

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

FRIDAY

9:00 A.M

FEBRUARY 22, 2008

PRESENT:

Patricia McAlinden, Chairperson

Benjamin Green, Vice Chairman

John Krolick, Member

Linda Woodland, Member

Philip Horan, Alternate Member

Nancy Parent, Chief Deputy Clerk

Herb Kaplan, Deputy District Attorney

The Board met at the Reno-Sparks Convention Center, Room F-1, 4590 S. Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

08-1152E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners:

PARCEL NUMBER	PETITIONER	HEARING NUMBER
123-031-08	Pearsall, Stephen and Marianne Tr.	08-0047
131-211-18	Wright Van Dyck, Annette Tr.	08-0631
131-225-06	Arakawa, Kiyoto & Jeanette Tr.	08-1539
131-225-09	Skoncar Properties LLC	08-0397

08-1153E SWEARING IN OF ASSESSOR STAFF

There were no appraisers from the Assessor's Office that needed to be sworn.

**08-1154E PARCEL NO. 123-145-02 - RONNING, GRABLE B TR – HEARING
NO. 08-0112**

A Petition for Review of Assessed Valuation received from Grable B. Ronning Tr., protesting the taxable valuation on land located at 355 Anaho, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, photo album

Exhibit B, 3 page letter

Exhibit C, request for information dated December 12, 2007

Exhibit D, Petitioner form letter dated January 31, 2008

Exhibit E, Assessor response to request for information

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and noted this was a vacant lot.

Petitioners, Eric and Grable Ronning, were sworn. Ms. Ronning commented for the 2007/08 tax year the subject parcel was valued at \$19,003; however, for the 2008/09 tax year the parcel was valued at \$379,600. She said there were adverse factors not considered in determining taxable value, and she felt the \$379,000 exceeded full cash value. Ms. Ronning disagreed with the view being classified as superior and submitted photos as Exhibit A which showed trees obstructing the view. She explained the property was reduced by 570 square feet due to the encroachment of the County road which reduced the current coverage estimate and the usable size of the parcel. Ms. Ronning requested a minus 30 percent reduction for those adverse factors. She stated the parcel was unpermitted because road encroachment made the parcel difficult to permit; therefore, purchased coverage could not be applied to the property until permits were acquired. She requested the County Board of Equalization (CBOE) maintain the 2007/08 taxable value.

In response to Member Horan, Mr. Ronning explained the photographs showed the access, the view and the steepness of the slope on the property.

Josh Wilson, Assessor, explained the valuation history of the subject property. He said because the property had an unbuildable score it was purchased for \$15,000; however, when the property was deemed buildable, the unbuildable lot value carried forward. Mr. Wilson commented this petition was filed on the "Save Incline Village Assets" form, and he conducted a PowerPoint presentation on the 2008 Assessor's response to Non-equalization of similarly situated properties, which was placed on file with the Clerk, and submitted as Assessor's Exhibit I.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He said some detriments were recognized and indicated there was a 30 percent development reduction and a 10 percent easement reduction. In addition, there was a \$60,410 lump sum

adjustment due to coverage that would need to be purchased in order to make this lot buildable.

Member Green said a 50 percent adjustment was added for the view and asked what the view classification should be. Appraiser Stockton replied the view evaluation form used was provided by the Division of Assessment Standards and explained the criteria on the form. He said based on those criteria, the view was considered superior.

In response to Chairperson McAlinden, Mr. Wilson replied in 2004 there had been a view reduction to an average view on the subject parcel.

Member Krolick asked how much coverage could be transferred onto the parcel. Mr. Wilson said on October 13, 2003 there was a purchase of coverage consisting of 2,245 square feet of land capability Class A impervious land coverage.

In rebuttal, Ms. Ronning stated this was a heavily wooded lot and disagreed with the view rating. She did not know if the lot would be economically viable or permissible. Ms. Ronning requested arguments and responses given by Petitioners Todd Lowe and Maryanne Ingemanson in previous hearings be referenced and incorporated into this hearing.

Herb Kaplan, Legal Counsel, explained those arguments were made in a prior hearing, but were not restated during the present hearing and nothing had been presented to the Board. He said the State Board of Equalization would address the appeal based on the record, which would not include the arguments or responses provided by Mr. Lowe or Ms. Ingemanson.

Member Krolick asked if there was a copy of the Tahoe Regional Planning Agency (TRPA) site assessment. Ms. Ronning did not believe there was.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land be adjusted to \$279,600 for a total taxable value of \$279,600 for HEARING NO. 08-0112 - RONNING, GRABLE B TR - PARCEL NO. 123-145-02. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1155E PARCEL NO. 123-022-05 - WRIGHT, LISA - HEARING NO. 08-0829

A Petition for Review of Assessed Valuation received from Lisa and Frank Wright, protesting the taxable valuation on land and improvements located at 36 Somers Loop, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Frank Wright, Petitioner, was sworn and testified that the calculations used to arrive at taxable land value were unsatisfactory, unfair and arbitrary. He said it was difficult to understand how parcels next to each other in Crystal Bay could be valued and assessed differently. Mr. Wright disagreed with the view classification on the subject parcel and felt the parcels in the area were not assessed equitably. He requested the value be returned to the 2002/03 value until the system could provide an accurate and fair accounting.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He said the majority of lots in the Crystal Bay area had a fair view due to the nature of the area. He said the subject property did not have an upward view adjustment. Appraiser Stockton stated the \$400,000 base lot value was used for a fair view in Crystal Bay and felt the value did not exceed total taxable value and recommended the value be upheld.

Chairperson McAlinden asked if there were homes on the parcel located in front of the subject parcel. Pat Regan, Appraiser III, replied there was a separate parcel located within that section.

Josh Wilson, Assessor, remarked because of coverage and buildable area, these properties were not valued on a per acre basis.

In rebuttal, Mr. Wright disagreed with the comparable sales used and said compared to the subject property their location was in a higher elevation. He reiterated his previous comments and stated the neighboring properties were not assessed the same as the subject parcel.

In response to Member Horan, Mr. Wilson remarked the parcels located near the subject parcel had a \$400,000 land value and were valued as a site. He said the Petitioner compared a per acre translation of that value.

Chairperson McAlinden closed the public hearing.

Member Krolick stated he would support a motion to uphold the recommendation.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0829 - WRIGHT, LISA - PARCEL NO. 123-022-05 be upheld.

10:55 a.m. The Board recessed.

11:00 a.m. The Board reconvened.

08-1156E **PARCEL NOS. 123-032-08 AND 123-032-09 - KLIMAN, COREY - HEARING NOS. 08-1092 AND 08-1093**

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that Parcel No. 123-032-08 and 123-032-09 Hearings 08-1092 and 08-1093, be consolidated.

Petitions for Review of Assessed Valuation received from Corey Kliman, protesting the taxable valuation on land located at 14 Crystal Drive, and Crystal Drive Lot/Section 19, Washoe County, Nevada, were set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, photographs

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject properties.

Petitioners, Shirley Kliman and Arnold Laundau, were sworn. Mr. Laundau explained these were two legal lots; although not consolidated, but one lot for practical purposes. He noted boulders were situated on what was considered a vacant parcel making that portion unbuildable. Mr. Laundau submitted photographs as Petitioner Exhibit A, which showed an obstruction of a steel fire escape constructed by an adjoining neighbor that negatively impacted the view on the subject parcel. He requested the value be lowered to \$200,000.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He said the base lot value was \$400,000 and indicated there was a 25 percent reduction for lack of view. Appraiser Stockton submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Chairperson McAlinden clarified there was a 25 percent reduction for view and a 75 percent deduction for depreciation on APN 123-032-08. Appraiser Stockton stated that was correct. Chairperson McAlinden stated on APN 123-032-09 there was a 25 percent reduction for view and also a lump sum of \$5,390. Appraiser Stockton explained the lump sum was an adjustment for coverage and said the parcel had 18 percent coverage, but could have a maximum of 20 percent. He explained how the amount was reached as listed in the Hearing Evidence packet.

Member Horan said these were parcels side-by-side, but functioned as a single entity. He asked if the vacant lot was buildable. Appraiser Stockton replied he was unable to find anything that stated this parcel could not be developed.

Josh Wilson, Assessor, commented the properties were purchased as a single sale and acted upon as a single economic unit, and if used as a single economic unit, may be valued as such. Member Horan asked what the amount would be if that were to occur. Mr. Wilson replied a 35 percent adjustment would be close to the Petitioner's request.

Member Krolick asked if the coverage calculation was for both parcels. Appraiser Stockton explained the coverage calculation was for the vacant parcel.

The Petitioner had no rebuttal.

Member Horan asked if the structure was located on one parcel. Mr. Laundau replied the building straddled both parcels.

Chairperson McAlinden closed the public hearing.

Member Green stated if APN 123-032-09 were reduced to \$100,000 for being unbuildable, and the land on APN 123-032-08 remained the same, the total on both

parcels would be \$400,000. Member Krolick suggested combining the parcels to base a land value.

Chairperson McAlinden reopened the public hearing.

Appraiser Stockton was unsure on the size adjustment and explained the parcels were valued as sites. Mr. Wilson said there was added value with two parcels, but there were still building allocations and coverage on the subject parcels.

Chairperson McAlinden asked if there was a process for the Board to combine parcels. Mr. Wilson said the Board could value any parcel of property as the Board saw fit.

Chairperson McAlinden closed the public hearing.

Member Green said his intent was to value both separately. Member Horan agreed; however, noted there was some value in creating a larger property. He stated he was inclined to bring APN 123-032-09 to a \$200,000 value.

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 Horan, seconded by Member Woodland, which motion duly carried with Member Green voting "no," it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1092 - KLIMAN, COREY - PARCEL NO. 123-032-08 be upheld.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Horan, seconded by Member Woodland, which motion duly carried with Member Green voting "no," it was ordered that the taxable value of the land be adjusted to \$200,000 with the improvements remaining at \$1,145 for a total taxable value of \$201,145 for HEARING NO. 08-1093 - KLIMAN, COREY - PARCEL NO. 123-032-09. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1157E PARCEL NO. 123-032-10 - KLIMAN, SHIRLEY J TR – HEARING NO. 08-0497

A Petition for Review of Assessed Valuation received from Shirley J. Kliman Tr., protesting the taxable valuation on land and improvements located at 10 Crystal Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor
Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioners, Shirley Kliman and Arnold Laundau, were previously sworn. Mr. Laundau said dilapidated buildings located near the subject property were detriments to the property.

