

**BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 27, 2013

PRESENT:

**James Covert, Chairman**  
**John Krolick, Vice Chairman**  
**James Brown, Member**  
**Philip Horan, Member**  
**Gary Kizziah, Member**

**Nancy Parent, Chief Deputy Clerk**  
**Leslie Admirand, 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. Chairman Covert called the meeting to order, the Chief Deputy Clerk called the roll and the Board conducted the following business:

**13-407E      PUBLIC COMMENT**

There was no response to the call for public comment.

**13-408E      WITHDRAWN PETITIONS**

There were no petitions withdrawn by Petitioners prior to the hearing.

**13-409E      CONSOLIDATION OF HEARINGS**

Consolidation of hearings would be acted upon as necessary during the meeting.

**13-410E      PARCEL NO. 232-401-03 – SAUER, FRED –**  
**HEARING NO. 13-0014**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 8415 Fairway Chase Trail, 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 subject's appraisal records, 8 pages.

No one offered testimony 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 said the Assessor's Office stood on their presentation and their recommendation to uphold the current value.

Chairman Covert stated the Appellant did not present much evidence. Member Horan asked the Appraiser if she had any contact with the Petitioner. Appraiser Sutherland stated she had and he thought the value should be lower but did not submit any evidence to support that opinion.

With regard to Parcel No. 232-401-03, 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 Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and find 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 in the current assessment year.

**13-411E      PARCEL NO. 090-030-19 – PANCAL 87 MOYA 193 LLC –**  
**HEARING NO. 13-0290**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 9025 Moya Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Assessor's quick info, 2 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Chris Sarman, Appraiser, oriented the Board as to the location of the subject property. He noted the subject was a manufacturing building that had been sold two years ago. He stated the Petitioner indicated he would supply additional information, but did not.

With regard to Parcel No. 090-030-19, 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 and find 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 in the current assessment year.

**13-412E      PARCEL NO. 090-030-25 – IMELDA RENO LLC –**  
**HEARING NO. 13-0291**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 9175 Moya Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Assessor's quick info and Rent Roll, 3 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Chris Sarman, Appraiser, oriented the Board as to the location of the subject property. He noted an appeal for the subject had been heard last year and the Board upheld the value. He reported the Appellant provided very little information this year. He said it was the Assessor's Office recommendation to uphold the value based on the comparable sales.

Member Horan asked the Appraiser to comment on the submitted rent roll by the Petitioner. Appraiser Sarman stated the evidence submitted was for last year and not this year. He noted there were new signed leases at a rate a little lower than current market rents. He explained the average rent value was 27 cents to 29 cents per square foot with an effective rate of four to five years.

With regard to Parcel No. 090-030-25, 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 Kizziah, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and find 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 in the current assessment year.

13-413E

**DONAHUE SCHRIBER REALTY GRP LP et al-**  
**HEARING NOS. 13-0292A THROUGH 13-0292D**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

- Exhibit A:** Assessor's quick info, 2 pages. (13-0292A)
- Exhibit A:** Assessor's quick info, 2 pages. (13-0292B)
- Exhibit A:** Assessor's quick info, 1 page. (13-0292C)
- Exhibit A:** Assessor's quick info, 1 page. (13-0292D)

**Assessor**

- Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages. (13-0292A)
- Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages. (13-0292B)
- Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages. (13-0292C)
- Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages. (13-0292D)

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on their written record and noted the Appellant did not submit much evidence.

With regard to Parcel Nos. (see table below), 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 Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and find 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 in the current assessment year.

