

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 27, 2019

PRESENT:

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

**Jan Galassini, Chief Deputy 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. Chairman Horan called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**19-112E      PUBLIC COMMENT**

There was no response to the call for public comment.

**19-113E      SWEARING IN**

There were no appraisal staff to be sworn in.

**19-114E      WITHDRAWN PETITIONS**

There were no petitions to be withdrawn during this item.

**19-115E      CONTINUANCES**

There were no requests for continuances.

**19-116E      CONSOLIDATION OF HEARINGS**

There were no hearings consolidated during this item.

**19-117E      PARCEL NO. 024-055-50 – SAMS REAL ESTATE BUSINESS  
TRUST #4768 OUTLOT – HEARING NO. 19-0067**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 4835 Kietzke Lane, 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 Chief Deputy County Clerk Jan Galassini.

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

There was no response to the call for public comment.

With regard to Parcel No. 024-055-50 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$451,797, resulting in a total taxable value of \$1,000,000 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.

**19-118E      PARCEL NO. 035-552-20 – THORESON FAMILY TRUST –**  
**HEARING NO. 19-0016**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 4325 Roundstone Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Neighborhood land values, 3 pages.

**Assessor**

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

On behalf of the Petitioner, Don Thoreson was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Mr. Thoreson provided documents to the Board which were marked as Petitioner's Exhibit A. He said this was his first attempt at an appeal of his property's valuation. While he realized his taxes were capped below the proposed assessed valuation, he felt he needed to discuss his situation as the land value increased 37 percent over the prior year. The land was being valued at 27.5 percent of the total taxable value, which he believed was too high. He did some research to get an idea of what home values were in Sparks and he found the annual median price increase was approximately 10 percent for the past several years. He said the consumer price index increase was not relevant to real estate value; it was a baseline indicator of the cost of living. He reviewed the past five years of parcel valuation and the land averaged an increase of about 12 percent until the past year. He looked at the taxable improvements, which averaged about 1 percent, and he thought that was fair. He wanted to focus his comments on the land valuation increase. He said he had a pleasant discussion with Appraiser Stockton, who explained the process to calculate land value based on appraised value as listed on page 2 of Assessor's Exhibit I. He referred to Assessor's Exhibit I land sales which stated LS1 was the most recent sale and the most reasonable indication of value for the subject. He cited a parcel that was .94 acres and sold for \$75,000. He calculated the square footage of his parcel as .442 acres and determined an average of \$39,108. He thought he used reasonable mathematical methods to calculate values. He stated he had lived in the home for more than 26 years and thought the land value had stabilized.

Appraiser Stockton stated the Petitioner's appeal was based on land value. He believed the total taxable value was significantly below the market value of the home. He read from Assessor's Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. He said the majority of the increase was due to the change in allocation percentage, and the remainder was due to a change in median sale price from one year to the next. He stated the land sales supported the value and said it was the Assessor's recommendation to uphold the value.

Chair Horan asked whether the houses in the neighborhood were the same. Appraiser Stockton replied yes, the houses were consistent across the area.

Member Ainsworth stated Appraiser Stockton commented the base lot value was \$69,600 but the packet data indicated it was \$76,560. He asked about the discrepancy. Appraiser Stockton stated the lot size of .43 acres was larger than the typical base lot and was subject to a 10 percent upward adjustment based on size.

Chair Horan asked whether the Petitioner had discussions with the Appraiser. Mr. Thoreson stated he had but he was not happy with the increase of land value. He realized his land value was below the taxable value because of caps but said he was opposed to the principle of such a significant increase. He thought a realistic land value would be \$40,000.

There was no response to the call for public comment.

Chair Horan closed the public hearing.

Chair Horan said other parcels were impacted by the change in allocation percentages but he thought the allocations were appropriate.

With regard to Parcel No. 035-552-20, 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.

**19-119E      PARCEL NO. 024-055-52 – SAMS REAL ESTATE BUSINESS TRUST – HEARING NO. 19-0068**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 4835 Kietzke Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Photos and comparables, 63 pages.

**Assessor**

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

On behalf of the Petitioner, Donna Sanders was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Chair Horan asked whether the hearings would be consolidated or heard individually. Appraiser Stockton requested to hear the appeals individually.