Josh Wilson, Assessor, remarked the base value was not being discussed, but the nuisance of the nearby properties. He said there was a minus 25 percent view adjustment, but capturing the negative attributes and measuring the view would be difficult.

Member Green asked if there was a recommendation for the detriment. Mr. Wilson replied other properties that back these types of detriments received a minus 10 percent adjustment and added that may be warranted on this property.

In rebuttal, Mr. Laundau said he agreed with the difficulties in evaluating this property.

Chairperson McAlinden closed the public hearing.

Member Green suggested a 10 percent reduction off the base value.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land be adjusted to \$260,000 with the improvements remaining at \$192,808 for a total taxable value of \$452,808 for HEARING NO. 08-0497 - KLIMAN, SHIRLEY J TR - PARCEL NO. 123-032-10. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

CONSOLIDATION OF HEARINGS – (ALSO SEE MINUTE ITEMS 08-1158E THROUGH 08-1160E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that the following hearings be consolidated:

PARCEL NO.	OWNER	HEARING NO.
131-213-01	RODMAN, IRA P TR	08-0723
131-223-08	RODMAN, IRA P TR	08-0722
131-224-13	RODMAN, IRA P TR	08-0721

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject properties. She submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties for the consolidated hearings.

Ira Rodman, Petitioner, was sworn. He indicated these were corner lots located in the same subdivision and all had 20 foot setbacks. Mr. Rodman stated much of the property was unbuildable because of the setbacks. He disagreed with the view evaluation because of telephone poles, rooftops and other factors that obstructed the view. Mr. Rodman requested the view be classified a three on each property.

Member Green remarked the purchase price for the properties was higher than the appraised value. He commented the best appraisal for property was what a knowledgeable buyer was willing to pay after a fair exposure to the market.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She discussed the view evaluation form and explained the view classifications. She said APN 131-213-01 received a 10 percent downward adjustment for the shape and APN 131-223-08 received a 40 percent downward adjustment for view.

Member Green asked if there was any consideration for a corner lot. Appraiser Regan replied there was not a reduction given for the location of the lot, but that could be a consideration.

In rebuttal, Mr. Rodman discussed the comparable sales used and the potential for rebuilding on the properties. He disagreed with the view classifications given to the subject parcels.

Chairperson McAlinden closed the public hearing.

Please see 08-1158E through 08-1160E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-1158E PARCEL NO. 131-213-01- RODMAN, IRA P TR – HEARING NO. 08-0723

A Petition for Review of Assessed Valuation received from Ira P. Rodman Tr., protesting the taxable valuation on land located at 533 Eagle Drive, Washoe County, Nevada, was set for consideration at this time. (See additional discussion under Consolidation of Hearings above.)

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter dated February 20, 2008

Exhibit B, Petitioner form letter dated February 20, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

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, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0723 - RODMAN, IRA P TR - PARCEL NO. 131-213-01 be upheld.

08-1159E PARCEL NO. 131-224-13 - RODMAN, IRA P TR – HEARING NO. 08-0721

A Petition for Review of Assessed Valuation received from Ira P. Rodman Tr., protesting the taxable valuation on land located at 517 Crossbow, Washoe County, Nevada, was set for consideration at this time. (See additional discussion under Consolidation of Hearings above.)

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 20, 2008

Exhibit B, Letter dated February 20, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She said this parcel had a view rating of six, but acknowledged 50 percent of the view was blocked and noted there was a 10 percent reduction for shape.

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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0721 - RODMAN, IRA P TR - PARCEL NO. 131-224-13 be upheld.

08-1160E PARCEL NO. 131-223-08 - RODMAN, IRA P TR – HEARING NO. 08-0722

A Petition for Review of Assessed Valuation received from Ira P. Rodman Tr., protesting the taxable valuation on land located at 526 Crossbow, Washoe County, Nevada, was set for consideration at this time. (See additional discussion under Consolidation of Hearings above.)

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 20, 2008

Exhibit B, Letter dated February 20, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Member Green suggested an adjustment for the shape of the lot and felt 5 percent was sufficient.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land be adjusted to \$810,000 with the improvements remaining at \$105,280 for a total taxable value of \$915,280 for HEARING NO. 08-0722 - RODMAN, IRA P TR - PARCEL NO. 131-223-08. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1161E PARCEL NO. 126-271-19 – BURGUNDY VENTURES LLC – HEARING NO. 08-0725

A Petition for Review of Assessed Valuation received from Burgundy Ventures LLC, protesting the taxable valuation on land located at 790 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner representative, Ira Rodman, previously sworn discussed the view classification and stated the view was 90 degrees, not 180 degrees as listed.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She discussed the view classification and noted the Assessor's Office could always re-evaluate the classification. She explained the subject parcel had a 10 percent upward adjustment based on size.

Member Green noted there had been one point taken away from the view classification due to the trees and wondered if that was sufficient.

Member Horan asked if it would then be a reopen of the roll if the appraiser were to revisit the property. Josh Wilson, Assessor, replied based on criteria set forth in statute he would not be comfortable reopening the roll.

Member Krolick said it would have been helpful to have photographs available; however, he was familiar with the property and felt it was an average view.

In rebuttal, Mr. Rodman reiterated his comments concerning the view evaluation and classification.

Appraiser Regan stated if the parcel was reduced to an average view then the net adjustment would be 50 percent, 10 percent for size and 40 percent for view making the land value \$900,000.

Chairperson McAlinden closed the public hearing.

Member Krolick suggested changing the view to an average classification for the subject parcel.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land be adjusted to \$900,000 with the improvements remaining at \$1,207,116 for a total taxable value of \$2,107,116

for HEARING NO. 08-0725 - BURGUNDY VENTURES LLC - PARCEL NO. 126-271-19. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1162E PARCEL NO. 131-224-12 - CROSSBOW LLC – HEARING NO. 08-0724

A Petition for Review of Assessed Valuation received from Crossbow LLC, protesting the taxable valuation on land located at 521 Crossbow, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner evidence packet dated February 20, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner representative, Ira Rodman, had been previously sworn. He submitted an evidence packet as Petitioner Exhibit A, and discussed the view evaluation. He disagreed with the view being classified as 180 degrees and requested the view be reclassified as an average view. Mr. Rodman said the comparable sales used went back to 2005 and felt those were not comparable.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She explained the view evaluation form and the instructions given by the State on completing that form.

In rebuttal, Mr. Rodman suggested the Assessor's Office review recent comparable sales.

Josh Wilson, Assessor, explained staff used the Marshall and Swift Cost Manual to value properties, and noted regulation required their office to use costs as set forth in Marshall and Swift.

Chairperson McAlinden closed the public hearing.

Member Horan stated the Petitioner raised an interesting point by asking what a 180 degree view was. Member Green commented the State view evaluation form needed to be altered.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land be adjusted to \$840,000 with the improvements remaining at \$2,441,164 for a total taxable value of \$3,281,164 for HEARING NO. 08-0724 - CROSSBOW LLC - PARCEL NO. 131-224-12. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

12:45 p.m. The Board recessed.

12:55 p.m. The Board reconvened.

08-1163E **PARCEL NO. 131-211-07 – FREDERIC, GEORGE & BARBARA TR – HEARING NO. 08-0770**

A Petition for Review of Assessed Valuation received from George & Barbara Frederic Tr., protesting the taxable valuation on land located at 575 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter – 16 pages

Exhibit B, photos

Exhibit C, request for information dated January 7, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, George Frederic, was sworn and submitted additional information as Petitioner Exhibit A, and photographs as Exhibit B. He disagreed with the view classification issued on the subject parcel and reviewed the submitted photographs stating his position. Mr. Frederic said the property had restrictions and stated there was a minus 20 percent on the lot valuation. He suggested the lot be valued at \$588,000. He said the comparable sales reviewed were not current and read comments concerning the

comparable sales used by the Assessor's Office. Mr. Frederic described the property and the condition of the house and said the location was a steep slope. He felt the land value should be adjusted due to the lack of coverage.

Rigo Lopez, Senior Appraiser, said this was a view parcel on the East Slope. He discussed the view evaluation and felt comfortable with the rating given to the subject parcel. Appraiser Lopez explained historically there was a 20 percent reduction on the parcel, which was warranted, and indicated those deductions still pertained to the parcel. He recommended the assessment be upheld and submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Member Green asked if the house was depreciated to 60 percent. Appraiser Lopez confirmed that was correct.

In response to Member Horan, Appraiser Regan replied staff made an additional trip to the subject parcel to review the view.

In rebuttal, Mr. Frederic stated the photographs spoke for themselves in reference to the view valuation of a panoramic view. He suggested the view evaluation form be adjusted. Mr. Frederic said there was a restriction on the lot to build a new home and felt that should be considered. He asked if staff observed the view from the areas where the photographs were taken.

Appraiser Regan replied staff walked down the sides of the parcel as much as possible to observe the view on the initial evaluation. She said when the site was revisited staff did not walk down, but met with the Petitioner and reviewed other properties.

Josh Wilson, Assessor, clarified that the Nevada Administrative Code (NAC) stated, "if it is necessary to make an adjustment to recognize the view influence or any other property attributes associated with the subject property, the County Assessor shall make the physical determination of the view from the land of each respective view parcel, the County Assessor shall make the view influence determination from any area on the parcel that is capable of development, this would exclude legally required setbacks or portions of the parcel subject to applicable land use restrictions or applicable deed restrictions that prohibit development."

Chairperson McAlinden closed the public hearing.

Member Horan said the view category was difficult and suggested reducing the view classification. Member Green said if the view class were deducted by one point it would be classed a five, but and still remain the same classification.

Chairperson McAlinden reopened the public hearing.

Appraiser Lopez commented if points were deducted and the view classification went from a six to a five, it would be an average view and not superior. Member Green did not believe the view should be classified as average.

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 Horan voting "no," it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0770 - FREDERIC, GEORGE & BARBARA TR - PARCEL NO. 131-211-07 be upheld.

