

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 4, 2022

PRESENT:

Eugenia Larmore, Chair
James Ainsworth, Vice Chair
Barbara “Bobbi” Lazzarone, Member
Daren McDonald, Member
Dennis George, Member

Janis Galassini, 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 Larmore called the meeting to order, the Clerk called roll and the Board conducted the following business:

22-014E PUBLIC COMMENT

There was no response to the call for public comment.

22-015E SWEARING IN

Janis Galassini, County Clerk, swore in the appraisal staff.

22-016E WITHDRAWN PETITIONS

There were no petitions withdrawn.

22-017E CONTINUANCES

There were no petitions to be continued.

**22-018E PARCEL NO. 031-371-08 – LANGON, JOHN G –
HEARING NO. 22-0001E21**

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 1043 H Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 031-371-08 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed for the tax year 2021-22. 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 pursuant to NRS 361-345.

22-019E PARCEL NO. 145-181-04 – LEONARD TRUST, RICHARD & TRICIA – HEARING NO. 22-0004E21

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 2794 Trail Rider Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 145-181-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed for the tax year 2021-22. 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 pursuant to NRS 361-345.

22-020E **PARCEL NO. 005-340-13 – CANYONFIT LLC – HEARING NO. 22-0002R21**

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 10330 N McCarran Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

With regard to Parcel No. 005-340-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$3,219,758, resulting in a total taxable value of \$4,184,568 for tax year 2021-22. 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.

22-021E **PARCEL NO. 086-380-33 – CADO LEMONADE LLC – HEARING NO. 22-0010**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 0 Lemmon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 086-380-33 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be

adopted and confirmed and that the taxable land value be reduced to \$309,420, resulting in a total taxable value of \$309,420 for tax year 2022-23. 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.

22-022E **PARCEL NO. 086-380-33 – CADO LEMONADE LLC –**
HEARING NO. 22-0010R21

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 0 Lemmon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

With regard to Parcel No. 086-380-33 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$309,420, resulting in a total taxable value of \$309,420 for tax year 2021-22. 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.

22-023E **PARCEL NO. 007-215-31 – CCR NEWCO LLC –**
HEARING NO. 22-0011A

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 650 N Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-215-31 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$9,046,982, resulting in a total taxable value of \$11,994,234 for tax year 2022-23. 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.

**22-024E PARCEL NO. 007-261-12 – CCR NEWCO LLC –
HEARING NO. 22-0011B**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 190 W 6TH Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-261-12 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$1,388,223, resulting in a total taxable value of \$1,439,444 for tax year 2022-23. 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.

**22-025E PARCEL NO. 007-261-21 – B & D PROPERTIES –
HEARING NO. 22-0011C**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 0 West Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-261-21 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$5,032,886, resulting in a total taxable value of \$5,265,761 for tax year 2022-23. 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.

22-026E **PARCEL NO. 007-261-23 – B & D PROPERTIES –
HEARING NO. 22-0011D**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 0 W 6th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-261-23 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$1,120,072, resulting in a total taxable value of \$1,635,847 for tax year 2022-23. 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.

22-027E **PARCEL NO. 007-261-28 – CCR NEWCO LLC –**
HEARING NO. 22-0011E

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 516 West Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-261-28 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$16,964,463, resulting in a total taxable value of \$18,309,296 for tax year 2022-23. 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.

22-028E **PARCEL NO. 007-261-29 – UCCELLI LIVING TRUST –**
HEARING NO. 22-0011F

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 130 W 6th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-261-29 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$2,754,971, resulting in a total taxable value of \$2,873,375 for tax year 2022-23. 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.

**22-029E PARCEL NO. 007-262-19 – CCR NEWCO LLC –
HEARING NO. 22-0011G**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 0 N Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-262-19 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, resulting in a total taxable value of \$182,850 for tax year 2022-23. 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.

**22-030E PARCEL NO. 007-262-26 – CCR NEWCO LLC –
HEARING NO. 22-0011H**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 500 N Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-262-26 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$25,712,862, resulting in a total taxable value of \$28,408,544 for tax year 2022-23. 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.