Ms. Sanders stated she was a Senior Property Tax Manager for Walmart Stores and represented Walmart and Sam's Club. She said she attended the appeal to the State Board of Equalization in 2018. She mentioned she visited the area multiple times since fall of 2018 to get a sense of vacancy rates and an idea of the status of the economy. She noted the same stores were vacant each time she visited. She said these stores were big box stores and noted there were approximately 15 big box stores either vacant or for lease within a 1-mile radius. She stated a Walmart store located in the same center as the subject property had many security issues and she thought the location had some issues. She read and reviewed the information included in Petitioner's Exhibit A.

Ms. Sanders spoke about the analysis and comparable sales included in Assessor's Exhibit A. She stated the Home Depot was the best comparable sale but it was listed as a lease fee sale, which was assessed at \$94.50 per square foot. She did not agree with the comparisons used by Appraiser Stockton because Sam's Club was a wholesale warehouse discount store that sold hardlines and grocery items. She stated the Kohl's store was listed as a comparable location but was considered a mall anchor store, not a discount store. She said she recently settled with Clark County on \$79 per square foot for Sam's Club and \$70 per square foot for Walmart. She noted the Walmart stores in Las Vegas were settled between \$65 and \$70 per square foot. She stated many Sam's Club stores closed in the past year and the buildings were listed for sale. She said there were two Sam's Club stores in Arizona that would be marketed for \$43 and \$31 per square foot. She requested a valuation of \$9,790,690 or \$65 per square foot.

Chair Horan cautioned Ms. Sanders about using out-of-state and out-of-area comparable sales for local businesses.

Appraiser Stockton read and reviewed Assessor's Exhibit I. He explained the Home Depot was listed as a comparable sale and stated the contract rent was \$.80 per square foot, approximately \$.15 above the estimated market rent for that property. Consequently, a downward adjustment of \$1,000,000 was made to that sales price for property rights to make it a fee simple sales price. He said the indicated sale price was \$14,975,000 or \$45 per square foot when the adjustment was made. The buyers specialized in free-standing retail properties and he stated this was an arm's-length transaction. He referred to the Kohl's sale, which had 9 years remaining on a 20-year lease. This was part of a 1031 tax-differed exchange; however, there was market financing on this transaction. The contract rent paid by Kohl's was \$.58 per square foot, which was within range of market value.

Chair Horan asked Appraiser Stockton to comment on the validity of Kohl's as a comparable sale. Appraiser Stockton stated it was a good comparison. He said Kohl's was categorized through appraisal records as a discount store. He stated it was a second-generation space, which was formerly a Shopko store, and tenant improvements were completed to fit the Kohl's standards.

Appraiser Stockton reviewed the remainder of the comparable sales. He stated the comparable sales ranged from \$99 to \$145 per square foot. He stated the Home Depot store, like the Sam's Club store, was a first-generation retail space, meaning it was designed specifically for the tenant. He said Home Depot was considered a high indicator of value at \$145 per square foot. The subject property was located in a prime retail location with easy access and good visibility.

Appraiser Stockton reviewed the income approach and box rent survey sections of Assessor's Exhibit I. He indicated annual income information had not been received from any of the Sam's Club or Walmart stores. He stated the premiere location, access, and visibility would command rent at the high end of the range; however, the rent was offset by the relatively large size of the retail space. Overall, a market rent near the

middle of the range of \$.55 was reasonable. He reviewed the effective gross income and stated most Walmart and Sam's Club stores were owner occupied. He said a lease term of at least 10 years with multiple options was common for high-performing, well-located stores. He stated Walmart would be considered a low-risk tenant due to their credit worthiness.

After the County Board of Equalization upheld the values in 2018, Walmart and Sam's Club appealed to the State Board of Equalization. Appraiser Stockton indicated the State Board of Equalization was in agreement and upheld the County's decision. He little had changed with these properties. He thought the issue with this appeal was that Walmart wanted properties valued as if they were vacant. He said the taxable value was based on what was in place as of July 1, 2018. He stated the buildings were all fully functioning at the highest and best use, just as Walmart designed them. He referred to Walmart's sale comparison approach on page 26 of Petitioner's Exhibit A. He remarked the Sunset Place, a former Kmart store in Las Vegas, was one of the best comparable sales for these buildings except it was vacant. He did not believe this compared to a Walmart in Reno that was functioning at high capacity. He stated the Petitioner's other comparable sales were boarded-up Walmart stores and would possibly have a different type of use if they were reopened. He indicated the market was strong in the County even with a few vacancies in the Sam's Club center.