08-1164E PARCEL NO. 131-213-17 – CROSS, CARL F II & MARY J TR – HEARING NO. 08-0398

A Petition for Review of Assessed Valuation received from Carl F. II & Mary J. Cross Tr., protesting the taxable valuation on land located at 634 Country Club Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 27, 2007

Exhibit B, evidence packet

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, Carl Cross, was sworn. He indicated the residence was built in 1979 before the Tahoe Regional Planning Agency (TRPA) Individual Parcel Evaluation System (IPES) was put into place. Mr. Cross discussed the Assessor's comparable sales and indicated the sales used had considerable IPES scores and became the parking lot of the Sierra Nevada College. Mr. Cross commented his property had a very low IPES score. He said when the residence was remodeled in 2002 TRPA gave a land capacity verification and the allowed total land coverage of 352 square feet on the subject parcel. Mr. Cross said he would prefer a more appropriate comparison than vacant land since that was not relevant. He proposed that the value of the property only increase to

commensurate with the median sales price trend and requested the Board reconsider the revaluing of the land.

Rigo Lopez, Senior Appraiser, reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties. Appraiser Lopez explained the parcel was off Country Club Drive, a busy street, and indicated the subject parcel had a 10 percent downward adjustment for traffic. He said the base lot value began at \$500,000 which was adjusted and reduced to \$450,000.

In rebuttal, Mr. Cross disagreed with the comparable sales used and stated they were not relevant to the subject parcel. He felt an increase of 100 percent over a two-year period was not commensurate with the increase of the median price in the Incline Village area.

Josh Wilson, Assessor, explained the subject property was appraised five years ago and conservative land factors had been applied in the interim. He indicated this area would be reappraised each year in the future to better react to market changes.

Chairperson McAlinden closed the public hearing.

Member Horan suggested an additional 10 percent reduction to the land value due to coverage. Member Green disagreed with an additional reduction.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Horan, seconded by Member Woodland, which motion duly carried with Member Green voting "no," it was ordered that the taxable value of the land be adjusted to \$400,000 with the improvements remaining at \$99,707 for a total taxable value of \$499,707 for HEARING NO. 08-0398 - CROSS, CARL F II & MARY J TR - PARCEL NO. 131-213-17. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

2:10 p.m. The Board recessed

2:50 p.m. The Board reconvened.

08-1165E **PARCEL NO. 131-140-09 - RONAN, LUCY – HEARING NO. 08-1680**

A Petition for Review of Assessed Valuation received from Lucy Ronan protesting the taxable valuation on land located at 916 Harold Drive No. 9, Washoe County, Nevada, was received February 8, 2008.

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Objection to Hearing

Based on NRS 361.340(11) untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1680 - RONAN, LUCY - PARCEL NO. 131-140-09.

08-1166E CONSOLIDATION OF HEARINGS TO BE CONTINUED

Following discussion and request of Attorney Norman Azevedo, Petitioner's representative, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that the following Hearings be continued to February 28, 2008:

PARCEL NO.	OWNER	HEARING NO.
126-251-08	AUSTIN, THOMAS TR ETAL	08-1532
126-262-06	BENDER, ROBERT B & PAULA S	08-0758
126-262-08	REBANE, MARGARET A & TOOMAS TR	08-1522
126-262-09	WATKINS, LAWRENCE A & LILLIAN A TR	08-1518
131-211-24	GANG, LEONARD I & ROBERTA FAMTRUST	08-0447

08-1167E PARCEL NO. 123-137-05 - MCAULIFFE, JACK I & LOIS D - HEARING NO. 08-0301

A Petition for Review of Assessed Valuation received from Jack I. & Lois D. McAuliffe, protesting the taxable valuation on land located at 450 Wassou Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet dated February 11, 2008

Exhibit B, additional information -15 pages

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, Jack McAuliffe, was sworn and testified that the appraisal record stated four bedrooms; however, there were only three bedrooms. He reviewed documents included within Petitioner Exhibit A. Mr. McAuliffe said the comparable sales used were located approximately two miles from the subject parcel. He disputed the view classification noting there was not a 150 degree view on the property and stated there was an inconsistency in the view evaluation process. Mr. McAuliffe suggested the land value on the subject parcel be reduced to \$300,000.

Appraiser Stockton, Appraiser III, reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value and submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Member Green clarified the base lot was valued at \$400,000 and the view was classified at a five. Appraiser Stockton stated that was correct and explained Crystal Bay was treated as an individual neighborhood to determine the view adjustment. Member Green asked if a different ratio was being used for different parts of that area. Josh Wilson, Assessor, explained an average classification was the same for every area. Appraiser Stockton indicated a base lot in Crystal Bay was considered a fair view because there were many lots that had no view of the lake. He stated this was a unique area because of the way some parcels were orientated. Mr. Wilson stated he was attempting to capture the value by adding the view which was based on the comparable sales.

Chairperson McAlinden asked if the Petitioner had been given a reduction for the view on the parcel. Mr. Wilson explained when there was a view of water on both sides of the parcel, the totality of the degrees would be measured. He said when moving down the evaluation form if more than 50 percent was blocked by trees, two points would be subtracted.

Chairperson McAlinden asked for clarification on the request for information that was sent by many Petitioners. Mr. Wilson replied the Village League to Save Incline Assets distributed a mass alert urging residents to request all information applicable to their reappraisal. He said the Assessor's Office prepared a form letter in response to the requests that listed all of the sales for the area, gave a general overview and established the values upon reappraisal.

Member Krolick asked if the \$400,000 base value lot was the same for all properties in Crystal Bay. Mr. Wilson said that was correct. Member Krolick asked if there was any adjustment for the traffic noise since the subject parcel was located near State Route 28. Mr. Wilson explained any parcel adjacent to State Route 28 received a 10 percent reduction.

Appraiser Stockton stated he completed a paired sales analysis and reviewed parcels that backed State Route 28 and the Mt. Rose Highway. He said based on the analysis there were 10 homes that backed up to major thoroughfares.

In rebuttal, Mr. McAuliffe said there was highway noise, but as the trees matured that helped with some of the noise; however, those trees blocked the view. He said he was not part of the “Village League to Save Incline Assets” and had filed his own petition. Mr. McAuliffe said he did not agree with the valuation on the subject parcel and reiterated the comparable sales used were not comparable to the parcel.

Chairperson McAlinden closed the public hearing.

Member Krolick said using the base lot concept there was a difference between the two sides of the highway, but the accessibility became more difficult further up the slope.

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 Krolick voting “no,” it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0301 - MCAULIFFE, JACK I & LOIS D - PARCEL NO. 123-137-05 be upheld.

08-1168E PARCEL NO. 131-225-15 - SILCOX, WILLIAM H TR – HEARING NO. 08-0455

A Petition for Review of Assessed Valuation received from William H. Silcox Tr., protesting the taxable valuation on land and improvements located at 440 First Green Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet – 15 pages

Exhibit B, evidence packet – 25 pages

Assessor

Exhibit I, 2008 Assessor’s response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subject’s appraisal record, pages 1 through 13

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, William Silcox, was sworn and submitted an evidence packet as Petitioner Exhibit A. He stated the Assessor said the regulations had not been

approved by the legislative body that was in charge, and he asked if the entire hearing was moot. Chairperson McAlinden replied it was not.

Josh Wilson, Assessor, said he had spoken to the Petitioner earlier in the day and informed the Petitioner no regulations governing the value of land had been approved subsequent to the Supreme Court decision in December 2006; however, there were regulations adopted by the Nevada Tax Commission on August 4, 2004 governing the manner in which Assessors value land.

Mr. Silcox presented a history of the appraisals on the subject parcel since 1995. He asked why the land values on his property rose slowly over the years, but increased by 51 percent this year. He disagreed with the comparable sales used by the Assessor and said the value on the subject property had decreased 20 percent. He requested his assessed value, taxable value, and tax bill reflect his neighborhood, not a neighborhood two miles away.

Chairperson McAlinden advised the Petitioner he had set the value of the property at \$1.2 million and asked if he realized the Assessor had set the taxable value on the subject parcel at \$1,077,136. Mr. Silcox replied he was referring to market value. Chairperson McAlinden clarified market value was not being set, and explained the Board dealt with taxable value.

Member Green explained the Board always considered the owner's opinion, but in order to make an adjustment, the Board had to find beyond a reasonable doubt that the Assessor had valued the property at more than the property was worth.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She explained she did not include the sale referenced by the Petitioner because that residence was 1,000 square feet larger than the subject and sold in November 2007. Appraiser Regan said when the view sheets were completed and compiled some of the parcels rated with a one or a two classification were missed. She requested removing the \$75,000 view premium from the subject parcel and valuing the land at \$500,000, which was the base lot value for a non-view lot in Lower East Slope. She also explained when reappraisals were completed there were statutory dates to be met and noted June 30, 2007 was the cutoff date for sales that could be used. Appraiser Regan acknowledged there was an historical adjustment on the subject parcel of a minus 5 percent for the steep driveway and revised the land value to \$475,000 for a total taxable value of \$977,136.

In response to Member Krolick, Appraiser Regan explained the Assessor's Office was mandated to place the land at full cash value; however, the total value could not exceed the market value. She said taxable value was the full cash value of land plus the improvements, which were costed out as new and then depreciated at the rate of 1.5 percent per year. Appraiser Regan recommended the view premium be removed and the new taxable value of \$977,136 be upheld.

In rebuttal, Mr. Silcox replied it was now being recognized that there should have been a reduced value on the land for lack of view. He asked for clarification on the 1.5 percent depreciation. Mr. Wilson explained the only time a property was recosted was during reappraisal. Once the property was recosted, the Department of Taxation provided building factors to be applied to the previous value. He said under that scenario the Marshall and Swift cost increase of 1.5 percent offset the 1.5 percent year depreciation, so the net result would be 1.0 percent.

Member Krolick asked if there was a base lot value on the downslope lot or the upslope lot in neighborhoods that did not have a view. Mr. Wilson replied the base lot for this area was different than the Upper East Slope. He said this area was categorized as Lower East Slope and the base lot value was \$500,000. Member Krolick questioned if upslope or downslope was being considered when adding or subtracting value to the parcel. Mr. Wilson did not believe so.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$475,000 with the improvements remaining at \$502,136 for a total taxable value of \$977,136 for HEARING NO. 08-0455 - SILCOX, WILLIAM H TR - PARCEL NO. 131-225-15 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-1169E PARCEL NO. 126-242-02 - BARROW, KENNETH F & JUDITH A
TR - HEARING NO. 08-0712**

A Petition for Review of Assessed Valuation received from Kenneth F. & Judith A. Barrow Tr., protesting the taxable valuation on land located at 707 Burgundy Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 7 page letter with attachments

Exhibit B, Petitioner form letter dated February 19, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, Kenneth Barrow, was sworn and submitted Petitioner Exhibit A. He discussed the assessed land value and said he spoke to the Assessor's Office on December 5, 2007 and was told the assessed land value would be \$690,000 which was also listed on the Assessor's webpage. Mr. Barrow said when the tax notice was received on December 12, 2007 the assessment was \$960,000 and the amount had also been changed on the webpage. He asked how the assessed land value could increase by \$300,000 in a week. Mr. Barrow stated the subject parcel was densely wooded, which affected the view, and noted the view evaluation indicated the view was 180 degrees. He said because of the trees the only views were two corridors with a small view of the lake and he requested a reduction for the view.

