

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 11, 2015

PRESENT:

**James Covert, Chairman**  
**Philip Horan, Vice Chairman**  
**James Brown, Member**  
**James Ainsworth, Member**  
**Benjamin Green, Member**

**Nancy Parent, County Clerk**  
**Leslie Admirand, Deputy District Attorney**  
**Jen Gustafson, Deputy District Attorney**  
**Michael Large, Deputy District Attorney**

The Board of Equalization convened at 9:03 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:

**15-015E      PUBLIC COMMENT**

There was no response to the call for public comment.

**15-016E      MINUTES**

On motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered that Agenda Item 3 be approved.

**15-017E      WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
078-201-22	KUIKEN, DANIEL	15-0064

**15-018E      REQUESTS FOR CONTINUANCE**

On motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered the following hearings be continued to February 25, 2015:

Assessor's Parcel No.	Petitioner	Hearing No.
538-171-08	MYSTIC MOUNTAIN LLC	15-0001A
538-171-09	MYSTIC MOUNTAIN LLC	15-0001B
538-171-08	MYSTIC MOUNTAIN LLC	15-0001R14A
538-171-09	MYSTIC MOUNTAIN LLC	15-0001R14B

**15-019E      CONSOLIDATION OF HEARINGS**

There were no hearings to consolidate.

**15-020E      PARCEL NO. 163-090-41 – SECURITY FIRST BANK –  
HEARING NO. 15-0008**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 8748 Technology Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Summary Appraisal Report, 50 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 163-090-41, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$100,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$189,219 for tax year 2015-16. 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.

**15-021E      PARCEL NO. 086-380-20 – CAMINO VIEJO INVESTMENTS LLC  
– HEARING NO. 15-0011**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Lemmon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Modification of listing agreement, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 086-380-20, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$292,664, resulting in a total taxable value of \$292,664 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-022E      PARCEL NO. 086-380-21 – CAMINO VIEJO INVESTMENTS LLC  
– HEARING NO. 15-0012**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Lemmon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Exhibit A: Modification of listing agreement, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 086-380-21, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the

taxable land value be reduced to \$243,204, resulting in a total taxable value of \$243,204 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-023E      PARCEL NO. 045-542-28 – ROSS, RYAN P & SHAWNA M –**  
**HEARING NO. 15-0019**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 15365 Callahan Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 045-542-28, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$380,000, resulting in a total taxable value of \$500,000 for tax year 2015-16. 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.

**15-024E      PARCEL NO. 035-301-45 – HOWE FAMILY TRUST –**  
**HEARING NO. 15-0020**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 3290 Spanish Springs Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter with supporting photos and documentation, 6 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 035-301-45, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$37,360 and the taxable improvement value be upheld, resulting in a total taxable value of \$359,280 for tax year 2015-16. 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.

**15-025E      PARCEL NO. 007-473-01 – MOUNTAIN AIR ENTERPRISES LLC**  
**– HEARING NO. 15-0022**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 450 N. Arlington Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 007-473-01, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$559,978, resulting in a total taxable value of \$684,442 for tax year 2015-16. 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.

**15-026E      PARCEL NO. 047-086-22 – GRASBERGER, JEFFREY W & DEBRA L – HEARING NO. 15-0023R14**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 255 Douglas Fir Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 047-086-22, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$510,000, resulting in a total taxable value of \$590,000 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.

**15-027E      PARCEL NO. 152-623-21 – KALTMAN, PETER G & VALERIE J – HEARING NO. 15-0024R14**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 5722 River Birch Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 152-623-21, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$688,277, resulting in a total taxable value of \$773,277 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.

**15-028E      PARCEL NO. 152-623-21 – KALTMAN, PETER G & VALERIE J – HEARING NO. 15-0025**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 5722 River Birch Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 152-623-21, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$706,963, resulting in a total taxable value of \$796,963 for tax year 2015-16. 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.

**15-029E      PARCEL NO. 023-194-04 – JOHNSON, RYAN –**  
**HEARING NO. 15-0026**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1320 Manzanita Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

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

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 023-194-04, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$190,375, resulting in a total taxable value of \$328,435 for tax year 2015-16. 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.