Chair Horan asked whether the Circuit City was located next to the former Sports Authority. He thought there were not many vacancies. Appraiser Stockton confirmed that was the location of the Circuit City but said he did not know the status of the Babies "R" Us building. He heard a retailer was going to buy Babies "R" Us, but that was a national deal and he did not have any information about it yet. The overall vacancy for big box space in the Reno/Sparks market was approximately 8 to 10 percent.

Ms. Sanders said she took photos of at least six locations in the Sam's Club center that were vacant with 'for lease' signs posted. She displayed the photos to Appraiser Stockton but they were not placed on record. Ms. Sanders stated the comparable sales included in Petitioner's Exhibit A were all big box stores and were comparable whether the buildings were being used or not; they were on the market and available. She referred to page 8 of Assessor's Exhibit I for rent comparable sales and said Appraiser Stockton used \$.55 per month for rent, but she calculated it based on square footage. She pointed to the rent figure from Assessor's Exhibit I of \$6.60 per square foot, saying it was not far off from her figure of \$6.25 per square foot. She stated a significant difference was the use by the Assessor's Office (AO) of zero for vacancy and collection rate, which she explained should never be used. She indicated at least 5 percent should be used for the vacancy and collection rate, which would have been deducted from the value and brought the gross effective income down to \$900,000. She disagreed with the AO not including calculations for operating expenses due to management fees or other expenses, which she stated would be a standard 10 percent. She said the capitalization rate was not equal as the AO use a rate of 6.5 percent and she used a rate of 8.67. She researched records for capitalization rates throughout the State and said the median rates were between 8.3 and 8.7. She did not agree with the process by which

Appraiser Stockton compared big box stores. She referred to pages 21 and 22 of Petitioner's Exhibit A; the lease comparables ranged from \$4.20 to \$6.00 and were all larger than 100,000 square feet. She said the Appraiser referenced retail capitalization rates for Los Angeles County Walmart stores while she stated she used Nevada stores for comparison.

Chair Horan asked Appraiser Stockton about the use of capitalization rates from California. Appraiser Stockton stated it was background information requested by the State Board of Equalization due to a lack of data in Washoe County. He said he did not use the capitalization rates; the information was included at the request of the State.

Ms. Sanders stated the lease rates she used substantiated the income approach for the subject property.

Ms. Sanders asked why the information on page 10 of Assessor's Exhibit I was included because it had nothing to do with property value. Appraiser Stockton stated it was a graph of annual sales and use tax in Washoe County and he pointed out there was a 54 percent increase in sales tax collected from 2013 to 2018. He stated he included the information because national retail stores could claim they were struggling, but he said he had a hard time believing Walmart was struggling in Washoe County.

Chair Horan closed the public hearing.

There was no response to the call for public comment.

Chair Horan thought there were appeals on big box business such as Walmart and Home Depot, and the Board was presented with information outside the State of Nevada. He thought the Board took a position to rely on local market values. He said big box stores were facing a change in operation-based technology and online sales, and he thought that would continue with technology changing. He said the analysis done by the Appraiser was good information and it considered cases within Washoe County. He thought the case was fair and nothing had changed since the previous year.

Member Ainsworth agreed with the appellant that some of the comparable sales were not as good as others. He stated his decision was based on the Home Depot information and said staff did their job.

Member Lazzarone felt the AO provided good supporting documents.

With regard to Parcel No. 024-055-52, 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 Lazzarone, 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 has failed to meet her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**19-120E**      **PARCEL NO. 039-051-08 – WAL-MART STORES INC # 3254 –**  
**HEARING NO. 19-0065**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 5260 W. 7th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Photos and comparables, 64 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, Donna Sanders was previously sworn in by Chief Deputy County Clerk Jan Galassini.

