

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

MONDAY

9:00 A.M.

FEBRUARY 11, 2019

PRESENT:

Philip Horan, Chair
Eugenia Larmore, Vice Chair
James Ainsworth, Member
Barbara "Bobbi" Lazzarone, Member
James Richards, Member

Nancy Parent, County Clerk
Jennifer Gustafson, Deputy District Attorney

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

19-015E PUBLIC COMMENT

There was no public comment.

19-016E ELECTION OF VICE-CHAIR

Member Ainsworth nominated Member Larmore for the position of Vice Chair.

Seeing no other nominations from the Board, on motion by Member Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that Member Larmore be elected as Vice Chair.

19-017E SWEARING IN

Nancy Parent, County Clerk, swore in the appraisal staff.

19-018E WITHDRAWN PETITIONS

There were no petitions to be withdrawn.

19-019E CONTINUANCES

There were no petitions to be continued.

19-020E CONSOLIDATION OF HEARINGS

There were no hearings to be consolidated.

19-021E ROLL NO. 5601440 – DUGAN, GERALD E –
HEARING NO. 19-0012P18

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on personal property located outside of Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption supporting documentation, 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 and having been previously sworn, Justin Taylor, Appraiser, oriented the Board as to the location of the subject property.

With regard to Parcel No. 5601440 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 personal property value be reduced to \$5,000, resulting in a total taxable value of \$5,000 for tax year 2018-19. With that adjustment it was found that the personal property value is valued correctly and the total taxable value does not exceed full cash value.

19-022E PARCEL NO. 008-061-03 – CLARITY, PATRICIA K –
HEARING NO. 19-0001E18

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 1350 Manhattan Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 2 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. 008-061-03, based on the evidence presented 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 Petitioner be granted an exemption for property taxes for tax year 2018-19, pursuant to NRS 361.345.

19-023E PARCEL NO. 204-141-11 – REZNICK, MIKE & JAYNE E –
HEARING NO. 19-0003E18

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 5531 Britannia 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. 204-141-11, based on the evidence presented 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 Petitioner be granted an exemption for property taxes for tax year 2018-19, pursuant to NRS 361.345.

19-024E **PARCEL NO. 144-232-14 – PINECREST ACADEMY OF NV
FOUNDATION – HEARING NO. 19-0009E18**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 3725 Butch Cassidy Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 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. 144-232-14, based on the evidence presented 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 Petitioner be granted an exemption for property taxes for tax year 2018-19, pursuant to NRS 361.345.

19-025E **PARCEL NO. 004-202-43 – CLEVELAND/MANHA FAMILY
TRUST – HEARING NO. 19-0004**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 0 Valley 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. 004-202-43 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$680,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$693,054 for tax year 2019-20. 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.

19-026E PARCEL NO. 010-414-34 – TORS, RYAN W & JANE F –
HEARING NO. 19-0005

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 3095 Idlewild Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I: Taxable Value Change Stipulation, 4 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. 010-414-34 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$79,100, resulting in a total taxable value of \$229,010 for tax year 2019-20. 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.

19-027E PARCEL NO. 164-460-08 – QUAIL PARK SOUTH LLC –
HEARING NO. 19-0014

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 8050 S. Virginia Street, 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. 164-460-08 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$156,084, and the taxable improvement value be upheld, resulting in a total taxable value of \$234,715 for tax year 2019-20. 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.

19-028E PARCEL NO. 172-020-02 – WHISTON, RICHARD M –
HEARING NO. 19-0022

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 5000 Old Ranch 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. 172-020-02 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$34,400, and the taxable improvement value be upheld, resulting in a total taxable value of \$34,400 for tax year 2019-20. 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.

**19-029E PARCEL NO. 040-942-28 – 660 SIERRA ROSE LLC –
HEARING NO. 19-0029**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 660 Sierra Rose 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. 040-942-28 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$485,996, resulting in a total taxable value of \$824,060 for tax year 2019-20. 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.

**19-030E PARCEL NO. 040-943-05 – QUAIL CORNERS S BLDG N 104-106
LLC – HEARING NO. 19-0030**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 645 Sierra Rose 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. 040-943-05 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$369,910, resulting in a total taxable value of \$708,502 for tax year 2019-20. 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.

