

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:00 A.M.

FEBRUARY 15, 2011

PRESENT:

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

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

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

11-0460E WITHDRAWALS

The following petition scheduled on today's agenda was withdrawn by the property owner prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
200-600-24	Banyan Tree Properties LLC	11-0499

11-0461E REQUESTS FOR CONTINUANCE

There were no requests for continuance.

CONSOLIDATION OF HEARINGS

The Board consolidated items as necessary when they each came up on the day's agenda.

11-0462E PARCEL NO. 033-221-24 – 1301-1321 MCCARRAN LLC
– HEARING NO. 11-0438

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 1301 N McCarran Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 5 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 23 pages.

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject property. He indicated there was a recommendation by the Assessor's Office to reduce the total taxable value by applying obsolescence to the improvements. Chairperson Covert asked if the Appellant was in agreement with the recommendation. Mr. Johns stated he had not been in contact with the Appellant. He referenced the income and sales comparison approaches that were provided in Exhibit I. He noted the most weight had been given to the income approach.

Member Brown wondered why the comparable sales were considered to be poor data. Appraiser Johns said the available sales were not very comparable to the subject. He reviewed the sales data.

Chairperson Covert observed financial information had been provided by the Petitioner but no specific property value was requested.

Member Green wondered if the property owner's representative had been expected to attend the hearing. Josh Wilson, County Assessor, stated there were multiple hearings scheduled in blocks for the same representative, Roger Croteau. He agreed there was no opinion of value shown on the petition. He noted the Assessor's Office had been in contact with Ribeiro Properties during the fall of 2010 to try to get income and expense data, but the taxpayer preferred to wait to supply year-end information.

With regard to Parcel No. 033-221-24, 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 \$1,343,560, resulting in a total taxable value of \$2,159,000 for tax year 2011-12. The reduction was based on the recommendation of the Assessor's Office to apply \$335,363 in obsolescence. 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.

11-0463E PARCEL NO. 035-073-19 – SUN VALLEY QUAIL LLC
– HEARING NO. 11-0452

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 4873 Sun Valley Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 5 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Jana Spoor, Appraiser, oriented the Board as to the location of the subject property. She noted the subject property had operated as a self-serve car wash with a small kiosk since 2008. The kiosk was torn down and recently rebuilt. The new construction had not yet been reviewed by the Assessor's Office in conjunction with the building permit. Member Woodland said she had seen a modular unit on the property with a new business called Bikini Coffee. Appraiser Spoor reviewed the income approach provided on page 2 of Exhibit I. She indicated the Petitioner had supplied more information in Exhibit A but no additional income or expenses. She recommended the Assessor's values be upheld.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 035-073-19, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0464E PARCEL NO. 164-280-17 – QUAIL PARK SOUTH LLC
– HEARING NO. 11-0489

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 75 E Patriot Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 6 pages

Assessor

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

No one was present to testify on behalf of the Petitioner.

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

Chairperson Covert observed there was no recommended value provided by the Petitioner. He noted the recommendation of the Assessor's Office was to uphold their values.

With regard to Parcel No. 164-280-17, 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 Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

**11-0465E PARCEL NO. 164-460-05 – QUAIL PARK SOUTH LLC
 – HEARING NO. 11-0490**

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 8040 S Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 6 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Mike Bozman, Appraiser, oriented the Board as to the location of the subject property. He recommended the Assessor's values be upheld.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

Member Green asked whether the taxpayer's representative, Roger Croteau, was expected to appear. Appraiser Bozman stated he was not aware of any specific communication. Josh Wilson, County Assessor, said it was his understanding that someone from Mr. Croteau's office had requested the Assessor's hearing evidence packets for the properties on the day's agenda. He indicated the packets had been forwarded to the Petitioner the previous day but there had been no reply.

With regard to Parcel No. 164-460-05, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0466E PARCEL NO. 164-460-08 – QUAIL PARK SOUTH LLC
– HEARING NO. 11-0491

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 8050 S Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 4 pages.

Exhibit B: Tenant rent roll, 6 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Mike Bozman, Appraiser, oriented the Board as to the location of the subject property. He recommended the Assessor's values be upheld.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 164-460-08, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0467E PARCEL NO. 164-460-10 – QUAIL PARK SOUTH LLC
– HEARING NO. 11-0492

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 8056 S Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 6 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Mike Bozman, Appraiser, oriented the Board as to the location of the subject property. He recommended the Assessor's values be upheld.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 164-460-10, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0468E PARCEL NO. 200-600-09 – WAIALA INVESTMENT CORP
– HEARING NO. 11-0411A

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 0 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Parcel summary reports, 4 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She indicated the remaining properties on the day's agenda were similar office condos located on Mae Anne Avenue and Robb Drive.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-600-09, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0469E PARCEL NO. 200-600-10 – WAIALA INVESTMENT CORP
– HEARING NO. 11-0411B

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 0 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Parcel summary reports, 4 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

Member Green noted the subject property appeared to have some unfinished area. He asked if an appraiser had been to the property to verify whether the area was finished or not. Appraiser Sutherland said she had visited the property recently to verify adjustments for unfinished area.

