

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 7, 2014

PRESENT:

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

**Nancy Parent, County Clerk**  
**Leslie H. Admirand, Deputy District Attorney**

The Board of Equalization convened at 9:02 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**14-044E      PUBLIC COMMENTS**

There was no response to the call for public comment.

**14-045E      SWEARING IN**

No one from the Assessor's staff needed to be sworn in.

**14-046E      WITHDRAWN PETITIONS**

There were no withdrawals of petitions that were scheduled on today's agenda.

**14-047E      REQUESTS FOR CONTINUANCE**

The following petition scheduled on today's agenda was granted a continuance to February 26, 2014:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
019-172-14	SANDHU, KULDIP S. & SURJIT K.	14-0185

On motion by Member Horan, second by Member Krolick, which motion duly carried, it was ordered that the aforementioned hearing be continued to the February 26, 2014 Board of Equalization meeting.

**14-048E      CONSOLIDATION OF HEARINGS**

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

**14-049E      PARCEL NO. 522-121-10 – HAAN, LESLIE R. & GERALYN B. – HEARING NO. 14-0013**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 6829 Eagle Wing Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter, 1 page.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 522-121-10, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$456,100, resulting in a total taxable value of \$510,000 for tax year 2014-15. 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.

**14-050E      PARCEL NO. 079-500-60 – LEWIS, JEFFREY K. & CRYSTAL I. – HEARING NO. 14-0015**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1210 Alum Rock Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 079-500-60, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$160,150, resulting in a total taxable value of \$191,750 for tax year 2014-15. 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.

**14-051E      PARCEL NO. 041-230-07 – HALCYON ASSET MANAGEMENT  
LLC – HEARING NO. 14-0028**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located on Lost Mine Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter, Managing Members document, and Court documents, 7 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 041-230-07, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$40,328, resulting in a total taxable value of \$40,328 for tax year 2014-15. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**14-052E      PARCEL NO. 008-331-06 – DEZEREGA FAMILY LIVING TRUST**  
**– HEARING NO. 14-0032**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1263 East 7th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Income and Expense Statement 2013, 1 page.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 008-331-06, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$326,800, resulting in a total taxable value of \$380,000 for tax year 2014-15. 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.

**14-053E      PARCEL NO. 031-342-05 – ARIF, MIAN –**  
**HEARING NO. 14-0036**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1880 Prater Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 031-342-05, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$55,752, resulting in a total taxable value of \$211,355 for tax year 2014-15. 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.

**14-054E      PARCEL NO. 001-062-04 – RUSSELL FAMILY LLC –**  
**HEARING NO. 14-0046A**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 3605 Kings Row, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and financial information, 8 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 001-062-04, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$2,065,348, resulting in a total taxable value of \$3,077,761 for tax year 2014-15. 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.

**14-055E      PARCEL NO. 041-230-14 – SHAKSTAR LLC –**  
**HEARING NO. 14-0057**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at Upper Ranch Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter from Nevada Division of Forestry, regarding conditional permit for critically endangered species, 3 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 041-230-14, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$42,085, resulting in a total taxable value of \$42,085 for tax year 2014-15. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**14-056E      PARCEL NO. 080-710-02 – CUNROD, LINDA & WOODROW –**  
**HEARING NO. 14-0058**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 701 Hungry Valley Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** E-mails, appraisal, photos, and maps, 29 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 080-710-02, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$153,251, resulting in a total taxable value of \$175,151 for tax year 2014-15. 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.

**14-057E      PARCEL NO. 041-230-11 – TLM PROPERTIES LLC –**  
**HEARING NO. 14-0079**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at Cold Canyon Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 041-230-11, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$40,539, resulting in a total taxable value of \$40,539 for tax year 2014-15. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**14-058E      PARCEL NO. 041-230-15 – TLM PROPERTIES LLC –**  
**HEARING NO. 14-0080**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at Upper Ranch Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 041-230-15, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$40,092, resulting in a total taxable value of \$40,092 for tax year 2014-15. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**14-059E      PARCEL NO. 041-230-06 – BCD&S INVESTMENTS –**  
**HEARING NO. 14-0192**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located on Quail Valley Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 041-230-06, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$40,218, resulting in a total taxable value of \$40,218 for tax year 2014-15. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**14-060E      PARCEL NO. 049-343-01 – SINGH, BALJIT –**  
**HEARING NO. 14-0195**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 70 Autumn Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:



**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 049-343-01, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$493,200, resulting in a total taxable value of \$575,000 for tax year 2014-15. 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.

**14-061E      PARCEL NO. 202-231-04 – MULHERIN FAMILY TRUST –**  
**HEARING NO. 14-0202**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1444 Bluewood Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Plot Map, Option Addendum and Record Card, 5 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 202-231-04, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$54,800 and the taxable improvement value be upheld, resulting in a total taxable value of \$273,848 for tax year 2014-15. 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.

**14-062E**      **PARCEL NO. 212-112-02 – FLYING J INC –**  
**HEARING NO. 14-0203**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located on Robb Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal Report, 43 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 212-112-02, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$2,125,728, resulting in a total taxable value of \$2,125,728 for tax year 2014-15. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**14-063E**      **PARCEL NO. 232-051-15 – SAEMAUL INVESTMENT LLC –**  
**HEARING NO. 14-0205**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 7655 Town Square Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

No one was present to offer testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 232-051-15, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$646,194, resulting in a total taxable value of \$1,131,697 for tax year 2014-15. 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.