**15-030E      PARCEL NO. 516-362-13 – FITCH, GLORIA J –**  
**HEARING NO. 15-0027**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 811 Sequoia Pass Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.



**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 516-362-13, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$221,300, resulting in a total taxable value of \$260,000 for tax year 2015-16. 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.

**15-031E      PARCEL NO. 042-100-02 – EILENFELDT TRUST, SHERYL A –**  
**HEARING NO. 15-0028**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2745 Lake Ridge Shores West, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Washoe County Quick Info Comparables, 6 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 042-100-02, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$500,232, resulting in a total taxable value of \$596,232 for tax year 2015-16. 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.

**15-032E      PARCEL NO. 142-241-63 – FRITZ, JOHN & MELISSA –**  
**HEARING NO. 15-0049**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 14400 Bihler Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 142-241-63, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$67,500 and the taxable improvement value be upheld, resulting in a total taxable value of \$197,178 for tax year 2015-16. 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.

**15-033E      PARCEL NO. 041-140-24 – ARJ PROPERTIES, LLC –**  
**HEARING NO. 15-0056A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 865 Schellbourne Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 041-140-24, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$400,000, resulting in a total taxable value of \$400,000 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-034E      PARCEL NO. 041-140-25 – ARJ PROPERTIES, LLC –**  
**HEARING NO. 15-0056B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 835 Schellbourne Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 041-140-25, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$400,000, resulting in a total taxable value of \$400,000 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-035E**      **PARCEL NO. 041-140-26 – ARJ PROPERTIES, LLC –**  
**HEARING NO. 15-0056C**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 805 Schellbourne Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:**    Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 041-140-26, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$480,000, resulting in a total taxable value of \$480,000 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-036E**      **PARCEL NO. 041-140-27 – ARJ PROPERTIES, LLC –**  
**HEARING NO. 15-0056D**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 775 Schellbourne Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:**    Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 041-140-27, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$400,000, resulting in a total taxable value of \$400,000 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-037E      PARCEL NO. 156-072-08 – PICK, BRIAN S & MELISSA J –**  
**HEARING NO. 15-0059**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 290 Timbercreek Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 156-072-08, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$620,000, resulting in a total taxable value of \$750,000 for tax year 2015-16. 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.

**15-038E**      **PARCEL NO. 402-092-02 – BELL FAMILY TRUST –**  
**HEARING NO. 15-0068**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2208 Ticino Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 44 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 402-092-02, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$626,240, resulting in a total taxable value of \$695,000 for tax year 2015-16. 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.

**15-039E**      **PARCEL NO. 040-951-02 – 6490 MCCARRAN F LLC –**  
**HEARING NO. 15-0077**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6490 S. McCarran Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** E-mails agreeing to valuations, 4 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 040-951-02, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$609,190, resulting in a total taxable value of \$981,150 for tax year 2015-16. 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.

**15-040E      PARCEL NO. 043-332-05 – QUAIL COUNTRY ESTATES LLC –**  
**HEARING NO. 15-0078**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 160 Country Estates Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Email and supporting documentation, 4 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 043-332-05, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$491,384, resulting in a total taxable value of \$666,000 for tax year 2015-16. 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.

**15-041E**      **PARCEL NO. 164-280-20 – QUAIL PARK SOUTH LLC – HEARING NO. 15-0079**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 75 E. Patriot Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

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

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 164-280-20, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$812,054, resulting in a total taxable value of \$1,100,000 for tax year 2015-16. 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.

**15-042E**      **PARCEL NO. 040-943-03 – QUAIL CORNERS SOUTH BLDG N LLC – HEARING NO. 15-0080**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 645 Sierra Rose Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Email, 4 pages.

**Assessor**

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



On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 040-943-03, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$197,662, resulting in a total taxable value of \$277,222 for tax year 2015-16. 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.

