

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

FRIDAY

9:00 A.M.

FEBRUARY 6, 2009

James Covert, Chairman
John Krolick, Vice Chairman*
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member

Nancy Parent, Chief Deputy Clerk
Herb Kaplan, Deputy District Attorney

The Board convened at 9:00 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

PARCEL	PETITIONER	HEARING NO.
162-141-20	ALEXANDER, DAVID C AND DEBORAH L TTEE	09-0952
150-291-02	MARSH TRUST	09-0248

Josh Wilson, Assessor, noted Parcel No. 150-291-02, Hearing No. 09-0248 should not have been withdrawn and explained the Petitioner had submitted the withdrawal prematurely. He indicated the Assessor's Office was making a recommendation, which the Petitioner was in agreement with. Assessor Wilson said the Board needed to act on the recommendation and suggested the hearing be continued.

On motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that Hearing No. 09-0248 be continued to February 26, 2009.

SWEARING IN OF ASSESSOR'S STAFF

Nancy Parent, Chief Deputy Clerk, swore in additional appraisal staff that had not previously been sworn.

RESIDENTIAL APPEALS

Chairman Covert stated “according to NRS 361.345 the County Board of Equalization (CBOE) may determine the value of any property assessed by the County Assessor and may change and correct any valuation found to be incorrect either by adding thereto or deducting therefrom such sum as necessary to make it conform to the taxable value of the property assessed whether that valuation was fixed by the owner or the County Assessor. The CBOE may not reduce assessments of the County Assessor unless it was established by a preponderance of the evidence that the valuation established by the County Assessor exceeds the full cash value of the property or is inequitable.”

09-142E PARCEL NO. 004-324-01 – HINES, PEARLIE – HEARING NO. 09-0005E08

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2135 Citron St., Washoe County, Nevada.

Assessor

Exhibit I, Assessor’s Hearing Evidence Packet defining exemption appeals, 2 pages.

On behalf of the Assessor, Ivy Diezel, Department System Support Analyst, previously sworn, explained this was a personal exemption appeal. She said the Petitioner had a surviving spouse exemption and noted the renewal card was mailed back to the Assessor’s Office; however, had not been received before the deadline.

***9:07 a.m.** Member Krolick arrived.

On behalf of the Petitioner, Pearl Hines, was sworn in by Chief Deputy Nancy Parent. Ms. Hines explained she had mailed the card, but was unaware the deadline was missed.

With regard to Parcel No. 004-324-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Petitioner be granted exemption from property taxes for fiscal year 2008-09, pursuant to NRS 361.080.

09-143E PARCEL NO. 076-350-06 – BOYCE, GEORGE G AND ELIZABETH C - HEARING NO. 09-0124

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 4800 Range Land Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment data for comparable properties, 4 pages.

Exhibit B, Real Property Assessment Data, 19 pages.

Assessor

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

On behalf of the Assessor, Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, George Boyce, was sworn in by Chief Deputy Nancy Parent. He discussed the comparable sales listed in the Assessor Hearing Evidence Packet (HEP); however, felt the data was outdated due to the timeline of the sales. He suggested the Assessor's Office use data to reflect the current market. Mr. Boyce did not agree as to how the property was valued in the area. He said the methodology used was similar to the methodology used in Incline Village/Crystal Bay that was found to be unconstitutional.

Chairman Covert clarified the Incline Village/Crystal Bay court case was over valuation methods not the assessment of dollars. He explained the methodology was litigated, not the values. Herb Kaplan, Legal Counsel, stated that was correct.

Mr. Boyce reiterated the methodology used for his property was similar to the Incline Village/Crystal Bay court case and said his property was not valued to similar properties.

Appraiser Johns discussed the comparables and concluded that the taxable value did not exceed full cash value based on the comparable sales. He noted all four comparable sales, as well as the subject property, front the west side of the Pyramid Highway. Appraiser Johns addressed the Petitioner's comparable sales and noted the taxable value on the subject parcel was lower. He found once off the paved corridor of Pyramid Highway the priced dropped precipitously and added there was not any market data to justify any higher values than were listed. He remarked the comparable data indicated that the correct taxable value was placed on the comparables. Appraiser Johns reviewed the Petitioners submitted comparable property and noted 58 of the 59 acres were subject to an agricultural deferment which received a favorable tax treatment. He concluded the amount did not exceed market value and recommend the value be upheld.