**14-064E      PARCEL NO. 200-600-21 – BWI PROPERTIES LLC –**  
**HEARING NO. 14-0201**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 6340 Mae Anne Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Assessor's quick info for subject property and comparable property, 2 pages.

**Exhibit B:** Comparable properties - Quick Info, 5 pages.

**Assessor**

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

On behalf of the Petitioner, Robin Stull was sworn in by County Clerk Nancy Parent.

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

Ms. Stull said the dispute was not with the other properties in the area or with the market value for large commercial properties, but was about the Appellant purchasing one suite in the building, which was divided into seven suites. She stated the subject and the adjoining suites were unimproved, and they were in a state of disrepair. She said their property, suite number seven, was assessed at \$14.33 per square foot, while another investment company owned suites three through five and were assessed at \$9.99 per square foot, which was a large disparity. She stated the suite adjacent to the subject was assessed at \$12.70 per square foot. She said pages 4 and 5 of Exhibit B showed pictures of the subject suite and the adjacent suite, which were identical, and shared a metal stud-wall that had never been finished. She said they paid \$38.98 per square foot, and they were the second owners after the foreclosure. She noted they bought two entire buildings and this one suite in a third building. She stated the estimated total for this one

suite was \$125,000. She said the improved building at 6370 Mae Anne, also owned by the Appellant, was assessed at \$13.65 per square foot for the improvements. She stated the unimproved building across the parking lot had a different assessed value for each suite, and suite number seven was assessed with an improved value of \$14.33 per square foot. She said when that was compared with the assessment of the improved building, it made no sense. She stated there was a 208 percent jump in value from the 2013 tax year to 2014 based on the sale in December, but nothing had been done to the building. She reiterated the Appellant's concern was the disparity in the values of the suites in the same building.

Appraiser Sutherland read the comments regarding the improved sales (IS) on page 2 of Exhibit I, and noted the subject's total taxable value was supported by the sales comparison approach. She reviewed the income approach on page 3 of Exhibit I. She noted a rent of \$1.25 per square foot was used as a result of an estimate of the actual rents of \$2.33 per square foot and asking rents that ranged from \$1.00 to \$1.75 per square foot. She said the subject had a higher than market vacancy rate, which for this submarket data indicated 12-19 percent, and 25 percent was used. She stated operating expenses of five percent was typical for this type of property with triple-net leases, but 10 percent was used because of the high vacancy rate. She said the income approach indicated a value of \$113 per square foot and the current taxable value on the subject was \$71 per square foot. She said based on the analysis, the taxable value did not exceed full cash value.

Chairman Covert asked Appraiser Sutherland to address the fact that the Appellant indicated identical properties next to the subject were assessed for considerably less. Appraiser Sutherland believed the Appellant was including the land in her breakdown per square foot. She explained if it was broken down to just the building's square footage, the adjacent properties were less because they were much larger. She noted the Appellant's other two buildings were much larger than the subject. Chairman Covert said Double R was used in the analysis, and he asked if there was a considerable difference in what could be gotten in Double R compared to Sparks. Appraiser Sutherland felt those type of condominium properties were pretty much all plain and simple. She stated some Ribeiro properties had a lot more common area, but those were basic buildings. Chairman Covert asked if the subject being vacant was taken into consideration. Appraiser Sutherland said there was consideration for the lack of finish in the amount of \$137,000, because the building had always been unfinished. She stated if the building was finished, the total taxable value would be \$120 per square foot, which fell within the range of the comparable sales.

Member Horan said the Appellant referred to the condominium suites in the same building, and he asked if they were the same size. Ms. Stull replied they were within 100 square feet. Member Horan stated the assessed values were substantially different. Appraiser Sutherland reiterated the Appellant was including the land value in the price per square foot. Ms. Stull said she was not. Chairman Covert asked if Appraiser Sutherland knew that for sure. Appraiser Sutherland said the price per square foot came up to her numbers when including the land.

Member Horan asked if the taxes due on the side-by-side suites were the same or different. Appraiser Sutherland said they were different per the cost. Member Horan said they were the same size, were empty, and were identical. Appraiser Sutherland replied none of the suites were the same size. Member Horan asked how much the difference was, because he was trying to respond to the Appellant. Appraiser Sutherland said the subject was 2,800 square feet and the first comparable was 7,000 square feet. Member Horan asked if those were the side-by-side suites in the same building. Appraiser Sutherland replied they were. She noted the building was not divided up equally. She said there were big suites and the tiny suite on the end was the subject. Chairman Covert asked if the Appellant owned the entire building. Appraiser Sutherland said the Appellant owned 2,800 square feet out of a total of 10,000 square feet. She stated they owned three buildings in this complex, but they were scattered throughout the complex and were not adjacent to each other. Chairman Covert asked how many suites were in the building where the subject was located. Appraiser Sutherland said there were four suites and the other three were larger than the subject. She stated one suite was 6,400 square feet, the second was 7,000 square feet, the third was 3,500 square feet, and the subject was 2,800 square feet. Chairman Covert felt comparing the subject to a 3,500 square foot suite would be more relevant than comparing it to a 7,000 square foot suite. Appraiser Sutherland replied it would be closer.