Appraiser Regan, Appraiser III, reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Member Krolick asked if the size of the parcel was an issue for the upward adjustment given to the property. Appraiser Regan stated there had been a view adjustment made; however, there should have been a 20 percent upward adjustment for the size since the subject parcel was almost three-acres.

In response to the Petitioner's question regarding the change in value, Josh Wilson, Assessor, advised the \$690,000 figure was the reappraisal value placed on the subject property in 2003/04 and the reappraisal value of \$960,000 as noted on the assessment card was the correct value.

Member Horan remarked the form the Petitioner provided from the Assessor webpage indicate \$690,000 and noted there must have been a data entry error. Mr. Wilson explained \$690,000 should not have been placed on the parcel and acknowledged a data error. Member Horan asked if the valuation history on the parcel was correct. Mr. Wilson indicated that was correct. Mr. Wilson further explained during the 2006/07 County Board of Equalization (CBOE) hearings a mass rollback was conducted of all residential properties in Incline Village/Crystal Bay, which was appealed by the Assessor's Office to the State Board of Equalization (SBOE). He said the SBOE remanded the matter back to the CBOE. However, the Village League to Save Incline Assets filed a writ before the Nevada Supreme Court staying the remand to the CBOE for 2006/07.

In rebuttal, Mr. Barrow appreciated the explanation, but was not happy that the numbers were so different. He stated he was unaware the oversized lot was not considered. He did not understand the view classification since there were two small corridors to view any part of the lake and the trees obstructed over 50 percent of the remaining view and requested that the view class be reduced.

Member Woodland asked if the Petitioner had any photographs of the view. Mr. Barrow replied he did not.

Member Krolick asked how steep the lot was. Mr. Barrow replied 30 percent steepness.

Rigo Lopez, Senior Appraiser, commented he would revisit the subject parcel to verify the view classification.

Member Horan asked if the premium for the oversized lot had ever been applied. Mr. Wilson replied it had been and that a clerical error was made in not applying the 20 percent increase for size adjustment. Member Horan asked if the Petitioner was aware that there had been an upward adjustment for size in the past. Mr. Barrow replied he was not aware of that adjustment.

Chairperson McAlinden closed the public hearing.

Member Horan suggested decreasing the view and addressing the size of the parcel.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the view be adjusted by 2 points to an average view and the size be adjusted by +20 percent, which would make the taxable value of the land correct at \$960,000 with the improvements remaining at \$231,500 for a total taxable value of \$1,191,500 for HEARING NO. 08-0712 - BARROW, KENNETH F & JUDITH A TR - PARCEL NO. 126-242-02. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1170E PARCEL NO. 131-211-10 - CALDER, JAMES D & JUDY -
HEARING NO. 08-1136

A Petition for Review of Assessed Valuation received from James D. & Judy Calder, protesting the taxable valuation on land located at 541 Skylake Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet

Exhibit B, request for information dated December 12, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, James Calder, was sworn and submitted Petitioner Exhibit A. He disagreed with the view classification and stated there was no view due to the trees. Mr. Calder stated the view from the street was completely different than the view from within the home and requested the view classification be reduced.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She explained the new view evaluation form required the view to be evaluated by walking from the cul-de-sac and the street below. She indicated the view evaluation was completed on July 17, 2007.

Member Krolick asked if the new regulations would allow the appraiser to evaluate the view from inside the residence if the owner were to invite them in. Appraiser Regan stated the regulations would not allow that.

In rebuttal, Mr. Calder reiterated his concerns about how the view was evaluated.

In response to the Petitioner, Josh Wilson, Assessor, explained in the past the appraiser used the view book and originally classified the subject parcel view as V-6, but after a view inspection inside the house the view was reduced to a V-4.5. He suggested subtracting points from the current view classification based on the new criteria.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the view be adjusted by -2 points to an average view, adjusting the taxable value of the land to \$840,000 with the improvements remaining at \$162,195 for a total taxable value of \$1,002,195 for HEARING NO. 08-1136 - CALDER, JAMES D & JUDY - PARCEL NO. 131-211-10. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1171E PARCEL NO. 131-233-10 - BALLEISEN, GARY R & JANE A C -
HEARING NO. 08-0588

A Petition for Review of Assessed Valuation received from Gary R. & Jane A. C. Balleisen, protesting the taxable valuation on land located at 382 Second Tee Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 21, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, Gary Balleisen, was sworn and testified the Assessor had not valued the subject property in accordance with regulations approved and promulgated by the Nevada Tax Commission as required by law, as stated on the Petitioner form letter dated February 21, 2008. He indicated the driveway on the parcel was steep and stated that was a detriment to the property. Mr. Balleisen explained the impervious coverage on the subject property had one of the smallest impervious coverages for lot size in the neighborhood and reviewed comparable sales he felt that showed that to be true.

Josh Wilson, Assessor, asked specifically what was done by the Assessor that did not follow the regulations approved and promulgated by the Nevada Tax Commission as required by law and what part of the constitutional requirement had been broken. He said he took offense to the accusations and explained he attended every Nevada Tax Commission meeting for the past year and worked extremely hard in developing the regulations to value property.

Appraiser Regan, Appraiser III, reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value and submitted Assessor Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties. She said historically there had not been any adjustment made for the steepness of the driveway and indicated the subject parcel was typical of an East Slope lot.

In response to Member Krolick, Rigo Lopez, Senior Appraiser, replied there was an incline on the subject property driveway; however, it was more of a gradual incline than the driveway from a previous hearing.

In rebuttal, Mr. Balleisen reiterated his previous comments.

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 Horan, which motion duly carried with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0588 - BALLEISEN, GARY R & JANE A C - PARCEL NO. 131-233-10 be upheld.

5:12 p.m. The Board recessed

5:22 p.m. The Board reconvened.

08-1172E **PARCEL NO. 131-232-03 - BRADFORD, RUSSELL T & SANDRA K - HEARING NO. 08-0861**

A Petition for Review of Assessed Valuation received from Russell T. & Sandra K. Bradford, protesting the taxable valuation on land located at 388 Mountain Lake Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 11, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

The Petitioners were not present.

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. She explained the parcel was valued with a fair view, which scored as a one or two on the valuation form, and was therefore not supported by the model. She requested the view premium be deducted from the land value. Appraiser

Regan submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$500,000 with the improvements remaining at \$684,950 for a total taxable value of \$1,184,950 for HEARING NO. 08-0861 - BRADFORD, RUSSELL T & SANDRA K - PARCEL NO. 131-232-03 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1173E PARCEL NO. 131-233-09 - FRANCIS, JOSEPH H III & GERALDINE TR - HEARING NO. 08-0879

A Petition for Review of Assessed Valuation received from Joseph H. III & Geraldine Francis Tr., protesting the taxable valuation on land located at 376 2nd Tee Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Appraiser Regan explained the parcel was valued with a fair view, which scored as a one or two on the valuation form, and was therefore not supported by the model. She requested the view premium be deducted from the land value. Appraiser Regan submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$500,000 with the improvements remaining at \$252,109 for a total taxable value of \$752,109 for HEARING NO. 08-0879 - FRANCIS, JOSEPH H III & GERALDINE TR - PARCEL NO. 131-233-09 be approved. With the adjustment, it was

found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1174E PARCEL NO. 131-234-10 - KAVALEW, DAVID T & MARILYN A
TR - HEARING NO. 08-0168

A Petition for Review of Assessed Valuation received from David T. & Marilyn A. Kavalew Tr., protesting the taxable valuation on land located at 409 2nd Tee Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 18, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Appraiser Regan explained the parcel was valued with a fair view, which scored as a one or two on the valuation form, and was therefore not supported by the model. She requested the view premium be deducted from the land value. Appraiser Regan submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$500,000 with the improvements remaining at \$486,655 for a total taxable value of \$986,655 for HEARING NO. 08-0168 - KAVALEW, DAVID T & MARILYN A TR - PARCEL NO. 131-234-10 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-1175E PARCEL NO. 131-212-16 - LANDRY, WILLIAM D TR –HEARING NO. 08-1159

A Petition for Review of Assessed Valuation received from William D. Landry Tr., protesting the taxable valuation on land located at 679 Alpine View, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Regan explained the parcel was valued with a fair view, which scored as a one or two on the valuation form and was, therefore not supported by the model. She requested the view premium be deducted from the land value. Appraiser Regan submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$600,000 with the improvements remaining at \$203,643 for a total taxable value of \$803,643 for HEARING NO. 08-1159 - LANDRY, WILLIAM D TR - PARCEL NO. 131-212-16 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

CONSOLIDATION OF HEARINGS - (ALSO SEE MINUTE ITEMS 08-1176E THROUGH 08-1209E)

On motion by Member Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the following hearings be consolidated. It was further ordered that Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties be submitted for the following hearings:

<u>PARCEL NO</u>	<u>OWNER</u>	<u>HEARING NO</u>
123-102-12	STOKES, FRANK C MD TR	08-1449
123-121-12	SPITZER, ROBERT D ETAL	08-1496
123-121-16	SCHNEIDER, WALTER B & BERNADETTE TR	08-0677
123-121-17	KLOAK, MICHAEL J	08-0437
123-122-03	ALEXANDER, MARK H JR & CAROLYN S	08-0007
123-133-07	GOLDBERG, ROBERT T	08-0647
123-133-11	PERRY, SAM	08-1513
123-141-05	TAYLOR, GARY R & MELANIE A TR	08-1196
123-142-04	SELL, JOHN M	08-0565
123-142-08	TAYLOR, MARGARET M	08-1199
123-142-15	KATZ, CATHERINE ETAL TR	08-0274
123-143-05	KOTNIK, DAVID P & SALLY M TR	08-0801
123-144-02	MCCRACKEN, ROBERT D JR & ARDYTHE A TR	08-0644
123-144-04	PENDLEY, GILBERT J	08-1162
123-146-03	NEWTON, JERRY T & JUDITH E TR	08-1342
123-151-02	HOWELL, JOHN W	08-0249
123-152-01	WOHLLEB, PATRICIA J	08-0408
123-154-06	MAYO, STEVEN	08-0970
123-161-03	SHIEMAN, BRYAN M & JOY L TR	08-0426
123-161-04	RITTER, MICHAEL J & SHIRLEY J TR	08-0967
123-162-11	NYGREN, ANN TR ETAL	08-1019
123-163-04	GARDELLA, WILLIAM & ERMINIA E TR	08-0896
123-163-06	RITTENHOUSE, JAMES P TR ETAL	08-1022
128-031-03	STOCKARD, KENNETH E & JANET N TR	08-0150
128-032-09	DONOVAN, GERARD M J	08-1175
128-032-14	FERNANDEZ, PAMELA TR	08-1105
128-032-18	SIMKO, DAVID L & BARBARA C	08-1481
128-033-04	MCCONNELL, GEORGE & SHARON L TR	08-0809
128-033-05	CHAPAS, CHARLES F & MARY L	08-0937
128-041-09	CHAPPELL, CARL C JR & VIRGINIA M	08-1028
128-041-13	CAMERON, DAVID & YVONNE L TR	08-0911
128-041-16	SCHREIBER, DONALD E TR	08-0396
128-052-16	BALLANTYNE, IAN D ETAL	08-1312
128-052-17	WEBBER, GEORGE & JUDITH A TR	08-0318

*** Please see 08-1176E through 08-1209E for details concerning the petitions, exhibits and decisions related to each of the properties in the consolidated group.