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

Ms. Sanders stated this was a 205,916 square foot mega discount store that was correctly identified. She referred to page 4 of Assessor's Exhibit A and said the rent applied was calculated to be \$10.20 per square foot on a yearly rate. She explained the rate was broken out between the retail and grocery portions of the store, with the grocery side being given a higher value. She disagreed this was the correct way to calculate an income approach on such a large facility and said it should be calculated as an income approach on the mega discount store as a whole. She stated the capitalization rate was 8.4 percent due to the size of the store. She requested a reduction in value to \$13,384,540 million. She read and reviewed the Petitioner packet. She thought the Assessor's Office (AO) used incorrect rates to determine value.

Chair Horan thought there was a fundamental disagreement in the methodologies and allowances regarding calculations for big box stores. Ms. Sanders agreed.

Ms. Sanders asked to include Petitioner's Exhibit A from the previous hearing for this appeal. Appraiser Stockton stated the information pertaining to comparable sales, rent comparables, and capitalization rates was all the same; the only difference was he broke out the grocery store from the retail portion due to grocery stores renting for more than retail stores. He said he included this in response to a request from the State Board of Equalization for more in-depth information.



Chair Horan asked whether this property had appealed to the State and if the decision was upheld. Appraiser Stockton stated it was appealed and the State Board of Equalization upheld the value.

Member Lazzarone asked why the AO did not separate the grocery and retail aspects for Sam's Club as he had for Walmart. Appraiser Stockton stated Sam's Club was a discount-type store and they had a different look and feel than a Walmart store.

Ms. Sanders explained the appeals to the State Board of Equalization were upheld last year due to a change in personnel, resulting in her having to take over the appeals one week before they were heard. She stated the people who completed the appeal paperwork did not provide much data, which left her at a disadvantage. She thought the representation at the State hearing was significantly lacking. She did not understand why the grocery and retail portions were separated since they did not have separate entrances. Appraiser Stockton thought it would better define what the building could produce as far as rents. He said the grocery portion of the buildings had coolers, delis, and other amenities with a more extensive interior finish. In an effort to fine-tune the areas and rent calculation for the stores he separated those portions.

Ms. Sanders said it would not command a different rate.

Member Larmore said she just calculated the numbers using \$.55 per square foot and it was still higher than the existing value.

There was no response to the call for public comment.

Chair Horan closed the public hearing.

With regard to Parcel No. 039-051-08, 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 Lazzarone, 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 has failed to meet her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**19-121E      CONSOLIDATED HEARINGS**

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
086-380-32	WAL-MART REAL ESTATE BUSINESS	19-0064
510-381-01	WAL-MART REAL ESTATE BUSINESS	19-0066
160-791-03	SOUTHTOWN CROSSING LLC	19-0069

Chair Horan asked if the balance of appeals would be heard separately or be consolidated. Appraiser Stockton and Ms. Sanders agreed to consolidate them.

On motion by Member Lazzarone, seconded by Member Ainsworth, it was ordered to consolidate APN Nos. 086-380-32, 510-381-01, and 160-791-03; Hearing Nos. 19-0064, 19-0066, and 19-0069.

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

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Photos and comparables, 64 pages.

**Assessor**

**Exhibit I (19-0064):** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 23 pages.

**Exhibit I (19-0066):** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 pages.

**Exhibit I (19-0069):** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 22 pages.

On behalf of the Petitioner, Donna Sanders was previously sworn in by Chief Deputy County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn, Howard Stockton, Appraiser, oriented the Board as to the locations of the subject properties.

Chair Horan asked whether the presentation information from the prior appeals would be used for these appeals. The Petitioner and Appraiser both agreed.

There was no response to the call for public comment.

Chair Horan closed the public hearing.

Chair Horan stated these were similar properties and he thought the Assessor's Office made a good case to support upholding the total taxable values.

With regard to Parcel Nos. 086-380-32, 510-381-01, and 160-791-03; Hearing Nos. 19-0064, 19-0066, and 19-0069, which petitions were brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Richards, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**19-122E      PARCEL NO. 550-583-05 – COMPHEL, ZACHARY –**  
**HEARING NO. 1914F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1914F18.

The assessed valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 9261 Atoll Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None

**Assessor**

**Exhibit I:** Assessor’s Roll Change Request, 15 pages.

Appraiser Paul Oliphant stated the improvement values were not present in the Assessor’s database. He said the property owner was personally visited about the missing values pertaining to the total taxable value. This RCR was to correct the valuation.

Appraiser Stacy Ettinger stated the RCR-increased properties were located in the north valleys and were being handled by different appraisers.