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
528-322-01	DONAHUE SCHRIBER REALTY GRP LP et al	13-0292A
528-322-02	DONAHUE SCHRIBER REALTY GRP LP et al	13-0292B
528-322-03	DONAHUE SCHRIBER REALTY GRP LP et al	13-0292C
528-322-04	DONAHUE SCHRIBER REALTY GRP LP et al	13-0292D

**13-414E**      **MIRA LOMA INVESTOR LLC –**  
**HEARING NOS. 13-0293A THROUGH 13-0293E**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Assessor's quick info, 1 page. (13-0293A)

**Exhibit A:**      Assessor's quick info, 2 pages. (13-0293B – 13-0293E)

**Assessor**

**Exhibit I:**      Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 45 pages. (13-0293A – 13-0293E)

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Steven Clement, Appraiser, oriented the Board as to the location of the subject property. He said the Assessor's Office requested the Appellant provide information on January 22, 2013, but none had been submitted. He felt the Assessor's Office evidence containing comparable sales supported the value and indicated the full cash value was not exceeded.

With regard to Parcel Nos. (see table below), 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 and find 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 in the current assessment year.

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
021-281-02	MIRA LOMA INVESTOR LLC	13-0293A
021-281-08	MIRA LOMA INVESTOR LLC	13-0293B
021-281-12	MIRA LOMA INVESTOR LLC	13-0293C
021-281-13	MIRA LOMA INVESTOR LLC	13-0293D
021-281-14	MIRA LOMA INVESTOR LLC	13-0293E

**13-415E**      **DONAHUE SCHRIBER REALTY GRP LP et al –**  
**HEARING NOS. 13-0294A THROUGH 13-0294E**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

- Exhibit A: Assessor's quick info, 2 pages. (13-0294A)
- Exhibit A: Assessor's quick info, 2 pages. (13-0294B)
- Exhibit A: Assessor's quick info, 2 pages. (13-0294C)
- Exhibit A: Assessor's quick info, 2 pages. (13-0294D)
- Exhibit A: Assessor's quick info, 2 pages. (13-0294E)

**Assessor**

- Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages. (13-0294A)
- Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 20 pages. (13-0294B)
- Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 16 pages. (13-0294C)
- Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages. (13-0294D)
- Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 16 pages. (13-0294E)

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. Chairman Covert said the Petitioner noted the income did not support the value, but he did not supply the income information. Appraiser Bozman stated that was correct and the rents he used indicated what was being received in that area. He noted some were weighted because of vacancies, and there were variations depending on locations.

With regard to Parcel Nos. (see table below), 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 Kizziah, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and find 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 in the current assessment year.

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
528-321-02	DONAHUE SCHRIBER REALTY GRP LP et al	13-0294A
528-321-03	DONAHUE SCHRIBER REALTY GRP LP et al	13-0294B
528-321-04	DONAHUE SCHRIBER REALTY GRP LP et al	13-0294C
528-321-05	DONAHUE SCHRIBER REALTY GRP LP et al	13-0294D
528-321-06	DONAHUE SCHRIBER REALTY GRP LP et al	13-0294E

**13-416E      BOARD MEMBER COMMENTS**

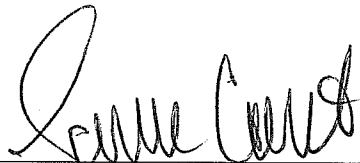
There were no Board member comments.

**13-417E      PUBLIC COMMENT**

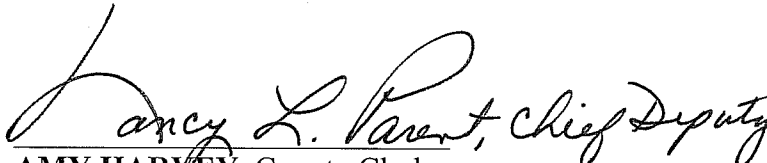
There was no response to the call for public comment.

\*   \*   \*   \*   \*   \*   \*   \*   \*

**9:16 a.m.**      There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.

  
\_\_\_\_\_  
**JAMES COVERT**, Chairman  
Washoe County Board of Equalization

ATTEST:

  
\_\_\_\_\_  
**AMY HARVEY**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Jaime Delleria, Deputy Clerk*