Member Kizziah asked how appropriate the income approach was for this type of property, and he asked if they could rent it out as a shell. Appraiser Sutherland said it had never been leased and was not finished. She stated the Assessor's Office was very liberal with the income and went above and beyond the market information on the income. She said more value was put on the sales.

In rebuttal, Ms. Stull said page 15 of Exhibit I showed the vacancies and asking rents by submarket with South Reno's rents being at \$1.41 per square foot versus \$1.09 per square foot in West Reno. She said the only fair assessment value would be Parcel No. 200-590-11, which sold for \$93 per square foot, was located on one of the subject's adjacent roadways. She said the Appellant was not including the assessed land value, and the Appellant's number came to \$14.33 per square foot for the assessed improvement value. She stated the assessed land value at \$8.75 per square foot was identical for every parcel in the complex. She said the adjacent 3,500 square foot suite was only \$12.70 per square foot. She stated the leveling factor for the 7,000 square foot suite was \$9.99 per square foot and it was all unimproved.

Chairman Covert asked what the Appellant was requesting. Ms. Stull said the Appellant was asking that the rate for the assessed improvement not be 208 percent over last year's value just because there was a sale. She stated the sale averaged out, including the improved buildings, to \$38.98 per square foot and was their market value. She said they were asking the tax on the subject suite be lowered significantly since it was \$5 per square foot more than a 7,000 square foot suite in the same building and was approximately \$2.60 per square foot more than the suite next door that the subject shared a dividing wall with. Chairman Covert asked what was being asked for specifically. Ms.

Stull replied the Appellant was requesting an assessed improvement value of \$9.99 per square foot.

Chairman Covert brought the discussion back to the Board. He said he was not comfortable with the South Meadows comparison, because he did not feel it was a fair one. Member Horan said he was having a hard time reconciling the valuation of the 3,500 square foot parcel as opposed to the subject. Chairman Covert said he was too. Member Kizziah asked if they were saying there should not be a big discrepancy between the two. Chairman Covert said yes, especially in the same building. Member Kizziah suggested looking at \$12.70 per square foot as a starting point to reduce the subject, which was the value of the suite next door. He said the lowest of the three was \$9.99 per square foot, which was what the Appellant was requesting. Chairman Covert asked about the numbers for the 7,000 square foot suite. Member Horan stated the numbers used in the Appellant's submission said the land was \$8.75 per square foot and the building was \$9.99 per square foot. Chairman Covert suspected the Appellant's assessed valuation would include their portion of the land since they owned it.

Ron Sauer, Senior Appraiser, previously sworn, said the 7,000 square foot suite had a taxable value of \$63.04 per square foot, the subject was \$71.19, and the 3,500 square foot suite was \$68.76 per square foot. He stated the price per square foot dropped as the units got larger and they appeared to be equalized. Chairman Covert said he had a problem with comparing the subject with properties in the South Meadows when there were comparables within the same building. Sr. Appraiser Sauer felt the Appraiser was saying they were both Ribeiro type units. Chairman Covert felt a builder building homes in a higher-priced area built different homes than he would build in a lower-priced area. Sr. Appraiser Sauer asked if the Chairman would like the Appraiser to discuss the differences in location. Chairman Covert replied he would.

Josh Wilson, Assessor, previously sworn, said it sounded like the Assessor's Office was talking taxable value and the Appellant was talking assessed value. He said the Assessor Office dealt with taxable value and the assessed value was 35 percent of that. He asked the Board to put the taxable value adjustment in the motion the Board made if one was warranted.

Appraiser Sutherland said the subject's quality class was a 2 quality class and the comparables were a 3 quality class. She stated the areas were similar with some of the Ribeiro properties having quite a few common areas, putting greens, and fountains. She said those two areas were simpler, but pretty similar properties as far as she could tell.

Assessor Wilson asked the Chairman to afford the Appellant the opportunity to comment. Ms. Stull felt the Board understood the Appellant's position.

Chairman Covert said he was struggling with having to deal with apples and oranges. He stated the subject's taxable value was \$71.19 per square foot, which

included the subject's portion of the land. Appraiser Sutherland replied it did include the land. Chairman Covert indicated that was what he had been looking for.

Member Horan noted the difference in the size accounted for the \$3 difference in the total assessed value per square foot. Member Kizziah said he was not sure what Member Horan was saying. Member Horan stated that when talking about the assessed valuation per square foot and looking at the different parcels, the information given to the Board by Sr. Appraiser Sauer indicated the Assessor was accounting for the differences in size and there was less than a \$3 per square foot difference between the 3,500 square foot suite and the subject, which he felt was not unreasonable. Member Kizziah asked if Member Horan was comfortable in accepting the Assessor's calculations. Member Horan said he was based on those numbers.

Member Brown made a motion to uphold the Assessor's taxable values without citing the appropriate NRS, which was seconded by Member Krolick. Leslie Admirand, Legal Counsel, asked the motion be amended to cite NRS 361.357 to clarify the record. After further discussion about the wording of the motion, Member Brown withdrew the motion and the seconder agreed with the withdrawal.

