

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

THURSDAY

9:00 A.M.

FEBRUARY 7, 2008

PRESENT:

Patricia McAlinden, Chairperson

Benjamin Green, Vice Chairman

John Krolick, Member

Linda Woodland, Member

Nancy Parent, Chief Deputy Clerk

Herb Kaplan, Deputy District Attorney

ABSENT:

James Covert, Member

The Board convened in the Silver and Blue Room at Lawlor Events Center, University of Nevada, Reno, 1664 North Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

08-204E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
402-092-02	Gerald K & Ann L Bell	08-0665R07

08-205E CONSOLIDATION OF HEARINGS

Chairperson McAlinden determined there were apparently no items on the agenda that were appropriate for consolidation.

08-206E PARCEL NO. 021-693-06 – BOETCHER, JOAN E TR – HEARING NO. 08-1266

A Petition for Review of Assessed Valuation was received from Joan Boetcher, Trustee, protesting the taxable valuation on land located at 3058 Joshua Park Drive, Reno, Washoe County, Nevada. The property was zoned SPD and designated Single Family Residence.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Petitioner Joan Boetcher was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Pat O'Hair, previously sworn, oriented the Board as to the location of the subject property.

Ms. Boetcher indicated her protest was based on what she had seen in her neighborhood and on declining values in the market. She pointed out the comparable sales used by the Assessor's Office occurred during the peak of a booming real estate market. She said she considered selling her property one year ago but decided not to sell when she was told by a real estate agent she would only get about \$300,000. Ms. Boetcher stated her property was located in a flood zone and would be affected by the Southeast Connector road project proposed to go through the Rosewood Golf Course.

In response to Member Krolick's inquiries, Ms. Boetcher stated her property was previously listed for \$310,000 and she did not believe she would get that price if she had to sell her property today.

Mr. O'Hair stated the taxable improved value was well below the lowest current sales, as well as the July 2003 purchase price for the subject property. He discussed the comparable sales provided on page one of Exhibit II. Mr. O'Hair indicated the taxable value did not exceed full cash value and the property was equalized with similarly situated properties.

Chairperson McAlinden confirmed with Mr. O'Hair the subject property was receiving a 5 percent downward adjustment in taxable land value for size.

For the benefit of the appellant, County Assessor Josh Wilson explained the process for valuing property under NRS 361.227. He stated the subject would be reappraised next year using sales within the subdivision and it was likely that 30 percent of the neighborhood's median selling price would be allocated as the taxable land value. He noted the law required the Assessor to use actual sales data. Mr. Wilson indicated the Assessor's Office was migrating toward annual reappraisal of all Washoe County properties, which would allow appraisers to react more quickly to market conditions.

Member Green asked whether Hidden Valley was included in the factor analysis used for the subject property. Mr. Wilson did not know, but stated the appraiser would send the Petitioner a list of the sales used in the factor study.

Member Green observed the total taxable value for the subject property was far below the previous list price indicated by the Petitioner.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 021-693-06 be upheld.

08-207E PARCEL NO. 035-301-41 – BALLINGER, ROBERT X & DEBRA S
– HEARING NO. 08-1256

A Petition for Review of Assessed Valuation was received from Robert X. and Debra S. Ballinger protesting the taxable valuation on land located at 965 De Roca Court, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Copies of assessment notices, 2 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Petitioner Robert Ballinger was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser John Thompson, previously sworn, oriented the Board as to the location of the subject property.

Mr. Ballinger asserted the comparable sales used by the Assessor's Office did not apply and the taxable land value was inappropriate. He said he lived in a cul-de-sac containing two lots. Compared to his property, he thought his neighbor's lot was larger, more level and had a better view, and the neighbor's house was larger as well. He pointed out one of the comparables used was located in D'Andrea, which was not close to his home and had more amenities. He observed he was required to maintain the private road accessing his property, as well as his own fire hydrant. He did not believe his home would sell for the amount of the Assessor's taxable value.

