

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 25, 2016

PRESENT:

**Philip Horan, Chairman**  
**James Ainsworth, Vice Chairman**  
**Eugenia Larmore, Member**  
**Bobbi Lazzarone, Member**  
**James Covert, Alternate Member**

**Nancy Parent, County Clerk**  
**Jan Galassini, Chief Deputy County Clerk**  
**Jennifer Gustafson, Deputy District Attorney**

ABSENT:

**James Brown, Member**

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

**16-151E      PUBLIC COMMENT**

There was no public comment.

**16-152E      WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing: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>
020-051-05	Gator Kietzke LLC	16-0022B

**16-153E      CONSOLIDATION OF HEARINGS**

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

**16-154E      PARCEL NO. 019-061-11 – FERNANDES, KENNETH M –**  
**HEARING NO. 16-0083**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 2295 Oreana Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter, statistics from Homereports.org, assessment information, loan history, photos and a 2015 market report, 68 pages, were placed on file with the Clerk during the hearing.

**Assessor**

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

On behalf of the Petitioner, Kenneth Fernandes and Candace Spiers were sworn in by County Clerk Nancy Parent.

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

Ms. Spiers stated the increase in land value of 61.3 percent was excessive and she wanted to know how the Assessor's Office determined the value. Mr. Fernandes said the current market statistics did not substantiate an increase of that size. He stated he had a recent appraisal of his home and land, which valued his land at \$24,500. Ms. Spiers commented the tax district had changed and she thought that could be the reason for the drastic change in the land value.

Member Covert asked the Petitioners if they had spoken to the Assessor's Office regarding this issue. Mr. Fernandes and Ms. Spiers stated they spoke to Appraiser Lambert on two different occasions but were unable to come to an agreement on the land value.

Appraiser Lambert read from page 2 of the Assessor's Exhibit I. She stated she had not seen the evidence from the Petitioner. She indicated the land was valued at market value. Her recommendation was to uphold the increase in taxable value.

Chairman Horan asked if a base lot value was used for the area. Appraiser Lambert replied the area where the subject property was located was at a base lot value of

\$70,000. She indicated there were adjustments in the area for parcel size and shape, traffic and other variables but the subject property did not qualify for any adjustments.

Member Covert asked Appraiser Lambert about the comparable land sales and wanted clarity. She replied the comparable land sale located on Margot Circle was closer to Plumb Lane, which brought the land value down due to the proximity of traffic. She stated the base lot value for the Margot Circle property was \$60,000.

Mr. Fernandes thought the comparable properties were not actually comparable since they were so different. He indicated his calculation of his land value was \$18,287.72.

Ivy Diezel, Department Systems Support Analyst, spoke regarding the tax district change issue. She stated tax district 1005 included an entity called Truckee Meadows Underground Water Basin which was changed to a special assessment and tax district. Tax district 1005 no longer existed. She said when the district for the Truckee Meadows Underground Water Basin was changed, it reverted the other properties in the area to tax district 1000. She indicated the changes to the tax district had no bearing on changes to the taxable values.

Chairman Horan stated base lot values were established based on sales and real estate market values and he thought the Assessor's Office did a good job of being fair.

Member Lazzarone understood the aspect of comparing sales to current values, but she did not understand why the land value increase was not reflected on the Petitioner's recent appraisal.

Chairman Horan asked what the previous base lot value was and Appraiser Lambert replied it was \$43,400. She indicated the base lot values in the entire area had increased and some of them increased by nearly 100 percent.

Josh Wilson, Chief Deputy Assessor, stated the previous land values in the subject property area were based on an allocation because there were no sales to compare them to. He stated since there were recent sales in the area they had the data to establish a base lot value for the properties. He explained a percent ratio of the median selling price was used to establish an allocated amount for land value.

Member Larmore asked Chief Deputy Assessor Wilson whether the land was undervalued in previous years. He replied that could account for part of the increase but he thought it was more related to market recovery because land was beginning to recapture its value. He stated sales in the area were above the median selling price for the County which was an average of \$301,000.

Mr. Fernandes stated he provided six months of current market data, which he thought should be considered as true taxable land value because it was real data.

Chief Deputy Assessor Wilson referred to page 4 of the Assessor's Exhibit I and reviewed the previous years' taxable land valuation. He indicated that from 2005 to 2016 the taxable value had adjusted each year ranging from a high of \$99,216 in 2008 to \$29,600 in 2013.