Chairman Covert agreed with the Petitioner that the 2006 and 2007 sales were not relevant for the 2009/10 period; however, the 2008 sale was relevant.

Member Krolick inquired about the difference between open-range and agricultural land. Josh Wilson, Assessor, explained an agricultural deferment was applied

through the Department of Taxation or through the Assessor's Office. He indicated the property had to be utilized and generate an annual gross income of \$5,000 or more to receive the agricultural benefit, which meant the agricultural deferment was for property in the pursuit of agricultural use.

Appraiser Johns explained the timeline of the comparable sales did indicate that two of them were older, but noted the highest set value was \$400,000, substantially above the \$255,000 taxable value of the subject property.

In rebuttal, Mr. Boyce reiterated his previous comments and stated the comparable sales needed to be current. Chairman Covert explained the tax year ended on June 30th. Mr. Boyce stated the property value would reduce regardless of the deadline. Chairman Covert commented because of the cut-off date the Petitioner may have an issue for the 2010/11 tax year as opposed to the 2009/10 tax year.

With regard to Parcel No. 076-350-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-144E PARCEL NO. 079-440-62 – HITCHCOCK, JULIET – HEARING NO. 09-1229

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 5010 Matterhorn Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 2 pages.

Exhibit B, Letter and additional supporting documentation, 14 pages.

Assessor

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

On behalf of the Assessor, Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Juliet Hitchcock, was sworn in by Chief Deputy Nancy Parent. Ms. Hitchcock stated the three main points pertaining to her appeal were: the North Valleys had seen taxable values drop 63 percent over the last two tax years; across the County ¼ of the homes were in foreclosure and, the Washoe County

Assessor stated that his Office used were reduced sales prices on homes listed for sale because the number of home sales down significantly. Ms. Hitchcock reviewed four comparable sales in her area and indicated the subject property was inferior to those sales; however, was assessed at a higher value. She said after review of the Assessor's Hearing Evidence Packet (HEP) she noted that the comparable sales used were from 2007.

Appraiser Stege indicted the subject property had a 784 square foot garage that was not listed. He discussed the comparables, which were smaller than the subject property, but had the same quality class. He commented there were sales from 2007, but indicated there was a current listing from 2008. Appraiser Stege concluded based on the comparable sales and listings, taxable value did not exceed full cash value and said the subject property was equalized with similarly situated properties.

Chairman Covert asked if the Assessor's Office reviewed the Petitioner's comparable sales. Appraiser Stege replied he had not had that opportunity.

In rebuttal, Ms. Hitchcock said she was informed that the property would receive a 15 percent reduction as approved by the County Board of Equalization (CBOE) on January 26, 2009; however, she chose to continue her appeal to show current comparable sales.

Member Green asked what the date was on the sale of the house next to the subject property. Ms. Hitchcock replied that house sold in November 2008. Member Green explained that sale was not included because appraisals were completed June 30th; however, noted the Board could consider that sale.

Josh Wilson, Assessor, said the Petitioner had a strong argument and that sale should have been included in the HEP. He commented the market was flooded and banks were undercutting homeowners who were trying to preserve the equity in their homes.

Member Green suggested an adjustment on the improvements to the subject property.

With regard to Parcel No. 079-440-62, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$97,500, resulting in a total taxable value of \$225,000 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-145E

PARCEL NO. 076-310-33 – KELLY, SHAWN M AND HEATHER N
HEARING NO. 09-0304

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 675 Encanto Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter from Petitioner, 1 page.

Exhibit B, comparable sales, 8 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Heather Kelly, was sworn in by Chief Deputy Nancy Parent. Ms. Kelly stated she was pleased with the additional 15 percent reduction that had been approved; however, when taken into consideration what had been selling in the area of the subject property she felt that amount was still not adequate. Ms. Kelly reviewed comparable sales and asked why the improvements on the subject property had increased in this economy. She also did not agree with the land value that was placed on the subject property. Chairman Covert explained the assessment was not on construction value it was on fair market value.