08-1176E PARCEL NO. 123-102-12 - STOKES, FRANK C MD TR -
HEARING NO. 08-1449

A Petition for Review of Assessed Valuation received from Frank C. Stokes M.D. Tr., protesting the taxable valuation on land located at 433 Hwy 28, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, fax dated January 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1449 - STOKES, FRANK C MD TR - PARCEL NO. 123-102-12 be upheld.

08-1177E PARCEL NO. 123-121-12 - SPITZER, ROBERT D ETAL -
HEARING NO. 08-1496

A Petition for Review of Assessed Valuation received from Robert D. Spitzer ETAL, protesting the taxable valuation on land located at 480 Tuscarora Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 14, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1496 - SPITZER, ROBERT D ETAL - PARCEL NO. 123-121-12 be upheld.

08-1178E PARCEL NO. 123-121-16 - SCHNEIDER, WALTER B & BERNADETTE TR - HEARING NO. 08-0677

A Petition for Review of Assessed Valuation received from Walter B. & Bernadette Schneider Tr., protesting the taxable valuation on land located at 440 Tuscarora Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated January 6, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0677 - SCHNEIDER, WALTER B & BERNADETTE TR - PARCEL NO. 123-121-16 be upheld.

08-1179E PARCEL NO. 123-121-17 - KLOAK, MICHAEL J – HEARING NO. 08-0437

A Petition for Review of Assessed Valuation received from Michael J. Kloak, protesting the taxable valuation on land located at 430 Tuscarora Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0437 - KLOAK, MICHAEL J - PARCEL NO. 123-121-17 be upheld.

08-1180E PARCEL NO. 123-122-03 - ALEXANDER, MARK H JR & CAROLYN S - HEARING NO. 08-0007

A Petition for Review of Assessed Valuation received from Mark H. & Carolyn S. Alexander Jr., protesting the taxable valuation on land and improvements located at 435 Lakeview Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter of protest to payment of taxes

Exhibit B, Petitioner form letter dated February 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0007 - ALEXANDER, MARK H JR & CAROLYN S - PARCEL NO. 123-122-03 be upheld.

08-1181E PARCEL NO. 123-133-07 - GOLDBERG, ROBERT T – HEARING NO. 08-0647

A Petition for Review of Assessed Valuation received from Robert T. Goldberg, protesting the taxable valuation on land located at 459 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 18, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0647 - GOLDBERG, ROBERT T - PARCEL NO. 123-133-07 be upheld.

08-1182E PARCEL NO. 123-133-11 - PERRY, SAM – HEARING NO. 08-1513

A Petition for Review of Assessed Valuation received from Sam Perry, protesting the taxable valuation on land and improvements located at Gonowabie Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1513 - PERRY, SAM - PARCEL NO. 123-133-11 be upheld.

08-1183E PARCEL NO. 123-141-05 - TAYLOR, GARY R & MELANIE A TR - HEARING NO. 08-1196

A Petition for Review of Assessed Valuation received from Gary R. & Melanie A. Taylor Tr., protesting the taxable valuation on land located at 395 Tuscarora Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioners' requests for information

Exhibit B, 13 pages – Petitioner form letter and additional documents dated February 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1196 - TAYLOR, GARY R & MELANIE A TR - PARCEL NO. 123-141-05 be upheld.

08-1184E PARCEL NO. 123-142-04 - SELL, JOHN M – HEARING NO. 08-0565

A Petition for Review of Assessed Valuation received from John M. Sell, protesting the taxable valuation on land located at 390 Tuscarora Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated January 2, 2008

Exhibit B, Petitioner form letter dated February 8, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0565 - SELL, JOHN M - PARCEL NO. 123-142-04 be upheld.

08-1185E PARCEL NO. 123-142-08 - TAYLOR, MARGARET M – HEARING NO. 08-1199

A Petition for Review of Assessed Valuation received from Margaret M. Taylor, protesting the taxable valuation on land located at 404 Tuscarora Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's requests for information

Exhibit B, 14 pages – Petitioner form letter and additional documents dated February 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1199 - TAYLOR, MARGARET M - PARCEL NO. 123-142-08 be upheld.

08-1186E PARCEL NO. 123-142-15 - KATZ, CATHERINE ETAL TR - HEARING NO. 08-0274

A Petition for Review of Assessed Valuation received from Catherine Katz ETAL Tr., protesting the taxable valuation on land located at 380 Tuscarora Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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, motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0274 - KATZ, CATHERINE ETAL TR - PARCEL NO. 123-142-15 be upheld.

08-1187E PARCEL NO. 123-143-05 - KOTNIK, DAVID P & SALLY M TR - HEARING NO. 08-0801

A Petition for Review of Assessed Valuation received from David P. & Sally M. Kotnik Tr., protesting the taxable valuation on land located at 404 Wassou Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0801 - KOTNIK, DAVID P & SALLY M TR - PARCEL NO. 123-143-05 be upheld.

08-1188E PARCEL NO. 123-144-02 - MCCRACKEN, ROBERT D JR & ARDYTHE A TR - HEARING NO. 08-0644

A Petition for Review of Assessed Valuation received from Robert D. & Ardythe A. McCracken Jr. Tr., protesting the taxable valuation on land located at 340 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 5, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0644 - MCCRACKEN, ROBERT D JR & ARDYTHE A TR - PARCEL NO. 123-144-02 be upheld.

08-1189E PARCEL NO. 123-144-04 - PENDLEY, GILBERT J – HEARING NO. 08-1162

A Petition for Review of Assessed Valuation received from Gilbert J. Pendley, protesting the taxable valuation on land located at 360 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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, motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1162 - PENDLEY, GILBERT J - PARCEL NO. 123-144-04 be upheld.

08-1190E PARCEL NO. 123-146-03 - NEWTON, JERRY T & JUDITH E TR - HEARING NO. 08-1342

A Petition for Review of Assessed Valuation received from Jerry T. & Judith E. Newton Tr., protesting the taxable valuation on land located at 425 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 16, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1342 - NEWTON, JERRY T & JUDITH E TR - PARCEL NO. 123-146-03 be upheld.

08-1191E PARCEL NO. 123-151-02 - HOWELL, JOHN W – HEARING NO. 08-0249

A Petition for Review of Assessed Valuation received from John W. Howell, protesting the taxable valuation on land and improvements located at 340 State Route 28, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0249 - HOWELL, JOHN W - PARCEL NO. 123-151-02 be upheld.

08-1192E PARCEL NO. 123-152-01 - WOHLLEB, PATRICIA J – HEARING NO. 08-0408

A Petition for Review of Assessed Valuation received from Patricia J. Wohlleb, protesting the taxable valuation on land located at 370 Wassou Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter

Exhibit B, 1 page letter

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Chairperson McAlinden stated the Petitioner indicated a physical search of the neighborhood had been conducted and felt there should be consideration in revaluating the property to include properties with leveled road-side entrance and properties located in quiet areas.

In response to Chairperson McAlinden, Appraiser Stockton explained the comparable sales were chosen based on close proximity to the subject parcel and shared many of the same land characteristics.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0408 - WOHLLEB, PATRICIA J - PARCEL NO. 123-152-01 be upheld.

08-1193E PARCEL NO. 123-154-06 - MAYO, STEVEN – HEARING NO. 08-0970

A Petition for Review of Assessed Valuation received from Steven Mayo, protesting the taxable valuation on land located at 355 Wassou Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village Crystal Bay Form

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0970 - MAYO, STEVEN - PARCEL NO. 123-154-06 be upheld.

08-1194E PARCEL NO. 123-161-03 - SHIEMAN, BRYAN M & JOY L TR - HEARING NO. 08-0426

A Petition for Review of Assessed Valuation received from Bryan M. & Joy L. Shieman Tr., protesting the taxable valuation on land located at 230 North Lake Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0426 - SHIEMAN, BRYAN M & JOY L TR - PARCEL NO. 123-161-03 be upheld.

08-1195E PARCEL NO. 123-161-04 - RITTER, MICHAEL J & SHIRLEY J TR - HEARING NO. 08-0967

A Petition for Review of Assessed Valuation received from Michael J. & Shirley J. Ritter Tr., protesting the taxable valuation on land located at 240 North Lake Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0967 - RITTER, MICHAEL J & SHIRLEY J TR - PARCEL NO. 123-161-04 be upheld.

08-1196E PARCEL NO. 123-162-11 - NYGREN, ANN TR ETAL – HEARING NO. 08-1019

A Petition for Review of Assessed Valuation received from Ann Nygren Tr. ETAL, protesting the taxable valuation on land located at 244 Wassou Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1019 - NYGREN, ANN TR ETAL - PARCEL NO. 123-162-11 be upheld.

08-1197E PARCEL NO. 123-163-04 - GARDELLA, WILLIAM & ERMINIA E TR - HEARING NO. 08-0896

A Petition for Review of Assessed Valuation received from William & Erminia E. Gardella Tr., protesting the taxable valuation on land located at 264 Tuscarora Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated January 10, 2008

Exhibit B, Petitioner form letter dated February 7, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0896 - GARDELLA, WILLIAM & ERMINIA E TR - PARCEL NO. 123-163-04 be upheld.