Chairperson McAlinden confirmed with the Petitioner that the neighbor he was referring to was located at 975 De Roca Court.

Member Krolick asked the Petitioner if he was aware of the Assessor's recommendation to reduce the taxable land value of his property from \$177,100 to \$169,500. Mr. Ballinger stated he thought a land value of \$160,000 was more appropriate. He did not believe it was fair to have any upward adjustment for the view.

Mr. Thompson described the subject as a unique property with a 4,626 square foot custom-built home and a 1,857 square foot unfinished basement. He said he selected comparable improved sales located on hills that had a similar perspective to Sparks and the Truckee Meadows. He reviewed the comparable improved sales provided in Exhibit II and identified IS-1 as being most similar to the subject. Mr. Thompson indicated all of the improved sales exceeded the taxable value of the subject property.

Mr. Thompson noted the taxable land value was based on the allocation used during reappraisal and was actually a reduction from the previous tax year. He stated the neighbor's house had a superior city view and the subject property had an average mountain view. Because the neighbor's house impeded the subject's view of the city, the Assessor's Office was recommending a reduction in the view premium on the subject parcel from 15 percent to 10 percent.

Based on appraisal records, Mr. Thompson pointed out the Petitioner's house had 800 square feet more than his neighbor's house, and his basement had 800 square feet more than his neighbor's basement. He observed there was a \$30,000 replacement cost applied to the subject property for an elevator and the neighbor's home was receiving more depreciation because it was one year older than the subject. He identified a note on the Appraisal Record Card, which indicated the owner refused entry in July 2007 and the appraisal was completed from the street.

Member Green and Chairperson McAlinden clarified with the appraiser that he was not refused entry for the 2008-09 tax year but the refusal of entry in July 2007 would affect the Petitioner's appeal for the 2007-08 supplemental roll (see 08-208E below). County Assessor Josh Wilson, previously sworn, stated the subject's 2008-09 land value could be adjusted but he would like an appraiser to do an interior inspection if there were questions about the quality class and taxable improvement value.

Mr. Ballinger indicated the basement was used as a garage. He said the building plans were more than adequate for an appraiser to assess the home and he would continue to refuse entry. He stated he used the elevator because he was disabled and on social security, and the elevator was paid for by elderly relatives so they could visit. Based on exterior appearances, he disagreed that the neighbor's house was smaller than his house.

Member Krolick asked the Petitioner if he had any evidence or comparable sales to support a land value of \$160,000. The Petitioner responded that he did not have any evidence to defend the amount and would agree to the land value recommended by the Assessor's Office.

Member Krolick inquired about the value of the elevator given its use as a necessity rather than a luxury item. Mr. Wilson determined that some relief might be granted pursuant to NRS 361.087 if the appellant were to file an affidavit with the Assessor's Office, although it was not applicable to the Board's decision.

Mr. Thompson pointed out there was a typographical error on page one of Exhibit II. He clarified the Assessor's recommended taxable land value was \$169,050, which would result in a recommended total taxable value of \$716,703.

Member Krolick asked for clarification as to what constituted a 10 percent upward adjustment for view. Mr. Thompson identified the View Evaluation form included on page four of Exhibit II. He said the evaluation was based on a points system and the 5 points accumulated for the subject property would typically warrant a 10 percent upward adjustment in taxable land value.

Mr. Ballinger stated he disagreed with the view adjustment and commented "if they think it's worth 10 percent, well what can I say".