With regard to Parcel No. 200-600-21, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was moved that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-065E      PARCEL NO. 200-371-03 – HENNEBERG, KLAUS U. & JANE K. – HEARING NO. 14-0055**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 6061 Katie Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 11 pages.

**Exhibit B:** Synopsis, 29 pages.

**Assessor**

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

On behalf of the Petitioner, Klaus and Jane Henneberg were sworn in by County Clerk Nancy Parent.

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

Mr. Klaus said the land value increased 33.5 percent and the building value increased 12.5 percent for the subject property. He stated the three bedroom and two bath property was purchased in 2010 for \$215,000 or \$127 per square foot. He stated Exhibit B contained a 27 page market analysis for Zip Code 89523. He said he looked on the web for the current 24 months of home sales (circled page numbers 9 through 13). He stated he took into consideration the present values for the five homes located on Katie Court and all of the foreclosures in Zip Code 89523. He said based on the survey of 105 homes, the average home value similar to the subject was \$206,495. He stated that was \$8,505 or 4 percent below the subject's purchase price. He said the market analysis of the five homes on Katie Court further supported his data, since the subject and the home located at 6125 Katie Court were the only homes that had three bedrooms, two bathrooms, were less than 1,700 square feet, and had a current average market value of \$214,556. He said the Reno median sales price as of November 2011 was just above \$160,000 and the Reno median price per square foot during that period dropped from a high of \$210 per square foot to \$90 per square foot or a drop of 57 percent. He stated he also looked at the foreclosure rate, which affected all of the properties in Reno. He said of the 250 homes in foreclosure in Zip Code 89523, the average value was \$195,400 to \$226,400. He said an assessment of the current housing market revealed 7.4 homes per 10,000 were foreclosed, which exceeded the national rate of 4.8 and was shown in his exhibit marked III (Exhibit B). He stated the percentage of delinquent mortgages in Zip Code 89523 was 10 percent, which was higher than the national rate of 8 percent, and the percentage of homeowners underwater was 26.7 percent, which was reflected in his exhibit marked V (Exhibit B). He stated foreclosures and delinquent mortgages would continue to have a negative impact on home values and sales. He said Zip Code 89523 included Somerset, which by its nature and status inflated home values and prices. He stated given the provided market analysis, he requested the Board consider maintaining the 2012-13 taxable assessment for the subject property.

Chairman Covert asked if the Appellant was asking the Board to stabilize the subject's value at the previous year's assessment of \$149,463. Mr. Klaus replied that was his request; he then said his data showed the subject's value was \$211,326.

Appraiser Sutherland read the comments regarding the comparable sales on page 2 of Exhibit I. She said after reviewing the data the Appellant provided, the Assessor's value was still below market value. She advised improved sales (IS)-2, IS-3 and IS-4 were built by the same builder, but there were two sets of models and IS-2, IS-3 and IS-4 were at the lower end. She said based on the comparable sales, the taxable value did not exceed full cash value and the recommendation was to uphold the Assessor's value.

Chairman Covert noted the square footage was identical for IS-1 through IS-4 and had a per square foot taxable value of \$95, \$83, \$86, and \$87 respectively, while the Appellant was at \$103 per square foot. Appraiser Sutherland said that was correct.



Member Kizziah asked if the builder downgraded the quality. Appraiser Sutherland explained there were two sets of models in that neighborhood. Those having a 4 quality class were upscale homes and those having a 3 quality class were lower scale homes. Member Kizziah said that meant what. Appraiser Sutherland said the 3 quality class homes had smaller garages, bathrooms, and living rooms and the kitchens were not as nice. Chairman Covert said they still had a 3 quality class. Appraiser Sutherland replied the difference was not enough to make it a lower quality class. Member Kizziah said even though a house was in the lower quality class, they might have upgraded some things. Appraiser Sutherland said they may have, but the sales were showing they were pretty equal. Member Kizziah said if the sales were showing they were pretty equal, why was the subject's taxable value higher. Appraiser Sutherland said the Assessor's Office was showing the sales price per square foot was higher than the subject's price per square foot. Member Horan asked if depreciation accounted for some of the lower value. Appraiser Sutherland said depreciation accounted for some of the difference. Member Horan said they were at least seven years older than the subject and some were older than that. Member Krolick said he was looking at IS-1, and he felt the Assessor's approach was fair.

Mr. Klaus said he had no rebuttal comments.

Chairman Covert brought discussion back to the Board. He stated he was relatively comfortable with the Assessor's value based on the comparables.

With regard to Parcel No. 200-371-03, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-066E      PARCEL NO. 051-071-06 – GRUNENWALD, PAUL –**  
**HEARING NO. 14-0021**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 2120 Silky Sullivan 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 subject's appraisal records, 13 pages.

On behalf of the Petitioner, Paul Grunewald was sworn in by County Clerk Nancy Parent.