Josh Wilson, Assessor, explained the increase of the improvement value was due to the annual recost based on the new cost from the *Marshall and Swift Residential Costing Manual*. He indicated the additional 1.5 percent year depreciation was added; however, if the *Marshall and Swift* cost increase was greater than the 1.5 percent additional depreciation applied pursuant to statute, there would be an increase in the improvement value. He remarked the value of properties was not based on a per acre basis, but valued on a site basis.

Assessor Wilson said if the Board found that an area where the land value was not supported, unless there was a specific attribute to the property, they then should reduce the land value. However, the Board must then adjust the entire surrounding properties for an equal distribution of the tax burden.

Appraiser Stege discussed the comparables and concluded that the taxable value did not exceed full cash value based on the comparable sales.

After review, Assessor Wilson remarked on the two comparable sales provided by the Petitioner. He said the most recent sale was a foreclosure back to the bank and the second sale was a mobile home that had been converted to real property and would not be comparable to a custom home. Ms. Kelly stated she could not confirm if that property was a converted mobile home.

In rebuttal, Ms. Kelly said it was an unfortunate reality about foreclosures; however, she asked why there were several parcels in the area that were charged less on the taxable value than the subject property. Chairman Covert commented if there was a single-family home on 40 acres versus a single-family home on 10 acres the amenities had to be considered.

Assessor Wilson explained the base lot value for 40-acre parcels prior to the 15 percent County-wide adjustment was \$300,000 and a base lot value for 10-acre parcels was \$200,000. He said there was a higher base value on 40-acre lots. Assessor Wilson asked for an Assessor's Parcel Number to address the issue before the Board.

Ms. Kelly replied she did not copy down parcel numbers. She said the neighbor had a 10-acre lot and were assessed \$127,500 for land values. Appraiser Stege commented that was a similar parcel, but sold for \$140,000 and was not a listed sale. Assessor Wilson showed the parcel map that the Petitioner was referencing to the Board and indicated the land value was shown at \$170,000 the same as the subject parcel, which was after the 15 percent reduction.

Member Green said he was reviewing comparable sales that were recent for properties that seemed to be inferior to the subject property for more money than the subject parcel was appraised and agreed with the Assessor's Office.

With regard to Parcel No. 076-310-33, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-146E PARCEL NO. 152-671-08 – CAMPOS, SCOTT AND CINTHIA –
HEARING NO. 09-0150

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 6145 S. Featherstone Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, Appraisal, 15 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 16 pages.

On behalf of the Assessor, Steve Clement, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Scott and Cinthia Campos, were sworn in by Chief Deputy Nancy Parent. Mr. Campos explained the recent activity on the subject property. He said the house was placed on the market 19 months ago with a list price of \$699,000, then with no offers, taken off the market in December 2008. He said at that time the parcel was up for a short sale through Wells Fargo Bank with the appraisal from the Bank at \$650,000. He said an independent appraiser completed an appraisal and listed the parcel at \$625,000. Mr. Campos said the Arrowcreek area had been experiencing difficult times with home values plummeting and foreclosures and short sales at an all time high. He stated there were lawsuits within the community against the Homeowners Association (HOA), the golf course and the developer. He added residents also paid a water assessment and a homeowner's assessment fee. He said based on the foreclosures, the Assessor's Office value was high. Mr. Campos requested the parcel be reassessed based on the independent appraisal of \$625,000. He said the Assessor's Office comparable sales, with the exception of one, were from another gated community within Arrowcreek that had higher values. Mr. Campos pointed out the taxable value per square foot on the subject property was higher than the Assessor's Office comparable sales.

Appraiser Clement discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales. He said the sales analysis supported that there were current home sales of comparable golf course properties in the immediate vicinity of the subject parcel. Appraiser Clement remarked the sales comparisons used in the appraisal supplied by the Petitioner were not homes on a golf course with city views or located in a gated community.

