buyer and seller. Sales transaction is land only cash sale between investors.
LS-9	504-052-18	5630 LUPIN DR	03/28/2017	\$72,000	1GCA	0.33	230	\$8,611	\$63,389	Lot situated West Sun Valley. Manufactured home was removed prior to the sale of lot. Improvement to the lot includes fence, 320 sf shed, and home hook ups. This is cash purchase by Craftsman Homes LLC
LS-10	085-812-02	5385 JON DR	02/13/2017	\$65,000	1GCA	0.34	230	\$3,632	\$61,368	Level lot situated West Sun Valley. Home is owned by different owner.
LS-11	085-112-30	5454 SIDEHILL DR	01/31/2017	\$69,000	1GCA	0.34	230	\$2,611	\$66,389	Vacant level flag lot situated West Sun Valley. This is a cash purchase by Craftsman Homes LLC
LS-12	085-500-40	5812 YUKON DR	01/20/2017	\$65,000	1GCA	0.34	230	\$2,611	\$62,389	Level lot situated East Sun Valley. Home is owned by different owner. Estate sale, all lots sold for \$65,000 each.
LS-13	508-041-04	6295 BLACKWOOD RD	01/04/2017	\$75,000	1GCA	0.35	280	\$23,228	\$51,772	Level lot situated North Sun Valley. Inhabitable home was removed shortly after the sale. Improvements includes 1,232 detached garage, home hook ups and fence.
LS-14	508-095-06	200 BATHURST DR	11/04/2016	\$67,000	1GCA	0.40	230	\$4,480	\$62,520	Level lot situated North Sun Valley. Sale price do not include home currently owned by the buyer.
LS-15	085-322-33	5520 YUKON DR	10/31/2016	\$72,000	1GCA	0.34	230	\$2,611	\$69,389	Level lot situated East Sun Valley. Manufactured home is not included in this sale.
LS-16	508-053-01	6110 CHIMNEY RD	10/25/2016	\$100,000	1GCA	0.36	230	\$5,273	\$94,727	Level lot situated North Sun Valley. Manufactured home removed shortly after the sale. Improvement includes fence, home hook ups and 1968 single wide home.
LS-17	083-401-04	5445 RAMA CIR	10/21/2016	\$70,000	1GCA	0.34	120	\$3,301	\$66,699	Vacant level lot situated East Sun Valley. Improvement includes home hook ups and fence.
LS-18	508-064-05	6200 DUTCH FLAT RD	10/14/2016	\$55,000	1G	0.41	230	\$6,000	\$61,000	Level lot with inhabitable manufactured home situated North Sun Valley. Home was removed shortly after the sale.
LS-19	085-230-21	5555 SLOPE DR	09/29/2016	\$145,000	1G	0.33	230	\$60,145	\$84,855	Level lot with manufactured home removed shortly after the sale. Improvement includes 1,088 sf garage conversion, concrete, home hook ups, and fence. Buyer brought in new manufactured home.

LS-20	085-021-66	5126 SUN VALLEY BLVD	09/23/2016	\$50,000	1GCA	0.16	230	\$5,200	\$44,800	Land sale, manufactured home is owned by different owner. Improvement is the home hook ups and fence.
LS-21	085-453-29	5774 PARKER PL	09/21/2016	\$89,000	1GCA	0.43	120	\$24,542	\$64,458	Vacant level flag lot with 857 sf shed, 551 sf detached garage, home hook ups and fence.
LS-22	085-230-49	113 GRUMPY LN	08/31/2016	\$60,000	1GCA	0.17	230	\$1,921	\$58,079	Level lot with downward size adjustment. Owner owns the home. Land only sale.
LS-23	085-722-07	5437 PEARL DR	08/31/2016	\$60,000	1GCA	0.37	230	\$3,301	\$56,699	Level flag lot situated North Sun Valley. Manufactured home is owned by different owner. Seller is an investor.
LS-24	508-083-04	6085 SMOKEY CANYON DR	08/31/2016	\$75,000	1GCA	0.39	230	\$2,082	\$72,918	Level lot situated North Sun Valley. Seller is an investor and manufactured home is still under his name.
LS-25	085-412-75	204 DIXIE LN	07/27/2016	\$70,000	1GCA	0.49	120	\$2,786	\$67,214	Vacant level lot situated East Sun Valley. Improvement includes home hook ups and fence.
LS-26	085-190-56	40 VICTOR CT	07/12/2016	\$46,000	1GCA	0.34	230	\$10,965	\$35,035	Level lot in cul-de-sac situated in East Sun Valley. Buyer is an investor and also owns this manufactured home.
LS-27	085-730-27	5357 SIDEHILL DR	07/06/2016	\$36,000	1GCA	0.34	230	\$2,346	\$33,654	Level flag lot situated West Sun Valley with single wide home owned by buyer.
LS-28	504-052-02	5637 PEARL DR	07/05/2016	\$75,000	1GCA	0.36	120	\$1,921	\$73,079	Vacant level lot situated East Sun Valley.