Mr. Wilson remarked the Board could render its decision whether the Assessor's Office and the Petitioner were in agreement or not, but was looking for a persuasive argument from the Petitioner to support the value. With respect to the view adjustment, he clarified the Assessor's Office had done paired sales analyses between houses in Sparks that had views and those that did not, in order to isolate the difference in value attributable to the view. Member Krolick stated he wanted the Petitioner to understand the reason for the view adjustment.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the land value on Parcel No. 035-301-41 be reduced by 5 percent and the improvement value be upheld, resulting in a taxable land value of \$169,050 and a total taxable value of \$716,703 for the 2008-09 tax year. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-208E PARCEL NO. 035-301-41 – BALLINGER, ROBERT X & DEBRA S
– HEARING NO. 08-1256S07

A Petition for Review of Assessed Valuation was received from Robert X. and Debra S. Ballinger protesting the taxable valuation on land located at 965 De Roca Court, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Copies of assessment notices.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

County Assessor Josh Wilson, previously sworn, pointed out it was his understanding the supplemental bill limited taxpayer appeals to changes made during the reopen or supplemental period for the tax roll. He indicated only the subject property's improvement value had been changed during the supplemental period for the 2007-08 tax year. Mr. Wilson read from NRS 361.345(2) and suggested it did not allow a county board of equalization to make reductions if the property owner refused entry to the appraiser without good cause.

Member Krolick questioned the status of the Assessor's recommendation to reduce the land value on page one of Exhibit II. Herb Kaplan, Deputy District Attorney, opined the Board could not decrease the value on its own but could accept the recommendation of the Assessor's Office.

Chairperson McAlinden asked about the appeal deadline for the supplemental roll. Mr. Wilson said, pursuant to NRS 361.310, it was his opinion the deadline for appealing the land value would have been January 15, 2007. He indicated the appraiser might not have been aware of the statute when he prepared the recommendation in Exhibit II. Mr. Kaplan agreed the deadline was not met for appealing the land value and only the improvements could be considered by the Board. He said he had not read the details of the recommendation in Exhibit II before making his previous statement.

Member Woodland verified it was Mr. Wilson's opinion that no reduction could be made because the Board could only consider improvement value and the Assessor's Office was denied entry for that appraisal.

Mr. Wilson encouraged the Petitioner to meet with Senior Appraiser Ernie Wood regarding an affidavit for the elevator.

Chairperson McAlinden confirmed the interpretation of NRS 361.345(2) with Mr. Kaplan. She explained the Board's lack of jurisdiction to the Petitioner and asked why he refused entry. Mr. Ballinger stated he refused entry because it was his right to do so, although he could not recall the exact circumstances at the time. He suggested he was not given sufficient notice of the appraisal report to have met the appeal deadline.

Member Krolick and Chairperson McAlinden pointed out to the Petitioner that he had the right to appeal to the State Board of Equalization.

Mr. Wilson explained that all 2007-08 property values in Washoe County were published in the Reno Gazette-Journal and property owners were noticed on an individual basis via an assessment valuation card in December 2006. He commented that both notices would have included the Petitioner's taxable land value.

Mr. Ballinger commented he was the owner-builder for the house and it was difficult to sell a house for what it cost to build.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and in accordance with NRS 361.345(2)(b), on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 035-301-41 be upheld for the 2007-08 tax year. The Board found that the Petitioner refused entry to the Assessor.

08-209E PARCEL NO. 021-760-06 – BUTLER, PAUL B JR – HEARING NO. 08-1436

A Petition for Review of Assessed Valuation was received from Paul Butler protesting the taxable valuation on land located at 3305 Bella Vista Ranch Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Map showing assessed values, 1 page.

Exhibit B, Letter authorizing representation, 1 page.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 18 pages.

The Petitioner's representative, Randal Walter, was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Pat O'Hair, previously sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden inquired as to whether there was a release form authorizing a representative on behalf of the Petitioner. Further discussion determined that Mr. Walter could represent the Petitioner.