19-031E PARCEL NO. 125-551-12 – MOECKEL TRUST, KAY E & SANDRA A – HEARING NO. 19-0031

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 686 Saddlehorn 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. 125-551-12 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$180,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$309,446 for tax year 2019-20. 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.

19-032E PARCEL NO. 026-044-04 – HILT, JONATHAN J –
HEARING NO. 19-0023E18

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 3952 Clear Acre Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Exemption Change Stipulation, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including letter explaining the reason his exemption had not been reactivated and related Nevada Revised Statute, 5 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. 026-044-04, 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 Petitioner be granted an exemption for property taxes for tax year 2018-19, pursuant to NRS 361.345.

19-033E PARCEL NO. 150-111-07 – PALACE LIVING TRUST –
HEARING NO. 19-0017

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 4235 Wild Eagle Terrace, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and photographs, 2 pages.

Exhibit B: Comparison documents, 5 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 pages.

On behalf of the Petitioner, William Palace was sworn in by County Clerk Nancy Parent. Ms. Parent indicated Mr. Palace provided documents to be distributed to the Board and placed on file, which were marked Exhibit B.

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

Mr. Palace stated his land value increased by close to 43 percent and the homes on the same side of the street in his neighborhood also incurred an increase. He indicated his home was built in 2002 and within one year the land value increased from \$175,000 to \$250,000. He stated the land values in his neighborhood were under \$200,000. He discovered his improvements had increased by 7.7 percent, although his neighbor's improvements increased by less than 1.9 percent. He expressed concern about a proposed school behind his property which would affect his view and reduce the value of his land. He asked for fair and realistic land value due to the construction that would occur.

Appraiser Tung asked for clarification from Mr. Palace about what he was requesting from the Assessor's Office. Mr. Palace stated he was requesting the value to remain the same until the next tax year when the value could be correctly assessed.

Appraiser Tung indicated the most recent sales supported the land value with Mr. Palace's full valley and city view. She stated the status of the construction was in process and permits had been applied for, but she did not know the dimensions or elevation of the proposed building. She said there was no justification to provide a downward adjustment for the land value since construction was not currently happening. She stated she could revisit the site in the spring and could make adjustments if warranted. She said the Assessor's recommendation was to uphold the value and revisit when more information was available.

Chair Horan asked Appraiser Tung to review the disparity between Mr. Palace's improvement value and his neighbors'. Appraiser Tung replied the houses in the area were not tract housing and each house was a different age and square footage. She noted she just received the information from the Petitioner and could only address the improvements in general without further research.

Chair Horan was concerned about the difference in improvement values. Appraiser Tung stated she could check the Marshall and Swift guidelines for errors in calculations.

Member Lazzarone asked for clarification about possible impacts that could affect the Petitioner. She wanted to ensure there was no construction or noise occurring. Appraiser Tung stated as of February 7, when she visited the proposed school site, the land was intact and no dirt had been moved. She noted the target date for the school to open was August of 2020. She said based on similar building timelines it would be approximately 18 months before the school would be completed once construction started. She believed Mr. Palace's land and view would not be impacted for at least 18 months. She reviewed the topography information on pages 20 and 21 of Assessor's Exhibit I. She noted there were many unknown factors about the elevation of the proposed school and could not be certain what impacts might occur.

Member Ainsworth wanted clarification that, once the school was built, the taxable value would be reduced if the view was blocked. Appraiser Tung stated the land value would be downgraded according to the impact of the view.

Mr. Palace indicated a seismology study was performed which required trenches to be dug to determine that the school would be placed between the fault lines. He said site work had been performed on the property and access roads had been cleared. He stated it was not untouched vacant land.

Chair Horan asked about improvements made to the property. Mr. Palace indicated roadways and trenches were the only changes to the property but nothing was blocking the view.

Mr. Palace expressed concern about a parcel on Inspiration Point that sold for \$250,000 but the assessed value was \$137,700. Appraiser Tung indicated the parcel Mr. Palace referred to had been split into two parcels since the sale occurred, which resulted in the lower assessed value.

There was no response to the call for public comment. Chair Horan closed the public hearing.

Chair Horan and Member Ainsworth discussed the timing of the appeal and determined there was no justification to decrease the land value before impacts to the property view occurred. The Assessor's Office would revisit the subject property once the school was built.

Appraiser Tung indicated any warranted corrections could be made by roll change request if it was determined errors were found.