Chair Horan asked for each increase hearing to be heard separately but the Board would make one motion for all of them.

On behalf of the Petitioner, no one was sworn in by Chief Deputy County Clerk Jan Galassini.

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

There was no response to the call for public comment.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve an increase in the land value from \$4,310 to \$43,100 and an increase in the improvement value from \$0 to \$176,179, resulting in a total taxable value of \$219,279 for RCR Number 1914F18 as recommended by the Assessor’s Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**19-123E      PARCEL NO. 006-371-03 – JC UPSTREAM LLC –**  
**HEARING NO. 1928F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1928F18.

The following exhibits were submitted into evidence:

The assessed valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 2665 Elsie Irene Lane, Washoe County, Nevada.

**Petitioners**

None

**Assessor**

**Exhibit I:** Assessor’s Roll Change Request, 14 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Appraiser Scott stated the subject property was 40 percent complete as of July 1, 2018, and the value was not added to the Assessor’s database due to the permit status not being captured until after July 1. She said an amended tax bill would be sent from the Treasurer’s Office.

There was no response to the call for public comment.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve to uphold the land value and an increase in the improvement value from \$438 to \$56,982, resulting in a total taxable value of \$79,582 for RCR Number 1928F18 as recommended by the Assessor’s Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**19-124E      PARCEL NO. 506-061-19 – GOMEZ, MARIA –**  
**HEARING NO. 1938F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1938F18.

The assessed valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 452 E. 9th Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None

**Assessor**

**Exhibit I:** Assessor's Roll Change Request, 31 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Appraiser Ettinger stated the subject property was converted from a mobile home to real property. This RCR was to correct the total taxable value.

Member Larmore asked whether the transition from a mobile home to real property was considered new construction and inquired about what would happen to the abatement in that situation. Chief Deputy Assessor Cori Burke stated timing was a factor and the property would maintain the abatement if it housed an older home that was converted.

There was no response to the call for public comment.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve to uphold the land value and an increase in the improvement value from \$5,120 to \$40,037, resulting in a total taxable value of \$99,887 for RCR Number 1938F18 as recommended by the Assessor's Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**19-125E      PARCEL NO. 552-363-15 – ACOSTA, RICHARD –**  
**HEARING NO. 1951F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1951F18.

The assessed valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 7370 Overture Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None

**Assessor**

**Exhibit I:** Assessor's Roll Change Request, 13 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Appraiser Oliphant stated the improvements were not present in the Assessor's database. He said the property owner was personally visited about the missing values. This RCR was to correct the valuation.

There was no response to the call for public comment.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve to uphold the land value and an increase in the improvement value from \$0 to \$199,608, resulting in a total taxable value of \$248,438 for RCR Number 1951F18 as recommended by the Assessor's Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**19-126E PARCEL NO. 552-351-03 – BOND, MARION – HEARING NO. 1952F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1952F18.

The assessed valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 7140 Quill Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None

**Assessor**

**Exhibit I:** Assessor's Roll Change Request, 13 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Appraiser Oliphant stated the improvements were not present in the Assessor's database. He said the property owner was personally visited about the missing values. This RCR was to correct the valuation.

There was no response to the call for public comment.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve to uphold the land value and an increase in the improvement value from \$0 to \$276,088, resulting in a total taxable value of \$327,488 for RCR Number 1952F18 as recommended by the Assessor's Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**19-127E      PARCEL NO. 086-923-04 – BOLTON, WILLIAM –**  
**HEARING NO. 1953F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1953F18.

The assessed valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 14300 Durham Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None

**Assessor**

**Exhibit I:**      Assessor's Roll Change Request, 13 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Appraiser Oliphant stated the improvements were not present in the Assessor's database. He said the property owner was personally visited about the missing values. This RCR was to correct the valuation.

There was no response to the call for public comment.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve to uphold the land value and an increase in the improvement value from \$0 to \$241,098, resulting in a total taxable value of \$285,098 for RCR Number 1953F18 as recommended by the Assessor's Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**19-128E      PARCEL NO. 071-060-22 – STEWART, MICHAEL –**  
**HEARING NO. 1957F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1957F18.

The assessed valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 61500 State Route 447, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None

**Assessor**

**Exhibit I:** Assessor's Roll Change Request, 11 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Appraiser Sarmon stated the subject property was converted from a mobile home to real property. This RCR was to correct the total taxable value.

