

zBOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:00 A.M.

FEBRUARY 2, 2010

PRESENT:

John Krolick, Vice Chairman
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member
Philip Horan, Alternate Member*

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

The Board of Equalization convened at 9:05 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Vice Chairman Krolick called the meeting to order, the Clerk called the roll and the Board conducted the following business:

SWEARING IN

Nancy Parent, Chief Deputy Clerk, swore in any Assessor's staff who would be presenting testimony for the 2010 Board of Equalization hearings.

10-0079E PARCEL NO. 076-350-06 – BOYCE, GEORGE G
HEARING NO. 10-0120

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 4800 Range Land Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supplemental evidence and photo, 21 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 19 pages.

Exhibit II: Map and information on Palomino Land Sales, 27 pages.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, George Boyce was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Boyce stated the appeal methods used by the Assessor's Office

gave different valuations for similar properties in the area. He believed the Assessor's Office should not review one piece of property differently from other similar properties. Mr. Boyce disputed the assessed valuation placed on the subject property because the assumption was made that the property was worth \$300,000 since it was located on Pyramid Highway. However, the Assessor's Office presented evidence that property not located on Pyramid Highway was assessed differently and felt the evidence should not be allowed.

Appraiser Johns distributed Assessor Exhibit II, map and information on Palomino land sales, which he said was pertinent to how the valuation was conducted on this parcel and all the subsequent parcels in Palomino Valley.

Nancy Parent, Chief Deputy Clerk, asked if Exhibit II would be used for additional hearings. Appraiser Johns stated that was correct. Ms. Parent indicated if the exhibit were to be used for other parcels and be part of the record, it needed to be entered in and referred to as Exhibit II during those subsequent hearings.

Appraiser Johns stated the depreciated replacement cost of the subject's Special Features and Yard Improvements (SFYI's) was \$42,805 due to the 1,008 square foot detached garage and a 451 square foot barn. He said those SFYI's were greater than other comparables because the square footage listed did not just include the home, but also included the land and other additional features. Appraiser Johns reviewed sales of comparable properties. He indicated the subject parcel had an upward adjustment of 20 percent for paved highway frontage access, and a minus 10 percent flood zone adjustment. Based on the comparable sales, he said the taxable value of the subject property did not exceed full cash value and was equalized with similarly situated properties in Washoe County and recommended the current taxable value be upheld.

Member Woodland asked for clarification regarding properties located on Pyramid Highway. Josh Wilson, Assessor, explained each year a reappraisal was conducted and the sales analyzed as if the slate were clean. He said that was supported by NRS 361.260 and Attorney General's (AG's) opinion, No. 1947- 457 that read, "an Assessor can legally fix and determine assessments as of the present." He said the last sentence of the AG's opinion stated, "it is our opinion that the Assessor could legally fix and determine the assessment as of the present free from any past practices." Mr. Wilson indicated that was what occurred on Pyramid Highway frontage. He said the data concluded that properties on Pyramid Highway in Palomino Valley were commanding a significant premium over properties assessed in the valley. He said during the annual reappraisal different changes and trends were noticed in the market and, the impact of having Pyramid Highway frontage did not seem to be commanding the same premiums from the pervious year.

Member Brown asked if the \$150 square foot price was due to land, home and additional features. Appraiser Johns clarified that amount was the entire taxable value divided by the square footage of the home.

***9:36 a.m.** Alternate Member Horan arrived.

Member Green asked which flood zone the subject property was located near. Gary Warren, Sr. Appraiser, indicated it was a Federal Emergency Management Agency (FEMA) A-Flood zone or a 100-year flood zone. He commented parcels located within a 100-year flood zone required flood insurance and acknowledged adjustments had been made to the affected parcels within that flood zone.

Member Brown asked the Petitioner if he was requesting the taxable value be reduced from \$213,000 to \$198,000. Mr. Boyce explained he was requesting the value be reduced to \$117,900, which property on Pyramid Highway had sold for and felt was the cash value of the land.

Vice Chairman Krolick asked if there was an adjustment applied to the subject property for the percentage located within the flood zone. Appraiser Johns explained all the properties within a flood zone in Palomino Valley were adjusted downward. Vice Chairman Krolick asked if that formula was used for properties where land and improvements were combined. Appraiser Johns replied all SFYI's improvements were divided by the square footage of the home.

Member Woodland stated the subject property had a plus 20 percent for frontage. She asked if all the homes in Palomino Valley located in the flood zone on the Pyramid Highway received a plus 20 percent adjustment. Appraiser Johns replied that was correct. He said any property that fell within a flood plain received a minus 10 percent adjustment and the frontage paved access received a plus 20 percent adjustment.

Vice Chairman Krolick said previous testimony stated that being fronted on Pyramid Highway was not as great as in the past. He asked if the plus 20 percent continued to be applied. Appraiser Johns stated that had changed since last year parcels located on Pyramid Highway were broken into a different market area and valued at a premium rate. This year they were valued the same; however, he noted the 20 percent was applied for this year only.

In rebuttal, Mr. Boyce requested a fair and equal assessed value.

Member Woodland asked if the annual reappraisal was conducted on the subject parcel last year. Appraiser Johns replied it was and indicated the Assessor's Office went to an annual reappraisal cycle approximately three years ago.

Member Green asked for an explanation on the differing improvement values on the subject parcel between this year and last year. Appraiser Johns explained the Assessor's Office changed the way residential wells were valued within the County. As a result, the wells were now being valued on a per foot basis, which increased the value on a number of residential wells. Member Green asked if the total value placed on the property was more than the full cash value of the property. Appraiser Johns replied he did not believe so.

In regard to the Pyramid Highway, Vice Chairman Krolick commented it would be prudent upon the Assessor's Office to look deeper into that 20 percent adjustment and determine if there truly was a value of being located on that highway. He said because of traffic and recent developments, it could be a detriment to the property.

With regard to Parcel No. 076-350-06, which was brought pursuant to NRS 361.355, 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 with Member Green voting "no" and Member Horan abstaining, it was ordered that the Assessor's taxable values be upheld for tax year 2010/11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are overvalued or excessive by reason of undervaluation for taxation purposes of the property of any other person, firm, company, association or corporation within any county of the State or by reason for any such property not being so assessed.

10-0080E PARCEL NO. 076-470-13 – YEAGER, CHARLES AND MARY
HEARING NO. 10-0157

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on improvements located at 200 Chieftan Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 15 pages.

Exhibit B: Letter with attachments, 13 pages

Assessor

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

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Charles Yeager was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Yeager said this appeal pertained to the new method of assessment placed on residential wells in the County. He said there were approximately 10,000 wells in the County, but only about 40 percent of those wells were assessed with the new linear foot method, leaving the remaining 60 percent assessed with the old method of a flat-rate assessment. He said the wells assessed with the new method saw an increase in value. Mr. Yeager said based upon the Bakst Supreme Court decision this was an unconstitutional method guaranteeing a uniformed and equal assessment and was a violation of statute. He requested his assessment for a residential well be returned to the flat-rate adjustment.

Josh Wilson, Assessor, said adequate information was provided that the total taxable value on the subject property did not exceed full cash value and was not contended by the Petitioner. However, contended was the improvement value based on a change of methodology from the way residential wells were calculated. He said new assessment prompted concerned citizens to contact the County Commissioners, the County Manager and the Department of Taxation to argue that the Assessor's Office was not adequately reflecting the cost of wells when land sales occurred with wells. He said the amount being taxed on wells and tracking that from the sales price, was how it was attributed to the value of those wells. Based on the flurry of information, he said appraisers met with citizens and discussed the reappraisal of Palomino Valley and issues that should have been taken into consideration when estimating land values for those parcels.

Mr. Wilson indicated he attended a Citizen Advisory Board (CAB) meeting on January 11, 2010 to answer questions and concerns. He said he spoke to Terry Rubauld, Division Chief of the Division of Assessment Standards from the Department of Taxation, concerning the well issue and discussed claims that the Assessor's Office did not charge all of the wells equally. Some wells were assessed a flat-rate estimated at 100 feet depth while others had the true depth of their wells assessed. He explained this was governed by regulation that specified the *Marshall and Swift Cost Manual* be used to value all improvements in Washoe County. Mr. Wilson said that Manual stated the appropriate way to value a well was on a per linear foot basis. He said the uniform rate of assessment was governed under NRS 361.225 – Rate of Assessment – which discussed all properties subject to taxation, must be assessed at 35 percent of the taxable value. He clarified the subject property was assessed at 35 percent of the taxable value. He said the determination of value for taxation purposes governed under NRS 361.227 determined that the full cash value of the land and any improvements on the land were to be costed using the *Marshall and Swift Costing Manual* and depreciated at 1.5 percent per year based on the age of the improvement.