With regard to Parcel No. 150-111-07, 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 Lazzarone, seconded by Member Larmore, 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 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.

19-034E 15. ROLL CHANGE REQUEST – INCREASE

INCREASE – Set hearing date and time for consideration and action on the Roll Change Requests (RCR) for the following parcels:

Assessor's Parcel No.	Petitioner	Hearing No.
550-583-05	COMPHEL, ZACHARY E & BREANNA L	1914F18
006-371-03	JC UPSTREAM LLC	1928F18
506-061-19	GOMEZ, MARIA M	1938F18
552-363-15	ACOSTA, RICHARD A & OFELIA G	1951F18
552-351-03	BOND, MARION O & MARIA MELINDA	1952F18
086-923-04	BOLTON, WILLIAM N ET AL	1953F18
071-060-22	STEWART, MICHAEL B	1957F18
019-271-18	ZHANG, GUOYING	1962F18

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

On motion by Member Larmore, seconded by Member Ainsworth, it was ordered to set the date for the hearings to February 27, 2019, and direct the County Clerk to notice the property owners.

19-035E 16. ROLL CHANGE REQUEST – ADOC NEIGHBORHOOD CODE

DECREASE – consideration of and action to approve or deny RCR No. 1 – ADOC neighborhood code (RCR 1-1 THROUGH 1-255)

Assessor's Parcel No.	Petitioner	RCR No.
019-041-02	LYONS FAMILY TRUST, THOMAS & AN	RCR 1-1
019-041-03	SMITH, RYAN et al	RCR 1-2
019-041-04	WATTS-VIAL, DAVID L	RCR 1-3
019-041-05	SCHERER, THOMAS J & PAMELA A et al	RCR 1-4
019-041-06	MORGAN, JAYSON et al	RCR 1-5
019-041-07	BARSANTI FAMILY TRUST, JOHN & R	RCR 1-6
019-041-08	GRAFFAM TRUST, GERALDINE M	RCR 1-7
019-041-09	KITCHIN, DAVID R & ABIGAIL C	RCR 1-8

019-041-10	ZVYAGIN, VLADIMIR	RCR 1-9
019-041-11	BENSON, JON D & JEANNE M	RCR 1-10
019-041-15	IINUMA, LAUREL C	RCR 1-11
019-041-18	PATTISON, LULA et al	RCR 1-12
019-041-19	PEIXOTO, JOEL et al	RCR 1-13
019-041-20	PARISENA, JOHN S et al	RCR 1-14
019-041-21	MENDOZA, BERNARDO	RCR 1-15
019-041-22	HOBBS, EDWIN R & ANNE M	RCR 1-16
019-041-23	DURANT FAMILY TRUST, MARCEL J	RCR 1-17
019-041-24	ABOLGHASEMI, TAHEREH M & REZA	RCR 1-18
019-041-26	PARRISH LIVING TRUST	RCR 1-19
019-041-30	ALCANTAR, MELISSA A	RCR 1-20
019-041-32	VENTURA, ALMARIO A & LAURA J	RCR 1-21
019-041-33	SHEPHERD TRUST, HARRY W	RCR 1-22
019-043-01	CALLAHAN, KEVIN M	RCR 1-23
019-043-02	WHITAKER LIVING TRUST	RCR 1-24
019-043-03	CAFFERATA, ELISA P	RCR 1-25
019-043-04	CURTIS, THOMAS H & SUZANNE L	RCR 1-26
019-043-05	BURKE TRUST, BETTY J	RCR 1-27
019-043-06	WASSON DECEDENTS TRUST	RCR 1-28
019-043-07	COMSTOCK, MARC G & DIANE R	RCR 1-29
019-043-08	BEATTY, CYRIL J & MARTINA R	RCR 1-30
019-043-09	KEIPER, FRED S III & NANCY	RCR 1-31
019-043-10	BUTLER, ROBERT P & WENDY	RCR 1-32
019-043-11	WALSH LIVING TRUST, JAMES P & PAT	RCR 1-33
019-043-12	CONTE, A CHRISTOPHER	RCR 1-34
019-043-13	COOK, STACEY J	RCR 1-35
019-043-15	JOHNSON FAMILY TRUST	RCR 1-36
019-043-20	THOMPSON TRUST, KAREN	RCR 1-37
019-043-21	NEIGHBORS, RHETT	RCR 1-38
019-043-22	LOHNES, KENNETH G & MARY N	RCR 1-39
019-043-23	WEDGE TRUST, VIRGIL & CHARLOTTE	RCR 1-40
019-043-24	TAIT, KELLY E	RCR 1-41
019-043-25	BADLEY, YENLIN C	RCR 1-42
019-043-32	BACIGALUPI LIVING TRUST, ISABEL C	RCR 1-43
019-052-07	BOX, KEVIN T et al	RCR 1-44
019-052-26	PERSON, PHILLIP J	RCR 1-45
019-092-01	LUCHETTI FAMILY TRUST	RCR 1-46
019-092-02	CHURCHFIELD, STEVEN & KIMBERLY	RCR 1-47
019-092-03	SEHER TRUST, J SCOTT & PATRICIA M	RCR 1-48