With regard to Parcel No. 200-600-10, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

**DISCUSSION AND CONSOLIDATION – PARCEL NOS. 200-590-28,
200-590-29 & 200-590-30 – STONE VALLEY DRIVE LLC –
HEARING NOS. 11-0413A, 11-0413B & 11-0413C**

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject properties as office condos that operated as a dialysis center.

Chairperson Covert observed there were no recommended values provided by the Petitioner.

Member Woodland inquired as to the recommendation of the Assessor's Office. Appraiser Sutherland recommended the values be upheld.

Please see 11-0470E through 11-0472E below for the details concerning the petition, exhibits and decision related to each of the properties in the consolidated hearing.

**11-0470E PARCEL NO. 200-590-28 – STONE VALLEY DRIVE LLC
– HEARING NO. 11-0413A**

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6144 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and parcel summary reports, 7 pages.

Exhibit B: Tenant rent roll, 4 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

Ginny Sutherland, Appraiser, provided testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see DISCUSSION AND CONSOLIDATION – PARCEL NOS. 200-590-28, 200-590-29 & 200-590-30 – STONE VALLEY DRIVE LLC – HEARING NOS. 11-0413A, 11-0413B & 11-0413C.

With regard to Parcel No. 200-590-28, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

**11-0471E PARCEL NO. 200-590-29 – STONE VALLEY DRIVE LLC
– HEARING NO. 11-0413B**

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6144 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and parcel summary reports, 7 pages.

Exhibit B: Tenant rent roll, 4 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

Ginny Sutherland, Appraiser, provided testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see DISCUSSION AND CONSOLIDATION – PARCEL NOS. 200-590-28, 200-590-29 & 200-590-30 – STONE VALLEY DRIVE LLC – HEARING NOS. 11-0413A, 11-0413B & 11-0413C.

With regard to Parcel No. 200-590-29, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0472E PARCEL NO. 200-590-30 – STONE VALLEY DRIVE LLC
– HEARING NO. 11-0413C

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6144 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and parcel summary reports, 7 pages.

Exhibit B: Tenant rent roll, 4 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

Ginny Sutherland, Appraiser, provided testimony on behalf of the Assessor's Office.

For the discussion that took place on this hearing, see DISCUSSION AND CONSOLIDATION – PARCEL NOS. 200-590-28, 200-590-29 & 200-590-30 – STONE VALLEY DRIVE LLC – HEARING NOS. 11-0413A, 11-0413B & 11-0413C.

With regard to Parcel No. 200-590-30, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0473E PARCEL NO. 200-590-19 – STONE VALLEY DRIVE LLC
– HEARING NO. 11-0431

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6160 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 4 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-590-19, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0474E PARCEL NO. 200-590-18 – RBC NORTHWEST LLC
– HEARING NO. 11-0432

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6170 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-590-18, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

**11-0475E PARCEL NO. 200-590-22 – RBC NORTHWEST LLC
– HEARING NO. 11-0433**

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6148 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-590-22, 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 Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0476E PARCEL NO. 200-590-23 – RBC NORTHWEST LLC
– HEARING NO. 11-0434

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6152 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-590-23, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0477E PARCEL NO. 200-600-05 – RBC NORTHWEST II LLC
– HEARING NO. 11-0435

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6310 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No.200-600-05, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0478E PARCEL NO. 200-020-08 – RENO CITY OF
– HEARING NO. 11-0493

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 1595 Robb Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 5 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

Exhibit II: Assessor's supplementary hearing evidence packet, 5 pages.

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo. She explained the Petitioner did not own the subject property and there had been no response to the Assessor's Office e-mail requesting clarification. She said it was thought the Petitioner was appealing a possessory interest as the lessee.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-020-08, pursuant to NRS 361.260, 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 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements were valued higher than another property whose use is identical and whose location is comparable.

11-0479E PARCEL NO. 200-590-04 – ULTIMATE PROPERTIES LLC
– HEARING NO. 11-0494

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6120 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 3 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo. She recommended the Assessor's values be upheld.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-590-04, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0480E PARCEL NO. 200-590-26 – STONE VALLEY DRIVE LLC
– HEARING NO. 11-0495

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 1635 Robb Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 5 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-590-26, 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 Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0481E PARCEL NO. 200-600-03 – DEL CARLO TRUST, PAUL J & MARGARET H – HEARING NO. 11-0496

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6380 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 2 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

Member Green noted the income approach in Exhibit I indicated a value of \$120 per square foot but the subject's total taxable value was \$137 per square foot. He asked why the property was being valued higher than what was indicated by the income approach. Appraiser Sutherland stated the value had been reconciled with the sales comparison approach.