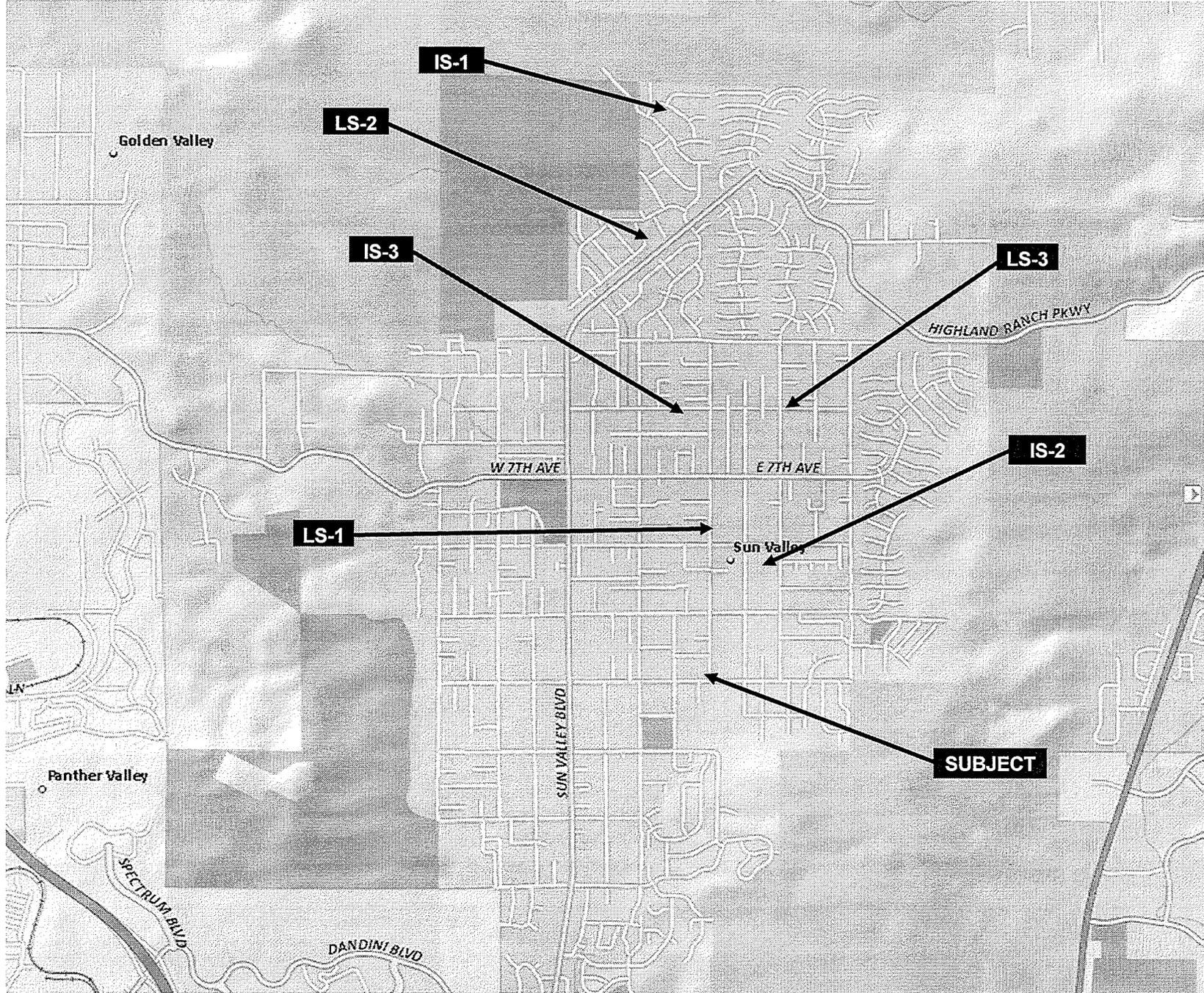
Median: \$63,889

*Improvements include mobile home hook ups and other improvements to land (ie: garages and etc)

Listings as of 6/21/2017

085-491-24	5718 Chorn Ln	\$60,000	0.35
085-230-52	109 Grumpy Ln	\$64,850	0.16
506-030-09	5830 Sundown Dr	\$68,000	0.39
088-210-25	697 W 7th Ave	\$89,770	1.31
506-010-28	310 Gerdes Ave	\$95,000	0.75
085-471-15	5715 Leon Dr	\$124,950	0.36
085-750-45	5467 Sidehill Dr	\$129,000	0.38

NEIGHBORHOOD MAP



S 1/2 OF NE 1/4 OF NE 1/4 OF SECTION 19
T20N - R20E

18 17
19 20

Assessor's Map Number

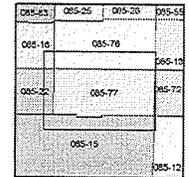
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STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor

1001 East Ninth Street
Reno, Nevada 89512
(775) 328-2331



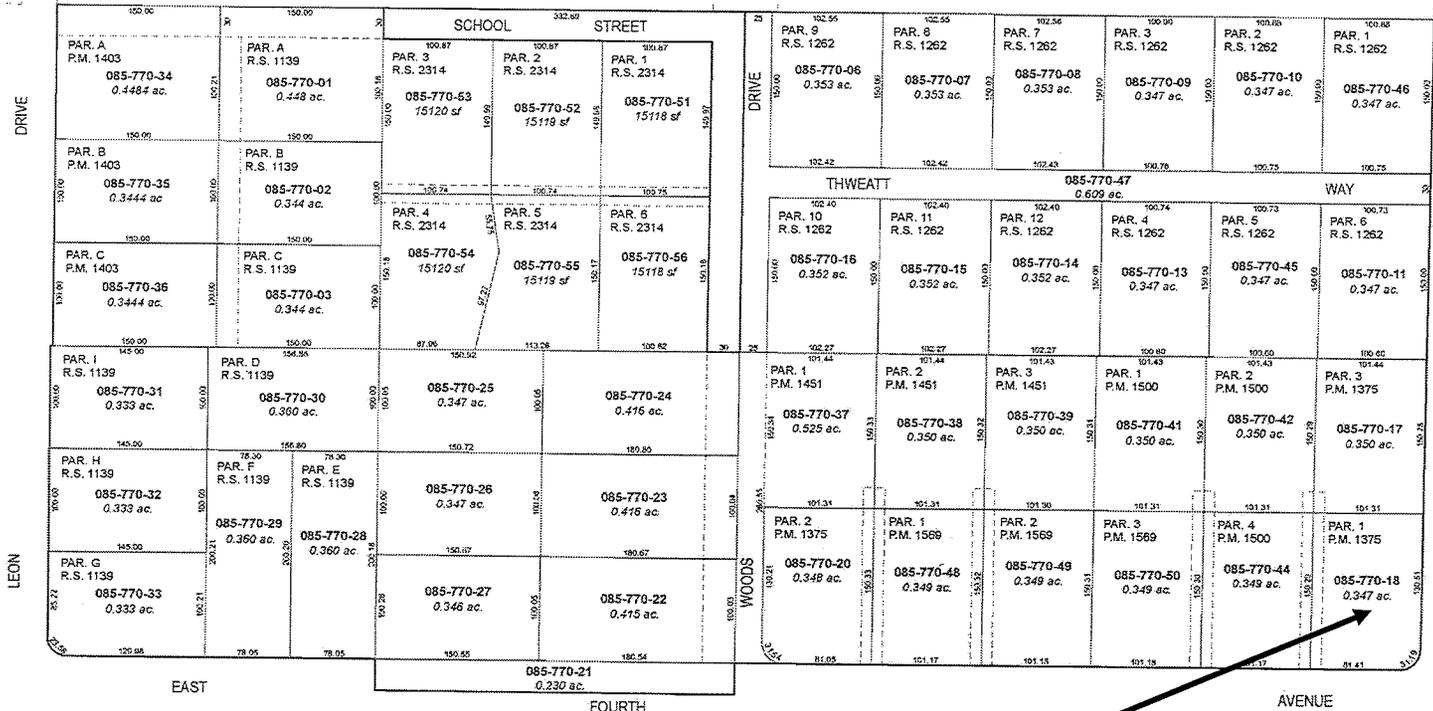
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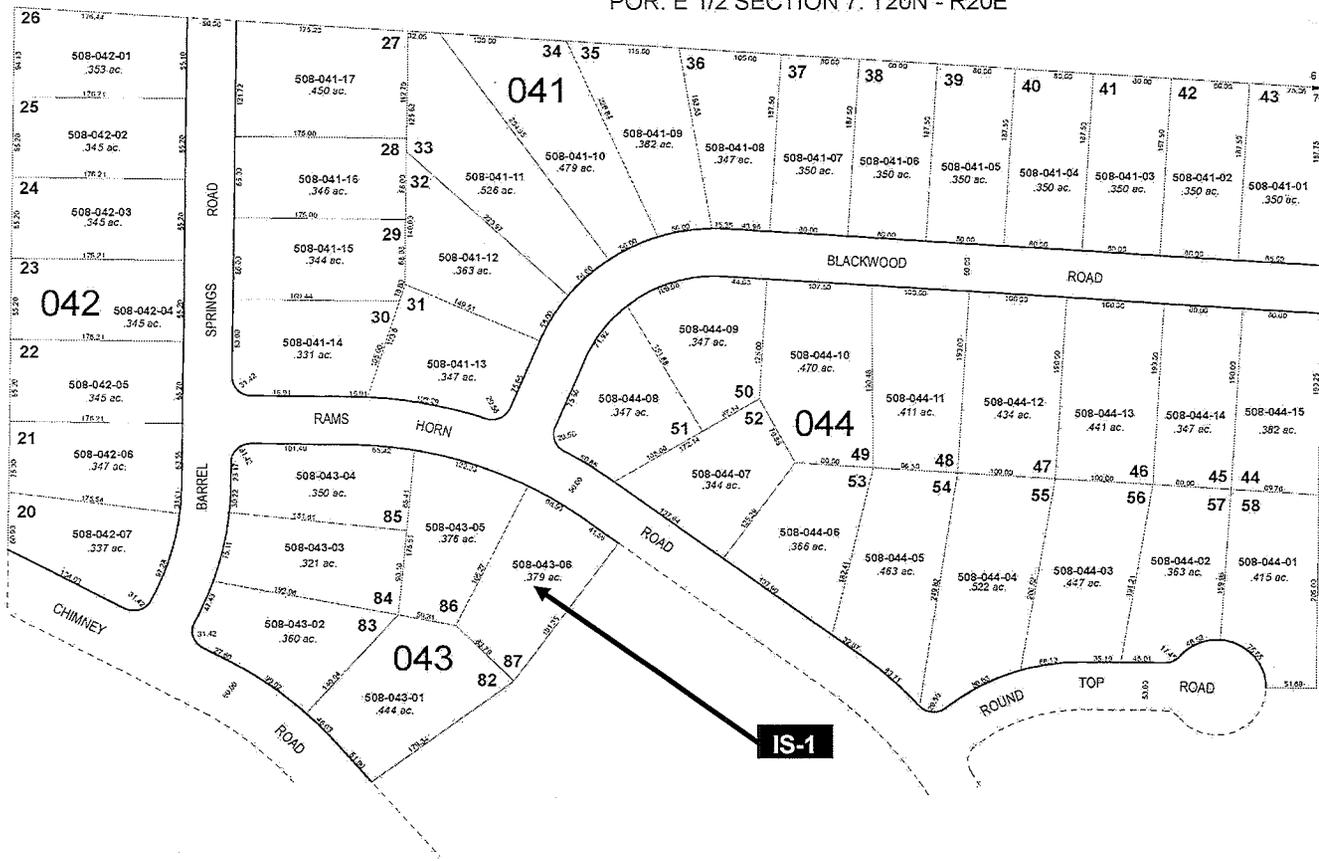
area previously shown on map(s)

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and administrative 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 hereon.