Members Ainsworth and Covert were concerned about the amount of increased land value.

Chairman Horan stated the history of the property indicated significant decreases and now that the market was in recovery it was depicting a significant increase. He stated the base lot value established for the neighborhood seemed to be well supported.

With regard to Parcel No. 019-061-11, 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 Covert, seconded by Member Larmore, with Members Ainsworth and Lazzarone voting "no", 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.

**16-155E      PARCEL NO. 020-051-01 – STAVTISKY & ASSOCIATES LLC –  
HEARING NO. 16-0022A**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 3400 Kietzke Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Statement of operations and rent roll documentation, 8 pages.

Exhibit B: Statement of operations and rent roll documentation, 7 pages.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 40 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. 020-051-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$4,100,457, and the taxable improvement value be reduced to \$595,032, resulting in a total taxable value of \$4,695,489 for tax year 2016-17. 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.

**16-156E      PARCEL NO. 528-010-38 – EQUUS PROPERTY TAX SERVICES – HEARING NO. 16-0076**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 2360 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Trend report and costs breakdown document, 4 pages.

**Exhibit B:** Sales and property history, income capitalization approach documents, comparable sales, and financial operations analysis, 32 pages, were placed on file with the Clerk during the hearing.

**Assessor**

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

**Exhibit II:** Appeal summary and email, 2 pages, were placed on file with the Clerk during the hearing.

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 Churchfield, Appraiser, oriented the Board as to the location of the subject property. He stated the Petitioner was in agreement with the recommended reduction of taxable improvement value but was unable to sign the stipulation prior to the hearing. He stated the reduction was based on the vacancy rate and the value would be reviewed annually. His recommendation was to grant the reduction.

With regard to Parcel No. 528-010-38, 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 Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$24,990,452, resulting in a total taxable value of \$27,820,000 for tax year 2016-17. The reduction was based on obsolescence. With that

adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**16-157E      PARCEL NO. 163-061-07 – THE BOSMA GROUP, P.C. –**  
**HEARING NO. 16-0078**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 9790 Gateway Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Income statement and rent roll, 3 pages.

**Assessor**

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

**Exhibit II:** Appeal summary, 1 page, was placed on file with the Clerk during the hearing.

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 Churchfield, Appraiser, oriented the Board as to the location of the subject property. He stated the Petitioner was in agreement with the recommended reduction of taxable improvement value but they were unable to get the multiple owners to sign the stipulation prior to the hearing.

With regard to Parcel No. 163-061-07, 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 Ainsworth, seconded by Member Larmore, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$3,609,591, resulting in a total taxable value of \$4,350,000 for tax year 2016-17. The reduction was based on obsolescence. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**16-158E      PARCEL NO. 163-071-05 – THE BOSMA GROUP, PC –**  
**HEARING NO. 16-0080**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 9400 Gateway 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, 18 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. 163-071-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Larmore, 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 \$1,363,125, resulting in a total taxable value of \$1,840,630 for tax year 2016-17. 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.

**16-159E      PUBLIC COMMENT**

There was no public comment.

**16-160E      BOARD MEMBER COMMENTS**

Chairman Horan stated it was the best year yet for the Board of Equalization. He thought the hearings went well and he appreciated the Board Members and their valuable comments. He complimented Assessor Michael Clark and his staff on a job well done. He complimented County Clerk Nancy Parent and her staff for keeping everything straight. He thanked the District Attorneys for the viable services they performed. He noted it was a great year.

Member Lazzarone stated it was her first year and she was impressed with how well the Assessor's Office communicated with the Petitioners. She said it was great that so many petitions were resolved prior to their hearing dates. She thanked the Clerk's Office for all their assistance.

Member Ainsworth agreed with Chairman Horan and Member Lazzarone and commented that it was a fun Board to sit on.

**16-161E      PUBLIC COMMENT**

On motion by Member Ainsworth, seconded by Member Larmore, public comment was re-opened.

Josh Wilson, Chief Deputy Assessor, thanked the Clerk's Office and the Assessor's Office for their hard work getting the information to the Board Members and Counsel.

Nancy Parent, County Clerk, thanked the Board for their service. She thanked the Assessor's Office and the District Attorneys for their assistance. She briefly explained to the Board the process for approval of the minutes.

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**9:57 a.m.**      There being no further hearings or business to come before the Board, the meeting was adjourned.

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**Philip Horan**, 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  
Doni Gassaway Deputy Clerk*