Mr. Wilson said the new wells that had been converted were costed based on the replacement cost new and depreciated at the appropriate rate of depreciation. The question the Board faced was since the Assessor's Office was only able to change the assessment method on 40 to 50 percent of the wells, did that cause an equalization problem throughout the County. Mr. Wilson emphasized this was not focused solely on Palomino Valley, but throughout the County. He said staff was continuing to verify well-depths to value the wells pursuant to *Marshall and Swift*. He explained there were properties in the County that had wells, but were not listed on the well-log. Mr. Wilson commented when those properties were assessed, but a resident refused entry to the appraiser, the well-depth would be estimated to a typical well-depth for that given area.

Vice Chairman Krolick asked if there was a depreciation schedule for wells based on their age. Mr. Wilson explained any improvements to the land were depreciated at 1.5 percent per year.

Member Green agreed the question was equalization, but it did not seem fair that some parcels were being assessed a flat-rate on their wells and others were charged per linear foot. He believed there were wells in the County not logged or listed with the correct depth. Mr. Wilson indicated assumptions would have to be based on well data that was obtainable and on the surrounding areas. He stated this Board, pursuant to NRS 361.345, could adjust any piece of property in the County. Member Green remarked the Board was charged with not being able to change the value of a property unless it was valued more than the fair market value. Mr. Wilson disagreed. He explained NRS 361.345 stated, "the property exceeding equal cash value or inequitable." He said the "or inequitable" was added during the 2005 Legislature, which was a significant change.

Vice Chairman Krolick commented this may need another year to fully implement the new methodology.

Herb Kaplan, Legal Counsel, said the Supreme Court made it clear when opined that "the assessed value did not exceed market value" was not necessarily the test. He remarked there was inequity added by the Legislature, which allowed the Board to act without considering whether the assessed value actually exceeded fair market value.

In response to a question from Member Brown, Mr. Wilson replied the subject properties total taxable value was reduced significantly because of the drastic land reductions in Palomino Valley. However, the building value was increased because of the well assessment on the property.

Member Green asked if wells that were not reassessed this year would still receive a flat-rate. Mr. Wilson stated that was correct. He said a well with the pressure system replacement cost new was valued at \$13,517, which included the well and pressure system as a combined cost prior to the new methodology. Mr. Wilson said the subject property's well was now valued at \$41 per foot, then the pump, pressure system and septic were valued at \$13,748. Member Green asked if the septic tanks were being valued equally throughout the County. Mr. Wilson stated as per the wells those were very difficult to identify, but if so directed, the septic tanks would be reviewed next year as well. Member Green commented in the sense of fairness that should be conducted.

Member Woodland inquired on the origin of the new methodology. Mr. Wilson explained the methodology was pursuant to statute, which required the Assessor's Office to recost all improvements using the *Marshall and Swift Costing Manual* and depreciate those improvements 1.5 percent per year.

Appraiser Johns commented the subject parcel was assessed as real property with a mobile home and noted there had only been one real property mobile home sale in Palomino Valley. He said the subject property had been granted a minus 10 percent topography adjustment and a minus 10 percent access adjustment. He reviewed the comparable land and improvement sales and stated the current taxable value did not exceed full cash value and recommended that the value be upheld.

Member Green asked if the parcel was on a foundation. Appraiser Johns replied that was correct.

In rebuttal, Mr. Yeager said he understood the position of the Assessor and felt the Tax Commission was not doing their job and until that occurred these problems would continue to arise. He said by law the Tax Commission was required to present a manual to be used in every county for equitable equalization. He referenced the analysis from the Bakst decision that stated, "county assessors must use uniform standards and methodologies for assessing property values throughout the State." Mr. Yeager remarked the Board had the ability to revert the well adjustment back to the flat rate throughout the County, which was the method used throughout the State.

Mr. Kaplan stated the Petitioner indicated the petition was brought pursuant to NRS 361.355 which indicated the property was overvalued because other property within the County was undervalued or not assessed. He stated the Petitioner could amend the petition or list the properties that were undervalued.

Mr. Yeager replied he would not place neighbor against neighbor and would remain with the constitutional aspect, but would amend his petition to NRS 361.356.

Member Green commented the Petitioner was not overvalued, but had an issue with equalization. Since the Board had not seen other properties to consider if they were undervalued he questioned how the Board could make an adjustment for the Petitioner and not adjust those who chose not to appeal.

Mr. Kaplan explained NRS 361.356(3) indicated if the Board found inequity existed in the assessment of the value of land, the improvements or both, the Board may add to or deduct from the value of the land, improvements or both for either the appellant's property or the property to which it was compared.

Member Horan remarked the movement toward the new methodology may have been premature. He suggested rolling back the residential wells to the previous method until more data was obtainable.

Member Woodland agreed and asked if a stipulation could be placed in the motion that the residential wells could not be changed until 80 percent had been revalued.

Vice Chairman Krolick remarked a system needed to be in place that 100 percent of the well was captured or 100 percent of what was entered on the well log. He asked on the ability of the Board to place the new method on hold until such time to capture all applicable properties. Mr. Kaplan indicated the Board had the ability to remedy the inequity. Based on the Assessor's testimony, regulations required the new procedure, but adequate time was not allowed for everyone who owned a well to disclose the depth. He said until that time the Board had two options, raise the other citizens to be

consistent with the new method or lower the Petitioner's property to be consistent with the 60 percent of the well owners still valued with the flat-rate.

Member Green suggested rolling the wells back until such time the majority of the County was assessed equally. Mr. Kaplan explained that could not be completed today and would need to be agendized to a future Board of Equalization meeting.

Member Green requested the new improvement value for the subject parcel if the well assessment were reverted back to the flat-rate. Mr. Wilson replied the Petitioner's lump sum value for the well was \$5,481. Mr. Yeager stated the entire package was \$13,517 for the 2009/10 taxes.

Per the discussion by the Board, Mr. Wilson acknowledged he would compile a list of properties with residential wells for an agenda item and have the Board act on adjusting the values.

Mr. Wilson recommended reducing the subject properties improvement value to reflect the difference between the lump sum well pressure septic cost and the new method implemented.

With regard to Parcel No. 076-470-13, which was brought pursuant to NRS 361.356, 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 \$121,241, resulting in a total taxable value of \$189,241 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

11:10 a.m. The Board recessed.

11:22 a.m. The Board reconvened.

10-0081E **PARCEL NO. 077-480-07 – DREYSE LLC**
HEARING NO. 10-0259A

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land located at Outback Lane, Washoe County, Nevada.

It was noted that Hearing Nos. 10-0259A and 10-0259B, APN's 077-480-07 and 077-480-08 would be heard simultaneously.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessment notices, 3 pages.

Assessor

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

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Tom Dinsmore was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Dinsmore requested the value remain at the level assessed last year. He indicated no improvements had been made to the subject property, the property had no well, no access to power and no septic system.

Member Woodland inquired if the Petitioner was requesting the property be rolled back to 2009/10 level. Mr. Dinsmore stated that was correct since nothing had changed; however, the value of the property had decreased from the 2009/10 level. Member Woodland said Petitioner's Exhibit A showed that the value had decreased.

Appraiser Johns reviewed the comparable sales and indicated that the current taxable value did not exceed full cash value and recommended that the taxable value be upheld.

In rebuttal, Mr. Dinsmore said that Land Sale (LS) 3 was on flatter terrain than the subject parcel, had power available and was the staging area for Waste Management. He felt LS3 was a superior property that sold in 2008 before the market drastically changed and was reflective of the current market.

Vice Chairman Krolick inquired on the increase in value. Appraiser Johns replied the area was valued using a different methodology and stated the boundaries had been redrawn resulting in valuation changes. He believed the comparable sales indicated that the taxable value had not exceeded full cash value. He explained the sales price on LS3 was an adjusted sales price based on 30 percent depreciation per year.

Vice Chairman Krolick questioned the methodology change. Gary Warren, Sr. Appraiser, replied new base values were set in the neighborhood and calculations were made based upon that new base value.

Mr. Dinsmore said with the new calculation the value should be the same as last year in a down market.

With regard to Parcel No. 077-480-07, which was brought pursuant to NRS 361.356, 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 2010/11. It was found that the Petitioner failed to meet his/her burden to show that the

land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0082E PARCEL NO. 077-480-08 – DREYSE LLC
HEARING NO. 10-0259B

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land located at Outback Lane, Washoe County, Nevada.

It was noted that Hearing Nos. 10-0259A and 10-0259B, APN's 077-480-07 and 077-480-08 would be heard simultaneously. See above item 10-0081E for discussion pertaining to this hearing.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessment notices, 3 pages.

Assessor

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

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

With regard to Parcel No. 077-480-08, which was brought pursuant to NRS 361.356, 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 2010/11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0083E PARCEL NO. 077-410-17 – GLATTHAR, JOHN N AND
CATHERINE A – HEARING NO. 10-0388

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 300 Red Corral Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 36 pages.