08-1198E PARCEL NO. 123-163-06 - RITTENHOUSE, JAMES P TR ETAL - HEARING NO. 08-1022

A Petition for Review of Assessed Valuation received from James P. Rittenhouse Tr., ETAL, protesting the taxable valuation on land located at 254 Tuscarora Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1022 - RITTENHOUSE, JAMES P TR ETAL - PARCEL NO. 123-163-06 be upheld.

08-1199E PARCEL NO. 128-031-03 - STOCKARD, KENNETH E & JANET N TR - HEARING NO. 08-0150

A Petition for Review of Assessed Valuation received from Kenneth E. & Janet N. Stockard Tr., protesting the taxable valuation on land located at 967 Little Burro Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0150 - STOCKARD, KENNETH E & JANET N TR - PARCEL NO. 128-031-03 be upheld.

08-1200E PARCEL NO. 128-032-09 - DONOVAN, GERARD M J -HEARING NO. 08-1175

A Petition for Review of Assessed Valuation received from Gerard M. J. Donovan, protesting the taxable valuation on land located at 967 Chipmunk Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 30, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1175 - DONOVAN, GERARD M J - PARCEL NO. 128-032-09 be upheld.

08-1201E PARCEL NO. 128-032-14 - FERNANDEZ, PAMELA TR -
HEARING NO. 08-1105

A Petition for Review of Assessed Valuation received from Pamela Fernandez Tr., protesting the taxable valuation on land located at 962 Chipmunk Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1105 - FERNANDEZ, PAMELA TR - PARCEL NO. 128-032-14 be upheld.

08-1202E PARCEL NO. 128-032-18 - SIMKO, DAVID L & BARBARA C -
HEARING NO. 08-1481

A Petition for Review of Assessed Valuation received from David L. & Barbara C. Simko, protesting the taxable valuation on land located at 971 Dana Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1481 - SIMKO, DAVID L & BARBARA C - PARCEL NO. 128-032-18 be upheld.

08-1203E PARCEL NO. 128-033-04 - MCCONNELL, GEORGE & SHARON L TR - HEARING NO. 08-0809

A Petition for Review of Assessed Valuation received from George & Sharon L. McConnell Tr., protesting the taxable valuation on land located at 976 Dana Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 8, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0809 - MCCONNELL, GEORGE & SHARON L TR - PARCEL NO. 128-033-04 be upheld.

08-1204E PARCEL NO. 128-033-05 - CHAPAS, CHARLES F & MARY L - HEARING NO. 08-0937

A Petition for Review of Assessed Valuation received from Charles F. & Mary L. Chapas, protesting the taxable valuation on land located at 972 Dana Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 16, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0937 - CHAPAS, CHARLES F & MARY L - PARCEL NO. 128-033-05 be upheld.

08-1205E PARCEL NO. 128-041-09 - CHAPPELL, CARL C JR & VIRGINIA M - HEARING NO. 08-1028

A Petition for Review of Assessed Valuation received from Carl C. & Virginia M. Chappell Jr., protesting the taxable valuation on land located at 967 Red Feather Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1028 - CHAPPELL, CARL C JR & VIRGINIA M - PARCEL NO. 128-041-09 be upheld.

08-1206E PARCEL NO. 128-041-13 - CAMERON, DAVID & YVONNE L TR - HEARING NO. 08-0911

A Petition for Review of Assessed Valuation received from David & Yvonne L. Cameron Tr., protesting the taxable valuation on land located at 968 Red Feather Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, information – 4 pages dated January 14, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0911 - CAMERON, DAVID & YVONNE L TR - PARCEL NO. 128-041-13 be upheld.

**08-1207E PARCEL NO. 128-041-16 - SCHREIBER, DONALD E TR -
HEARING NO. 08-0396**

A Petition for Review of Assessed Valuation received from Donald E. Schreiber Tr., protesting the taxable valuation on land located at 962 Red Feather Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter dated December 26, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0396 - SCHREIBER, DONALD E TR - PARCEL NO. 128-041-16 be upheld.

**08-1208E PARCEL NO. 128-052-16 - BALLANTYNE, IAN D ETAL -
HEARING NO. 08-1312**

A Petition for Review of Assessed Valuation received from Ian D. Ballantyne ETAL, protesting the taxable valuation on land located at 968 Cinnabar Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1312 - BALLANTYNE, IAN D ETAL - PARCEL NO. 128-052-16 be upheld.

08-1209E PARCEL NO. 128-052-17 - WEBBER, GEORGE & JUDITH A TR - HEARING NO. 08-0318

A Petition for Review of Assessed Valuation received from George & Judith A. Webber Tr., protesting the taxable valuation on land located at 966 Cinnabar Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 22, 2007

Exhibit B, Petitioner form letter dated February 4, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Howard Stockton, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0318 - WEBBER, GEORGE & JUDITH A TR - PARCEL NO. 128-052-17 be upheld.

CONSOLIDATION OF HEARINGS - (ALSO SEE MINUTE ITEMS 08-1210E THROUGH 08-1262E)

On motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the following hearings be consolidated. It was further ordered that Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties be submitted for the following hearings:

<u>PARCEL NO.</u>	<u>OWNER</u>	<u>HEARING NO.</u>
126-220-02	KITT, BARRY M TR	08-0429
126-231-01	STRAUSS, RICHARD H & JANE H TR	08-0794
126-241-02	WACHTEL, STEVEN & LIQIA	08-0345
126-251-06	FLEMING, G THOMAS III & SUSAN S	08-1275
126-251-11	SKEIE, RICHARD A & PAMELA L	08-0834
126-251-12	MOORE, PHILLIP L & RANDI E	08-0485
126-251-17	MENCHETTI, D G TR	08-0416
126-251-18	MEHRLICH, RICHARD W & BEVERLY I TR	08-0874
126-261-06	O'CONNOR, ALLAN J TR	08-0744
126-261-08	JOSEPH, ANTHONY B & ANNE M	08-0522
126-262-04	SEWELL, CHRISTOPHER B & RACHAEL E	08-0090
126-263-03	SEWELL, CHRISTOPHER B & RACHAEL E	08-0089
126-272-05	HUCHITAL, DAVID A & AUDREY M TR	08-0266
130-311-17	ANDERSON, ROYCE	08-0863
131-211-08	WELLING, BRENT C & VIKI L TR	08-1152
131-211-15	HEINBAUGH, JUDITH A TR	08-0271
131-211-16	DALEKE, RICHARD A & ELLEN E TR	08-1333
131-211-19	FLEIG, JACK L & LINDANN G TR	08-0579
131-211-21	REHBERGER, ANNEMARIE TR	08-0468
131-211-25	POSPICHEL, BRADLEY L & CAROL J	08-1116
131-212-06	GIN, YUEN T & SANDRA L TR	08-0259
131-212-10	LEDOUX, DON & LUCY D TR	08-0802
131-213-03	REUTER, NORMAN W & M JOAN TR	08-0356
131-213-05	ALVARES, KENNETH M & LINDA C TR	08-1002
131-213-06	VINCENT, ROBERT D & PATRICIA M	08-1390
131-213-07	FRANKLIN, PAUL B & SANDRA A TR	08-1545
131-213-09	MITTON, MICHAEL A & MARILYN K	08-0154
131-221-01	BERARDO, STEVAN C & LYNN A TR	08-1341
131-221-08	FORTIER, GUY A & JOANN L TR	08-0952
131-222-03	LIPPERT, JOHN A & STACY L TR	08-0822
131-223-04	MCCLEARY, LARRY & CHRISTINE B	08-0646
131-223-06	BEHNKE, JAMES R & DEENA G	08-0399
131-223-07	WODARSKI, LAWRENCE J & LINDA L	08-0707
131-224-04	GLUCKMAN, PHILIP B & GWEN B	08-0246
131-225-12	COUDER, ALAIN A ETAL TR	08-1508

131-213-15	CALHOUN, WILLIAM J III	08-0162
131-225-04	MCCORMICK, THOMAS H IV & CHRISTEN J TR	08-1506
131-225-13	SPECKERT, BRUCE L TR	08-1320
131-225-18	PRUDHOMME, JOAN S & JOSEPH E	08-1239
131-226-09	SANDILEAF LIMITED	08-1115
131-228-01	FISCHER, SCOTT & CHARICE TR	08-1304
131-228-04	HUTCHINGS, MARTHA A T & CHARLES	08-1480
131-228-07	SOLOW, ROBERT M ETAL	08-0749
131-231-02	HEINRICHS, R STEPHEN TR	08-0288
131-231-04	MURPHY, JAYNE	08-1187
131-233-23	SCHWEIGERT, LOTHAR L & STELLA M TR	08-1405
131-233-26	MADDOX, ROBERT L III & LARUE A	08-0785
131-234-02	GRANBORG, BERTIL S M & NANCY S TR	08-0643
131-234-03	ANJEDANI, MEHRDAD & MEHRAK	08-1143
131-234-18	HOOPER, WAYNE R & KATHERINE A	08-1253
131-234-23	DANNER, EDWIN J & ROSEMARIE K	08-1586
131-234-24	DANNER, EDWIN J & ROSEMARIE K TR	08-1585
131-234-27	BOOTH, WILLIAM W TR	08-0283

*** Please see 08-1210E through 08-1262E for details concerning the petitions, exhibits and decisions related to each of the properties in the consolidated group.

08-1210E PARCEL NO. 126-220-02 - KITT, BARRY M TR – HEARING NO. 08-0429

A Petition for Review of Assessed Valuation received from Barry M. Kitt Tr., protesting the taxable valuation on land located at 470 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 21, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0429 - KITT, BARRY M TR - PARCEL NO. 126-220-02 be upheld.

08-1211E PARCEL NO. 126-231-01 - STRAUSS, RICHARD H & JANE H TR - HEARING NO. 08-0794

A Petition for Review of Assessed Valuation received from Richard H. & Jane H. Strauss Tr., protesting the taxable valuation on land located at 536 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 7, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0794 - STRAUSS, RICHARD H & JANE H TR - PARCEL NO. 126-231-01 be upheld.

08-1212E PARCEL NO. 126-241-02 - WACHTEL, STEVEN & LIQIA - HEARING NO. 08-0345

A Petition for Review of Assessed Valuation received from Steven & Liqia Wachtel, protesting the taxable valuation on land located at 671 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 25, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0345 - WACHTEL, STEVEN & LIQIA - PARCEL NO. 126-241-02 be upheld.