SUBJECT

(#1337)
JUNIPER TERRACE MOBILE HOME ESTATES SUBDIVISION
UNIT NO. 6-B
 POR. E 1/2 SECTION 7, T20N - R20E



Assessor's Map Number
508-04

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

1001 East Ninth Street
 Reno, Nevada 89512
 (775) 329-2221

Scale: 1 inch = 100 feet

Created by: DSR 11/18/2010
 Last updated: _____
 Area previously shown on map(s):
083-41 083-42

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SUN VALLEY SUBDIVISION No. 5
 N ½ OF SW ¼ OF SW ¼ OF SECTION 17
 T20N - R20E

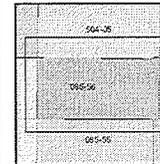
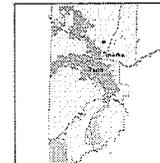
Assessor's Map Number
085-56

STATE OF NEVADA
WASHOE COUNTY
 ASSESSOR'S OFFICE
 Michael E. Clark, Assessor

1037 East North Street
 Building D
 Reno, Nevada 89512
 (775) 335-3231



1 inch = 100 feet

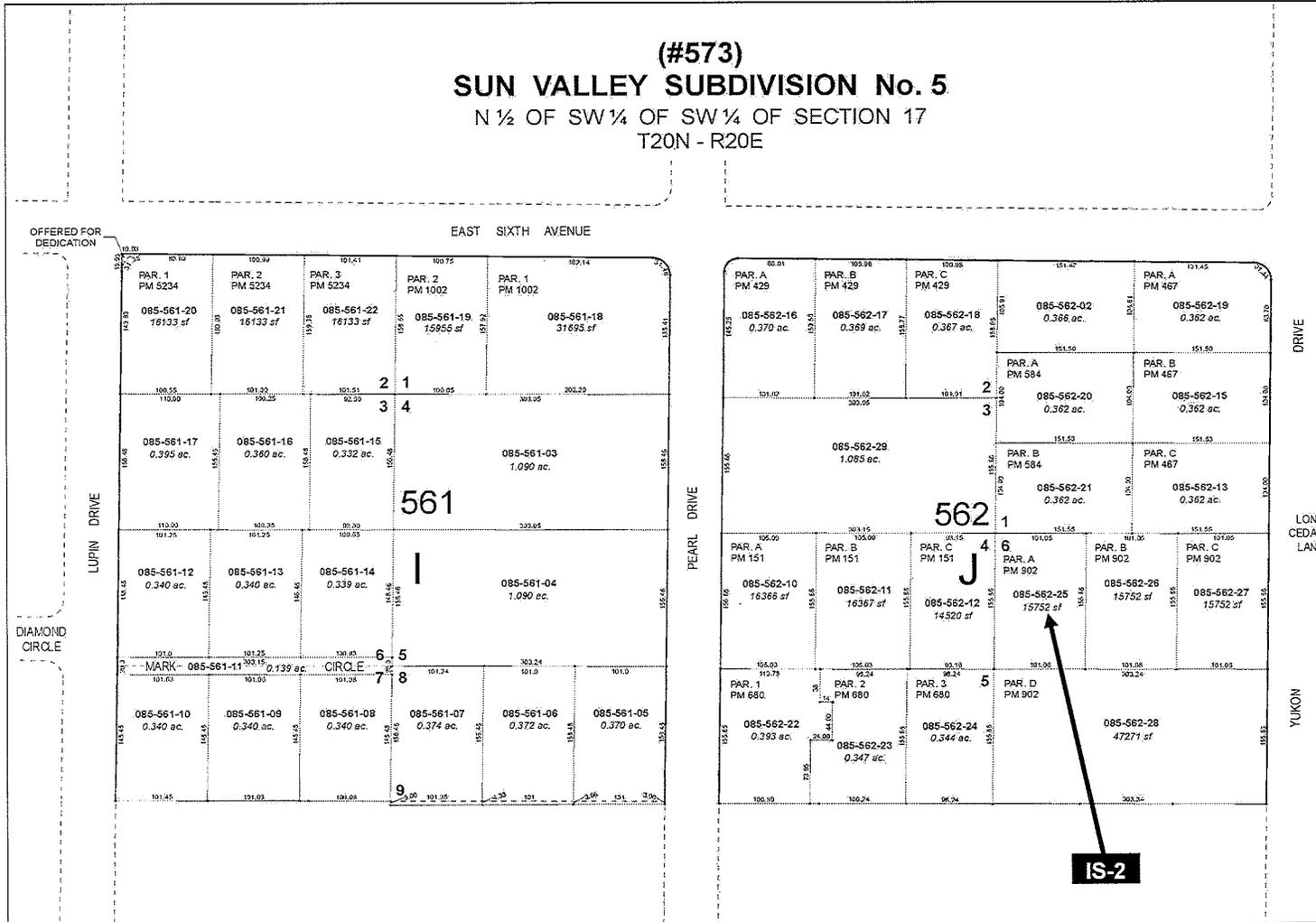


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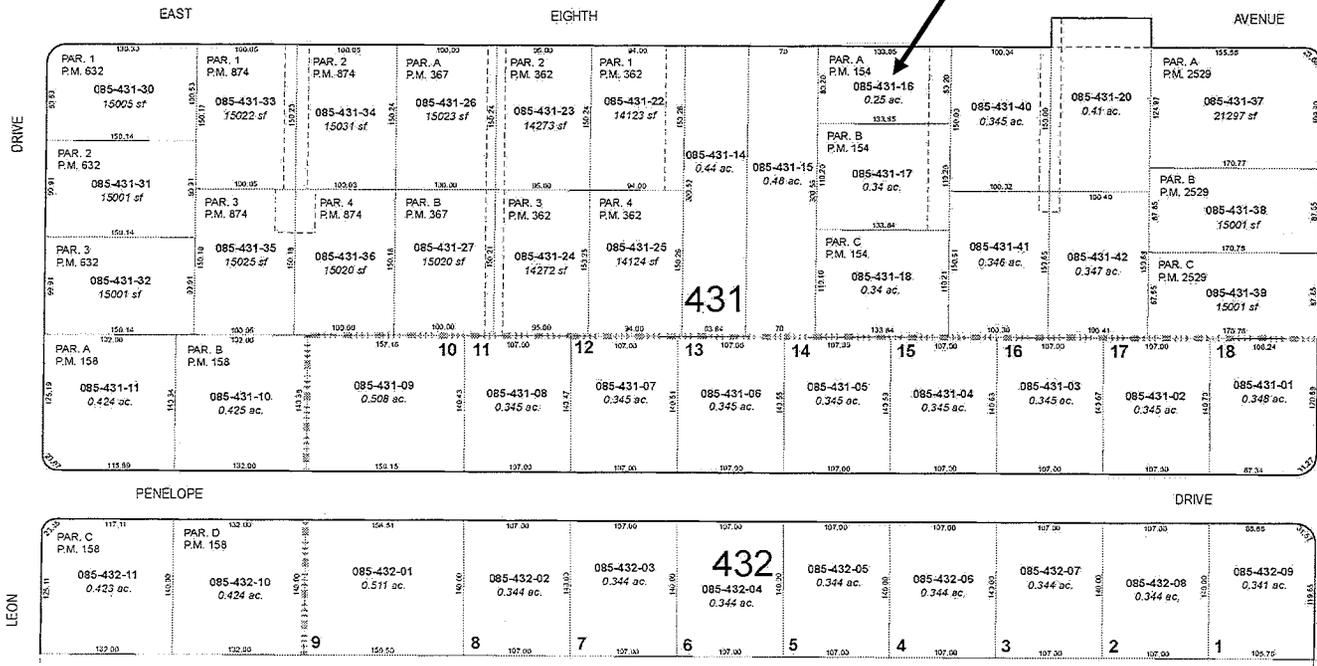
area previously shown on map(s)