Exhibit B: *Realtor.com* comparable sales, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 17 pages.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, John and Catherine Glatthar were sworn in by Chief Deputy Clerk Nancy Parent. Ms. Glatthar addressed the well valuation and objected that other properties in Palomino Valley were valued at a flat-rate while the subject property was valued with the new method. Ms. Glatthar said her objection was that a particular parcel sold for \$52,000 with a well and when the Assessor's Office became aware of that well the land value became \$52,000. She felt some value needed to be deducted from the base land value for the improvement of the well. She requested the well value, the pump pressure and septic value on the subject property be dropped to \$13,517. Then apply depreciation in the amount of \$15,298, rendering a building value of \$103,636.

Ms. Glatthar felt the land value figure should be \$26,000. She said overall the base land value for the neighborhood should be \$40,000 instead of \$85,000. She indicated this year property values decreased in the area and continued to decrease. She noted the comparable sales used were older and recent data should have been considered.

Ms. Glatthar discussed topography and said the parcel received a minus 10 percent adjustment; however, due to the terrain and topography, she requested a minus 20 percent adjustment. She noted a mathematical error was made. She said if the topography received a minus 10 percent, access a minus 20 percent and plus 5 percent adjustment for size that totaled a minus 25 percent adjustment; but, was listed as a minus 15 percent. Ms. Glatthar requested a base lot change to \$40,000, less a topography adjustment of minus 20 percent, less the access adjustment of minus 20 percent, plus the size adjustment of 5 percent for a taxable land value of \$26,000.

Appraiser Johns reviewed the comparable sales and noted all of the improved comparable sales had lot sizes smaller than the subject property and indicated the current taxable value did not exceed full cash value. However, he clarified a mathematical error was discovered in the calculation of the sum of the topographic, access and size adjustments. He said the current net minus 15 percent adjustment should be a net minus 25 percent adjustment, reducing the land to \$63,700. Appraiser Johns recommended a total taxable value of \$181,476. He explained the comparable sales used for this hearing would be important since those sales would continue to be shown for properties being appealed during this agenda.

In rebuttal, Ms. Glatthar disputed the base land values and felt they were artificially high and requested a \$40,000 base lot value.

Member Woodland asked if the subject property would receive an adjustment for the well. Appraiser Johns stated that was correct.

With regard to Parcel No. 077-410-17, which was brought pursuant to NRS 361.356, 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 \$103,636, resulting in a total taxable value of \$167,336 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Herb Kaplan, Legal Counsel, explained the Petitioner filed the petition under NRS 361.355, based on the undervaluation of another property, so indicated a separate motion was needed. Member Woodland asked if the Petitioner needed to amend the petition to NRS 361.356. Mr. Kaplan stated the Petitioner checked two boxes. He said in essence it would be a motion to deny the petition based on the evidence presented.

With regard to Parcel No. 077-410-17, which was brought pursuant to NRS 361.355 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 2010/11. It was found that the Petitioner failed to meet his/her burden to show that the land was overvalued or excessive by reason of undervaluation for taxation purposes of the property of any other person, firm, company, association or corporation within any county of the State or by reason for any such property not being so assessed.

Josh Wilson, Assessor, requested a point of clarification on the motion regarding NRS 361.356. He said the Petitioner requested an additional 10 percent reduction and asked whether the Board granted that additional 10 percent reduction based on the topography or whether the land was corrected based on the recommendation to correct the calculation error. Member Woodland understood the 25 percent reduction was reflected in the \$63,700. Mr. Wilson stated that was correct, but that amount did not include an additional 10 percent adjustment. Member Woodland remarked that was the 25 percent that was recommended. Mr. Wilson said then there were two different amounts. Member Woodland said she wished for the topography adjustment to be minus 20 percent. Mr. Wilson explained applying a 35 percent negative adjustment to an \$85,000 base lot value rendered a land value of \$55,250.

Ms. Parent read back the original motion to lower the improvement value to \$103,636 due to topography and the well; the land be upheld at \$63,700, for a total taxable value of \$167,336. Member Woodland asked if that was incorrect. Mr. Wilson commented it was if the Board wanted the value to be \$63,700 or increase the topography adjustment to 20 percent above the current 10 percent which would render a \$55,250 land value. Member Woodland remarked she was under the understanding the \$63,700 included the topography. Mr. Wilson said that calculation was maintaining the minus 10 percent topography adjustment. He said the Petitioner requested an additional 10 percent

reduction for topography, which would render a land value of \$55,250. Member Green clarified that was not the motion he seconded.

Appraiser Warren stated the recommendation was to correct the adjustments shown on the record. He indicated the property was receiving a minus 20 percent adjustment for access, a minus 10 percent adjustment for topography and an upward 5 percent adjustment for size. He said the correct negative adjustment for the property should be a minus 25 percent; however, the assessment record showed a minus 15 percent. He said the additional 10 percent reflected the correction of the mathematical calculation, but did not include any additional adjustments. Member Woodland said the motion stood.

Ms. Glatthar questioned if she received a minus 20 percent adjustment for topography. Member Woodland said that was correct. Ms. Glatthar clarified she requested an additional 10 percent adjustment. Vice Chairman Krolick explained the Board accepted the recommendation from the Assessor's Office applying adjustments based on the testimony to arrive at the conclusion.

Appraiser Johns clarified the recommendation was a minus 10 percent for topography, a minus 20 percent for access and a plus 5 percent for size for a total of minus 25 percent.

Member Woodland commented the recommendation did not include an extra 10 percent reduction for topography. Ms. Glatthar said her understanding from the motion was that the parcel was granted the 20 percent for topography. Vice Chairman Krolick understood the 10 percent was inline with similar properties for downward adjustments applied to topography. Member Woodland felt the additional 10 percent was part of the recommendation and wanted to have the topography reduction at minus 20 percent.

Mr. Kaplan requested a motion to reconsider the motion regarding NRS 361.356 since the Assessor's recommendation did not include a 20 percent reduction for topography, but included a 10 percent reduction that corrected a mathematical error.

On motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the motion for NRS. 361.356 for the subject parcel be reconsidered.

With regard to Parcel No. 077-410-17, which was brought pursuant to NRS 361.356, 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 with Members Krolick, Horan and Green voting "no," it was ordered that the taxable land value be reduced to \$55,250 and the taxable improvement value be reduced to \$103,636, resulting in a total taxable value of \$158,886 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value. The motion failed.

With regard to Parcel No. 077-410-17, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Horan, which motion duly carried with Members Woodland and Brown voting "no," it was ordered that the taxable land value be reduced to \$63,700 and the taxable improvement value be reduced to \$103,636, resulting in a total taxable value of \$167,336 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0084E PARCEL NO. 076-660-03 – GOODSSELL, DENNIS A AND
MELANIE M – HEARING NO. 10-0758**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 3880 Tree Farm Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 10 pages.

Assessor

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

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Dennis Goodsell was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Goodsell requested the new method for the well and septic assessment be removed and replaced with the flat-rate assessment. He also stated the base values were too high on the subject parcel.

Appraiser Johns said this was assessed as real property with a mobile home and he reviewed the comparable sales. He recommended the improvement value be reduced based on the well issue and the land value be upheld.

In rebuttal, Mr. Goodsell stated the values were not current and did not show the current market trend. Appraiser Johns explained using the time-adjusted formula, Palomino Valley was adjusted downward at a 30 percent annual rate.

Member Woodland stated the Petitioner had marked NRS 361.357 on the petition. Herb Kaplan, Legal Counsel, clarified it was the Petitioner's burden to show that the properties taxable value exceeded market value. Mr. Goodsell amended the petition to NRS 361.356.

With regard to Parcel No. 076-660-03, which was brought pursuant to NRS 361.356, 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 \$146,725, resulting in a total taxable value of \$214,725 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

12:42 p.m. The Board recessed.

1:33 p.m. The Board reconvened.

10-0085E PARCEL NO. 076-690-69 – CRANDALL, JOSEPH M AND FONDA G – HEARING NO. 10-0093

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 610 Valle Verde Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Repair list, 1 page.

Exhibit B: Comparable sales, 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 and having been previously sworn, Michael Churchfield, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Fonda Crandall was sworn in by Chief Deputy Clerk Nancy Parent. Ms. Crandall stated the house was built in 2005 and during the building she was concerned about code violations and was told by County staff that there should be no problem and those would be reviewed. She said when the building was completed, a Certificate of Occupancy (COO) was received and her contractor stated she needed to close within three days. She commented after closing, a house inspection was conducted that revealed the home still had various code violations that needed to be addressed. She returned to the County seeking help from the Building Permit Department, but was told since once the COO was issued it was not their concern. Ms. Crandall stated she had since learned the COO should not have been issued because some items did not meet the criteria. She indicated she filed a Chapter 40 on the home, a housing defect, which meant the home had several building defects that must be fixed by the builder or the owner and future buyers must be aware of the defects. Ms. Crandall explained a Chapter 40 remained with the property even after the defects were rectified.