**15-043E      PARCEL NO. 040-920-34 – RUBISSOW, GEORGE J –**  
**HEARING NO. 15-0096**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6580 S. McCarran Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Emails, 4 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 040-920-34, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$102,278, resulting in a total taxable value of \$165,068 for tax year 2015-16. 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.

**15-044E**      **PARCEL NO. 002-343-10 – POWELL TRUST, MILDRED W – HEARING NO. 15-0103**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 730 Brookfield Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 002-343-10, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$12,000, resulting in a total taxable value of \$48,750 for tax year 2015-16. 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.

**15-045E**      **PARCEL NO. 031-201-29 – CMLT 2008-LS1 LIVING 1600 LLC – HEARING NO. 15-0130**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1600 I Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Quick Info, Property Analysis, and Appraisal Report, 146 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 031-201-29, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$2,329,500, resulting in a total taxable value of \$2,780,000 for tax year 2015-16. 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.

**15-046E      PARCEL NO. 039-290-17 – STITSER, ROBERT D –**  
**HEARING NO. 15-0074**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 7360 W. 4th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supplement document from petition, 2 pages.

**Exhibit B:** Court records, Nevada Revised Statutes and 4th Street Corridor Plan, 31 pages.

**Exhibit C:** Map, 1 page.

**Exhibit D:** NRS 361.227, 6 pages.

**Exhibit E:** Sun City vs Nevada, et al Supreme Court decision, 8 pages.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 28 pages.

On behalf of the Petitioner, Robert D. Stitser 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 and indicated the subject had once been a mobile home park.

Mr. Stitser stated he purchased five parcels in 1970 which adjoined each other and were zoned unlimited density, multi-use for both residential and commercial. He presented Exhibit C, which was a map of the five parcels. He noted the subject was a mobile home park, but it closed in 2006.

Mr. Stitser said there was special zoning on the property. The City of Reno passed the West Fourth Street Transit Oriented Development (TOD) Corridor in December 2007, which included the subject. At that time, the property was zoned with a minimum density of 14 units per acre and 25 percent floor area for commercial. On August 30, 2013, the Reno Development Agency held a meeting with all the owners west of McCarran. At that time, Claudia Hanson, Assistant Director, Reno Development Agency, announced those properties would be designated as the secondary part of the West Fourth Street TOD and would have unlimited density for both residential and commercial. He said the property was zoned for high density and someone would have to expend a lot of money to develop the property.

Mr. Stitser stated since November 2007, they lost all economic use of the subject because they were being sued by seven out of the 50 tenants who had formed a class action group before the park closed. He said despite the fact that the Justice Court and the Supreme Court held settlement conferences, only one settled and the remaining tenants had left their trailers on his land.

Chairman Covert asked what the tenants were suing for. Mr. Stitser replied their argument was they should get more money for the trailers. He said he had been unable to get the trailers removed from his land because he did not own them. Chairman Covert asked where those people were living now. Mr. Stitser explained some of the individuals were renting those trailers from family before it closed and others were living in the area. Chairman Covert asked if they had lived in the trailers before the park was closed. Mr. Stitser stated they had been.

Mr. Stitser read from the Nevada Revised Statute (NRS) wherein it stated if there was a legal or physical restriction on the land, then the taxable value of the property would be substantially diminished according to the severity of the restriction. Chairman Covert asked if their case was restricting the use of the property. Mr. Stitser stated that was correct. He said the Supreme Court ruled that legal and physical restrictions applied to improved land as well. Chairman Covert asked him if he could do anything legally with the land until the case was settled. Mr. Stitser stated they had some developers who wanted the property since 2009, but they could not offer any money or proceed with the development because there were trailers there. Chairman Covert asked if the Supreme Court told Mr. Stitser he could not do anything with the property. Mr. Stitser replied they had not. He stated because the trailers belonged to the tenants he could not remove them and Manufactured Housing would not change the titles.

Member Horan said he was not sure what the Appellant was asking the Board to do. He asked legal counsel to advise the Board if legal restrictions were based on statutes or on the lawsuits. Leslie Admirand, Legal Counsel, stated NRS 361.227 stated that when determining the taxable value of real property, the Board had to look at the full cash value of the vacant land by considering the uses to which it may be lawfully put, and any legal or physical restrictions upon those uses.