019-092-04	CHENG, DIANA	RCR 1-49
019-092-05	KENNEY, JAMES W & LYNETTE M	RCR 1-50
019-092-06	SALAZAR, MARIA E et al	RCR 1-51
019-092-08	BASTASINI, JEROME L & CANDACE L	RCR 1-52
019-092-09	MESQUIT TRUST, DONALD W	RCR 1-53
019-092-10	THOMA LIVING TRUST, LORI M	RCR 1-54
019-092-12	JOHANNIS FAMILY TRUST, THEODOR J	RCR 1-55
019-092-13	CUDDY FAMILY TRUST	RCR 1-56
019-092-14	LANDSINGER 2001 TRUST, JEANINE	RCR 1-57
019-092-15	HERRLINGER, PETER	RCR 1-58
019-092-16	EDMONDSON FAMILY TRUST	RCR 1-59
019-092-17	DEGEISO, CHARLES A JR et al	RCR 1-60
019-092-18	LONG, ROBERT S	RCR 1-61
019-092-19	REEDY, NORRIS D & LISA M	RCR 1-62
019-092-20	BYRAN, JACK E & CLAUDIA	RCR 1-63
019-092-21	MCDONALD, RANSFORD M	RCR 1-64
019-092-23	GWARTNEY FAMILY TRUST, CLIFF & S	RCR 1-65
019-092-24	ORLEBECK, ROSEANN & BRUCE R et al	RCR 1-66
019-092-25	MURRY, JOSEPH P & MARY S	RCR 1-67
019-092-26	MURRY, JOSEPH P	RCR 1-68
019-093-01	SLADEK, CHRIS et al	RCR 1-69
019-093-06	IRWIN, HARRY	RCR 1-70
019-093-07	WHITTAKER, DARRYL D & LAURA A	RCR 1-71
019-093-08	DILLON, ERIC et al	RCR 1-72
019-093-09	BUDD, THOMAS S & BEVERLY M	RCR 1-73
019-093-14	NEWSOME, WILLIAM D JR & KENDRA	RCR 1-74
019-093-15	VOHL, ROBERT C & CECILIA A	RCR 1-75
019-093-18	LEONESIO SURVIVORS TRUST	RCR 1-76
019-093-26	MOORE 2009 TRUST, DONALD A	RCR 1-77
019-093-29	ROBERTS, MARIA C & NORMAN K	RCR 1-78
019-093-30	CHALKER, KATHLEEN D	RCR 1-79
019-093-31	SEYMOUR LIVING TRUST	RCR 1-80
019-093-32	HANSON, COREY R et al	RCR 1-81
019-093-34	MACLEOD, CHARLES E & LYDIA R	RCR 1-82
019-093-35	O'BRIEN, AMY K et al	RCR 1-83
019-093-37	VOGEL, DEREK K & KELLY J	RCR 1-84
019-093-40	BYERS, SEAN	RCR 1-85
019-093-41	OPFERMAN, RODERIC M	RCR 1-86
019-093-42	GILB, PEGGY	RCR 1-87
019-151-02	SILVESTRE DE GALS, ISABEL M B	RCR 1-88