Ms. Crandall explained she took the builder to the State Contractors Board for some relief who reverted some issues back to the County since those corrections needed to be in writing from the Building Department. She commented in 2005 the builder put in a request to place a well on the property and the Health Department issued a card showing that the well was being placed. However, the Building Department never inspected the parcel to see if the well was properly installed. Ms. Crandall explained after going between the two departments, a supervisor from the Health Department visited the property and stated the builder had mapped the well incorrectly, drilling the well 100 feet from the septic tank, but still within County Code. She commented the well had been valued with the new method, which increased the improvement value by \$40,000. Ms. Crandall said between the Chapter 40 and other needed repairs the value decreased on the property. She disagreed with the comparable sales used to assess the subject property.

Appraiser Churchfield explained the neighborhood was a semi-custom to custom neighborhood off the Pyramid Highway with a wide variety of quality classes. He explained he did not use some sales because those were not arms-length transactions. Appraiser Churchfield reviewed the comparable sales and recommended the value be upheld with the exception of the reduction for improvements concerning the residential well. He explained obsolescence was applied to the property in 2006 to attempt to accommodate some of the repairs that needed to be resolved. He explained the obsolescence was removed since Chapter 40 noted some of the repairs would have been fixed; therefore, felt the corrections had been made. He said in reviewing the provided list from the Petitioner there was nothing definitive to note the condition of the parcel.

Vice Chairman Krolick asked if it was appropriate to substantially discount a sale because of a lack of real property disclosure as in Improved Sale 3 (IMS). Appraiser Churchfield replied that sale was not discounted and stated the actual price of the bank-owned property. Vice Chairman Krolick remarked the buyer took a risk in purchasing the property; however, still had the right to have the property inspected before moving forward with the transaction. He did not feel it was appropriate to review IMS3 as a negative, but there may be damage done to the property by the previous owner. Vice Chairman Krolick asked what rule was used in the amount that was discounted for bank sales compared to a conventional sale. Appraiser Churchfield replied this was the first bank sale he came across where there was no financing applicable to the sale since it could not be sold as a clean title house because of a dry well.

Member Green asked if a COO could be obtained on a house without running water. Ms. Crandall stated that was a requirement for the COO, which was given when the home was originally built. Member Green said if the home had a dry well it may never have had water and questioned if the Building Department would issue a COO without running water. Appraiser Churchfield stated when Improved Sale 3 was built the parcel had a working well.

In rebuttal, Ms. Crandall disagreed with the comparable sales used by the Assessor's Office and requested an adjustment on the land value.

Member Woodland asked if the home was purchased “as-is.” Ms. Crandall replied the foundation was in place when the contract was signed with the builder and then the home was built.

Vice Chairman Krolick inquired about Chapter 40. Appraiser Churchfield stated he was not aware of all the conditions associated with a Chapter 40; however, noted the Petitioner had not provided a Chapter 40 certificate. Vice Chairman Krolick asked if the Appraiser made a physical inspection of the subject property. Appraiser Churchfield stated he had not made a physical inspection.

Member Horan stated the Petitioner was referring to Nevada Revised Statute (NRS) 40 with various subchapters regarding recovery of defects in construction. Ms. Crandall stated all of the repairs had not been completed. She explained since the contractor was no longer in business, the repairs were up to her to complete.

Vice Chairman Krolick asked if IMS3 was the same developer as the subject property. Appraiser Churchfield indicated that was correct.

Member Woodland stated she did not think this was a problem for the Assessor’s Office, but asked if the repairs affected the value of the house and, if a physical inspection would change the value. Appraiser Churchfield said he had not made a physical inspection of the house, but in reviewing the repair list many of the repairs would be typical to a house being occupied. Appraiser Churchfield indicated there would be a reduction for the well.

Vice Chairman Krolick asked if the Petitioner would be acceptable to a physical inspection of the property. Ms. Crandall stated that would be acceptable. Vice Chairman Krolick asked if a change in the quality class would make a significant change in the improvement value of the subject. Appraiser Churchfield said that would be dependant upon the square footage, but indicated a typical development from the contractor had the same quality class.

With regard to Parcel No. 076-690-69, which was brought pursuant to NRS 361.357, 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 \$272,282, resulting in a total taxable value of \$365,482 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0086E PARCEL NO. 077-340-21 – SOLOMON, BARRY AND DEOBRA ROY – HEARING NO. 10-0278

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 500 Amy Road, Washoe County, Nevada.

Due to the fact he was personal friends with the appellant, Member Green recused himself from this hearing.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 436 pages.

Exhibit B: Supplemental information, 9 pages.

Assessor

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

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Barry Solomon was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Solomon stated he had an issue concerning the residential well on the property and that the well had been assessed at approximately \$30,000 as opposed to the previous assessment of \$5,000. Vice Chairman Krolick stated the well issue had been addressed and would be taken care of from the Assessor's Office.

Mr. Solomon said the second issue concerned using the *General Rural Residential Cost Manual* on buildings and, asked if that Manual was used by the Assessor's Office. He indicated topography was an issue; however, the property did not receive any topographical reduction even though there was a certain amount of land that could not be utilized. He stated land value averages in Palomino Valley for 2008/09 was \$474,000; however, this year the average was \$194,000. He felt rather than approach this based on comparable sales, valuation should be approached in a different way and felt the lesser values were not being properly accounted in the rolls. Mr. Solomon indicated an easement took up approximately 3 acres on the subject parcel, but supporting documentation indicated the easement was never taken into account for any assessments. He said the market analysis cited values for land were based on juniper trees, creeks, boulders and a view. He stated none of these attributes were on the subject property and requested a negative adjustment be applied.

Appraiser Johns reviewed the comparable sales and stated all three land comparables were similar to the subject parcel. He recommended the value be upheld; however, recommended a reduction based on the residential well.

Member Woodland asked if the Appraiser was aware of the easement on the property. Appraiser Johns indicated he was not aware of that easement. Mr. Solomon stated the easement was along one of the boundaries of the parcel. Appraiser Johns explained a majority of properties in Palomino Valley had easements along the property line and felt that was not a detriment since easements were common to the comparable sales as well.

Josh Wilson, Assessor, referenced Nevada Administrative Code (NAC) 361.128 that stated, "the cost of replacement of an improvement must include all costs for labor, materials, supervision, contractors profit and overhead, architectural plans and specifications, sales tax and insurance. In determining the cost for an improvement the county assessor shall (a) for rural buildings use the standards in the manual entitled Rural Building Costs adopted by the Tax Commission or (b) for other improvements use the standards in the cost manuals including modifiers of local cost, published or furnished, by the Marshall and Swift Publication Company as they existed on October 1st of the year proceeding the closure of the roll." He said that was the guidance used in applying the *Rural Cost Manual*, but that Manual was not being applied to properties in Washoe County. He indicated improvements were valued pursuant to *Marshall and Swift Costing Manual*.

In rebuttal, Mr. Solomon stated the subject property was General Rural Residential (GRR) and felt the *Rural Cost Manual* should be used. In reference to the easement, he stated he received a letter from the Assessor's Office, dated November 10, 2009, that indicated how restrictions were done when granting reductions on property. He said one restriction concerned easements, and added there was a legal easement on the subject parcel. Mr. Solomon did not believe the Assessor's Office fully satisfied the needs for property value by citing only two comparable sales.

With regard to Parcel No. 077-340-21, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried with Member Green abstaining, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$137,132, resulting in a total taxable value of \$222,132 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0087E PARCEL NO. 077-340-29 – ANDERSON, RICHARD K AND SUSAN L – HEARING NO. 10-0296

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on improvements located at 830 Bootstrap Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Exhibit B: Map, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 14 pages.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Richard Anderson was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Anderson stated his main concern was the well issue and reiterated the previous comments and reinforced that uniform and equal methodology should be used for well assessments. He said he had concerns over topography and noted there was an adjustment for minus 5 percent which he felt was not adequate. Mr. Anderson requested a comparable adjustment with neighboring properties. He amended the petition to reflect NRS 361.356.

Appraiser Johns reviewed the comparable sales. He said market data indicated that the current taxable value did not exceed full cash value; however, the property currently had a minus 5 percent access adjustment and he recommended that be changed to a minus 10 percent reduction. Appraiser Johns explained there was not a topography adjustment on the property. He recommended the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

In rebuttal, Mr. Anderson asked what criterion was used in determining that a topographical adjustment was not necessary since there was not a physical inspection of the property. Gary Warren, Sr. Appraiser, explained topographical adjustments were based on aerial contour maps and conducting a qualitative analysis of the amount of fairly level land in comparison to steep land. Based on the contour map, Appraiser Warren said it was concluded that a topographic adjustment was not warranted.

Mr. Anderson stated he did not agree with the criteria and stated he would suggest Appraiser Warren conduct a physical inspection to review the topography.