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

Mr. Grunewald said the Assessor's comparables were not located in the same area as the subject, but he had two that were real close to that area. He stated 7275 Pembroke Drive sold two years after he bought the subject and, given the market conditions, probably for a similar price. He stated it was a smaller house with four bedrooms, while the subject had three bedrooms, which he believed detracted from the value. He said that comparable was on a corner lot and had good recreational vehicle parking and plenty of other parking. He stated the total assessed value was significantly lower than the sales price, but was a little inferior to the subject. He said out of all of the comparables in the area, the most comparable was a property at the end of Bold Venture Court, which was nicer, had a similar lot at the end of a cul-de-sac, had 3,600 square feet, four bedrooms, and four bathrooms. He stated the price per square foot was very similar to what they paid a year after he bought his house. He said the house was real nice and had a tile roof and a pool, while the subject had a composition roof and no pool. He said it was bigger, had good recreational vehicle parking, and the assessed value was significantly below the sale price. He stated the subject had one less bedroom, a steep driveway, and no recreational vehicle parking. He said there was an easement that went along the north edge of the property to access the property behind the subject and, if they did anything on that property, it would significantly detract from the subject's value. He said his lot was steep and mostly unusable, so there was no room for expansion. He stated the house was built in 1984 and remodeled in 2005, but the Assessor showed 1994 as the age. He said he bought it on May 24, 2011. He noted the existing part of the house was not brought up to code during the remodel. He stated they did not add handrails on the stairs or GFI outlets.

Chairman Covert asked what the Appellant was asking for. Mr. Grunewald replied he was requesting the Board lower the assessed value to \$90 per square foot or \$273,150, which he believed was more than reasonable. Member Kizziah said the Petitioner's opinion of the subject's total value was \$239,800. Mr. Grunewald said he was willing to amend the amount after listening to some of the other hearings, but he would take \$239,800 if the Board was willing to give it to him.

Appraiser Clement read the recommendations/comments on page 2 of Exhibit I regarding the subject. He said the sketch on page 6 showed the new and old portions of the home. Chairman Covert asked about the easement the Appellant mentioned on the backside of the house. Appraiser Clement replied the easement was not on the subject's parcel map, so it would probably be at the rear of the subject. He said he was not aware of the easement, but the property was pretty steep and the chances of building on it were fairly slim. Chairman Covert asked how steep the slope was. Appraiser Clement said the picture of the subject gave an indication of how steep it was.

Appraiser Clement read the recommendations/comments on page 2 of Exhibit I regarding the comparable sales and concluded the recommendation was to uphold the Assessor's taxable value. He commented that Hidden Valley was a diverse community that included a lot of differences in the quality, size, and age of the homes and the types of improvements on the properties. He said that was why there was a wide range in the taxable values on those properties. He stated it was a matter of the depreciation on the properties and was a function to the cost approach to value. Chairman Covert asked if the subject was in the older section of Hidden Valley. Appraiser Clement said it was at the back of the older section, and to the southeast was a very new subdivision. He stated the original section of Hidden Valley was actually surrounded by new subdivisions.

Member Brown asked if there was any commercial business being done out of the garage and was the size of the garage the driver for the subject's taxable value. Appraiser Clement replied there was no commercial business being conducted out of the garage that he was aware of and absolutely the size of the garage and the age of the property were the driving factors over some of the other comparables.

Member Kizziah said there were comments regarding the quality of the remodel, and did the Appraiser have any further comments regarding that. Appraiser Clement stated the Appellant appealed when he bought the house, and he looked at the interior pictures of the property and the overall property. He said using the weighted average year did not bring the 1985 side to the 2005 side, so the median was 1994. He stated the pictures shown on the listing indicated it was a very nice house, and was not an average tract home.

In rebuttal, Mr. Grunewald advised the original house was not touched or made larger during the remodel, it was simply added onto. Chairman Covert asked if it was like having two separate homes. Mr. Grunewald replied it was. He believed the property at the back was owned by one of the original developers and the easement was put in so the property could be developed in the future. He said because the lot was steep, the only thing it was suitable for was landscaping. He stated the driveway was too steep to accommodate most trailers. He said the only parking available was in the garage or in the driveway and the limited parking was probably why the previous owner made the garage so large.

Mr. Grunewald noted the land values of the properties were all the same and the difference was in the houses. He reiterated why he felt the house at 7269 Bold Venture Court was the most comparable house to the subject. He said all of the homes went up a certain percentage this year, which could have more people appealing especially if the Southeast Connector was put in and the Rosewood Lakes Golf Course was closed. He stated he did not see how that would improve the value of the properties in Hidden Valley. Chairman Covert said that would be dealt with when and if that happened. Mr. Grunewald stated people knew that possibility was out there and it affected the value now. He said if the Assessor's comparables were looked at, the sales price per square foot was more than the taxable price per square foot, while the subject

sales price per square foot was less. Member Kizziah said the Appellant's dollar per square foot was based on the 2011 sales price and the four comparables were based on current sales.

Chairman Covert brought the discussion back to the Board. Member Horan believed the Assessor's exhibit supported the valuation.

With regard to Parcel No. 051-071-06, pursuant to NRS 361.357 and 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 Assessor's taxable values be upheld and 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 in the current assessment year and the land and improvements are valued correctly.

**10:20 a.m.** The Board recessed.

**10:32 a.m.** The Board reconvened with all members present.

**14-067E** **PARCEL NO. 232-651-07 – SIWARSKI, GLEN D. (MELISSA TRUST) – HEARING NO. 14-0035**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 7688 Stone Bluff Way, 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, 9 pages.

On behalf of the Petitioner, Glen Siwarski was sworn in by County Clerk Nancy Parent.