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NORTH 1/2 OF SE 1/4 OF NE 1/4 OF SEC. 18
T20N - R20E

IS-3



(#1151)
CLARKSON SUBDIVISION

Assessor's Map Number

085-43

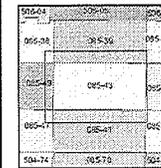
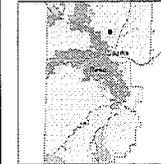
STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor

1001 East Ninth Street
Building 5
Reno, Nevada 89512
(775) 338-2231



0 25 50 75 100
Feet

1 inch = 100 feet



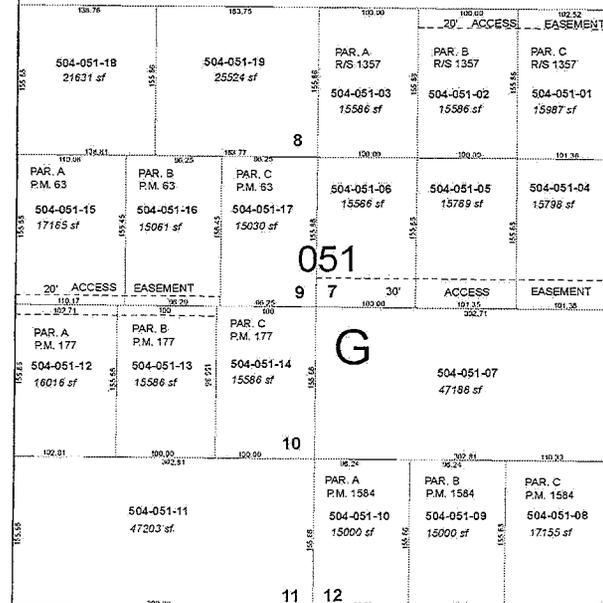
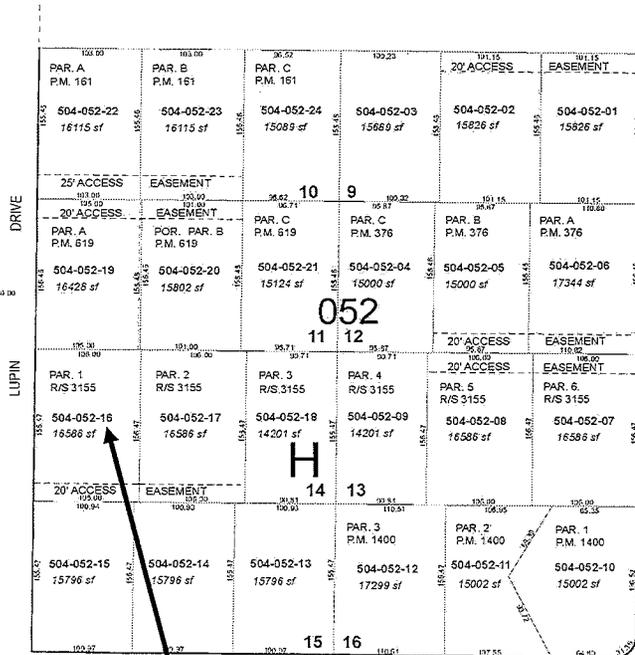
prepared by: TWT 7/19/2011

last updated:

was previously shown on map(s):

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(#573)
SUN VALLEY SUBDIVISION NO. 5
 N 1/2 OF SW 1/4 OF SEC. 17 T20N - R20E

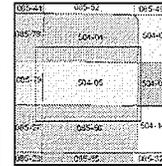
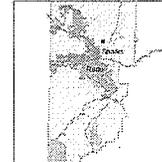
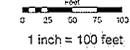