With regard to Parcel No. 077-340-29, which was brought pursuant to NRS 361.356, 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 reduced to \$76,500 and the taxable improvement value be reduced to \$334,602, resulting in a total taxable value of \$411,102 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0088E PARCEL NO. 077-370-12 – RAE, BRUCE J AND SUSAN D
HEARING NO. 10-0788

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 16900 Pyramid Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Appraisal report, 9 pages.

Assessor

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

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Bruce Rae was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Rae said his appeal was based on an independent appraisal conducted in October 2009. He reviewed the appraisal report and based on the conclusions of the independent appraiser, Mr. Rae recommended the taxable value be reduced to \$190,000 and a reduction for the residential well.

Member Horan inquired on the purpose of the appraisal. Mr. Rae replied he was attempting to refinance the house.

Appraiser Johns reviewed the comparable sales and noted the subject parcel did not have a garage. He stated the parcel would receive a reduction for the residential well and noted the land value had been reduced resulting in a taxable value that did not exceed full cash value.

With regard to Parcel No. 077-370-12, which was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$105,428, resulting in a total taxable value of \$185,928 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0089E **PARCEL NO. 076-241-15 – DRAGONFLY RANCH LLC**
HEARING NO. 10-0295

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 5550 Finley Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Exhibit B: Land value data, 7 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 15 pages.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Mr. and Mrs. Brooks were sworn in by Chief Deputy Clerk Nancy Parent. Mrs. Brooks spoke on the well issue and understood that would be reduced. She discussed access to the property and said there was an adjustment of minus 5 percent; however, suggested a minus 15 percent reduction because they maintained the access. She addressed the topography of the property and noted that approximately 75 percent of the property had a 15 percent grade and usable building space was limited. Mrs. Brooks stated a parcel with a similar 15 percent grade had received a minus 30 percent topography adjustment and she suggested a similar adjustment for the subject parcel.

Appraiser Johns reviewed the comparable sales; however, since the comparables did not work on this parcel, recommended a reduction to the improvement value based on obsolescence and the residential well. Appraiser Johns stated obsolescence occurred after placing full market value on the land and replacement cost new, less depreciation on improvements and still produced a value in excess of market value. He said in order to have that below market value, as required by statute, obsolescence needed to be placed on the parcel to bring the property to market value.

The Petitioner offered no further information.

With regard to Parcel No. 076-241-15, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$212,287, resulting in a total taxable value of \$293,087

for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

3:43 p.m. The Board recessed.

3:52 p.m. The Board reconvened.

10-0090E **PARCEL NO. 077-220-10 – WIGGINS, JEFFREY J AND TAMARA A – HEARING NO. 10-0777**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 3525 Amy Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 14 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He recommended that the land value remain the same and the improvement value be reduced by \$48,780 for a total taxable value of \$641,929. He noted the taxpayer was in agreement with the reduction.

With regard to Parcel No. 077-220-10, which was brought pursuant to NRS 361.357, 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 \$573,929, resulting in a total taxable value of \$641,929 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0091E **PARCEL NO. 077-220-13 – WIGGINS, CHRISTOPHER A AND CRISTEN A – HEARING NO. 10-0776**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 3400 Amy Road, 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, 17 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. Josh Wilson, Assessor, said the recommendation was to leave the land value the same and reduce the improvement value by \$95,765 for the well issue, rendering a total improvement value of \$652,550 for a total taxable value of \$720,550.

With regard to Parcel No. 077-220-13, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$652,550, resulting in a total taxable value of \$720,550 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0092E PARCEL NO. 077-300-25 – RANGLES, HEATHER
HEARING NO. 10-0257

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 5000 Twin Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 10 pages.

Exhibit B: Wells assessed by unit price, 34 pages.

Assessor

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

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Heather Randles was sworn in by Chief Deputy Clerk Nancy Parent. Ms. Randles stated the appeal form was confusing when it came to checking the appropriate NRS box.

Ms. Randles stated she had the well issue on her property and also had a concern about access. She indicated the road, maintained by the General Improvement District (GID), was poorly maintained. She requested a minus 5 percent reduction for access based on the condition of the road. Ms. Randles indicated the contour map showed a significant amount of steepness for the subject parcel. She reviewed other properties in the subsequent area with less steepness and found those parcels were receiving reductions in topography. She was requesting a minus 30 percent reduction for topography for the subject parcel. She explained it was difficult to find comparables for her property because this was a manufactured home converted to real property. Ms. Randles remarked banks did not lend on manufactured homes. She contested the 2.5 percent per month reduction in land value for older homes in 2008 and inquired how it was determined to use the 2.5 percent.

Appraiser Johns reviewed comparable sales and affirmed that the subject property was a real property mobile home. He said there was only one sale in the period from July 2008 through July 2009 of a real property, real home in Palomino Valley.

Cori Delgiudice, Sr. Appraiser, explained the 2.5 percent was a statistical analysis the Assessor's Office used throughout the County. She said all the sales that occurred in tax year 2008/09 compared to 2009/10 were reviewed to see the difference in median value, which indicated the improved sales had decreased by 2.5 percent per month. She stated that data was used to determine the allocated land values and time adjusted sales. However, she explained the 2.5 percent was not being applied to taxable value, but applied to the actual sale price that occurred prior to July 1, 2009.

Member Green said there was a minus 10 percent reduction for topography, but questioned why there was no reduction for access. Gary Warren, Sr. Appraiser, said essentially if it was a maintained road by the Palomino Valley GID it did not receive an access adjustment and a qualitative analysis was not completed on the degree of maintenance that the GID completed.

Member Horan said the Petitioner gave specific examples to adjacent properties that had different allowances for access and asked if those allowances were based on a methodology on whether the road was GID maintained. Appraiser Warren confirmed that was the method used in that determination.

In conclusion, Appraiser Johns said it was recommended that the land value remain the same and, based on the residential well, the improvement value be reduced for a total taxable value of \$190,904.

In rebuttal, Ms. Randles read the explanation of the topography as stated in the Assessor's Hearing Evidence Packet (HEP). She said in reviewing the topography

on the subject parcel versus other nearby parcels those contour lines were approximately the same distance apart and felt the subject parcel should receive the same adjustment for topography. She said in reference to the 2.5 percent reduction used to determine the reduction of land values in the area that was a county-wide assessment not solely based on the land values in the affected area; therefore, the land values in the Palomino Valley area dropped more than the rest of the County.

With regard to Parcel No. 077-300-25, which was brought pursuant to NRS 361.356, 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 \$114,404, resulting in a total taxable value of \$190,904 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0093E PARCEL NO. 077-300-05 – KINGLAND, MARY
HEARING NO. 10-0387

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 5055 Twin Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 1 page.

Assessor

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

On behalf of the Petitioner, no one was present.

Josh Wilson, Assessor, stated the Petitioner had contacted the appraiser concerning the well issue. He noted that was their only protest and they were in agreement with the recommendation.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. Mr. Wilson recommended the improvement value be reduced based on the well issue. He said the land would remain the same, the improvement value would be reduced to \$132,922 rendering a total taxable value of \$209,422.

With regard to Parcel No. 077-300-05, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion

duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$132,922 resulting in a total taxable value of \$209,422 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0094E PARCEL NO. 077-260-22 – HERMAN LIVING TRUST
HEARING NO. 10-0731

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 550 Mountain Aspen, 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, 11 pages.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

On behalf of the Petitioner, Dan Herman was sworn in by Chief Deputy Clerk Nancy Parent. Mr. Herman amended the petition to include NRS 361.356 and remarked the petition was confusing as to which NRS box to check. He said he spoke to Josh Wilson, Assessor, who agreed to lower the improvement value due to the residential well. Mr. Herman spoke on the building valuation and said he had an agricultural steel structure on the property, but the Assessor's Office did not use the *Rural Cost Manual*, which was used in most counties within the State. He stated his property was zoned General Residential Rural (GRR). He requested his rural structural building be appraised using the *Rural Cost Manual* and not the *Marshall and Swift Costing Manual*.

Mr. Herman commented the current topographical assessment on the subject property was a minus 10 percent. He indicated there were several mountains and large boulders on the property that consumed a majority of the usable land. Mr. Herman stated a parcel nearby with the same issues received a minus 30 percent adjustment for topography and requested the same for the subject parcel. He said the subject property was receiving an access adjustment of minus 10 percent. He explained the property was located on a private road, maintained by three property owners, and had limited access in the winter due to snow and road conditions. He asked for the same consideration of a minus 20 percent access reduction that was given to nearby properties. He said the lump sum adjustment, for lack of power, was \$15,000 but did not fairly represent the cost to run power to the property. Mr. Herman indicated the nearest power to the property was three-quarters of a mile away; however, the appraiser used \$20,000 per quarter mile. He

estimated it would cost over \$90,000 to run power to the property since other property owners were not interested. Therefore, he would be installing solar power at a cost of approximately \$50,000. He requested a \$20,000 lump sum power adjustment.

Appraiser Johns reviewed the comparable sales and recommended a reduction based on the residential well. He indicated the land value would remain the same and the improvement value reduced to \$70,061, rendering a new total taxable value of \$135,861.