019-151-03	BOWERING, LYNN	RCR 1-89
019-151-04	GARIBOTTI, KELLI J & MARIO	RCR 1-90
019-151-05	ROBERTSON, BLAKE	RCR 1-91
019-151-06	MCGRATH, JULIE C	RCR 1-92
019-151-07	MARRIOTT, CODY K & JAMIE D	RCR 1-93
019-151-08	GAGE TRUST, LEWIS & CARMEN M	RCR 1-94
019-151-09	KEATS, DONNA G	RCR 1-95
019-151-10	SOWLE, MARION J et al	RCR 1-96
019-151-11	FOLEY, DIANNE E	RCR 1-97
019-151-12	BUSEY, JAMES A & ROSALIND E	RCR 1-98
019-151-14	HALL, JOSEPH H III & EVA M	RCR 1-99
019-151-15	TOWSLEE, RICHARD C	RCR 1-100
019-151-16	CRUMBAKER, EVELYN A	RCR 1-101
019-151-17	GAZES FAMILY TRUST	RCR 1-102
019-151-18	JOHNSON, TERRILL C & TAMRA H	RCR 1-103
019-151-19	INFANTINO, ROBERT J & MARY ANN	RCR 1-104
019-151-20	CARTER FAMILY TRUST	RCR 1-105
019-151-21	KELLER TRUST, JAMES H	RCR 1-106
019-152-01	QUINLAN SURVIVORS TRUST	RCR 1-107
019-152-02	SCRONCE FAMILY TRUST	RCR 1-108
019-152-03	CHENAULT LIVING TRUST	RCR 1-109
019-152-05	JENKINS-MELVILLE TRUST, KIMBERLY	RCR 1-110
019-152-06	SMITTEN, MARGARET A	RCR 1-111
019-152-07	SHEEHY, RENEE A	RCR 1-112
019-152-08	MIDCHANNEL TRUST	RCR 1-113
019-152-09	DURANTE, MARCEL	RCR 1-114
019-152-10	VOHL, ROBERT C & CECILIA A	RCR 1-115
019-152-11	TRE CHEF TRUST	RCR 1-116
019-152-12	SILVA, STANLEY S	RCR 1-117
019-152-13	ARMSTRONG FAMILY TRUST	RCR 1-118
019-152-14	LAITINEN, NORA et al	RCR 1-119
019-152-15	HART TRUST, KIMBERLY A	RCR 1-120
019-152-16	GADDA LIVING TRUST	RCR 1-121
019-152-17	HARRISON, SCHUYLER W & AUBURN	RCR 1-122
019-152-18	PETERS, MATTHEW D & SARAH C	RCR 1-123
019-152-19	ADAMS FAMILY TRUST, RUSSELL E	RCR 1-124
019-152-20	LEARY, MATTHEW J & SHANDISE M	RCR 1-125
019-152-21	FRATTO, TOMILEE	RCR 1-126
019-152-22	BROWN FAMILY TRUST	RCR 1-127
019-152-23	NUSBAUM FAMILY TRUST	RCR 1-128

019-152-24	POLLARD FAMILY TRUST, E A BO	RCR 1-129
019-153-02	EARLE 2015 LIVING TRUST, MIKE & KA	RCR 1-130
019-153-03	SELANDER FAMILY TRUST	RCR 1-131
019-153-04	COHEN FAMILY TRUST	RCR 1-132
019-153-05	LITTLEWOOD, SARA N	RCR 1-133
019-153-06	SCHOTT, ERIC D	RCR 1-134
019-153-07	QUADRIO, CAROLYN J et al	RCR 1-135
019-153-08	MADARIAGA FAMILY TRUST	RCR 1-136
019-153-09	WILLIAMS FAMILY TRUST OF 2000	RCR 1-137
019-153-10	SLAM LIMITED	RCR 1-138
019-153-11	HO, MAO-MING	RCR 1-139
019-153-16	VICKERS, BILL R & JANET L	RCR 1-140
019-153-17	TURNER FAMILY TRUST 2015	RCR 1-141
019-153-18	SALA FAMILY TRUST, FRANK & ARLIN	RCR 1-142
019-153-19	NIGRO, BRUCE A et al	RCR 1-143
019-153-20	DAVIS, CYNTHIA M	RCR 1-144
019-153-21	GRIMES, MATTHEW K & MEGAN L	RCR 1-145
019-153-22	FULLER, NATALIE JO	RCR 1-146
019-153-23	MEDINA, DENNIS E & JENNIFER M	RCR 1-147
019-153-24	OPFERMAN, RODERIC M	RCR 1-148
019-153-26	IVY LEAGUE CORNERS LLC	RCR 1-149
019-153-27	HARRISON FAMILY TRUST	RCR 1-150
019-153-28	DAFTARY, NIKHIL & ASHLEY M	RCR 1-151
019-153-29	MCMULLEN FAMILY TRUST, CHRIS	RCR 1-152
019-153-31	VIRGINIA LAKE CORP	RCR 1-153
019-153-32	OHANIAN, NERSES & MARAL	RCR 1-154
019-191-03	KOVAR, SETH L et al	RCR 1-155
019-191-04	LAMBERT, MARY A	RCR 1-156
019-191-05	WALDREN, STACEY A	RCR 1-157
019-191-06	VAN VALKENBURG, KARA V	RCR 1-158
019-191-07	FRANKE LIVING TRUST	RCR 1-159
019-191-08	COOPER, CHRISTA M	RCR 1-160
019-191-10	JACOBS ENTERTAINMENT INC	RCR 1-161
019-191-11	BEAGAN, PETER J & ABIGAIL S	RCR 1-162
019-191-12	KANTOLA, JAMES R et al	RCR 1-163
019-191-13	VOHL, PAUL & ANNE M	RCR 1-164
019-191-14	MSH LIVING TRUST	RCR 1-165
019-191-15	BETTS, LARRY S	RCR 1-166
019-191-16	VAN BUSKIRK, ERIC & ABIGAIL	RCR 1-167
019-191-17	MCCANN, ELIZABETH	RCR 1-168