Mr. Stitser described a Supreme Court case entitled Sun City Summerlin Community Association vs the State of Nevada by and through the Department of Taxation (Exhibit E). He explained Del Webb reserved a large area in the Summerlin

Development in Clark County and they put a golf course, restaurant and other facilities on the land that the buyers of the lots could use. He said Del Webb put a 20-year restriction of use on the land to only be used for those common facilities. After 20 years it became Del Webb's property to use as they wanted. He directed the Board to page 6 of Exhibit E, wherein it stated the Association who controlled the common use acreage had the power to sell the property in question if the majority of the members gave their assent. He believed in his case, he was the "Association."

Mr. Stitser stated as soon as the Supreme Court made a decision, he intended to find a way to get the trailers off the land. He said in the present economic development situation, what the Assessor recommended for the property would probably be correct; high-density apartments or common-wall townhouses with extraordinary insulation against railroad noise. He believed they would prevail in the Supreme Court and they would owe the tenants some money, but because they brought offers of judgment, they would not have to pay their attorney fees or their post-offer pre-judgment interest. He spoke about a Clark County case and the importance of offers of judgment. He said that showed he had made every reasonable effort to settle this case, but they had not been able to. He said it was up to the Board to decide what the property be worth today if they were successful in moving all the trailers off.

Chairman Covert asked if Mr. Stitser wanted the Board to value the property at zero. Mr. Stitser said no, he put that on the petition, but he thought the scenario indicated the property had some reasonable value, but not \$600,000. He said the two development companies who approached him would not offer that much money because of the physical restrictions. The second scenario the Assessor offered at \$434,000 was unreasonable because he had to pay to clear the property, pay the tenants \$250,000, plus the \$150,000 he still owed to his attorney. He said to sell the property for \$434,000 would only net a profit of \$34,000.

Member Brown asked the Appellant if he was asking the Board to make a decision based on a projected Supreme Court decision. Mr. Stitser stated that was correct, on a projected time scale within the next year or two.

Appraiser Oliphint said the subject was next to the Truckee River, was nice for multi-family occupancy and was considered river influence, not river frontage. Chairman Covert asked if the train tracks were a plus or minus. Appraiser Oliphint said the train tracks were a minus, but he believed the subject was still very desirable property. Member Green asked if the property was in a flood zone. Appraiser Oliphint said it was not.

Appraiser Oliphint said the subject was valued at \$4.50 per square foot, and discounted by 55 percent because of the legal impediment. He stated he talked to the District Attorney's Office and they could not come to a decision that the subject was impaired, but he agreed with Mr. Stitser that since he did not own the trailers, it was virtually impossible to remove them.

Appraiser Oliphint read from pages 1, 2 and 3 of Exhibit I and reviewed the features, comparable land sales, and range of values associated with the subject property. Chairman Covert asked if any of the comparables were encumbered by

lawsuits. Appraiser Oliphint stated he could not find a direct comparable. He continued reviewing the comparable sales noting Land Sale (LS) 3 through 6 had superior proximity to the river, walking paths, and green belts. He said LS-7 was close to the County jail and had some detriments.

Appraiser Oliphint stated the subject was commercial land, which he did not think was the highest and best use. He said \$8,000 per unit was a conservative value and was below the \$13,000 per unit for the property down the street and the senior center that had the river influence at \$17,000 per unit. He stated garden apartments typically consisted of 17 units an acre and areas with 30 units per acre were by the University of Nevada and four-stories.

Appraiser Oliphint directed the Board to page 6 of Exhibit I, which showed Scenario 1: the future land value, as if vacant at \$1,196,100, the associated fees to attorneys, carrying costs and a 15 percent entrepreneurial profit (future land sale value), equating to a present value at end of period at \$434,803. He explained entrepreneurial profit, discussions he had with brokers, why he chose 15 percent, and the risks and chances versus junk bonds.