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

Mr. Siwarski said the Appraisal Record card, page 3 of Exhibit I, showed a cathedral ceiling under the "Building Sub-Areas" description, which was actually a raised ceiling. He stated it also showed an item for a porch concrete slab, but the house did not have a concrete slab. He said regarding the porch roof wood item, he did not know if that was for the area over the door, but in any case there was no porch connected

to the concrete slab as indicated. He stated the house also did not have a half bath (under Building Features and Adjustments). He said the house had four bedrooms and three bathrooms.

Mr. Siwarski stated he bought the property as a short sale, which presented very well, but had since suffered from a considerable amount of water damage due to inferior plumbing. He said it appeared something in the wall froze and, when the water was turned on, it destroyed the drywall in that area. He said he spent approximately \$2,800 to repair all of the damaged electrical, about the same amount for the plumber, and approximately \$5,200 for the drywall. Chairman Covert asked if all of the water damage had been repaired. Mr. Siwarski said it was, and he put a lot of the blame on the County's engineers for not following through and doing the proper things, especially with the concept of the pipes freezing by the kitchen. Chairman Covert asked if the pipes freezing were due to improper insulation. Mr. Siwarski said his house had what appeared to be wood siding, but might be concrete siding, and there was probably no insulation at all. He stated the electrician and the plumber had to pull out most of the kitchen, lift the plumbing off of the concrete, put in thick insulation, and apply heat tape to keep the pipes from freezing. He advised he would not have purchased the house if he had known about those problems.

Mr. Siwarski said most of the Assessor's comparables were self-standing buildings and were a lot larger, which would support a different value when compared to the subject. He stated the increase to the subject was 31 percent, which he felt was a little excessive even with his disability being factored into the taxation part. He said that helped him out a great deal but, if the value kept increasing like it did, he probably would not be able to continue to live in the house. He said the 31 percent increase was too high for what the building was and for what he had to put into it. He felt even a 5 percent increase would be a fair option to the 31 percent increase. Chairman Covert asked if the Appellant was asking for a total taxable value of \$137,854. Mr. Siwarski replied that was correct.

Chairman Covert asked if any of the Appellant's neighbors sustained water damage. Mr. Siwarski replied a house three doors down had its bathroom pipes freeze, but no pipes froze in the kitchen because the house had stucco walls instead of the New England-style siding the subject had.

Appraiser Sutherland read the recommendations/comments on page 2 of Exhibit I, which included comments about the differences between the two models built in the neighborhood and that the comparables were sales of duet homes, except for IS-3. She said based on the comparable sales, the subject's taxable value did not exceed full cash value and the recommendation was to uphold the Assessor's value.

Chairman Covert asked about the items the Appellant said were not present. Appraiser Sutherland said she would have to check the master plans regarding the half bath, but she believed there were a porch and a cathedral ceiling. She stated she would go look at the items in question. Chairman Covert said if what the Appellant said

was correct, which he had no reason to believe was not, would that change the valuation. Appraiser Sutherland said it would cost a little differently if there was no porch. She stated there might be pavers rather than a concrete slab. Chairman Covert asked if the water problem would have to be disclosed if the house was sold. Member Krolick replied it would, but that could be overcome by providing documentation that the problem was professionally mitigated. He said the property would be stigmatized if a handyman fixed the problem or if there was not good documentation regarding the fix.

Member Brown noted the subject was a duet as were the improved sales. Appraiser Sutherland replied that was correct. Member Kizziah thought the last improved sale was not. Appraiser Sutherland explained the duets had a few detached units scattered throughout the community, but they were the smaller units as was IS-3. Member Kizziah noted IS-3 had a taxable value of \$103 per square foot. Appraiser Sutherland said the comparables were all built by the same builder at the same time. Member Kizziah asked if there was any reason to think the quality of construction was an issue, like it was with the subject property, because they were all the same. Appraiser Sutherland replied there was no reason to believe that was the case.

In rebuttal, Mr. Siwarski said there was no indication by the bank or the owner that there had been a freezing problem or a water problem when the house was purchased. He stated it was very apparent there had been a water problem, which was not disclosed. He said the drywall in that area disintegrated when it was touched, so the pipes had been leaking for a long time. Member Krolick asked if the Appellant had the standard inspections done when he purchased the property. Mr. Siwarski replied he did and the only issues found were an issue in the bathroom around the tub and that the heating and air-conditioning vents were not connected. Member Krolick said short sales were a buyer beware situation, because the bank did not live there and would not know the property's real condition. He stated having the right people conduct an inspection was critical for those purchases. Mr. Siwarski said he liked the house, which was his retirement house, and he hoped to stay in it if he did not get forced out as time went on. He asked the Board to consider that because his right to stay in the house was very important to him.

Josh Wilson, Assessor, previously sworn, said he was concerned about the accuracy of the record and would like to conduct a site inspection to make sure the information the record contained was correct. He stated statutes would not allow reopening the roll for under assessments but, if it was an over assessment, he could reopen the roll and make the corrections, which would reduce the improvement value. He said the Assessor's Office would like to do that regardless of the decision the Board rendered today. Mr. Siwarski stated he was willing to work with Assessor's Office. Chairman Covert stated that would be fair, because he was concerned about the things the Appellant said were on the record but were not part of the house. Member Krolick asked if it would be appropriate to continue the final decision until the property was inspected. Chairman Covert asked what had been done in the past. Cori Burke, Sr. Appraiser, previously sworn, said in the past, the Board would uphold the Assessor's value and then the roll would be reopened to make any needed correction after the inspection was done. She said that would not require bringing the reopen back before this Board. Chairman

Covert advised that the Assessor was more than willing to correct any errors in their records once they were brought to their attention. Mr. Siwarski said they should not have been in the record in the first place. Chairman Covert said things fell through the cracks because there were a lot of properties to be reappraised every year. Mr. Wilson said 171,300 properties were reappraised every year and staff was down about 33 percent.