Mr. Walter stated he was not necessarily going to discuss the value of the subject property. He referred to Exhibit A, which showed 2007-08 and 2008-09 assessed values for parcels on the Bella Vista/Butler Ranch. He said the subject property was the working portion of the Ranch, where the caretaker's residence, main house and outbuildings were located. From a practical standpoint, he pointed out the parcels could not be separated from the overall workings of the Ranch. He said the parcel had been separated out and treated differently than the rest of the parcels. Mr. Walter noted there had not been a significant increase in the value of ranch property, as evidenced by the other parcels. He suggested the subject parcel should be treated like the rest of the Ranch and the value should not be increased.

In response to a question by Chairperson McAlinden, Mr. Walter indicated there were no additional buildings located on the Ranch's other parcels.

Mr. O'Hair explained the subject property consisted of 56 acres, and 54 of those acres were assigned a taxable land value of \$15,885 because they were subject to agricultural deferment. He described the four homes and other structures located on the remaining two acres, which had a taxable land value of \$316,065. Mr. O'Hair pointed out the Assessor's Office was statutorily required to value the home sites separately from the agricultural property. He noted the land value was very reasonable and its location was superior to any of the comparable land sales provided in Exhibit II. He said the total taxable value for the entire 56-acre subject property was \$588,906.

Josh Wilson, County Assessor, discussed the interpretation of NRS 361A.140(1)(c), which was to value the residential portion of the property using comparable sales in accordance with NRS 361.227.

Mr. O'Hair clarified for Member Green that the improvements fully utilized the full two acres allotted to them.

Chairperson McAlinden asked about the age and depreciation of the buildings. Mr. O'Hair stated the older buildings were receiving the maximum depreciation rate of 75 percent.

Mr. Walter pointed out the comparables provided in Exhibit II were not representative of improvements located on ranch land. He did not believe they were comparable from a practical standpoint.

Chairperson McAlinden closed the public hearing.

Member Green commented he understood and agreed with the agricultural benefits of the tax codes. He pointed out the Assessor's taxable improvement value and appraisal appeared to be well supported.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 021-760-06 be upheld.

08-210E PARCEL NO. 020-111-33 – HEIDRICH FAMILY LIMITED PTSP – HEARING NO. 08-1299

A Petition for Review of Assessed Valuation was received from the Heidrich Family Limited Partnership protesting the taxable valuation on land located at 2829 Wrondel Way, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Profit and loss statement, 2 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

Petitioner Dean Heidrich was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Linda Lambert, previously sworn, oriented the Board as to the location of the subject property.

Mr. Heidrich explained there were two small residences located on the subject parcel. He referred to the income information provided in Exhibit A and pointed out that repairs to one of the residences resulted in a net loss of nearly \$4,000 in annual income. He said the combined income would have been approximately \$6,000 had no repairs been necessary and, using that income and the Assessor's total taxable value, one would obtain a cap rate of less than 6 percent. In light of the modest income produced by the two residences, he did not believe the property could be sold for its taxable value of \$114,351 and asked the Board to reduce the taxable value.

Ms. Lambert discussed the two residences located on the subject property. She noted the comparable improved sales were all similar to the subject in use, size and quality class, although their improvements were older than those of the subject property. She observed the taxable value for the subject was far below the range of values for the comparable improved sales, and the comparable land sales supported the subject's taxable land value. Ms. Lambert stated the taxable value did not exceed full cash value and the property was equalized with similarly situated properties.

Josh Wilson, County Assessor, indicated he understood the nature of the appellant's argument but stated the sales comparison approach to value was typically employed for single family residential uses and the income approach was more appropriate for offices and other retail uses.

Mr. Heidrich commented these were rental properties and it appeared the Assessor's Office was using principle residence ownership homes as comparables.

Member Green asked if the subject property had ever been on the market. Mr. Heidrich replied it had not, and explained his father bought out the interests of his brothers for \$80,000 to consolidate ownership after their mother passed away in 1990.

Chairperson McAlinden asked about the consideration of residential versus rental properties during appraisal. Ms. Lambert stated it was not the practice of the Assessor's Office to use the income approach for single family uses.

Chairperson McAlinden closed the public hearing.