Appraiser Oliphint stated the second scenario showed they would not be responsible for paying all the attorney fees, but would pay judgment for the remaining mobile homes, carrying costs and the 15 percent entrepreneurial profit, which would equate to a present value at end of period at \$659,235. He stated the current taxable value was \$575,443.

Member Brown asked what constituted the improvement value of \$14,698. Appraiser Oliphint stated that was the depreciated replacement cost of the remaining pump houses and miscellaneous trailer park improvements such as structures, septic and well.

Ron Sauer, Senior Appraiser, stated he wanted to clarify that the taxable value of the subject property was \$4.50 per square foot. He said a 55 percent deduction was used for the restrictions, and a taxable value of \$2.03 per square foot was determined. The comparables were from \$4.67 per square foot to \$13 per square foot. He said the current taxable value was \$575,443 and it was their recommendation to uphold.

Mr. Stitser thanked Appraiser Oliphint and said he was happy he acknowledged there was a legal restriction. He said they had to have this property for sale to search for perspective apartment and high-density townhouse residents. He talked to a contractor who had been operating in the area since the 1970s, and he said he could put him in touch with several well financed apartment developers and townhouse developers, but there was no use doing that until the property was clear. He stated Appraiser Oliphint was correct, that if he wanted to get the property clear in the next year, he would have to spend some money to do it and he was prepared to do that. He thought this all boiled down to what a developer would pay to bet that they would win the court case, free up the property within the next year or so, and then develop it. He believed the lawsuits really did not matter; what mattered was getting the trailers off the land.

Chairman Covert brought the discussion back to the Board. He asked legal counsel if there was a legal restriction on selling the subject. Leslie Admirand, Legal Counsel, stated the statute did not provide guidance as to how the Board would weigh that information. She said just because a piece of property had a legal or physical restriction on it, did not render that property valueless and that was a citation from the Summerlin case mentioned earlier. She said the Board had to decide the present value of the property based on the evidence from the Assessor's Office and the Appellant, and unless the Board found by a preponderance of evidence, and the burden was on the Appellant, that the valuation established by the Assessor exceeded full cash value or was inequitable, the Board had to uphold the Assessor's valuation.

Member Horan thought the Assessor's Office did a good job and the Appellant raised some good points. He said he would be willing to bring down the Assessor's valuation by \$100,000. Member Green stated he could support that. Chairman Covert stated the Assessor already reduced the value based on the encumbrances. Member Green asked if the Board would consider the Assessor's valuation on page 6 of Exhibit I of \$434,803. The other members concurred.

With regard to Parcel No. 039-290-17, which petition was brought 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 taxable land value be reduced to \$420,105 and the taxable improvement value be upheld, resulting in a total taxable value of \$434,803 for tax year 2015-16. 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.

**15-047E      PARCEL NO. 041-401-01 – PARKIN, RICHARD L & REBECCA J – HEARING NO. 15-0007**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6439 Brookview Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 12 pages.

**Assessor**

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

On behalf of the Petitioner, Richard Parkin was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Tracy Sanders, Appraiser, and Josh Wilson, Chief Deputy Assessor, offered testimony. Appraiser Sanders oriented the Board as to the location of the subject property.

Mr. Parkin said the subject was built in 1993 and he purchased it in 2002. He said the Caughlin fire came roaring down the canyon behind his home and did some damage to his yard and many homes were lost in the area. He said on September 3, 2012, nine months later, a second fire broke out in the middle of the night. He woke up to breaking windows and flames as high as the second-story window. He said the fire started in the breezeway between his neighbor's property and the subject, which was caused by electrical problems with the lights on her gazebo. He noted she also had a refrigerator plugged in through a buried extension cord. He explained four investigators investigated the fire and all determined it was the fault of the neighbor. Chairman Covert asked if her insurance company paid for his damage. Mr. Parkin stated his insurance company took care of him, her insurance company took care of her and now the two insurance companies were working it out.