In rebuttal, Mr. Campos reiterated his previous remarks.

Chairman Covert agreed with the Petitioner that some of the comparable sales used by the Assessor's Office were older.

Member Green asked for an update concerning the golf course. Mr. Campos replied the golf course was sold and explained some of the members were equity and some were not. He said several members were in the process of suing the previous owners and the developers.

Member Green asked for clarification concerning the water assessment. Mr. Campos explained when the lot was purchased there was a water assessment of approximately \$10,000 per site from the County. He said the County allowed them to pay \$450 twice a year until it was fully paid. Mr. Campos indicated in addition to the \$130 HOA fees; there was also an additional assessment for the HOA of \$111 per month

totaling \$241 per month. Member Green asked if the front gate was still staffed by a guard. Mr. Campos stated that was correct.

Member Brown asked if listing two had been on the market since October 21, 2008. Appraiser Clement replied that was correct.

Member Green said the Assessor's Office requested the taxable value be approved at \$798,309 and the Petitioner requested \$600,000. He said the comparable sales were fairly recent; however, acknowledged there was a problem at Arrowcreek. Member Green noted he would recommend a reduction. Member Krolick agreed with a reduction for the improvements.

With regard to Parcel No. 152-671-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$513,000, resulting in a total taxable value of \$700,000 for tax year 2009-10. The reduction was based on taxable value exceeding full cash value as evidenced by comparable sales presented by the Petitioner. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-147E PARCEL NO. 089-020-07 – YOUNG FAMILY TRUST – HEARING NO. 09-1114

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at Oregon Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Real property Assessment Data, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Gary Schmidt, previously sworn, stated the market price in Washoe County was in freefall. He commented that a foreclosure, such as the subject property, was still a sale and at the present time the main market sale. Mr. Schmidt indicated the subject property was undeveloped land and noted most undeveloped land in the County was owner-financed. He reviewed the comparable sales submitted by the Assessor's Office and stated he did not agree with those sales. Mr. Schmidt noted the financing was not mentioned with any of these sales.

Josh Wilson, Assessor, clarified that the issue was if the value of the subject property was \$57,375 or the court house step sale of \$40,000, which represented the true value of the subject property as if it was listed on an open market with the availability to achieve the proper financing.

In rebuttal, Mr. Schmidt found it interesting that the Assessor acknowledged that the taxable value of the subject parcel was \$57,375. He submitted that there was an equalization problem. He added the comparable sales, including the two listings, needed to be drastically reduced. Mr. Schmidt read the taxable values that were placed on the comparable sales list supplied by the Assessor's Office and stated they were much higher than the subject parcel.

Assessor Wilson agreed that the area by the subject parcel was unique and noted there were no sales. He said the most comparable sales were from other areas. Assessor Wilson said there was a sale for \$40,000 and reviewed the comparable sales for the area. He said NRS 361.356 stated if the Board found that an inequity existed in the assessment of the value of the land, the value of the improvements or both, the Board may add to or deduct from the value of the land, the value of the improvement or both even if the appellants property or if the property to which it was compared to equalize the assessment. Assessor Wilson said Mr. Schmidt was attempting to base the market on a court house step sale. The Assessor's Office provided the Board with a list of other sales. Assessor Wilson said if the Board felt the subject property was under assessed then the Board could place it where it was appropriate.

Member Woodland commented the Board could raise the value based on the evidence presented.

Member Krolick remarked it seemed the Board would penalize people for receiving a good deal. He said because there were no other sales, the subject property should not be penalized and despite the conditions, a sale was a sale.

Member Green said he did not remember basing the taxable value of a property on what was paid for that property. He said the Petitioner made a good purchase, be it that it was his foreclosure and then bought it back at auction for a considerable amount less. However, he was not sure that sale price made it market value. Member Green did not think one sale could dictate that. Member Krolick said the land sales and the date of the land sales showed a constant decline. Member Green indicated he was not inclined to lower the assessment on the subject property.

With regard to Parcel No. 089-020-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried with Member Krolick voting "no," it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

11:20 a.m. The Board recessed.