Member Woodland commented it was the land value that seemed to be at issue and rental properties were taking a "bigger hit" in the current market.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 020-111-33 be upheld.

08-211E PARCEL NO. 020-111-35 – HEIDRICH FAMILY LIMITED PTSP – HEARING NO. 08-1298

A Petition for Review of Assessed Valuation was received from the Heidrich Family Limited Partnership protesting the taxable valuation on land located at 2825 Wrondel Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Profit and loss statement, 1 page.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

Appraiser Linda Lambert, previously sworn, oriented the Board as to the location of the subject property.

Petitioner Dean Heidrich, previously sworn, referred to the income information provided in Exhibit A and pointed out it showed a net annual income of approximately \$4,200 for the subject property. He said the Assessor's total taxable value suggested a cap rate of less than 6 percent, which was a fairly modest return for investment property. He noted the house was built in 1950 by his father and had never been listed for sale on the market. He stated that reasonable cap rates would not justify the total taxable value for the property.

Ms. Lambert described the features of the subject property. She indicated the comparable sales represented the most recent transactions in the area with similar characteristics to the subject. She said the taxable value for the subject was below the range of values for the comparable improved sales and land sales supported the subject's taxable land value. She identified LS-1 as being most comparable to the subject. Based on the comparable sales, Ms. Lambert stated the taxable value did not exceed full cash value and the property was equalized with similarly situated properties.

Mr. Heidrich had no rebuttal comments or new information.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 020-111-35 be upheld.

10:44 a.m. Chairperson McAlinden declared a brief recess.

10:55 a.m. The Board reconvened with all members present.

08-212E PUBLIC COMMENT

In response to the call for public comment, Leonard Rogalla talked about "analysis paralysis" and said the Assessor's Office was using old data because there was nothing more recent to analyze. Mr. Rogalla suggested the Assessor should use data provided by the real estate industry. Given the current state of the economy and a lack of current statistical data, he wondered if the Board had the authority to unilaterally direct the Assessor to reduce all taxable values by 10 percent.

Chairperson McAlinden invited Board members to respond. Member Green asked legal counsel to comment on Mr. Rogalla's suggestion.

Herb Kaplan, Deputy District Attorney, explained the Board had the authority to address individual hearings and could make adjustments based on a specific set of circumstances. He pointed out the Board was bound by procedures set forth in the Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC).

Member Green read from NRS 361.345: “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”.

**08-213E PARCEL NOS. 021-223-26, 021-224-19 & 021-243-02 – COVEC,
PAUL A & JOANNE W TR – HEARING NOS. 08-1282, 08-1281 &
08-1280**

A Petition for Review of Assessed Valuation was received from Paul A. and Joanne W. Covec, Trustees, protesting the taxable valuation on land located at 2970 Cisco Way, Reno, Washoe County, Nevada.

A Petition for Review of Assessed Valuation was received from Paul A. and Joanne W. Covec, Trustees, protesting the taxable valuation on land located at 3025 Gracia Del Dios Drive, Reno, Washoe County, Nevada.

A Petition for Review of Assessed Valuation was received from Paul A. and Joanne W. Covec, Trustees, protesting the taxable valuation on land located at 3560 Parque Verde Lane, Reno, Washoe County, Nevada.

The Board reviewed a letter submitted by the Petitioner, which requested rescheduling of the hearings. Chairperson McAlinden ordered that Hearing Nos. 08-1282, 08-1281 and 08-1280 be rescheduled to February 28, 2008.

**08-214E PARCEL NOS. 037-320-07, 037-320-08 & 037-320-09 – KELLER,
BURTON TR – HEARING NOS. 08-0661A, 08-0661B & 08-0661C**

A Petition for Review of Assessed Valuation was received from Burton Keller, Trustee, protesting the taxable valuation on land and improvements located at 6800 East Prater Way, Sparks, Washoe County, Nevada.