Mr. Parkin stated the garage and upstairs of the home were destroyed, but the downstairs had a lot of water and smoke damage. He said he managed to save their vehicles and some valuables. He explained they had to rent a house and furnish it, but their intent was to salvage the downstairs and reconstruct the home. After going through the Reno Building Department, they determined there was too much smoke and water damage and after the house sat for several months, they discovered a lot of mold. He said they felt it would be faster and cost about the same to take the house down to the foundation and rebuild. He said they moved back in August of 2013.

Mr. Parkin stated he discovered his mortgage payment went up \$100 a month and went to ask them why. He found out the reconstruction of his home was considered new construction by the Assessor's Office. He said he thought he and his family did the right thing by reconstructing the home. He was not sure what was done in the past, but he thought maybe the Board had dealt with these types of situations before. He said this was a cookie-cutter neighborhood; a lot of the houses were the same as the subject. He compared their property taxes for 2011 to 2014 because 2011 was the last full year before the fire and 2014 was the first full year after the fire. He noted that during the years after the fire, his tax rates were reduced because there was no home on the subject. Chairman Covert asked if he paid taxes on the land and not on the improvements to the time of rebuild. Mr. Parkin stated that was correct.

Mr. Parkin went through Exhibit A regarding six comparable homes in his neighborhood with the same floor plan. He said their average taxes were \$2,855.62 and in 2014 the average was \$2,516.43, which was a reduction of 13.5 percent. He thought his taxes should be the same. The subject was taxed in 2011 at \$3,124.44, but in 2014 it jumped to \$3,738.34. He said the total taxable value from 2011 to 2014 increased nearly 41 percent or \$100,000. Chairman Covert inquired what Mr. Parkin was asking for. Mr. Parkin thought situations like this had happened before with other fires in the area and he was hoping the depreciation value could be put back on his valuation. Chairman Covert asked if the purchase price listed on the petition of \$360,000 was for the original home. Mr. Parkin stated that was correct. He said he lost the depreciation value over the time from the fire to the reconstruction.



Chairman Covert asked if a realtor would consider it an issue with the value, or have to disclose when selling a home that it had burned down and had been reconstructed on an old foundation. Member Green was not sure, but stated there was a home on his street that burned, not clear to the ground, but when they got done they had everything new and it was better than the original. Chairman Covert stated the Appellant lost the depreciation from the old house, but gained a new house at current building codes. Mr. Parkin stated that was correct.

Appraiser Sanders read from pages 1 and 2 of Exhibit I and reviewed the features, comparable land sales, and range of values associated with the subject property. Chairman Covert asked if the rebuilt home was the same configuration as the home that burned down. Appraiser Sanders stated that was correct but about 30 square feet smaller. She said it was the Assessor's Office recommendation to uphold.

Chairman Covert said the Appellant's issue was he lost the depreciation; otherwise it would be in the same class as all the other homes in the area. Appraiser Sanders stated that was correct. Member Horan stated the 3 percent cap did not apply to depreciation, which was at a different rate and based on the year built. Josh Wilson, Chief Deputy Assessor, said the Petitioner was concerned about the increase, which was greater than 3 percent because of the new construction. He explained the Board had petitions similar to this, and the jurisdiction of the Board was to determine if the total taxable value exceeded full cash value. He said those previous taxpayers who were concerned about the abatement being incorrectly applied, were asked to appeal to the Department of Taxation's Hearing Officer who dealt with the abatement calculation process. He said unfortunately, the result of those hearings were not necessarily satisfactory to the petitioner as the Hearing Officer determined that the adjustment of the weighted-average-year and the fact that the majority of the home was new, constituted an increase in the assessed value that was outside the tax cap. He said that produced a seemingly inequitable result as the Petitioner referenced with the same home in the same neighborhood having different tax bills. He said the Assessor's Office defense was that the current value of the older homes that were the models clearly supported the taxable value established. He said unless it was determined the rebuild caused the total taxable value to exceed what the property was worth; there was no basis to reduce.

Member Horan said based on the comments by Chief Deputy Assessor Wilson, would legal counsel agree that the Board did not have any jurisdiction to address the depreciation issue. Leslie Admirand, Legal Counsel, agreed stating the Board had limited jurisdiction to determine whether the taxable value exceeded fair market value.