Member Horan asked the Appraiser to address the other concerns brought forth by the appellant. Appraiser Johns replied concerning the topographical issue a qualitative analysis was used with aerial photos in an attempt to determine which properties were impacted by topography, then based on that information, an adjustment was applied.

Gary Warren, Sr. Appraiser, stated the property was on a private road and received a minus 10 percent adjustment. He said the parcels located in Wilcox Ranch received a minus 20 percent adjustment because the Palomino Valley General Improvement District (GID) maintained Wilcox Ranch Road to the gate of that subdivision. He said property owners in the Property Owners Association assessed themselves an additional \$100 per year to maintain Wilcox Ranch from the gate of the subdivision to one side street. He said other parcels from that point within Wilcox Ranch had no maintenance, so a 20 percent adjustment was issued.

Appraiser Warren indicated power adjustments were applied differently then prior years because a number of residents felt the amount of \$13,500 per quarter mile was to low. He said after research was completed through NVEnergy it was discovered that NVEnergy charges \$20,000 per quarter mile. He explained it was reviewed how far the power line had to be extended, then divided by the property owners that would benefit. Member Horan asked if this methodology was applied universally. Appraiser Warren said this methodology was only completed in Palomino Valley.

Member Green inquired if the Petitioner was receiving a minus 10 percent reduction for topography. Appraiser Warren said that was correct. Member Green said he would consider applying an additional 10 percent reduction for topography.

In rebuttal, Mr. Herman said the Assessor's Office stated the methodology for power was only completed in Palomino Valley and questioned if that was equalization. He reiterated access to the subject was an issue and requested the same adjustments concerning access and topography as nearby properties. Mr. Herman asked for an explanation as to why the County did not use the *Rural Cost Manual*.

Member Green asked what the adjustment would be if the topography assessment was decreased. Appraiser Warren replied the new land value would be \$57,250.

Josh Wilson, Assessor, read Nevada Administrative Code (NAC) 361.128 that stated, “in determining a cost of an improvement, a county assessor could (a) for rural buildings use the standards in the manual entitled Rural Building cost adopted by the Commission; (b) for other improvements use the standards in the cost manuals including modifiers of local costs published or furnished by the *Marshall and Swift* publication company as they existed on October 1st of the year proceeding the closure of the rural for the appropriate assessment year if the executive director approved them for use by county assessor’s in determining the cost of improvements.” Mr. Wilson said all improvements had been valued using the *Marshall and Swift Costing Manual* pursuant to NAC 361.128(2)(b).

With regard to Parcel No. 077-260-22, which was brought pursuant to NRS 361.356 and 357, 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 reduced to \$57,250 and the taxable improvement value be reduced to \$70,061 resulting in a total taxable value of \$127,311 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0095E PARCEL NO. 077-550-03 – JOHNSON, RAYMOND C AND MARY
A – HEARING NO. 10-0145

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 5340 Broken Spur Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Newspaper article, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 15 pages.

On behalf of the Petitioner, Raymond Johnson was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Mr. Johnson stated there had been no improvements made to the subject property for the past five years; however, the value had increased.

Appraiser Johns reviewed the comparable sales. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation and also in the form of obsolescence.

Member Green inquired on the increase to value. Appraiser Johns explained the assessment for the residential well had an impact and the redrawing of boundaries.

In rebuttal, the Petitioner had no new information and stated he was in agreement with the recommendation.

With regard to Parcel No. 077-550-03, which was brought pursuant to NRS 361.356, 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 \$196,189, resulting in a total taxable value of \$261,189 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

5:23 p.m. The Board recessed.

5:32 p.m. The Board reconvened.

10-0096E **PARCEL NO. 077-300-19 – GUNTER, DAVID L AND LYNN M**
HEARING NO. 10-0740

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 3475 Right Hand Canyon Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Exhibit B: Appeal for Aquifer Depth Land Defect Site Adjustment, 6 pages.

Assessor

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

On behalf of the Petitioner, David Gunter was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Mr. Gunter explained he was on the flat-rate for the residential well. He spoke on the average depth of the wells and how those should be assessed. He discussed topography and did not know how a parcel's topography could be quantified and felt those values were not applied equally.

Appraiser Johns reviewed the comparable sales and upon review stated the taxable value did not exceed full cash value. However, during the preparation for the appeal, it was determined that the subject was entitled to an additional minus 10 percent topographic adjustment and indicated the well was valued using the old method.

In rebuttal, Mr. Gunter stated he was in agreement with the recommendation; however, felt the topographic issue was not addressed.

With regard to Parcel No. 077-300-19, which was brought pursuant to NRS 361.356, 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 reduced to \$48,000 and the taxable improvement value be reduced to \$244,641, resulting in a total taxable value of \$292,641 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0097E PARCEL NO. 077-320-11 – EDMUNDS, SCOTT
HEARING NO. 10-0739

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land located at 2580 Whiskey Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 3 pages.

Exhibit B: 2010/11 Assessment appeal, 11 pages.

Assessor

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

On behalf of the Petitioner, Scott Edmunds was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Mr. Edmunds stated this parcel had been contaminated by the *Rocketdyne Company*; however, that was never mentioned during the escrow process. He requested the land be adjusted to actual and/or full cash value since banks would not finance a contaminated parcel. He also requested the removal of an obsolescence adjustment, which had been placed on the parcel due to the purchase price being less than what the Assessor believed the property was worth. He also requested an aquifer depth land defect site adjustment.

Vice Chairman Krolick asked how the property was purchased. Mr. Edmunds stated the sale was through an agent and, to his dismay within the numerous papers he had signed, there was a disclaimer stating the seller did not have to disclose much information about the property because the seller was an out-of-state bank and this was a foreclosure sale.

Appraiser Johns said the County felt this was a contaminated area, but the surface or the wells in the area were not contaminated. He agreed the property was stigmatized. He reviewed the comparable sales and based on the market data, the current taxable value did not exceed market value and recommended the value be upheld.

In rebuttal, Mr. Edmunds questioned why was the land labeled contaminated and carried that stigma when, if in fact, the land or the water was not contaminated.

With regard to Parcel No. 077-320-11, which was brought pursuant to NRS 361.356, 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 2010/11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0098E PARCEL NO. 077-370-14 – EDMUNDS, SCOTT
HEARING NO. 10-0549A

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land located at 17950 Pyramid Highway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 30 pages.

Exhibit B: 2010/11 Assessment appeal, 31 pages.

Assessor

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

On behalf of the Petitioner, and having been previously sworn Scott Edmunds offered testimony.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Mr. Edmunds stated he was seeking a topography adjustment and an adjustment for traffic, noise and nuisance because it was close to the Pyramid Highway Regional Shooting Range. He explained he knew the property was close to the shooting range, but had no idea of the extent of usage. He said the Range could be used 24 hours a day, seven days a week by various law enforcement agencies. He requested the adjustment for frontage be removed since that placed a higher valuation on a parcel located by the Pyramid Highway. He stated the actual footage of the frontage was small and no future commercial zoning was planned. Mr. Edmunds remarked there would be an abnormal aquifer depth of 400 feet because of the topography.

Member Horan asked how long the County had operated the Shooting Range. Member Woodland stated that facility had been there for a number of years. Mr. Edmunds stated he did not know the exact length, but the facility was there when he purchased the parcel; however, reiterated he was not aware of the extent of usage.

Appraiser Johns stated the subject parcel did have a paved access to the Pyramid Highway, an attribute not associated with the comparable sales. He reviewed the comparable sales and, based on that information, the current taxable value did not exceed full cash value and recommended the value be upheld.

In reviewing the aerial photo, Appraiser Johns commented he would defer to the Petitioner's opinion on the amount of noise.

Member Woodland stated there were no improvements on the subject parcel, which was vacant, so felt an adjustment could not be warranted.

In rebuttal, Mr. Edmunds reiterated the noise from the Shooting Range was significant.

Member Green indicated the Petitioner had requested a 60 percent site adjustment and a 40 percent adjustment for topography along with the 20 percent adjustment removed for frontage. He said he did want to address the first two requests, but asked if the access adjustment added to the value of the parcel. Appraiser Johns replied previously there was comparable data for the Pyramid Highway and felt access was a premium. He stated he was comfortable with the plus 20 percent adjustment.

Mr. Edmunds stated the plus 20 percent adjustment for access was not applied on the following parcel.

With regard to Parcel No. 077-370-14, which was brought pursuant to NRS 361.356, 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 2010/11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0099E PARCEL NO. 077-370-15 – EDMUNDS, SCOTT
HEARING NO. 10-0549B

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land located at 17950 Pyramid Highway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 30 pages.

Exhibit B: 2010/11 Assessment appeal, 43 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 17 pages.

On behalf of the Petitioner, and having been previously sworn Scott Edmunds offered testimony.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Josh Wilson, Assessor, stated it was important that this hearing be heard under NRS 361.357 as marked by the Petitioner.