11:30 a.m. The Board reconvened.

09-148E **PARCEL NO. 016-370-16 – KAISER, PETER B AND MARGRIT R – HEARING NO. 09-0182A**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 9014 Western Skies Dr., Washoe County.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, map with assessed valuation, 1 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Peter Kaiser, was sworn in by Chief Deputy Nancy Parent. Mr. Kaiser said there was inconsistency in the reduced land values. He said there were different reductions in the surrounding properties ranging between a 35 percent reduction and an 11 percent increase. Mr. Kaiser stated he was not requesting a reduction of the property value, but hoped for equalization of the area.

Appraiser Kinne discussed the comparables and concluded that the taxable value did not exceed full cash value based on the comparable sales.

Chairman Covert asked if the plus/minus percentages were reflective of the Assessor's Office attempt to equalize the properties from prior inequities. Appraiser Kinne replied previous adjustments were made due to the gravel pit, the topography and the easements.

Member Woodland said the 5 and 10 percent that the Petitioner presented was not the 15 percent that was recently given to the parcels from the Board's action on January 26, 2009. Appraiser Kinne stated that was correct.

Member Green asked for clarification of the location of the gravel pit. Appraiser Kinne indicated the location as noted on page 4 of the Hearing Evidence Packet.

Chairman Covert clarified the closer the property was to the gravel pit, the larger the deduction would be. Appraiser Kinne remarked that was correct.

In rebuttal, Mr. Kaiser said he was not aware of the additional 15 percent reduction, but was pleased with the new value.

With regard to Parcel No. 016-370-16, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-149E PARCEL NO. 016-370-17 – KAISER, PETER B AND MARGRIT R – HEARING NO. 09-0182B

A Petition for Review of Assessed Valuation was received protesting the taxable valuation on land located at 9014 Western Skies Dr., Washoe County, Nevada.

***See discussion in the above item number 09-148E**

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 1 page.

Assessor

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

On behalf of the Assessor, Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

With regard to Parcel No. 016-370-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-150E PARCEL NO. 076-261-04 – CHANG, CHERK H – HEARING NO. 09-0737

After discussion, it was determined there was a miscommunication concerning the original petition and there should have been two parcels listed on the agenda for the Petitioner. Herb Kaplan, Legal Counsel, suggested both parcels be agendized for a later date.

On behalf of the Petitioner, Cherk Chang, agreed with continuing this item and to agendize both parcels.

On motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that Hearing No. 09-0737 be continued to February 25, 2009 to be heard with Parcel No. 076-261-05.

**09-151E PARCEL NO. 152-861-09 – CALDWELL, SCOTT A AND
CAMILLE J HEARING NO. 09-1098**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 6596 Masters Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, assessment notice, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Steve Clement, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Scott Caldwell, was sworn in by Chief Deputy Nancy Parent. He remarked the assessment notice stated that the land value on the subject property was \$220,000; however, the Hearing Evidence Packet (HEP) noted the assessment at \$187,000. Chairman Covert clarified the subject parcel was assessed at \$187,000 due to the 15 percent blanket reduction for land values approved by the Board on January 26, 2009. Mr. Caldwell inquired on the taxable value per square foot compared to the subject parcel and the neighboring parcels.

Appraiser Clement discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales.

In rebuttal, Mr. Caldwell, said the presentation explained some of his concerns. He commented property was not selling at Arrowcreek and said it would be difficult to establish a value.

With regard to Parcel No. 152-861-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet

his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-152E PARCEL NO. 142-100-04 – EGGENBERGER FAMILY TRUST –
HEARING NO. 09-0870

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 12730 Fieldcreek Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 2 pages.

Exhibit B, Letter, 4 pages.

Exhibit C, Listing Flyer, 1 page.