Mr. Wilson stated assuming the items the Appellant referenced were incorrect, the change would be minimal. He said he did not want the Board to uphold thinking the value would go down because of the mentioned issues. He said the Board should consider the comparable sales and render their decision based on those sales. He stated the record would be corrected with whatever the Board did. Member Kizziah asked if the amount would be less than \$5,000. Mr. Wilson said that would be his guess. Chairman Covert asked if there was any dispute regarding the size of the home. Mr. Siwarski replied there was not.

Mr. Siwarski said his argument was that a 31 percent increase was a little overboard. He stated he was willing to work with the Assessor's Office to keep the increase at a reasonable 5 or 6 percent. Chairman Covert felt the Assessor's comparables were pretty comparable properties and the sales prices were considerably above the subject's sale price. Mr. Siwarski said the detached unit should not be considered because it was a lot larger and was more expensive.

Member Brown made a motion regarding Parcel No. 232-651-07, pursuant to NRS 361.356, to uphold the Assessor's valuation. Leslie Admirand, Deputy District Attorney, asked the motion be changed to reference NRS 361.357 to include the language that the Petitioner failed to meet his 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. Member Brown asked if Ms. Admirand wanted him to read NRS 361.357. Ms. Admirand replied he could amend the motion to reference the language she just stated.

With regard to Parcel No. 232-651-07, 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 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 in the current assessment year.

Chairman Covert said his only stipulation was the Assessor's Office would get with the Appellant to inspect the property and make any adjustments necessary to correct their records.

**14-068E**      **PARCEL NO. 003-561-29 – LAFORGE, LAURENCE E DR –**  
**HEARING NO. 14-0169**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 3341 Adler Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 8 pages.

**Assessor**

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

On behalf of the Petitioner, Laurence LaForge was sworn in by County Clerk Nancy Parent.

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

Mr. LaForge said the legal basis for his appeal was the case law covering all of the relevant statutes and rulings pertaining to the case of the Board of Equalization versus Bakst, which was explained in the letter in Exhibit A.

Appraiser Oliphint said there were no recent sales of a home this large in the subject neighborhood, so he used older comparable sales. He stated improved sale (IS)-1 and IS-2 were similar in age and quality to the subject and were physically comparable, but IS-2 had a giant garage, fantastic landscaping, and a lot of recreational vehicle parking. He noted IS-1 and IS-2 ranged in price from \$213,970 to \$295,734, and he reviewed the comments regarding those two comparables on page 2 of Exhibit I. He also reviewed IS-3 and IS-4, which were the more recent comparables. He stated he did not put much weight on IS-3. He stated his conclusion of value was \$215,000 and the subject's total taxable value was just under \$160,000.

Josh Wilson, Assessor, previously sworn, said regarding the assertion in the Appellant's letter that aerial photography was not a codified method of inspecting a property, Nevada Revised Statute (NRS) 361.260 permitted aerial photography. He said prior to 1997, the statute required the Assessor's Office to physically reappraise property at least once every five years, but the 1997 Legislature removed the physical inspection requirement. He stated that change was prompted by the extreme growth Clark County experienced and allowed Clark County to use aerial photography as one of the methods used to discover property. He said Washoe County started doing aerial reviews four to five years ago. He argued it was a codified method pursuant to NRS 361.260, subsection



6. He believed that was the heart of the Appellant's argument, but he would address some of the Appellant's other issues. He said just because the Assessor's record was wrong, did not mean the record should stay that way forever. He stated the Assessor's Office had an obligation to correct the record and to assess a property accordingly when it was discovered a property was not in the Assessor's records.

In rebuttal, Mr. LaForge said Nevada's Constitution trumped any of the statutes. He stated the Constitution provided for a uniform and equal rate of assessment and taxation, and the regulations should secure a just valuation for the taxation of all properties. He said in the Bakst case, the Nevada Supreme Court ruled assessors did not have the power to create their own methodology. He said regardless of whether aerial photography was codified in 1997, the question was to what extent could Washoe County use one method and call it pictography and Clark County use a similar method, but Nye County did not. He said exacerbating the problem was the question of how far back a correction could be made. He stated in this case there was documentation suggesting a correction was being imposed possibly 21 years ago and certainly 15 years after construction. He said he was not questioning what was found or the amount being assessed, but the propriety and extent to which the government could go back and by what means it could go back. He said he was asking the Board to rule this was a defacto method and to reverse the Assessor's new-to-roll assessment of \$4,133 in 2014 and to stay further assessments to the attendant property outlined in the first paragraph of Exhibit A.

Chairman Covert brought the discussion back to the Board.