**22-031E PARCEL NO. 007-523-01 – CCR NEWCO LLC –
HEARING NO. 22-0011I**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 0 W 6th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-523-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$71,290, resulting in a total taxable value of \$2,028,958 for tax year 2022-23. 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.

22-032E **PARCEL NO. 007-292-13 – ELDORADO RESORTS LLC –**
HEARING NO. 22-0011J

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 143 3rd Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$6,429, resulting in a total taxable value of \$92,679 for tax year 2022-23. 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.

22-033E **PARCEL NO. 007-292-14 – ELDORADO RESORTS LLC –**
HEARING NO. 22-0011K

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 0 West Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-14 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$4,661, resulting in a total taxable value of \$90,911 for tax year 2022-23. 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.

**22-034E PARCEL NO. 007-292-26 – ELDORADO RESORTS LLC –
HEARING NO. 22-0011L**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 131 3rd Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-26 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$4,561, resulting in a total taxable value of \$112,661 for tax year 2022-23. 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.

**22-035E PARCEL NO. 007-292-29 – ELDORADO RESORTS LLC –
HEARING NO. 22-0011M**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 325 N Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-29 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$4,895,751, resulting in a total taxable value of \$5,676,376 for tax year 2022-23. 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.

22-036E **PARCEL NO. 007-292-32 – ELDORADO RESORTS LLC – HEARING NO. 22-0011N**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 360 West Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-32 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$7,588, resulting in a total taxable value of \$74,725 for tax year 2022-23. 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.

22-037E **PARCEL NO. 007-292-33 – ELDORADO RESORTS LLC –**
HEARING NO. 22-0011O

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 338 West Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-33 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$2,260, resulting in a total taxable value of \$18,222 for tax year 2022-23. 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.

22-038E **PARCEL NO. 007-292-34 – ELDORADO RESORTS LLC –**
HEARING NO. 22-0011P

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 370 West Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-34 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$21,763, resulting in a total taxable value of \$366,763 for tax year 2022-23. 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.

22-039E **PARCEL NO. 007-292-35 – ELDORADO RESORTS LLC – HEARING NO. 22-0011Q**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 190 W 4th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-35 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$14,382, resulting in a total taxable value of \$186,882 for tax year 2022-23. 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.

22-040E **PARCEL NO. 007-292-36 – ELDORADO RESORTS LLC – HEARING NO. 22-0011R**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 375 N Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-292-36 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$67,388, resulting in a total taxable value of \$718,748 for tax year 2022-23. 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.

22-041E PARCEL NO. 007-294-36 – C S & Y ASSOCIATES –
HEARING NO. 22-0011S

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 345 N Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-294-36 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$6,545,804, resulting in a total taxable value of \$7,242,014 for tax year 2022-23. 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.

22-042E **PARCEL NO. 007-294-38 – ELDORADO RESORTS LLC –**
HEARING NO. 22-0011T

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 345 N Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor’s Office.

With regard to Parcel No. 007-294-38 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$30,457,437, resulting in a total taxable value of \$32,095,980 for tax year 2022-23. 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.

22-043E **PARCEL NO. 011-370-71 – ELDORADO RESORTS LLC –**
HEARING NO. 22-0011U

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 345 N Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor’s Office.

With regard to Parcel No. 011-370-71 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$13,250,652, resulting in a total taxable value of \$14,319,703 for tax year 2022-23. 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.

22-044E PARCEL NO. 007-291-25 – CIRCUS & ELDORADO JOINT VENTURE – HEARING NO. 22-0011V

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 411 N Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-291-25 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$85,854,800, resulting in a total taxable value of \$88,736,746 for tax year 2022-23. 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.

22-045E PARCEL NO. 007-293-19 – CIRCUS & ELDORADO JOINT VENTURE – HEARING NO. 22-0011W

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 407 N Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-293-19 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$24,007,270, resulting in a total taxable value of \$26,725,111 for tax year 2022-23. 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.