**08-1213E PARCEL NO. 126-251-06 - FLEMING, G THOMAS III & SUSAN S
- HEARING NO. 08-1275**

A Petition for Review of Assessed Valuation received from G. Thomas III & Susan S. Fleming, protesting the taxable valuation on land located at 715 Cristina Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1275 - FLEMING, G THOMAS III & SUSAN S - PARCEL NO. 126-251-06 be upheld.

08-1214E PARCEL NO. 126-251-11 - SKEIE, RICHARD A & PAMELA L - HEARING NO. 08-0834

A Petition for Review of Assessed Valuation received from Richard A. & Pamela L. Skeie, protesting the taxable valuation on land located at 705 Cristina Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0834 - SKEIE, RICHARD A & PAMELA L - PARCEL NO. 126-251-11 be upheld.

08-1215E PARCEL NO. 126-251-12 - MOORE, PHILLIP L & RANDI E - HEARING NO. 08-0485

A Petition for Review of Assessed Valuation received from Phillip L. & Randi E. Moore, protesting the taxable valuation on land located at 701 Cristina Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0485 - MOORE, PHILLIP L & RANDI E - PARCEL NO. 126-251-12 be upheld.

08-1216E PARCEL NO. 126-251-17 - MENCHETTI, D G TR – HEARING NO. 08-0416

A Petition for Review of Assessed Valuation received from D. G. Menchetti Tr., protesting the taxable valuation on land located at 683 Cristina Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, statement in lieu of appearance dated February 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded

by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0416 - MENCHETTI, D G TR - PARCEL NO. 126-251-17 be upheld.

08-1217E PARCEL NO. 126-251-18 - MEHRLICH, RICHARD W & BEVERLY I TR - HEARING NO. 08-0874

A Petition for Review of Assessed Valuation received from Richard W. & Beverly I. Mehrlich Tr., protesting the taxable valuation on land located at 677 Cristina Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1 through 2

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0874 - MEHRLICH, RICHARD W & BEVERLY I TR - PARCEL NO. 126-251-18 be upheld.

08-1218E PARCEL NO. 126-261-06 – O'CONNOR, ALLAN J TR – HEARING NO. 08-0744

A Petition for Review of Assessed Valuation received from Allan J. O'Connor Tr., protesting the taxable valuation on land and improvements located at 723 Burgundy Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0744 – O'CONNOR, ALLAN J TR - PARCEL NO. 126-261-06 be upheld.

08-1219E PARCEL NO. 126-261-08 - JOSEPH, ANTHONY B & ANNE M - HEARING NO. 08-0522

A Petition for Review of Assessed Valuation received from Anthony B. & Anne M. Joseph, protesting the taxable valuation on land located at 715 Burgundy Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 28, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded

by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0522 - JOSEPH, ANTHONY B & ANNE M - PARCEL NO. 126-261-08 be upheld.

08-1220E PARCEL NO. 126-262-04 - SEWELL, CHRISTOPHER B & RACHAEL E - HEARING NO. 08-0090

A Petition for Review of Assessed Valuation received from Christopher B. & Rachael E. Sewell, protesting the taxable valuation on land located at 721 Champagne Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0090 - SEWELL, CHRISTOPHER B & RACHAEL E - PARCEL NO. 126-262-04 be upheld.

08-1221E PARCEL NO. 126-263-03- SEWELL, CHRISTOPHER B & RACHAEL E - HEARING NO. 08-0089

A Petition for Review of Assessed Valuation received from Christopher B. & Rachael E. Sewell, protesting the taxable valuation on land located at 720 Champagne Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0089 - SEWELL, CHRISTOPHER B & RACHAEL E - PARCEL NO. 126-263-03 be upheld.

08-1222E PARCEL NO. 126-272-05 - HUCHITAL, DAVID A & AUDREY M TR - HEARING NO. 08-0266

A Petition for Review of Assessed Valuation received from David A. & Audrey M. Huchital Tr., protesting the taxable valuation on land located at 786 Burgundy Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 12, 2007

Exhibit B, Petitioner form letter dated February 2, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0266 - HUCHITAL, DAVID A & AUDREY M TR - PARCEL NO. 126-272-05 be upheld.

08-1223E PARCEL NO. 130-311-17 - ANDERSON, ROYCE – HEARING NO. 08-0863

A Petition for Review of Assessed Valuation received from Royce Anderson, protesting the taxable valuation on land located at 1200 Tunnel Creek Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0863 - ANDERSON, ROYCE - PARCEL NO. 130-311-17 be upheld.

08-1224E PARCEL NO. 131-211-08 - WELLING, BRENT C & VIKI L TR - HEARING NO. 08-1152

A Petition for Review of Assessed Valuation received from Brent C. & Viki L. Welling Tr., protesting the taxable valuation on land located at 561 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1152 - WELLING, BRENT C & VIKI L TR - PARCEL NO. 131-211-08 be upheld.

08-1225E PARCEL NO. 131-211-15 - HEINBAUGH, JUDITH A TR - HEARING NO. 08-0271

A Petition for Review of Assessed Valuation received from Judith A. Heinbaugh Tr., protesting the taxable valuation on land located at 503 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 31, 2008

Exhibit B, 25 pages additional information provided by the Assessor

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0271 - HEINBAUGH, JUDITH A TR - PARCEL NO. 131-211-15 be upheld.

08-1226E PARCEL NO. 131-211-16- DALEKE, RICHARD A & ELLEN E TR - HEARING NO. 08-1333

A Petition for Review of Assessed Valuation received from Richard A. & Ellen E. Daleke Tr., protesting the taxable valuation on land located at 511 Fairview, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 10, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1333 - DALEKE, RICHARD A & ELLEN E TR - PARCEL NO. 131-211-16 be upheld.

08-1227E PARCEL NO. 131-211-19 - FLEIG, JACK L & LINDANN G TR - HEARING NO. 08-0579

A Petition for Review of Assessed Valuation received from Jack L. & Lindann G. Fleig Tr., protesting the taxable valuation on land located at 535 Fairview, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0579 - FLEIG, JACK L & LINDANN G TR - PARCEL NO. 131-211-19 be upheld.

08-1228E PARCEL NO. 131-211-21 - REHBERGER, ANNEMARIE TR - HEARING NO. 08-0468

A Petition for Review of Assessed Valuation received from Annemarie Rehberger Tr., protesting the taxable valuation on land located at 585 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 28, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0468 - REHBERGER, ANNEMARIE TR - PARCEL NO. 131-211-21 be upheld.

**08-1229E PARCEL NO. 131-211-25 - POSPICHEL, BRADLEY L & CAROL J
- HEARING NO. 08-1116**

A Petition for Review of Assessed Valuation received from Bradley L. & Carol J. Pospichel, protesting the taxable valuation on land located at 645 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1116 - POSPICHEL, BRADLEY L & CAROL J - PARCEL NO. 131-211-25 be upheld.

**08-1230E PARCEL NO. 131-212-06 - GIN, YUEN T & SANDRA L TR -
HEARING NO. 08-0259**

A Petition for Review of Assessed Valuation received from Yuen T. & Sandra L. Gin Tr., protesting the taxable valuation on land located at 567 Alpine View, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0259 - GIN, YUEN T & SANDRA L TR - PARCEL NO. 131-212-06 be upheld.

08-1231E PARCEL NO. 131-212-10 - LEDOUX, DON & LUCY D TR - HEARING NO. 08-0802

A Petition for Review of Assessed Valuation received from Don & Lucy D. Ledoux Tr., protesting the taxable valuation on land located at 615 Alpine View, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0802 - LEDOUX, DON & LUCY D TR - PARCEL NO. 131-212-10 be upheld.

08-1232E PARCEL NO. 131-213-03 - REUTER, NORMAN W & M JOAN TR - HEARING NO. 08-0356

A Petition for Review of Assessed Valuation received from Norman W. & M. Joan Reuter Tr., protesting the taxable valuation on land located at 555 Eagle Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 24, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0356 - REUTER, NORMAN W & M JOAN TR - PARCEL NO. 131-213-03 be upheld.

08-1233E PARCEL NO. 131-213-05 - ALVARES, KENNETH M & LINDA C TR - HEARING NO. 08-1002

A Petition for Review of Assessed Valuation received from Kenneth M. & Linda C. Alvares Tr., protesting the taxable valuation on land located at 577 Eagle Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1002 - ALVARES, KENNETH M & LINDA C TR - PARCEL NO. 131-213-05 be upheld.

**08-1234E PARCEL NO. 131-213-06 - VINCENT, ROBERT D & PATRICIA M
- HEARING NO. 08-1390**

A Petition for Review of Assessed Valuation received from Robert D. & Patricia M. Vincent, protesting the taxable valuation on land located at 599 Eagle Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notice

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1390 - VINCENT, ROBERT D & PATRICIA M - PARCEL NO. 131-213-06 be upheld.

**08-1235E PARCEL NO. 131-213-07 - FRANKLIN, PAUL B & SANDRA A TR
- HEARING NO. 08-1545**

A Petition for Review of Assessed Valuation received from Paul B. & Sandra A. Franklin Tr., protesting the taxable valuation on land located at 613 Eagle Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 14, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1545 - FRANKLIN, PAUL B & SANDRA A TR - PARCEL NO. 131-213-07 be upheld.

**08-1236E PARCEL NO. 131-213-09 - MITTON, MICHAEL A & MARILYN K
- HEARING NO. 08-0154**

A Petition for Review of Assessed Valuation received from Michael A. & Marilyn K. Mitton, protesting the taxable valuation on land located at 637 Eagle Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 11, 2007

Exhibit B, Petitioner form letter dated February 17, 2008 and additional documents, 25 pages

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0154 - MITTON, MICHAEL A & MARILYN K - PARCEL NO. 131-213-09 be upheld.

08-1237E PARCEL NO. 131-221-01 - BERARDO, STEVAN C & LYNN A TR - HEARING NO. 08-1341

A Petition for Review of Assessed Valuation received from Stevan C. & Lynn A. Berardo Tr., protesting the taxable valuation on land located at 413 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1341 - BERARDO, STEVAN C & LYNN A TR - PARCEL NO. 131-221-01 be upheld.

08-1238E PARCEL NO. 131-221-08 - FORTIER, GUY A & JOANN L TR - HEARING NO. 08-0952

A Petition for Review of Assessed Valuation received from Guy A. & Joann L. Fortier Tr., protesting the taxable valuation on land located at 473 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0952 - FORTIER, GUY A & JOANN L TR - PARCEL NO. 131-221-08 be upheld.