Assessor

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

On behalf of the Assessor, Michael Bozman, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Margaret Eggenberger, was sworn in by Chief Deputy Nancy Parent. Ms. Eggenberger asked if listings would be considered. Chairman Covert replied they would be considered, but stated the weight a listing was given was considerably less than an actual sale. Ms. Eggenberger felt some of the comparable sales were not comparable to the subject parcel. She submitted a listing she felt was more practical since it was located on the same street as the subject parcel. Ms. Eggenberger explained foreclosures were on both sides of the subject parcel making it hard to sell the property, but because of health issues she needed to move from the area. She found it difficult to understand how the subject parcel was appraised at the value when the neighboring properties were listed erroneously at 2,904 square feet and had a lower value. After investigation, Ms. Eggenberger realized that two-story homes were not appraised with the correct square footage. She said the foreclosures brought down the value of her property. Ms. Eggenberger stated because those parcels were much larger and sold at a decreased price it would be difficult to place the subject parcel on the market. She remarked she was being taxed for an amount higher than the house could be sold. Ms. Eggenberger commented she was not against paying taxes but wondered when the Board would begin to realize how serious it was for retired individuals to meet the prices and have to place their homes for sale that would not be comparable to the surrounding area. She felt there was an inconsistency in values.

Chairman Covert asked if the Petitioner was aware that the land value had been decreased by 15 percent. Ms. Eggenberger stated she was aware of the reduction.

Member Green reviewed the submitted evidence of comparable sales by the Petitioner. He explained if a house was larger than the price per square foot was lower, as a rule that would be true if the house were of equal quality, but that could not be certain because often the quality of the construction was considered. Ms. Eggenberger replied the house next door was of equal value and was constructed from the same builder.

Appraiser Bozman discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales. He said he included the land sale from Arrowcreek because it was the only golf course land sale; however, he acknowledged it was above the subject parcel's land value. Appraiser Bozman commented on the sale that the Petitioner referenced to as having more square footage. He explained it had a daylight basement, which was not costed the same because the cost of construction was different. He indicated the square footage was considered and also considered when the total taxable value was determined, which was directed by the *Marshall and Swift Costing Manual*. Appraiser Bozman explained two-story homes cost different because of a smaller footprint. He commented the comparable sales were the most recent sales.

In rebuttal, Ms. Eggenberger still did not understand because the quoted square footage was not the actual square footage for the adjoining property.

Josh Wilson, Assessor, explained the manner in which a property may be listed. He said the Assessor's Office never indicated the basement in the adjoining property was unfinished, but based on the *Marshall and Swift Costing Manual* it was referred to as a basement area. Assessor Wilson said Nevada was on a modified cost approach instead of a market approach. Ms. Eggenberger understood, but inquired why it was not listed. Assessor Wilson said in the past the Assessor's Office had one code for foreclosures, but due to the volume of foreclosures a new code had been created, which represented a sale from the bank to an individual. Unfortunately, this parcel was missed and had the original code, which represented when the bank took over for the loan amount. He clarified the property was now brought to the Assessor's Office attention and would be corrected. Ms. Eggenberger said the residents needed to be recognized that were located between foreclosures. Assessor Wilson reiterated the verification codes would be corrected.

Member Woodland asked when the foreclosures occurred. Ms. Eggenberger replied in March and April of 2008.

Member Brown said Petitioner's Exhibit C indicated a property that was sold on November 24, 2008 for \$600,000. He asked if the Assessor gave any weight to that sale. Appraiser Bozman replied the sale was not included since it was located in Fieldcreek Ranch and was in a non-comparable neighborhood. He explained that property sold for a lower amount because it was located near a retention pond and had a lower base value than the subject parcel.

Chairman Covert asked if the foreclosures on either side impacted the subject parcel more than foreclosures within the geographic area. Member Krolick indicated being in the same subdivision would have an impact.

Member Woodland suggested a reduction on the improvement value.

With regard to Parcel No. 142-100-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$526,307, resulting in a total taxable value of \$693,672 for tax year 2009-10. The reduction was based on taxable value exceeding full cash value as evidenced by comparable sales presented by the Petitioner. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

12:45 p.m. The Board recessed.

1:15 p.m. The Board reconvened.

09-153E **PARCEL NO. 077-110-20 – MURPHY, STERLING N AND JAN – HEARING NO. 09-0735**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on improvements located at 5784 Whiskey Springs Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

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

On behalf of the Assessor, Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced due to an error in appraisal.