22-046E PARCEL NO. 007-551-01 – ELDORADO RESORTS LLC –
HEARING NO. 22-0011X

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 400 N Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 007-551-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$15,170, resulting in a total taxable value of \$204,170 for tax year 2022-23. 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.

22-047E **PARCEL NO. 163-071-03 – RENO TECHNOLOGY CENTER 3 LLC**
– HEARING NO. 22-0049

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 9480 Gateway Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Rent Rol and Profit & Loss Statement, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 163-071-03 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$655,958, resulting in a total taxable value of \$1,607,238 for tax year 2022-23. 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.

22-048E **PARCEL NO. 024-140-19 – ROTER INVESTMENTS OF NEVADA**
– HEARING NO. 22-0059C

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 4065 S Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 024-140-19 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$1,832,542, resulting in a total taxable value of \$2,500,000 for tax year 2022-23. 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.

**22-049E PARCEL NO. 024-150-25 – ROTER INVESTMENTS OF NEVADA
– HEARING NO. 22-0059D**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 4001 S Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor’s Office.

With regard to Parcel No. 024-150-25 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair 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 \$1,847,848, resulting in a total taxable value of \$2,500,000 for tax year 2022-23. 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.

22-050E ROLL CHANGE REQUEST – NEIGHBORHOOD CODE LAAU

DECREASE – consideration of and action to approve or deny RC No. 1 – Neighborhood Code LAAU (RCR 1-1 thru 1-21)

Assessor’s Parcel No.	Petitioner	RCR No.
084-090-03	SPARKS MUSTANG LLC	1-1
084-090-04	SPARKS MUSTANG LLC	1-2
084-090-05	SPARKS MUSTANG LLC	1-3

084-090-10	HENSLER FAMILY TRUST	1-4
084-090-12	SPARKS MUSTANG LLC	1-5
084-090-13	SPARKS MUSTANG LLC	1-6
084-090-15	RENO DRAIN OIL SERVICE	1-7
084-090-16	SPARKS MUSTANG LLC	1-8
084-090-28	MILLER FAMILY INVESTMENTS LLC	1-9
084-090-29	MANGAT TRUST, TASHPAL R	1-10
08-090-30	TRUCKEE CANYON PROPERTIES LTD	1-11
084-090-33	GILL LLC	1-12
084-090-34	GILL LLC	1-13
084-090-37	HIATT LAND & DEVEL CO LTD	1-14
084-090-38	TRUCKEE MEADOWS WATER AUTH	1-15
084-090-41	RESUN MODSPACE INC	1-16
084-090-44	MMNV2 HOLDINGS	1-17
084-090-46	WORTHEN, RICHARD E & LORRAINE S	1-18
084-090-48	TRUCKEE CANYON PM LLC	1-19
084-191-04	NEVADA BELL	1-20
084-370-01	OLD DOMINION FREIGHT LINE INC	1-21

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member George, 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 through 1-21 as set forth on the spreadsheet attached to the Roll Change Request. With those adjustments, it was found that the subject properties are valued correctly and the total taxable value does not exceed full cash value.

22-051E ROLL CHANGE REQUEST – INCREASES

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	RCR No.
082-587-11	RAY, RICHARD A	2962F21
506-050-16	HOUSTON, SYERRA et al	2963F21
087-273-01	JIMENEZ-RECENDIZ, ROJELIO et al	2964F21
085-632-08	WARD, RACHEL C	3028F21

County Clerk Jan Galassini stated these RCRs were taxable value increases for which notices of hearing would need to be sent. She suggested a hearing date of February 25, 2022.

On motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered the Roll Change Request Increases be heard on February 25, 2022.

22-052E BOARD MEMBER COMMENTS

There were no Board Member comments.

22-053E PUBLIC COMMENT

There was no response to the call for public comment.

* * * * * * * * *

9:11 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

EUGENIA LARMORE, Chair
Washoe County Board of Equalization

ATTEST:

JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Doni Gassaway, Deputy Clerk*