There was no response to the call for public comment.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve to uphold the land value and an increase in the improvement value from \$36,583 to \$130,131, resulting in a total taxable value of \$138,258 for RCR Number 1957F18 as recommended by the Assessor's Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.



**19-129E**      **PARCEL NO. 019-271-18 – ZHANG, GUOYING –**  
**HEARING NO. 1962F18**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 1962F18.

The Assessed Valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 2855 Monterey Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None.

**Assessor**

**Exhibit I:**      Assessor’s Roll Change Request, 11 pages.

On behalf of the Petitioner, no one was sworn in by Deputy Clerk Jan Galassini.

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

Appraiser Jackins stated this was a single family residence and was fully complete as of July 1, 2018. This RCR was to correct the taxable values.

There was no response to the call for public comment.

Chair Horan closed the public hearing on all RCR increase items.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve to uphold the land value and an increase in the improvement value from \$0 to \$548,950, resulting in a total taxable value of \$681,950 for RCR Number 1962F18 as recommended by the Assessor’s Office. With those adjustments it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**19-130E**      **APPROVAL OF MINUTES** Approval of minutes for the County Board of Equalization meeting of January 18, 2019, February 11, 2019, and February 13, 2019.

On motion by Member Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the minutes be approved.

**19-131E      APPROVAL OF OTHER MINUTES FROM THE 2019 MEETINGS**

County Clerk Nancy Parent stated there was a law in place requiring minutes to be approved within 45 days. Since there would not be another meeting before the end of the year, the proposed minutes for approval would be sent to Board Members by March 25 and approval from the Board would be needed by April 5. She explained the 45-day deadline needed to be adhered to for minutes to be approved.

On motion Member Lazzarone, seconded by member Ainsworth, the new process for approving meeting minutes for the meetings held on February 20, February 21, February 22, and February 27 was approved, with all members responding to the County Clerk by April 5.

**19-132E      BOARD MEMBER COMMENTS**

Chair Horan stated this would probably be his last meeting since his term would expire. He said he had been involved since 2006 and had enjoyed the Board of Equalization. He expressed gratitude for the process of allowing the public to appeal before the Board and he appreciated the ability of the Board to make decisions regarding valuations. He noted the Assessor's Office played a huge part in this process and worked very hard to communicate with appellants and explain the situations. He stated the current staff was a pleasure to work with and legal counsel kept the Board in compliance with the law. The Clerk's Office did a great job without a mass of papers. He thanked all the Board members he had worked with over the years and thanked the current Board.

Member Ainsworth thanked staff for making the Board's job easy. He thanked the Board members and thanked Chair Horan for being so knowledgeable.

Member Lazzarone thanked all the Board members and Chair Horan for being a great leader. She expressed the difficulty of issues brought to the Board and thanked everyone involved.

**19-133E      PUBLIC COMMENT**

County Clerk Nancy Parent said she did not realize today would be the last day for Chair Horan, but said something would be done to honor him. She expressed her appreciation for the 14 years that he served in some capacity with the Board of Equalization. She thanked the other Board members and expressed what a joy it was to work with the entire Board each year. She stated it was a privilege it to work with the Assessor's Office and thanked them for the stellar job they did every year. She thanked the Deputy District Attorneys for their advice and direction. She also thanked her staff for working so hard.

Chief Property Appraiser Rigo Lopez, speaking on behalf of himself, Chief Deputy Assessor Cori Burke, and the entire Assessor's Office, thanked the Clerk's Office for their hard work, patience, and for working so closely with him and his staff.

He thanked Deputy District Attorney Jennifer Gustafson for her guidance during the hearings. He expressed appreciation to the entire Assessor's Office staff. He thanked the Board members and said it was a great year. He was pleased there were not many appellants this year. He stated increases caught people's attention and owners did not always agree, but they had the right to appeal to the State. He said each year they worked to improve the appeal process and communication with the taxpayers. He thanked Chair Horan for his service. He said in 2006 there were an "A" Board and a "B" Board because there were thousands of appeals. He appreciated Chair Horan's guidance and knowledge, and expressed he would be missed.

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**11:33 a.m.** There being no further business to discuss, the meeting was adjourned without objection.

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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*