LS-1

Assessor's Map Number
504-05

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

1001 East North Street
 Building D
 Reno, Nevada 89512
 (775) 229-3231



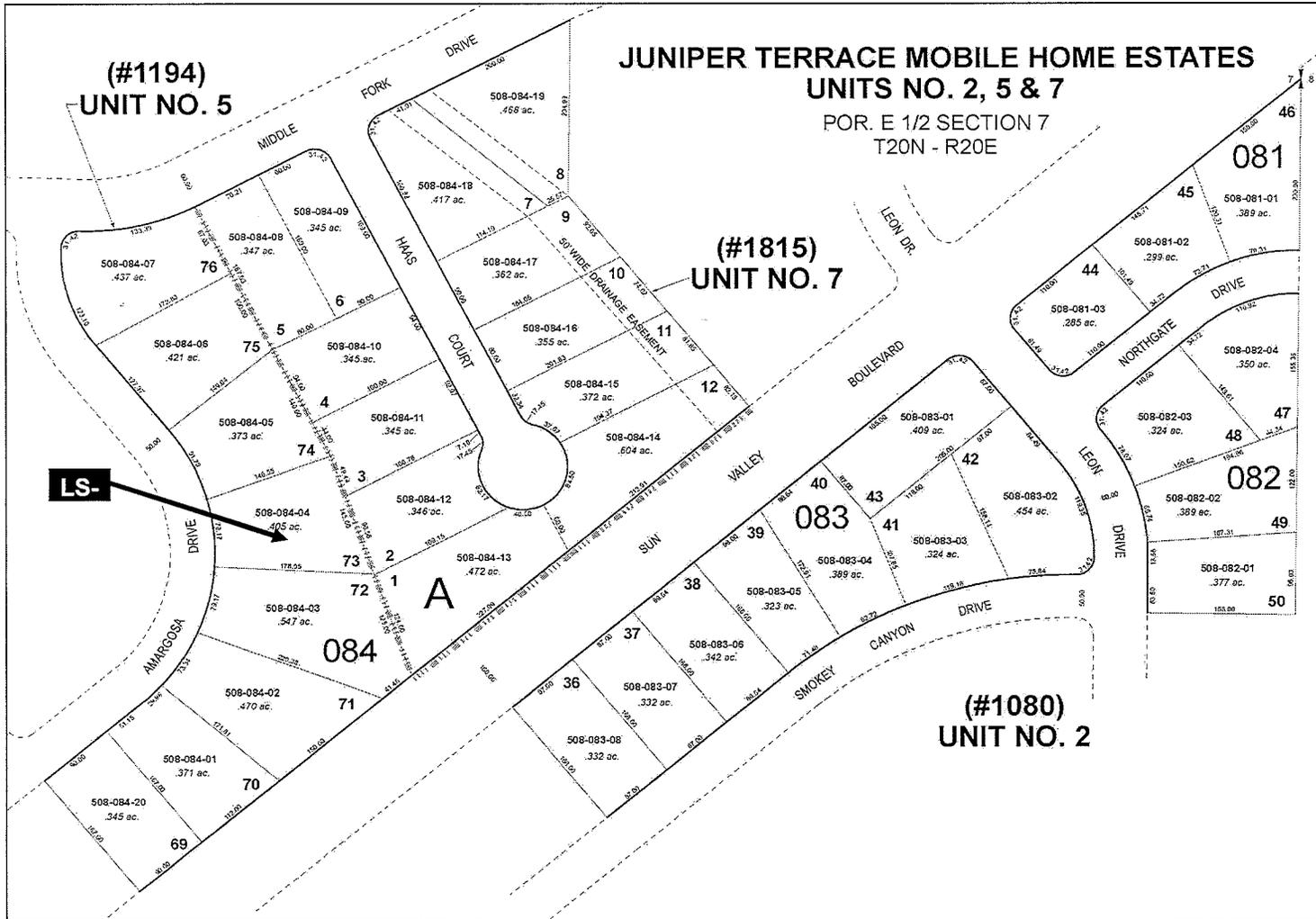
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last updated:

area previously shown on maps:

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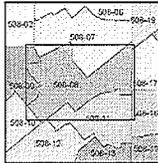
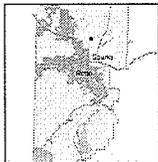
Assessor's Map Number
508-08

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

1001 East Ninth Street
Building 1
Reno, Nevada 89512
(775) 336-2221



0 25 50 75 100
1 inch = 100 feet



created by **KSB 12/20/10**
last updated:
area previously shown on maps(s):
083-04, 083-36

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