08-1239E PARCEL NO. 131-222-03 - LIPPERT, JOHN A & STACY L TR - HEARING NO. 08-0822

A Petition for Review of Assessed Valuation received from John A. & Stacy L. Lippert Tr., protesting the taxable valuation on land located at 483 Sky Lake Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0822 - LIPPERT, JOHN A & STACY L TR - PARCEL NO. 131-222-03 be upheld.

**08-1240E PARCEL NO. 131-223-04 - MCCLEARY, LARRY & CHRISTINE B
- HEARING NO. 08-0646**

A Petition for Review of Assessed Valuation received from Larry & Christine B. McCleary, protesting the taxable valuation on land located at 481 Alpine View, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0646 - MCCLEARY, LARRY & CHRISTINE B - PARCEL NO. 131-223-04 be upheld.

**08-1241E PARCEL NO. 131-223-06 - BEHNKE, JAMES R & DEENA G -
HEARING NO. 08-0399**

A Petition for Review of Assessed Valuation received from James R. & Deena G. Behnke, protesting the taxable valuation on land located at 491 Alpine View Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter and additional information – 29 pages

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0399 - BEHNKE, JAMES R & DEENA G - PARCEL NO. 131-223-06 be upheld.

08-1242E PARCEL NO. 131-223-07 - WODARSKI, LAWRENCE J & LINDA L - HEARING NO. 08-0707

A Petition for Review of Assessed Valuation received from Lawrence J. & Linda L. Wodarski, protesting the taxable valuation on land located at 505 Alpine View, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0707 - WODARSKI, LAWRENCE J & LINDA L - PARCEL NO. 131-223-07 be upheld.

**08-1243E PARCEL NO. 131-224-04 - GLUCKMAN, PHILIP B & GWEN B -
HEARING NO. 08-0246**

A Petition for Review of Assessed Valuation received from Philip B. & Gwen B. Gluckman, protesting the taxable valuation on land located at 471 Eagle Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information dated December 17, 2007

Exhibit B, Petitioner form letter dated February 14, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 10

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0246 - GLUCKMAN, PHILIP B & GWEN B - PARCEL NO. 131-224-04 be upheld.

**08-1244E PARCEL NO. 131-225-12 - COUDER, ALAIN A ETAL TR -
HEARING NO. 08-1508**

A Petition for Review of Assessed Valuation received from Alain A. Couder ETAL Tr., protesting the taxable valuation on land located at 517 Driver Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form letter

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 9

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1508 - COUDER, ALAIN A ETAL TR - PARCEL NO. 131-225-12 be upheld.

08-1245E PARCEL NO. 131-213-15 - CALHOUN, WILLIAM J III - HEARING NO. 08-0162

A Petition for Review of Assessed Valuation received from William J. Calhoun III, protesting the taxable valuation on land located at 654 Country Club Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 30, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded

by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0162 - CALHOUN, WILLIAM J III - PARCEL NO. 131-213-15 be upheld.

08-1246E PARCEL NO. 131-225-04 - MCCORMICK, THOMAS H IV & CHRISTEN J TR - HEARING NO. 08-1506

A Petition for Review of Assessed Valuation received from Thomas H. & Christen J. McCormick IV Tr., protesting the taxable valuation on land located at 439 Driver Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet, 4 pages, dated January 15, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1506 - MCCORMICK, THOMAS H IV & CHRISTEN J TR - PARCEL NO. 131-225-04 be upheld.

08-1247E PARCEL NO. 131-225-13 - SPECKERT, BRUCE L TR - HEARING NO. 08-1320

A Petition for Review of Assessed Valuation received from Bruce L. Speckert Tr., protesting the taxable valuation on land and improvements located at 450 First Green Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, information – 2 pages dated January 15, 2008

Exhibit B, Petitioner form letter dated February 16, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1320 - SPECKERT, BRUCE L TR - PARCEL NO. 131-225-13 be upheld.

08-1248E PARCEL NO. 131-225-18 - PRUDHOMME, JOAN S & JOSEPH E - HEARING NO. 08-1239

A Petition for Review of Assessed Valuation received from Joan S. & Joseph E. Prudhomme, protesting the taxable valuation on land located at 520 Country Club Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable

value of the land and improvements for HEARING NO. 08-1239 - PRUDHOMME, JOAN S & JOSEPH E - PARCEL NO. 131-225-18 be upheld.

08-1249E PARCEL NO. 131-226-09 - SANDILEAF LIMITED – HEARING NO. 08-1115

A Petition for Review of Assessed Valuation received from Sandileaf Limited, protesting the taxable valuation on land located at 477 First Green Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1115 - SANDILEAF LIMITED - PARCEL NO. 131-226-09 be upheld.

08-1250E PARCEL NO. 131-228-01 - FISCHER, SCOTT & CHARICE TR - HEARING NO. 08-1304

A Petition for Review of Assessed Valuation received from Scott & Charice Fischer Tr., protesting the taxable valuation on land located at 443 Second Tee Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 9, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1304 - FISCHER, SCOTT & CHARICE TR - PARCEL NO. 131-228-01 be upheld.

08-1251E PARCEL NO. 131-228-04 - HUTCHINGS, MARTHA A T & CHARLES - HEARING NO. 08-1480

A Petition for Review of Assessed Valuation received from Martha A. T. & Charles Hutchings, protesting the taxable valuation on land and improvements located at 460 Country Club Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, fax dated January 15, 2008

Exhibit B, Petitioner form letter dated February 8, 2008 – 7 pages

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable

value of the land and improvements for HEARING NO. 08-1480 - HUTCHINGS, MARTHA A T & CHARLES - PARCEL NO. 131-228-04 be upheld.

08-1252E PARCEL NO. 131-228-07 - SOLOW, ROBERT M ETAL - HEARING NO. 08-0749

A Petition for Review of Assessed Valuation received from Robert M. Solow ETAL, protesting the taxable valuation on land and improvements located at 444 Country Club Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 21, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0749 - SOLOW, ROBERT M ETAL - PARCEL NO. 131-228-07 be upheld.

08-1253E PARCEL NO. 131-231-02 - HEINRICHS, R STEPHEN TR - HEARING NO. 08-0288

A Petition for Review of Assessed Valuation received from R. Stephen Heinrichs Tr., protesting the taxable valuation on land located at 369 Fairview Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 31, 2008

Exhibit B, 25 pages – information provided by Assessor's office

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0288 - HEINRICHS, R STEPHEN TR - PARCEL NO. 131-231-02 be upheld.

08-1254E PARCEL NO. 131-231-04 - MURPHY, JAYNE – HEARING NO. 08-1187

A Petition for Review of Assessed Valuation received from Jayne Murphy, protesting the taxable valuation on land located at 379 Fairview, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 19, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1187 - MURPHY, JAYNE - PARCEL NO. 131-231-04 be upheld.

08-1255E PARCEL NO. 131-233-23 - SCHWEIGERT, LOTHAR L & STELLA M TR - HEARING NO. 08-1405

A Petition for Review of Assessed Valuation received from Lothar L. & Stella M. Schweigert Tr., protesting the taxable valuation on land located at 355 Wilderness Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1405 - SCHWEIGERT, LOTHAR L & STELLA M TR - PARCEL NO. 131-233-23 be upheld.

08-1256E PARCEL NO. 131-233-26 - MADDOX, ROBERT L III & LARUE A - HEARING NO. 08-0785

A Petition for Review of Assessed Valuation received from Robert L. III & Larue A. Maddox, protesting the taxable valuation on land located at 351 Wilderness Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0785 - MADDOX, ROBERT L III & LARUE A - PARCEL NO. 131-233-26 be upheld.

08-1257E PARCEL NO. 131-234-02 - GRANBORG, BERTIL S M & NANCY S TR - HEARING NO. 08-0643

A Petition for Review of Assessed Valuation received from Bertil S. M. & Nancy S. Granborg Tr., protesting the taxable valuation on land located at 349 Second Tee Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 7, 2008

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0643 - GRANBORG, BERTIL S M & NANCY S TR - PARCEL NO. 131-234-02 be upheld.

08-1258E PARCEL NO. 131-234-03 - ANJEDANI, MEHRDAD & MEHRAK - HEARING NO. 08-1143

A Petition for Review of Assessed Valuation received from Mehrdad & Mehrak Anjedani, protesting the taxable valuation on land located at 355 Second Tee Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1143 - ANJEDANI, MEHRDAD & MEHRAK - PARCEL NO. 131-234-03 be upheld.

08-1259E PARCEL NO. 131-234-18 - HOOPER, WAYNE R & KATHERINE A - HEARING NO. 08-1253

A Petition for Review of Assessed Valuation received from Wayne R. & Katherine A. Hooper, protesting the taxable valuation on land located at 390 Country Club Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1253 - HOOPER, WAYNE R & KATHERINE A - PARCEL NO. 131-234-18 be upheld.

08-1260E PARCEL NO. 131-234-23 - DANNER, EDWIN J & ROSEMARIE K - HEARING NO. 08-1586

A Petition for Review of Assessed Valuation received from Edwin J. & Rosemarie K. Danner, protesting the taxable valuation on land located at 362 Country Club Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1586 - DANNER, EDWIN J & ROSEMARIE K - PARCEL NO. 131-234-23 be upheld.

08-1261E PARCEL NO. 131-234-24 - DANNER, EDWIN J & ROSEMARIE K TR - HEARING NO. 08-1585

A Petition for Review of Assessed Valuation received from Edwin J. & Rosemarie K. Danner Tr., protesting the taxable valuation on land located at 356 Country Club Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 11

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1585 - DANNER, EDWIN J & ROSEMARIE K TR - PARCEL NO. 131-234-24 be upheld.

08-1262E PARCEL NO. 131-234-27 - BOOTH, WILLIAM W TR - HEARING NO. 08-0283

A Petition for Review of Assessed Valuation received from William W. Booth Tr., protesting the taxable valuation on land located at 344 Country Club Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 16, 2008

Exhibit B, request for information dated December 17, 2007

Assessor

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 12

Pat Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0283 - BOOTH, WILLIAM W TR - PARCEL NO. 131-234-27 be upheld.

BOARD MEMBER COMMENTS

There were no Board member comments.

PUBLIC COMMENT

Rigo Lopez, Senior Appraiser, thanked alternate Member Horan for participating on the Board in the absence of Member Covert.

* * * * *

5:52 p.m. On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board 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
Jan Frazzetta, Deputy Clerk
Stacy Gonzales, Deputy Clerk*