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The Board reviewed a letter submitted by the Petitioner, which requested the Board reschedule the hearing dates. Chairperson McAlinden ordered that Hearing Nos. 08-0661A, 08-0661B and 08-0661C be rescheduled to February 28, 2008 and placed on the agenda to be heard at or after 2:00 p.m.

08-215E PARCEL NOS. 020-313-37 & 020-313-38 – PECK, JOSEPH R & CAROL – HEARING NOS. 08-1295A & 08-1295B

A Petition for Review of Assessed Valuation was received from Joseph R. and Carol Peck protesting the taxable valuation on land located at 1090 Virbel Lane, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

A Petition for Review of Assessed Valuation was received from Joseph R. and Carol Peck protesting the taxable valuation on land located at 1080 Virbel Lane, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioners were not present to offer testimony.

Appraiser Ken Johns, previously sworn, oriented the Board as to the location of the subject properties. He explained the two parcels were contiguous, had the same findings, and the Assessor's Office had no objection to consolidating their hearings.

On motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that Hearing Nos. 08-1295A and 08-1295B for Parcel Nos. 020-313-37 and 020-313-38 be combined.

Mr. Johns said the Assessor's Office would stand on the information presented in Exhibit II for each parcel and recommended the taxable values be upheld.

Chairperson McAlinden observed the Petitioners' primary concern seemed to be market value and noted no additional information was provided by the Petitioners for either parcel.

In response to Chairperson McAlinden's question, Mr. Johns explained taxable value per unit, (TV/unit), as shown on page one of Exhibit II, was believed to be a better unit of comparison for the subject's income properties.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 020-313-37 be upheld.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 020-313-38 be upheld.

08-216E PARCEL NO. 021-732-09 – CHEN, WENJIE – HEARING NO. 08-1220

An email was received from Wenjie Chen and Mei Chen (May Sheng) protesting the taxable valuation on land located at 4538 Park Rose Circle, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

Member Woodland and Chairperson McAlinden observed there was no completed petition form as required by statute.

Chairperson McAlinden closed the public hearing.

Based on NRS 361.356 and NRS 361.357, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Covert absent, it was ordered that the Petitioner failed to perfect the petition and the Board was without jurisdiction to hear the appeal.

08-217E PARCEL NO. 024-082-04 – BATTAGLIA, JOSEPH V. & M. ORENE
– HEARING NO. 08-1221

A Petition for Review of Assessed Valuation was received from Joseph V. and M. Orene Battaglia protesting the taxable valuation on land located at 4000 Jasper Lane, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment notice and income information, 2 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioners were not present to offer testimony.

Appraiser Pat O'Hair, previously sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office would stand on the information presented in Exhibit II, which recommended the taxable values be upheld.

Chairperson McAlinden commented the Petitioners were concerned about market value but no evidence was submitted that would cause the Board to question the Assessor's valuation. Member Woodland agreed. Chairperson McAlinden noted the subject parcel was receiving a 15 percent downward adjustment for size.

Member Green pointed out the Petitioners' documentation of their Social Security income and wondered if there were any exemptions available to them. Josh Wilson, County Assessor, said there were provisions based on income and agreed to have his administrative assistant look into the matter and advise the Petitioners accordingly.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 024-082-04 be upheld.

08-218E PARCEL NO. 164-084-02 – KELLY, ELSIE M TR – HEARING NO. 08-0293

A Petition for Review of Assessed Valuation was received from Elsie M. Kelly, Trustee, protesting the taxable valuation on land located at 530 East Patriot Boulevard, #C126, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and copy of hearing notice, 2 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

Appraiser Ginny Sutherland, previously sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on the information presented in Exhibit II, which recommended the taxable values be upheld.