Chairman Covert asked if the Appellant had to rent a home before the new home was constructed. Mr. Parkin stated they rented a home in the same neighborhood.

Chairman Covert brought the discussion back to the Board. Member Horan stated he sympathized with the Petitioner, but he felt the Board did not have the

jurisdiction to make an adjustment, because the Assessor's evidence supported the current value. Member Green stated the value appeared to be correct.

With regard to Parcel No. 041-401-01, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member 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 was less than the taxable value computed for the property in the current assessment year. It was further indicated the Board did not have the jurisdiction to adjust the depreciation.

**10:40 a.m.** The Board took a break.

**10:58 a.m.** The Board reconvened with all members present.

**15-048E** **PARCEL NO. 085-151-53 – THOMAS, LEONARD F & OLGA I – HEARING NO. 15-0063**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 5362 Woods 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, 15 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Jana Spoor, Appraiser, oriented the Board as to the location of the subject property and stated the Assessor's Office stood on their written presentation.

Member Horan stated the Petitioner did not provide any evidence to support his request.

With regard to Parcel No. 085-151-53, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and 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. With that it was found that the land and improvements were valued correctly and the total taxable value did not exceed the full cash value.

**15-049E**      **PARCEL NO. 148-061-06 – RADOW FAMILY TRUST, JULES  
RADOW & MARSHA RADOW – HEARING NO. 15-0094**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 5615 Foret Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter, 4 pages.

**Exhibit B:** Map with information on subject property and comparable properties, 8 pages.

**Assessor**

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

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

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 148-061-06, which petition was brought pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$1,302,548, resulting in a total taxable value of \$1,770,048 for tax year 2015-16. 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.

**15-050E**      **PARCEL NO. 222-060-24 – MARILYN NITZ (GMC FAMILY  
TRUST) – HEARING NO. 15-0098B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2490 Faretto 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, 14 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzalez, Appraiser, oriented the Board as to the location of the subject property and stated the Assessor's Office stood on their written presentation.

Member Horan stated the Petitioner did not provide any evidence to support a reduction.

With regard to Parcel No. 222-060-24, which petition was brought 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 Ainsworth, 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 was less than the taxable value computed for the property in the current assessment year.

**15-051E PARCEL NO. 222-060-23 – MARILYN NITZ (GMC FAMILY TRUST) – HEARING NO. 15-0098A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2490 Faretto 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, 11 pages.

On behalf of the Petitioner, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzalez, Appraiser, oriented the Board as to the location of the subject property and stated the Assessor's Office stood on their written presentation.

With regard to Parcel No. 222-060-23, which petition was brought 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 Green, 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 was less than the taxable value computed for the property in the current assessment year.

**15-052E      ROLL CHANGE REQUESTS - RESIDENTIAL**

**INCREASES** – Set hearing date/time for consideration and action on RCR Numbers 1230F13, 1230F14, 1306F12 and 1306F13 and direction to the County Clerk to notify affected property owners:

Nancy Parent, County Clerk, informed the Board these roll change requests would increase the taxpayer's value; therefore, it was required to notice the property owner and set the hearing for a later date.

On motion by Member Horan, seconded by Member Brown, it was ordered to set the date for hearing to February 19, 2015, and direct the County Clerk to notice the following property owners:

Assessor's Parcel No.	Property Owner	Roll Change Request No.
005-350-02	MCCAMANT, DAVID J & LISA J	1230F13
005-350-02	MCCAMANT, DAVID J & LISA J	1230F14
087-172-11	ARAIZA, SERENA A	1306F12
087-172-11	ARAIZA, SERENA A	1306F13

**15-053E      BOARD MEMBER COMMENTS:**

Chairman Covert welcomed Member Ainsworth to the Board.

**15-054E      PUBLIC COMMENTS.**

There was no response to the call for public comment.

**11:11 a.m.    ADJOURNMENT**

There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Ainsworth, 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  
Jaime Deller, Deputy Clerk*