019-191-18	CONDON TRUST, ROGER P	RCR 1-169
019-192-01	NEWTON, MARILYN	RCR 1-170
019-192-04	RASNER, JENNIFER	RCR 1-171
019-192-05	GALANTUOMINI, ELIZABETH V	RCR 1-172
019-192-06	SCRONCE FAMILY TRUST et al	RCR 1-173
019-192-07	JKC ENTERPRISES INC	RCR 1-174
019-192-08	CIVIDINO, PAOLO & HEIDI	RCR 1-175
019-192-09	ANDERSON FAMILY TRUST, LETITIA	RCR 1-176
019-192-10	POWERS, ALICIA K	RCR 1-177
019-192-11	DOUGLAS CONDELL & RITA KYSER TR	RCR 1-178
019-192-12	FRUDDEN, JON E et al	RCR 1-179
019-192-13	RODRIGUE, JESSE H	RCR 1-180
019-192-14	MANN FAMILY TRUST, RUSSELL & KA	RCR 1-181
019-192-15	ANAKATUMPUNYA TRUST, J M	RCR 1-182
019-192-16	MEGAN, SHEILA A	RCR 1-183
019-192-17	DYE, KENNETH W et al	RCR 1-184
019-192-18	RYCKEBOSCH, JOHN J & TERRI L	RCR 1-185
019-193-03	GLODOWSKI FAMILY TRUST	RCR 1-186
019-193-04	KULLEY, MARLOWE	RCR 1-187
019-193-05	FRUSCIONE FAMILY TRUST	RCR 1-188
019-193-06	KELLISON, WILLIAM S	RCR 1-189
019-193-07	ANDERSON TRUST, LETITIA & IAN	RCR 1-190
019-193-08	JOHNSON-BARBER LIVING TRUST	RCR 1-191
019-193-09	CHRISTMAN, JUNE M et al	RCR 1-192
019-193-10	CARROLL, ASHTON D & MANDI L et al	RCR 1-193
019-193-11	WALZ LIVING TRUST, DIANE G	RCR 1-194
019-193-17	THOMAS FAMILY 1992 TRUST	RCR 1-195
019-193-18	SHOENBERGER, GEORGE D et al	RCR 1-196
019-193-19	MARSHALL FAMILY TRUST, HUGH R	RCR 1-197
019-232-12	DESILVA, SANDRA	RCR 1-198
019-232-13	ARRINGTON, MICHAEL L	RCR 1-199
019-232-14	LY, KRISTINA	RCR 1-200
019-232-17	HERRING FAMILY TRUST, KATHLEEN	RCR 1-201
019-232-18	HERRING FAMILY TRUST, KATHLEEN	RCR 1-202
019-232-30	HERNANDEZ, BARBARA J & ELISEO V	RCR 1-203
019-232-37	ROSS FAMILY TRUST, RICHARD & LYN	RCR 1-204
019-232-38	GAMINO, BRUCE P & DEBRA A	RCR 1-205
019-232-42	CARANO INVESTMENTS	RCR 1-206
019-303-31	BROWNING, JONATHAN P et al	RCR 1-207
019-432-19	JLC EQUITIES LLC	RCR 1-208