Chairperson McAlinden pointed out the letter from the Petitioner, (Exhibit A), referred to market value and the Petition referred to nonequalization of similarly situated properties. Josh Wilson, County Assessor, remarked there was no material submitted to support the Petitioner's claim of nonequalization. Chairperson McAlinden commented she saw no information specific to the subject property that would bring the Assessor's valuation into question and noted the total taxable value for the subject property was less than its purchase price.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 164-084-02 be upheld.

08-219E PARCEL NO. 026-740-13 – ORTIZ, JACKMURF – HEARING NO. 08-1237

A Petition for Review of Assessed Valuation was received from Jackmurf Ortiz protesting the taxable valuation on land located at 3459 Fairway Court, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

Appraiser Pete Kinne, previously sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office would stand on the information presented in Exhibit II, which recommended the taxable values be upheld.

Chairperson McAlinden observed comments on the Petitioner's appeal form questioned market value and stated no improvements had been made to the property. She noted the purchase price for the subject property was less than its total taxable value and commented she saw no information that would bring the Assessor's valuation into question.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 026-740-13 be upheld.

08-220E PARCEL NO. 036-093-20 – BALLANTYNE, IAN – HEARING NO. 08-1311

A Petition for Review of Assessed Valuation was received from Ian Ballantyne protesting the taxable valuation on land located at 845 Glen Vista Drive, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

Appraiser Linda Lambert, previously sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on the information presented in Exhibit II, which recommended the taxable values be upheld.

Chairperson McAlinden noted no additional information was provided by the Petitioner and the Petition form referred to nonequalization of similarly situated properties. Josh Wilson, County Assessor, remarked there was no material submitted to support the Petitioner's claim of nonequalization. Based on the 2004 purchase price of the subject property and the comparable sales in Exhibit II, he stated the subject was not excessively valued and the total taxable value did not exceed full cash value.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 036-093-20 be upheld.

08-221E PARCEL NO. 036-351-03 – LUZIER, MARY A – HEARING NO. 08-0053

A Petition for Review of Assessed Valuation was received from Mary Luzier protesting the taxable valuation on land located at 1106 Palmwood Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

Appraiser Linda Lambert, previously sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on the information presented in Exhibit II, which recommended the taxable values be upheld.

Chairperson McAlinden observed the Petitioner's appeal form referred to market value but no information was submitted that would bring the Assessor's valuation into question.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the taxable value of the land and improvements on Parcel No. 036-351-03 be upheld.

**08-222E PARCEL NO. 402-091-08 – MESSICK, MICHAEL J – HEARING
NO. 08-1537**

A Petition for Review of Assessed Valuation was received from Michael J. Messick protesting the taxable valuation on land located at 2211 Ticino Court, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

Appraiser Mike Bozman, previously sworn, oriented the Board as to the location of the subject property. He indicated the Assessor's Office was recommending a reduction in taxable land value based on the comparable sales information provided in Exhibit II.

Chairperson McAlinden confirmed with Mr. Bozman that the property owner was in agreement with the recommendation.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Green, seconded by Member Krolick, which motion duly carried with Member Covert absent, it was ordered that the taxable land value for Parcel No. 402-091-08 be reduced to \$225,000. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land was valued correctly and the total taxable value did not exceed full cash value.

08-223E PARCEL NO. 402-092-02 – BELL, GERALD K & ANN L –
HEARING NO. 08-0665

A Petition for Review of Assessed Valuation was received from Gerald K. and Ann L. Bell protesting the taxable valuation on land located at 2208 Ticino Court, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and sales charts, 4 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioners were not present to offer testimony.

Appraiser Mike Bozman, previously sworn, oriented the Board as to the location of the subject property. He indicated the Assessor's Office was recommending a reduction in taxable land value based on the comparable sales information provided in Exhibit II, as well as a reduction in taxable improvement value based on obsolescence.