Vice Chairman Krolick asked if the parcel was vacant, would an access adjustment be applied or did the access begin after the parcel was improved. Appraiser Johns stated the access adjustment would be applied whether the parcel was vacant or not. Mr. Wilson felt if there was consideration by the Board to apply the 20 percent access increase to this parcel, then NRS 361.357 needed to be marked.

Mr. Edmunds stated this parcel had many of the same issues as the previous hearing concerning aquifer depth and traffic noise. He requested an appropriate topography adjustment since there was significant characteristics such as small mountains

and large rock formations occurring on approximately 35 to 40 percent of the parcel. He noted there was a well on the property and requested that be adjusted back to the lump sum adjustment.

Appraiser Johns stated the subject parcel did have a paved access to the Pyramid Highway, an attribute not associated with the comparable sales. He reviewed the comparable sales and, based on that information, the current taxable value did not exceed full cash value and recommended the value be upheld. However, he recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

Member Horan asked if there were any other parcels in the general vicinity that were receiving a reduction for noise relative to the Shooting Range. Appraiser Johns said there were no parcels receiving those adjustments. Member Horan inquired if there was a policy for reviewing noise issues in the County. Appraiser Johns indicated that was a subjective issue and was viewed case-by-case.

Mr. Edmunds commented the disposal of dynamite occurred about once a month and nothing was done to abate the noise or the vibration. Vice Chairman Krolick felt that should be addressed by other County departments to ensure that proper safety precautions were occurring.

Member Green said there were some issues associated with the property, but since there was an error with the omission of the plus 20 percent for access, he suggested upholding the value with the exception of the residential well issue.

With regard to Parcel No. 077-370-15, which was brought pursuant to NRS 361.356 and 357, 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 \$229,129, resulting in a total taxable value of \$314,129 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0100E PARCEL NO. 076-650-08 – MAGERS, DENNIS AND CHRISTY
HEARING NO. 10-0213

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 3415 Basque Oven Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 13 pages.

Exhibit B: Nevada Revised Statutes, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 14 pages.

On behalf of the Petitioner, Dennis and Christy Magers were sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Ms. Magers indicated there was an issue with the equity of the residential well on this property. She spoke on the new methodology used by the Assessor's Office concerning the land values and lack of power to land. Ms. Magers said after speaking to the Assessor's Office this methodology was based on a development being clustered nearby, baring the expense of pulling power. She said in the past the parcel had received a reduction of \$37,500 for being off the power grid; however, this year that amount was reduced to \$16,000. She requested that adjustment be returned to \$37,500.

Appraiser Johns reviewed the comparable sales and after review stated the sales data indicated that the current taxable value did not exceed full cash value and recommended the value be upheld. However, it was being recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

In rebuttal, Ms. Magers asked why the adjustment for the power was reduced. Gary Warren, Sr. Appraiser, explained there was a maximum reduction of \$37,500 based on \$13,500 per quarter mile. He said after research was completed through NVEnergy it was discovered that NVEnergy charges \$20,000 per quarter mile. He explained if there were four parcels at the end of the road that did not have power, he would estimate the total cost to serve all four parcels, then divided by four which equated to the current adjustment of \$16,000.

Member Horan asked if the power adjustment was applied consistently across the County. Appraiser Warren said adjustments in other neighborhoods still used the \$13,500 per quarter mile. Member Horan asked if this was similar to the residential well issue where it was applied across the County. Appraiser Warren said that was correct.

Ms. Magers felt this needed to be applied across the entire County, not only selective areas. Vice Chairman Krolick stated based on sales data the assessment was being applied equally within that geographic area.

Mr. Wilson commented that Appraiser Warren supplied the Board with the information; however, it was within the Board's purview to adjust this parcel or all the parcels in Palomino Valley with power adjustments.

With regard to Parcel No. 076-650-08, which was brought pursuant to NRS 361.356, 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 Horan voting "no," it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$34,526, resulting in a total taxable value of \$90,826 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0101E PARCEL NO. 077-480-04 – SIEVERT, GINNY
HEARING NO. 10-0315

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 3500 Outback Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Reasons for appeal, 1 page.

Exhibit B: Additional reasons for appeal, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 14 pages.

On behalf of the Petitioner, Ginny Sievert was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Ms. Sievert spoke on access, topography and the residential well issue. She requested a 30 percent topography reduction and a 20 percent reduction for access. Ms. Sievert said the comparable sales that she reviewed, were not similar to the comparable sales provided by the Assessor's Office. She said she disagreed with the land value placed on the subject parcel.

Josh Wilson, Assessor, said there was a comparable sale that occurred in 2008 but it was not a matter if a property was encumbered by topography; it was how the encumbrance of that topography or value in relation to what a willing buyer and a willing seller were able to negotiate for a purchase price. He understood the Petitioner's concern, but the value loss had been recognized in this neighborhood as evidenced by the resulting value. Ms. Sievert said the sale Mr. Wilson referenced was the adjacent parcel, which she purchased.

Appraiser Johns reviewed the comparable sales and after review stated the sales data indicated that the current taxable value did not exceed full cash value and recommended the value be upheld. However, it was recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

In response to a question from Member Woodland, Appraiser Johns replied a qualitative method was used to appraise the area and to determine how each parcel was impacted by the topography. He said their opinion was that value was altered by 10 percent on this parcel.

In rebuttal, Ms. Sievert requested a fair and equalized reduction for access and topography.

Vice Chairman Krolick said Land Sale 3 had a taxable land value of \$59,500 and the subject parcel had a land value of \$68,000. Appraiser Johns explained Land Sale 3 had a minus 10 percent reduction for the easement, a minus 10 percent for access. He said the same as the adjacent property, without the improvements; however, there was a 10 percent topography reduction on the parcel without the improvements.

Ms. Sievert stated those were the same mountains, with the same topography and disagreed with a topographical adjustment on one parcel and not the other. She reiterated her request for a reduction in topography and access and to be valued fairly and equally.

Member Green felt this parcel did not warrant a 30 percent reduction in access.

With regard to Parcel No. 077-480-04, which was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, 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 \$196,147, resulting in a total taxable value of \$264,147 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0102E PARCEL NO. 077-480-12 – GINNY I SIEVERT TRUST
HEARING NO. 10-0314

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at Curnow Canyon Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Reasons for appeal, 1 page.

Exhibit B: Additional reasons for appeal, 1 page.

Assessor

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

On behalf of the Petitioner, and having been previously sworn Ginny Sievert offered testimony.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Ms. Sievert felt this property was unequal with the decision that was made in the previous hearing. She requested a 30 percent topography reduction, a 20 percent reduction for access and stated the land value was incorrect.

Josh Wilson, Assessor, explained when the lines on a contour were closer together that meant the grade was steeper then when the lines were further apart. He said it was the Assessor's Office opinion of value that the vacant parcel was more subject to a topography detriment than the adjacent improved property, which was the basis for the adjustment.

Appraiser Johns reviewed the comparable sales and based upon the comparable sales, he stated taxable value does not exceed full cash value and recommended the value be upheld.

Member Woodland asked for clarification on the differing land values between the adjacent properties. Appraiser Johns stated a minus 10 percent topography adjustment had been applied.

In rebuttal, Ms. Sievert remarked she was in disagreement with the parcel map.

With regard to Parcel No. 077-480-12, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2010/11. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

10-0103E PARCEL NO. 076-690-32 – BRUCE T B
HEARING NO. 10-0780

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 660 Valle Verde Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 4 pages.

Exhibit B: Special Assessment District (SAD) 32 Map, 1 page.

Exhibit C: Washoe County staff report concerning SAD 32, 75 pages.

Exhibit D: Sale sheet, 1 page.

Assessor

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

On behalf of the Petitioner, Thomas Bruce was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Gary Warren, Sr. Appraiser, oriented the Board as to the location of the subject property.

Mr. Bruce spoke on the residential well issue and requested the same reduction for the subject parcel as given to other Petitioner's. He said the aquifer depth in the Spanish Springs valley was approximately 1,200 feet below the surface and noted the *Marshall and Swift Costing Manual* established a regional standard that a typical well depth was 130 feet, which corresponded to the flat-rate charge. Mr. Bruce requested the subject parcel receive a lump sum site adjustment for an aquifer depth land defect of approximately \$48,000. He said the Assessor's Office land valuation of \$93,200 was assigned to all 10-acre parcels in the area, regardless of those properties being on paved or dirt roads. Mr. Bruce felt that would cost a significant amount for the parcels on dirt roads if Special Assessment District (SAD) 32 were established. He requested a \$26,424 reduction in the land value based on the property not being on a paved road.

Appraiser Warren said 10-acre parcels in the Spanish Springs valley were valued using the allocation process and noted there were no vacant land sales located of comparable properties to indicate any other method. He said all 10-acre parcels received the \$93,200 land value. He reviewed the improved comparable sales and stated 10 percent in obsolescence was applied to this neighborhood. Based on the comparable sales, Appraiser Warren said the taxable value did not exceed full cash value and the subject property was equalized with similarly situated properties in the County.