019-650-01	DURANT BENDER FAMILY TRUST et al	RCR 1-209
019-650-02	VALLE LIVING TRUST, LINDA S	RCR 1-210
019-650-03	OSHIMA, EUNICE	RCR 1-211
019-650-04	SEGURA, PATRICIA P	RCR 1-212
019-650-05	KEMP, STEVE M & LISA R	RCR 1-213
019-650-06	SILVEIRA, FRANK	RCR 1-214
019-650-07	FEDERICI LIVING TRUST, MARIO & KA	RCR 1-215
019-650-08	CASSITY, WILLIAM P & ANNETTE	RCR 1-216
019-650-09	AVANTI LIVING TRUST	RCR 1-217
019-650-11	HAVE AN ADVENTURE TRUST	RCR 1-218
019-650-12	LUEAMRUNG, LUCRETIA K	RCR 1-219
019-650-13	KANIG, ROBIN L	RCR 1-220
019-650-14	A&M FAMILY TRUST et al	RCR 1-221
019-650-16	ARCHER LIVING TRUST, GUY & MARY	RCR 1-222
019-650-17	QUICK, ELYSE M	RCR 1-223
019-650-18	BRANCH, RYAN C & JESSICA E	RCR 1-224
019-650-19	BALDWIN, GEOFFREY	RCR 1-225
019-650-20	OWENS TRUST, MARY	RCR 1-226
019-650-21	VALNEY, JOHN R & SHIRLEY A	RCR 1-227
019-650-22	KELLY, JAMES J & DONNA J	RCR 1-228
019-650-23	EDMONDSON FAMILY TRUST	RCR 1-229
019-670-01	LAUDERBACK, DONALD & RENEE D	RCR 1-230
019-670-02	TASAKA-JUPP, ORIE et al	RCR 1-231
019-670-03	MOTON, CHRISTOPHER A & KATHERIN	RCR 1-232
019-670-04	TODD, JON & DIANE	RCR 1-233
019-670-05	SAVEREIDE, DIANE	RCR 1-234
019-670-06	PERI FAMILY TRUST	RCR 1-235
019-670-07	MEIER, DANIEL & KRISTA	RCR 1-236
019-670-08	WILLIAMS FAMILY TRUST	RCR 1-237
019-670-09	LINN FAMILY TRUST	RCR 1-238
019-670-10	CORLEY, JESSICA & CHRISTOPHER	RCR 1-239
019-670-11	ZALESCHUK, LOREN	RCR 1-240
019-670-12	DISALVO FAMILY TRUST	RCR 1-241
019-670-13	WILKINS LIVING TRUST, JAY D	RCR 1-242
019-670-14	STOVALL, BRIGETTE E	RCR 1-243
019-670-15	DEFALCO FAMILY TRUST	RCR 1-244
019-670-16	GONZALEZ, GUADALUPE et al	RCR 1-245
019-670-17	HOPE, ERNEST W JR & LINDA L	RCR 1-246
019-670-18	MILLER, SARA A	RCR 1-247
019-670-19	M & M FAMILY TRUST	RCR 1-248

019-670-20	GALANTUOMINI LIVING TRUST	RCR 1-249
019-670-21	TERNAN, ROBERT E	RCR 1-250
019-670-22	LAZZARI 1990 FAMILY TRUST	RCR 1-251
019-670-23	ROSS, DAVID A	RCR 1-252
019-670-24	WILSON, DAVID R	RCR 1-253
019-670-25	NOLAN, PAUL L	RCR 1-254
019-670-26	KRAUER TRUST, ALOIS	RCR 1-255

On behalf of the Assessor and having been previously sworn, Shannon Scott, Appraiser, oriented the Board as to the location of the subject properties. She indicated it was the Assessor's recommendation to reduce the land values to correct inequities that currently existed.

On motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 1-1, Parcel No. 019-041-02, through RCR No. 1-255, Parcel No. 019-670-26 as set forth on the spreadsheet attached to the Roll Change Request for ADOC Neighborhood Code, Country Club Estates. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

19-036E 17. ROLL CHANGE REQUEST – PARCELS ON VISTA OCCHIO

DECREASE – consideration of and action to approve or deny RCR No. 2 – Parcels located on Vista Occhio in the Villagio Della Montagna Phase 1 subdivision (RCR 2-1 THROUGH 2-16)

Assessor's Parcel No.	Petitioner	RCR No.
042-453-02	CGM SEPARATE PROPERTY TRUST	RCR 2-1
042-453-03	BURCHARD FAMILY TRUST, S W	RCR 2-2
042-453-04	ROMANICK FAMILY TRUST	RCR 2-3
042-453-05	DOLAN LIVING TRUST	RCR 2-4
042-453-06	PECKHAM, VICKIE L & DORLON A	RCR 2-5
042-453-07	NAJJAR, FADI et al	RCR 2-6
042-461-01	CASHELL, ROBERT A JR & ERMELINDA	RCR 2-7
042-461-02	WALTER, OTIS H & SALLY C	RCR 2-8
042-461-03	STOVAK GREENBERG TRUST	RCR 2-9
042-461-04	MARVEL, JOHN E et al	RCR 2-10
042-461-05	GOOD LIVING TRUST, CONNIE J et al	RCR 2-11
042-461-06	RAO-GU LIVING TRUST	RCR 2-12
042-461-07	ROMAN, RICHARD J JR & ANN	RCR 2-13
042-461-08	CRADDOCK LIVING TRUST, DALE F	RCR 2-14
042-461-09	HINCKLEY TRUST, SARAH A	RCR 2-15
042-461-11	HINCKLEY, ARTHUR T & CINDY A	RCR 2-16

On behalf of the Assessor and having been previously sworn, Stephanie Mansfield, Appraiser, oriented the Board as to the location of the subject properties. She indicated it was the Assessor's recommendation to decrease the land value according to view. She stated 15 parcels had an average valley view and one parcel had a fair valley view.

On motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 2-1, Parcel No. 042-453-02, through RCR No. 2-16, Parcel No. 042-461-11 as set forth on the spreadsheet attached to the Roll Change Request for Villagio Della Montagna Phase 1 subdivision. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

19-037E 18. ROLL CHANGE REQUEST – PERSONAL PROPERTY

DECREASE – consideration of and action to approve or deny RCR No. 3 – Personal Property Accounts (RCR 3-1 THROUGH 3-18)

Assessor's Parcel No.	Petitioner	RCR No.
2001391	T & A CLEANING SERVICE	3-1
2004240	OCCIDENTAL BREWING CO	3-2
2111897	COMPLETE FAMILY CARE LTD	3-3
2119350	ALL OUT COMMERCIAL STEAM CLEAN	3-4
2129654	ICG CONTRACTORS	3-5
2201091	LA ESPERANZA BAKERY	3-6
2209484	CABLEORGANIZERCOM LLC	3-7
2625490	G-4CE CHISM HOUSE LLC	3-8
5100975	VAN DIEST, ROBERT L	3-9
5101166	D ARROW MGMT EAST WALKER LLC	3-10
5101167	OAKMONT CORP	3-11
5600708	BLACK ROCK AERO LLC	3-12
5600973	UNITED STATES AVIATION MUSEUM	3-13
5601029	OAKMONT CORP	3-14
5601046	TAHOE MUSTANG LLC	3-15
5601086	RAIDAIR LLC	3-16
5601304	WINCHESTER, EDWARD E	3-17
5601426	MCCORMACK, ROBERT	3-18

On behalf of the Assessor and having been previously sworn, Justin Taylor, Appraiser, oriented the Board of the status of the subject personal properties were incorrectly assessed due to business closures and destroyed aircrafts. He indicated it was the Assessor's recommendation to decrease the personal property values.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 3-1 through 3-18 as set forth on the spreadsheet attached to the Roll Change Request. With those adjustments, it was found that the subject personal property is valued correctly and the total taxable value does not exceed full cash value.

19-038E 19. BOARD MEMBER COMMENTS

Chair Horan thanked the Board and said he looked forward to the continuation of appeals.

19-039E 20. PUBLIC COMMENT

There was no public comment.

* * * * * * * * *

9:49 a.m. There being no further hearings or business to come before the Board, on motion by Member Ainsworth, the meeting was adjourned.

PHILIP HORAN, Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Doni Gassaway, Deputy Clerk*