Chairperson McAlinden confirmed with Mr. Bozman that the property owner was in agreement with the recommendation.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Covert absent, it was ordered that the taxable land value for Parcel No. 402-092-02 be reduced to \$225,000 and the taxable improvement value be reduced to \$887,982, resulting in a total taxable value of \$1,112,982 for the 2008-09 tax year. The Assessor was directed to make the appropriate adjustments and the Board found, with these adjustments, that the land was valued correctly and the total taxable value did not exceed full cash value.

08-224E PARCEL NO. 402-150-11 – TOURNEY, PATRICIA A – HEARING
NO. 08-0657

A Petition for Review of Assessed Valuation was received from Patricia Tourney protesting the taxable valuation on land located at 2430 Primio Court, Sparks, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Market listings and escrow documents, 9 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

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

The Petitioner was not present to offer testimony.

Appraiser Gail Vice, previously sworn, oriented the Board as to the location of the subject property. She noted an error on page one of Exhibit II, which identified the property as being in a reappraisal area, when in fact it was located in a factored area for the 2008-09 tax year. Ms. Vice noted the Assessor's recommendation to reduce taxable land value based on the July 2007 sales price of the subject property.

Chairperson McAlinden confirmed with Ms. Vice that the property owner was in agreement with the recommendation.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the Assessor's recommendation, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Covert absent, it was ordered that the taxable land value for Parcel No. 402-150-11 be reduced to \$167,500. The Assessor was directed to make the appropriate adjustment and the Board found, with this adjustment, that the land was valued correctly and the total taxable value did not exceed full cash value.

08-225E PARCEL NO. 041-612-03 – AULD, EVELYN L – HEARING NO. 08-1666

A Petition for Review of Assessed Valuation was received from Evelyn Auld protesting the taxable valuation on land located at 4720 Aberfeldy Road, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Chart of assessed values, 3 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's objection to hearing pursuant to NRS 361.340(11), 1 page.

The Petitioner was not present to offer testimony.

Chairperson McAlinden observed the petition was received in the Assessor's Office on January 24, 2008 and, although the postmark was unreadable, the appeal form was signed by the Petitioner on January 22, 2008.

Chairperson McAlinden closed the public hearing.

Based on the information presented by the Petitioner and NRS 361.340(11), on motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried with Member Covert absent, the Board found the petition for Parcel No. 041-612-03 was filed after the deadline and it had no jurisdiction to hear the appeal.

**08-226E PARCEL NO. 140-571-09 – ALLARD-FLORIANO, JOAN
ELIZABETH – HEARING NO. 08-1667**

A Petition for Review of Assessed Valuation was received from Joan Elizabeth Allard-Floriano protesting the taxable valuation on land located at 425 Sysonby Court, Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's objection to hearing pursuant to NRS 361.340(11), 1 page.

The Petitioner was not present to offer testimony.

Chairperson McAlinden pointed out the appeal form was filed in person with the Assessor's Office on January 25, 2008.

Chairperson McAlinden closed the public hearing.

Based on the information presented by the Petitioner and NRS 361.340(11), on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Covert absent, the Board found the petition for Parcel No. 140-571-09 was filed after the deadline and it had no jurisdiction to hear the appeal.

08-227E BOARD MEMBER COMMENTS

Member Woodland commended the Assessor’s staff for their hard work and thanked them for speaking in layman’s terms when clarifying matters before the Board.

Member Green suggested that a copy of NRS 361.345 be made available to the public at each meeting and/or that a copy be mailed to petitioners prior to their hearings. Mr. Wilson acknowledged Member Green’s request.

Chairperson McAlinden noted, although there was a reference to the statute in the materials mailed to petitioners, it might be more helpful to send them a copy of the statute so they would not have to look it up. She thought there was some misunderstanding among taxpayers about the Board’s authority and the appeal process.

Chairperson McAlinden suggested that all Board members go to the Washoe County website and look at the Board of Equalization link there. She pointed out there was an inaccurate reference that the Board of Equalization was the Tax Commission and asked that it be removed.

* * * * *

11:51 a.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.

BENJAMIN GREEN, Vice Chairman
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*