With regard to Parcel No. 200-600-03, 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 Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0482E PARCEL NO. 200-600-06 – QUAIL CARWASH LLC – HEARING NO. 11-0497

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6165 Stone Valley Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 2 pages.

Exhibit B: Copy of hearing notice, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo. She reviewed the analyses provided in Exhibit I.

Chairperson Covert observed there was a letter from the Petitioner in Exhibit B stating that rent rolls were attached. However, no rent rolls had been attached. Appraiser Sutherland said rent rolls for several properties were received, but not for the subject property.

With regard to Parcel No. 200-600-06, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0483E PARCEL NO. 200-600-19 – 6300 MAE ANNE LLC
– HEARING NO. 11-0498

A Petition for Review of Assessed Valuation was received protesting the 2011-12 taxable valuation on land and improvements located at 6300 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income statement and comparable sales, 5 pages.

Exhibit B: Tenant rent roll, 2 pages.

Assessor

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

No one was present to testify on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, identified the subject property as an office condo. She reviewed the analyses provided in Exhibit I.

Chairperson Covert observed there was no recommended value provided by the Petitioner.

With regard to Parcel No. 200-600-19, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2011-12. It was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property.

11-0484E PARCEL NO. 200-590-16 – MAE ANNE THREE LLC
– HEARING NO. 11-0500

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

Mr. Croteau apologized and stated he had not realized his properties were the only ones on the day's agenda. Chairperson Covert explained the hearings scheduled on February 16 and 17, 2011 were all for Mr. Croteau's properties and would begin at 9:00 a.m. each day. Mr. Croteau pointed out the Petitioner's evidence had been submitted to the Board. Chairperson Covert stated the evidence had been reviewed but no specific values were requested. Mr. Croteau indicated he was asking that the income approach be applied. Chairperson Covert noted the Assessor's Office had applied the income approach. Mr. Croteau said the Assessor's Office applied their own income approach but did not use the properties' actual income and expense information.

Josh Wilson, County Assessor, stated the Petitioner had provided a significant amount of information on Friday, February 11, 2011. He noted the appraisers in his office may or may not have had enough time to review the information prior to each hearing.

Mr. Croteau withdrew the appeal for the subject property.

11-0485E REQUEST FOR CONTINUATION OF HEARINGS

On behalf of the Petitioner and having been previously sworn, Roger Croteau indicated he had received notices of the hearings the day prior to the hearing. He requested that the appeals be continued to Thursday, February 17, 2011. Chairperson Covert noted the agenda for that day had already been posted and it was too late to provide sufficient legal notice to the public for that day.

Josh Wilson, County Assessor, said he had no objection to continuing the hearings. He explained the notices had been sent to the property owner rather than to Mr. Croteau as the owner's representative. Herb Kaplan, Legal Counsel, advised that continuation to Thursday, February 17, 2011 would not comply with the State's Open Meeting Law.

Following some discussion, Chairperson Covert continued the following hearings and rescheduled them to February 25, 2011:

Assessor's Parcel No.	Petitioner	Hearing No.
200-590-12	Quail North West Phase I LLC	11-0502
200-600-07	Quail North West Phase II LLC	11-0503
200-600-21	Quail North West Phase II LLC	11-0504
200-600-18	Quail North West Phase II LLC	11-0505

11-0486E BOARD MEMBER COMMENTS

There were no Board member comments.

11-0487E PUBLIC COMMENT

There was no response to the call for public comment.

10:04 a.m. There being no further hearings or business to come before the Board, on motion by Member Green, seconded by Member Woodland, which motion duly carried, the meeting was adjourned.

10:16 a.m. Chairperson Covert reconvened the Board with all members present.

11-0488E MOTION TO REOPEN HEARINGS

A request was received from taxpayers' representative Roger Croteau to reopen the previously heard appeals that were on the agenda for February 15, 2011. Member Green stated the representative had been in attendance at several hearings the previous year and knew when the hearings were to start. He said the cases had been heard by the Board based on the evidence submitted and he was against reopening them.

A motion was made by Member Brown and seconded by Chairperson Covert to reopen the hearings. On call for the question, the motion failed on a 2-3 vote with Members Green, Krolick and Woodland voting "no." The hearings for February 15, 2011 were not reopened.

* * * * *

10:18 a.m. There being no further hearings or business to come before the Board, on motion by Member Green, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.

JAMES COVERT, Chairperson
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Lisa McNeill, Deputy Clerk*