In rebuttal, Mr. Bruce disputed the comparable sales because the sale value was used and stated the Assessor's Office value for the property was indicated at \$25,000 less than the sale price. He felt the Assessor's Office was "cherry-picking" properties to use for the comparable sales and thought those were weighted unfairly.

Appraiser Warren indicated the subject property had a residential well and recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

With regard to Parcel No. 076-690-32, which was brought pursuant to NRS 361.356 or 357, 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 \$191,766, resulting in a total taxable value of \$284,966 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0104E PARCEL NO. 076-110-24 – DENNIS FAMILY TRUST
HEARING NO. 10-0501

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 6000 Rebel Cause Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 15 pages.

On behalf of the Petitioner, Greg Dennis was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Mr. Dennis stated he could not subdivide his property because of annexation from the City of Reno. He spoke on the issues that affected the land values in that area such as the Bureau of Land Management (BLM) creating a sacrifice area for off-road vehicles and local airports with landing patterns over the neighborhoods. He said the roads deteriorating in the area, deterioration of infrastructure and the lack of maintenance from the General Improvement District (GID) attributed to the decrease in land value.

Mr. Dennis explained when the land was developed in 1976 it was decided that the parcels could not be over 40 acres. Access to each of those depended on the size and the bigger the parcel, the less access. He stated there were many issues associated with a well, for example, quality of the water, a dry hole, and how many gallons were distributed per minute. He said those issues, as well as the depth of a well, could not be addressed relative to the value of a piece of land. Mr. Dennis reviewed the median price used for comparable sales and it appeared that 2.5 percent devaluation per month was incorrect.

Appraiser Johns reviewed the comparable sales and noted all three comparable land sales were similar to the subject parcel and stated the current taxable value did not exceed full cash value. He recommended the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

In rebuttal, Mr. Dennis said the comparable sales included land and improvements and believed the *Rural Costing Manual* should have been used instead of the *Marshall and Swift Costing Manual*, which did not accurately reflect the devaluation of land in Palomino Valley. Mr. Dennis said the 2.5 percent devaluation was used on the comparable sales.

Gary Warren, Sr. Appraiser, replied the comparable sales price was adjusted by 2.5 percent to reflect if that property had sold by July 1, 2009.

With regard to Parcel No. 076-110-24, which was brought pursuant to NRS 361.357, 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 \$108,594, resulting in a total taxable value of \$193,594 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

8:44 p.m. The Board recessed.

8:51 p.m. The Board reconvened.

10-0105E **PARCEL NO. 076-310-19 – WATERMAN, LOREEN**
HEARING NO. 10-0092

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land located at 695 Encanto Drive, 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 Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Gail Vice, Sr. Appraiser, oriented the Board as to the location of the subject property. She recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

Member Green wondered if the well was capped. Ron Sauer, Chief Appraiser, indicated an appraiser would contact the Petitioner to verify the status of the well and, if that were the case, the roll would be reopened to remove the well from the roll.

With regard to Parcel No. 076-310-19, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$5,070, resulting in a total taxable value of \$98,270 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0106E PARCEL NO. 078-253-10 – JOHNSON, BRENT
HEARING NO. 10-0107

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 105 Buckboard Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 5 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 14 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Gail Vice, Sr. Appraiser, oriented the Board as to the location of the subject property. She recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation and also in the form of obsolescence. She noted that the Petitioner was in agreement with the recommendation.

With regard to Parcel No. 078-253-10, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$110,659, resulting in a total taxable value of \$145,659 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0107E PARCEL NO. 078-351-06 – REANEY, ROBERT R JR AND SUSAN
HEARING NO. 10-0108

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 2540 Dixie Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 17 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Gail Vice, Sr. Appraiser, oriented the Board as to the location of the subject property. She recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation and also in the form of obsolescence. She noted that the Petitioner was in agreement with the recommendation.

Appraiser Vice explained the reduction in the land value was due to a 25 percent reduction for power. She commented the reduction was based on market data.

With regard to Parcel No. 078-351-06, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be reduced to \$21,000 and the taxable improvement value be reduced to \$259,188, resulting in a total taxable value of

\$280,188 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0108E PARCEL NO. 077-280-12 – GOTTSCHALK, CHANDA
HEARING NO. 10-0137**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 5700 Microwave Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Appraisal, 26 pages.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation and also in the form of obsolescence. He noted that the Petitioner was in agreement with the recommendation.

With regard to Parcel No. 077-280-12, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$100,234, resulting in a total taxable value of \$176,734 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0109E PARCEL NO. 077-560-06 – LAMARRA, ANTHONY D AND BETTY
JOANN – HEARING NO. 10-0181**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 5850 Whiskey Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Map and Nevada Revised Statutes, 2 pages.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation and a 10 percent reduction for an easement. He noted that the Petitioner was in agreement with the recommendation.

With regard to Parcel No. 077-560-06, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be reduced to \$91,800 and the taxable improvement value be reduced to \$129,012, resulting in a total taxable value of \$220,812 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0110E PARCEL NO. 077-140-15 – AMBROSE, JAMES E AMD M SUSAN
HEARING NO. 10-0201

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 1255 Hockberry Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

With regard to Parcel No. 077-140-15, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$143,456, resulting in a total taxable value of \$228,456 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0111E PARCEL NO. 076-290-25 – JOSEPH, RICHARD M AND DEANNE
HEARING NO. 10-0251**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 2000 Fantasy Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Gary Warren, Sr. Appraiser, oriented the Board as to the location of the subject property. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

With regard to Parcel No. 076-290-25, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$488,737, resulting in a total taxable value of \$619,237 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0112E PARCEL NO. 079-420-05 – ELLIS, STEPHEN L AND STEPHANIE
D – HEARING NO. 10-0280**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 1235 Antelope Valley Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Appraisal, 20 pages.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Gail Vice Sr. Appraiser, oriented the Board as to the location of the subject property. She recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation and also in the form of obsolescence. She noted that the Petitioner was in agreement with the recommendation.

With regard to Parcel No. 079-420-05, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced \$314,802, resulting in a total taxable value of \$434,802 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0113E PARCEL NO. 079-420-05 – ELLIS, STEPHEN L AND STEPHANIE D – HEARING NO. 10-0280R09

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 1235 Antelope Valley Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Appraisal of real property, 20 pages.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Gail Vice, Sr. Appraiser, oriented the Board as to the location of the subject property. She

recommended that the taxable improvement value be reduced in the form of obsolescence.

With regard to Parcel No. 079-420-05, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$351,698, resulting in a total taxable value of \$455,122 for tax year 2009-10. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0114E PARCEL NO. 077-250-04 – CHAKO FAMILY TRUST, RONALD AND JANET – HEARING NO. 10-0741

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 6555 Quaking Aspen, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 1 page.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

With regard to Parcel No. 077-250-04, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$75,258, resulting in a total taxable value of \$156,058 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0115E PARCEL NO. 076-220-23 – LAWRENCE FAMILY TRUST,
MICHAEL L AND CAROLYN M – HEARING NO. 10-0294**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 746 Ironwood Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Market watch for vacant land in Palomino Valley, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 15 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He stated an inspection of the parcel was recently conducted and based on that inspection the quality class was lowered. He explained during the inspection an elevator was discovered and subsequently added to the roll. Appraiser Johns also recommended a minus 10 percent adjustment for access and a minus 10 percent adjustment for topography.

With regard to Parcel No. 076-220-23, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be reduced to \$68,000 and the taxable improvement value be reduced to \$294,437, resulting in a total taxable value of \$362,437 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10-0116E PARCEL NO. 077-260-17 – WRIGHT, ANDREW
HEARING NO. 10-0796**

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 6955 Quaking Aspen Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Reason for appeal documentation, 5 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 15 pages.

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation and also in the form of obsolescence.

With regard to Parcel No. 077-260-17, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$90,734, resulting in a total taxable value of \$152,234 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10-0117E PARCEL NO. 077-170-03 – PECK, BRIAN J TRUSTEE
HEARING NO. 10-0794

A Petition for Review of Assessed Valuation was received protesting the 2010/11 taxable valuation on land and improvements located at 3955 Morning Dove Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter supporting appeal, 2 pages.

Assessor

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

On behalf of the Petitioner, no one was present.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property. He recommended that the taxable improvement value be reduced as a result of reverting to the 2009 well-costing calculation.

With regard to Parcel No. 077-170-03, which was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable

improvement value be reduced to \$175,537, resulting in a total taxable value of \$260,537 for tax year 2010/11. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

BOARD MEMBER COMMENTS

There were no Board member comments.

PUBLIC COMMENT

There was no response to the call for public comment.

* * * * *

9:43 p.m. There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, the meeting was adjourned.

JOHN KROLICK, Vice Chairperson
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*