The Petitioner was not present.

With regard to Parcel No. 077-110-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$317,767, resulting in a total taxable value of \$424,017 for tax year 2009-10. The reduction was based on an error in appraisal. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-154E **PARCEL NO. 077-110-20 – MURPHY, STERLING N AND JAN – HEARING NO. 09-0735R08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on improvements located at 5784 Whiskey Springs Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

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

On behalf of the Assessor, Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced due to an error in appraisal.

The Petitioner was not present.

With regard to Parcel No. 077-110-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$314,037, resulting in a total taxable value of \$509,037 for tax year 2008-09. The reduction was based on an error in appraisal. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-155E **PARCEL NO. 049-742-08 – BURKETT LIVING TRUST, JOHN – HEARING NO. 09-1251**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 1520 Taos Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 5 pages.

Assessor

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

On behalf of the Assessor, Craig Anacker, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of

comparable properties. He recommended the improvement value be reduced due to an error in appraisal.

The Petitioner was not present.

With regard to Parcel No. 049-742-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$328,127, resulting in a total taxable value of \$485,037 for tax year 2009-10. The reduction was based on an error in appraisal. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**09-156E PARCEL NO. 150-074-01 – UNLAND, JOSEPH M AND CHERYL S
HEARING NO. 09-0165**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 720 Saddlespur Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 31 pages.

Assessor

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

On behalf of the Assessor, Craig Anacker, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 150-074-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$526,250, resulting in a total taxable value of \$760,000 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-157E PARCEL NO. 150-292-01 – EGAN, HANRIA R – HEARING NO. 09-0992

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on improvements located at 14255 Black Eagle Ct., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

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

On behalf of the Assessor, Craig Anacker, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 150-292-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$449,270, resulting in a total taxable value of \$694,750 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-158E PARCEL NO. 150-393-01 – MILLAUD, JACQUES AND DANIELLE – HEARING NO. 09-0736

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 5420 Moulin Rouge Ct., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 12 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Craig Anacker, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of

comparable properties. He recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 150-393-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$480,575, resulting in a total taxable value of \$625,500 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-159E PARCEL NO. 152-623-18 – MOSS, STEVEN L – HEARING NO. 09-1001R08

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on land and improvements located at 5740 River Birch Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

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

On behalf of the Assessor, Steve Clement, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced based on 82 percent incompleteness and obsolescence.

The Petitioner was not present.

With regard to Parcel No. 152-623-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$543,479, resulting in a total taxable value of \$840,479 for tax year 2008-09. The reduction was based on 82 percent incompleteness and obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-160E **PARCEL NO. 152-623-18 – MOSS, STEVEN L – HEARING NO. 09-1001**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 5740 River Birch Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

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

On behalf of the Assessor, Steve Clement, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced based on 82 percent incompleteness and obsolescence.

The Petitioner was not present.

With regard to Parcel No. 152-623-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$495,894, resulting in a total taxable value of \$682,894 for tax year 2009-10. The reduction was based on 82 percent incomplete and obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-161E **PARCEL NO. 152-051-12 – LITTLEHALE, PETER B AND CAROLYN A – HEARING NO. 09-1281**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 10356 Grey Hawk Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 1 page.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Steve Clement, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced due to an error in appraisal.

The Petitioner was not present.

With regard to Parcel No. 152-051-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$590,784, resulting in a total taxable value of \$777,784 for tax year 2009-10. The reduction was based on an error in appraisal. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-162E PARCEL NO. 162-271-18 – SCHAUER, JARROD AND SHARON –
HEARING NO. 09-0474

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on improvements located at 500 Genovese Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Michael Bozman, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 162-271-18, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$941,400, resulting in a total taxable value of \$1,125,000 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-163E **PARCEL NO. 143-143-14 – VRECHEK, PAUL AND DARLYNNE – HEARING NO. 09-0050R08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on land and improvements located at 505 Luciana Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 6 pages.