Member Horan said the Assessor was not going back and reassessing for prior years, but was looking at updating the roll and assessing the property in the current year. Chairman Covert said this Board did not have the power to interpret the Nevada Constitution, but only to determine if the assessed valuation of the subject property was proper and fair. Mr. LaForge said the narrow interpretation of the Bakst case was invoked by incorporating the State Constitution, and the Board was obligated to follow the Court's ruling. Chairman Covert said there were a number of cases about the Bakst decision, but the Board's job was to determine if the Assessor assessed the value improperly. Leslie Admirand, Deputy District Attorney, said the Chair's interpretation was correct. She stated the Board was not here to interpret the Constitution or to determine if the methodologies the Assessor's Office used were constitutional, were contrary to the Bakst decision, or were in accordance to current law. She said the Board's job was to determine the valuation of the property for the assessed year and to consider the evidence presented by the Assessor's Office and the Appellant. She said the Appellant had further administrative remedies beyond this Board's decision.

Member Kizziah said based solely on the appraisal of the subject, he would concur with Assessor's recommendation.

With regard to Parcel No. 003-561-29, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member

Horan, seconded by Member Kizziah, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-069E      PARCEL NO. 002-412-07 – MICHAUD, FERNAND L –**  
**HEARING NO. 14-0010**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 70 Butte Place, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and Assessment Notice 2014-15, 2 pages.

**Exhibit B:** Supporting documentation, 2 pages.

**Assessor**

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

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written presentation.

Chairman Covert asked if the Appellant's issues could be addressed. Member Horan said it did not appear any evidence was presented. Chairman Covert agreed.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 002-412-07, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-070E      PARCEL NO. 148-062-06 – MCLAUGHLIN, TIM –**  
**HEARING NO. 14-0016**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 5700 Dijon Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Uniform Residential Appraisal Report, 30 pages.

**Assessor**

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

No one was present to offer testimony 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. He stated the recommendation was to uphold the Assessor's total taxable value based on sale of the subject property.

Chairman Covert asked if there were any comments on the Appellant's evidence. Member Horan stated he did not see anything that would sway him from the Assessor's valuation. Chairman Covert said he was always amazed at how poorly some of the houses in Montreux were constructed and about the groundwater issue.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 148-062-06, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-071E      PARCEL NO. 080-415-11 – MILLER TRUST, BONNIE C – HEARING NO. 14-0068**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 11665 Oregon Boulevard, 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, 11 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, John Thompson, Appraiser, oriented the Board as to the location of the subject property. He said the Assessor's Office would stand on the evidence presented. He stated he had been in touch with the Petitioner, who indicated she was concerned about the overall decline of the property because she had not done any improvements. He said he explained that depreciation accounted for the natural decline of an asset. Chairman Covert asked what her response was. Appraiser Thompson said he relayed this information through the Petitioner's daughter, and the daughter said she explained the Assessor's position to her mother, and she left it at that.

With regard to Parcel No. 080-415-11, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-072E      PARCEL NO. 232-210-18 – DITCHEV, DIMO D. & DORA –**  
**HEARING NO. 14-0100**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1280 Whisper Rock Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Comparable sale, 2 pages.

**Assessor**

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

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Cori Burke, Sr. Appraiser, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written presentation.

Chairman Covert asked if she had any comment regarding the Appellant's information. Sr. Appraiser Burke believed they referred to the sale of the house next door, which was a much larger house. Member Horan noted it was 1,100 square feet larger and did that account for the \$1 per square foot difference. Sr. Appraiser Burke replied it did.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 232-210-18, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-073E      PARCEL NO. 232-582-07 – NOVELL, SAMUEL F. & SUSAN I. – HEARING NO. 14-0206**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1820 Graysburg Drive, 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, 10 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Cori Burke, Sr. Appraiser, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written presentation. Chairman Covert said the Appellant only provided his opinion of the subject's value.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 232-582-07, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-074E      PARCEL NOS. 150-090-08/150-090-09 – SPITTLER, SCOTT –**  
**HEARING NOS. 14-0069/14-0070**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located on Fawn Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** For Parcel No. 150-090-08, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 59 pages.

**Exhibit I:** Parcel No. 150-090-09, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 61 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser, requested the consolidatation of Hearing Nos. 14-0069 and 14-0070, which were adjacent properties. He oriented the Board as to the location of the subject properties. He said they were appealed for the 2013-14 tax year, and an additional adjustment was made to account for the challenging access easement. He stated the values and the adjustment stayed the same for this year, and he asked the Assessor's taxable value be upheld. Chairman Covert asked if the Appellant was aware of the adjustment. Appraiser Kinne said he was aware of it. He stated the Appellant felt they were totally landlocked and had gone to Supreme Court and they had a different opinion. Member Kizziah asked if the value the Board came to last year was still the same. Appraiser Kinne replied it was.

Chairman Covert said the Petition stated there was no legal access. Appraiser Kinne replied there was some sort of access.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel Nos. 150-090-08 and 150-090-09, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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 in the current assessment year.

**14-075E      BOARD MEMBER COMMENTS**

There were no Board member comments.

**14-076E      PUBLIC COMMENT**

There was no response to the call for public comment.

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

**11:23 a.m.**      There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Kizziah, which motion duly carried, the meeting was adjourned.

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

ATTEST:

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**NANCY PARENT**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Jan Frazzetta, Deputy Clerk*