Assessor

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

On behalf of the Assessor, Linda Lambert, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. She recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 143-143-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$161,313, resulting in a total taxable value of \$241,113 for tax year 2008-09. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-164E **PARCEL NO. 143-092-14 – MOORE, KEITH D AND JULIE J – HEARING NO. 09-0084R08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on land and improvements located at 435 Sondrio Ct., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Property settlement statement, 1 page.

Assessor

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

On behalf of the Assessor, Linda Lambert, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. She recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 143-092-14, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Krolick, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$246,000, resulting in a total taxable value of \$360,000 for tax year 2008-09. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-165E PARCEL NO. 161-104-07 – DU, HENRY H ETAL – HEARING NO. 09-0224

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 1649 Bridgeview Ct., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter, 1 page.

Assessor

Exhibit I, Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Chris Sarman, Appraiser I, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 161-104-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$214,554, resulting in a total taxable value of \$308,224 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-166E **PARCEL NO. 502-740-01 – GOLDEN MEADOWS LTD –**
HEARING NO. 09-1100

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at Buckworth Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and supporting documentation, 12 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Michael Bozman, Appraiser III, duly sworn, oriented the Board as to the location of the subject property substantiating that the Assessor's total taxable value does not exceed full cash value.

The Petitioner was not present.

With regard to Parcel No. 502-740-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-167E **PARCEL NO. 087-060-05 – JOHNSON, DAVID W – HEARING NO.**
09-0986

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 12803 Red Rock Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Real Property Assessment Data and Authorization Document, 14 pages.

Assessor

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

On behalf of the Assessor, Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 087-060-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$195,270, resulting in a total taxable value of \$360,000 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-168E PARCEL NO. 079-371-23 – WALSH, BRYAN AND RITA –
HEARING NO. 09-0804

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 120 Cobalt Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 31 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced for obsolescence.

The Petitioner was not present.

With regard to Parcel No. 079-371-23, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$389,500, resulting in a total taxable value of \$559,500 for tax year 2009-10. The reduction was based on obsolescence. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-169E **PARCEL NO. 079-371-23 – WALSH, BRYAN AND RITA –**
HEARING NO. 09-0804R08

A Petition for Review of Assessed Valuation was received protesting the 2008/09 taxable valuation on land and improvements located at 120 Cobalt Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and supporting documentation, 31 pages.

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended the improvement value be reduced due to error in appraisal.

The Petitioner was not present.

With regard to Parcel No. 079-371-23, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$474,059, resulting in a total taxable value of \$654,059 for tax year 2008-09. The reduction was based on an error in appraisal. With this adjustment, it was then found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-170E **PARCEL NO. 079-361-03 – BLOOD, ROY B AND TARA L –**
HEARING NO. 09-1310

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 15005 Red Rock Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 9 pages.

On behalf of the Assessor, Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable

properties substantiating that the Assessor's total taxable value does not exceed full cash value.

The Petitioner was not present.

With regard to Parcel No. 079-361-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-171E PARCEL NO. 222-111-06 – DUFFER, EDWARD D AND DEBORAH A – HEARING NO. 09-0129

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 6800 Windy Hill Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, assessment notice and home values, 5 pages.

Exhibit B, Hearing notice argument, 8 pages.

Assessor

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

The Petitioner was not present.

With regard to Parcel No. 222-111-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

BOARD MEMBER COMMENTS

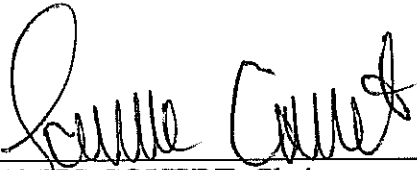
Member Green said he was concerned about fee appraisals and did not want the Assessor's Office to completely rely on those fee appraisals to make an adjustment. He stated he hoped that the Assessor's Office verified sales.

PUBLIC COMMENT


Josh Wilson, Assessor, assured the Board that the sales were being verified and each and every appraisal was reviewed independently.

* * * * *

2:45 p.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Board adjourn.



JAMES COVERT, Chairman
Washoe County Board of Equalization

ATTEST:


AMY HARVEY, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by:
Stacy Gonzales, Deputy Clerk*