

**BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA**

THURSDAY

10:00 A.M

FEBRUARY 9, 2006

PRESENT:

**William Brush, Chairman**  
**Charles Woodland, Vice Chairman**  
**Rex Williams, Member**  
**Diana Pichotta, Member**  
**Steve Snyder, Alternate**

**Nancy Parent, Chief Deputy Clerk**  
**Peter Simeoni, Deputy District Attorney**  
**Steve Sparks, Administrative Chairman**  
**Ron Sauer, Senior Appraiser**

The Board met pursuant to a recess taken on February 8, 2006, in the Washoe County Administration Complex, Health Department Conference Room B, 1001 E. 9<sup>th</sup> Street, Reno, Nevada. Chairman Brush called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**10:00 A.M. - BLOCK 1**

**06-37E      CONSOLIDATION OF HEARINGS/PETITIONERS**  
**REPRESENTED BY ATTORNEY TOM HALL - LIST "C"**

Tom Hall, attorney representing petitioners from Incline Village, explained the "C" list were petitioners who wanted to be consolidated, but came to him after the January 31, 2006 Motion to Consolidate was accepted. He stated if they had filed a timely petition and an authorization, he would represent them. Mr. Hall requested the "C" list be consolidated with the previously accepted A and B lists.

Josh Wilson, Appraiser III, explained this year Mr. Hall's clients filed separately as opposed to last year when one consolidated petition was filed. He said the Village League to Save Incline Assets placed a solicitation to file petitions with a pre-printed form on their web site.

Member Williams remarked Mr. Hall had been given a deadline of February 2, 2006 to have the affidavits filed, however, was now presenting another list which was received on February 3, 2006. He asked if the Board was going to see any more lists. Mr. Hall replied the affidavits were filed timely, but the authorizations arrived late. He said there would be additional names to add to the "C" list at the February 13, 2006 hearing.

Ron Sauer, Senior Appraiser, advised NRS 361.362 states acceptance of authorization letters would be up to two days after the filing deadline.

Peter Simeoni, Legal Counsel, said the statute was clear and indicated that authorization forms must be submitted within 48 hours of the filing deadline to either the Clerk's or the Assessor's Office.

Member Williams stated that legal issue was not raised at the January 31, 2006 Motion to Consolidate hearing. He asked if the Assessor's Office was objecting to the names listed on the "C" list being part of the consolidation motion. Mr. Sauer said they were, remarking the statute was clear and concise.

Nancy Parent, Chief Deputy Clerk, explained an exact copy of what was filed in the Clerk's Office by Mr. Hall on February 3, 2006 was distributed to the Board. She said three names were listed that did not have petitions filed. Ms. Parent added there were hearings on today's agenda previously noticed to the petitioners prior to the Clerk's Office receiving Mr. Hall's list.

Mr. Simeoni said the Board needed to consider if the additional petitions were timely filed and the authorizations submitted timely. He commented if not, then the Board needed to consider whether or not Mr. Hall could represent those petitioners during the consolidation.

Member Williams acknowledged a deadline of February 2, 2006 had been set and now an attempt was being made to extend that date. He said the issue was raised statutorily on authorizations being filed 48 hours after the filing deadline, which was not mentioned at the original hearing on January 31, 2006. Member Williams stated since there was an objection raised by the Assessor's Office, he was prone to deny the list.

Member Woodland suggested the list not be accepted since it did not meet the deadline.

On motion by Member Woodland, seconded by Member Williams, which motion duly carried with Members Pichotta and Brush voting "no," it was ordered that the "C" list submitted by Tom Hall with authorizations not submitted within the 48 hours of the filing date per statute, not be accepted.

#### **06-38E            CONSOLIDATION OF HEARINGS**

Gary Schmidt, Panel A Board of Equalization member, spoke on a mischaracterized justification involving an action that Panel A took. He did not believe a portion of the motion was to accept certain representation of certain petitioners based upon prior legal representation.

Ernie McNeil, local resident, said Panel B was an independent Board and not bound by what other Boards did. He said the Board's job was to look at the evidence presented and make a decision based on acceptable appraisal practice.

On motion by Member Williams, seconded by Member Woodland, which motion duly carried, Chairman Brush ordered that hearings for petitioners in attendance be conducted in the order they appear on the agenda, hearings in which written evidence has been submitted will be heard next, and then petitions that have similar facts and issues where no petitioner was present would be consolidated under one hearing.

**06-39E            HEARINGS CONTINUED TO FEBRUARY 16, 2006**

Nancy Parent, Chief Deputy Clerk, verified the following hearings were noticed for today's agenda prior to the time the Board considered Attorney Tom Hall's Motion for Consolidation: LT-0156, LT-0124, LT-0343, LT-0100, LT-0072, LT-0230, LT-0240.

On motion by Member Williams, seconded by Member Woodland, which motion duly carried, it was ordered that the following hearings be continued to the consolidated hearing on February 16, 2006:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0156	SLOAN ASSOC INC RETIRE PLAN	127-320-40
LT-0124	BRUCE AND MIMI KOMITO	127-362-12
LT-0343	CARLO S. AND PATRICIA L. VIOLA, TR	129-022-08
LT-0100	MAXINE C. CANCELLA, TR	129-270-17
LT-0072	WILLIAM D. COMMERFORD, TR	129-650-32
LT-0230	BARBARA D. SUNDAHL, TR ET AL	130-221-18
LT-0240	PAUL AND VIRGINIA SIGMAN	129-650-30

It was noted Tom Hall, Esq. agreed to waive noticing for the clients.

**06-40E            HEARING NO. LT-0157 - ROXANA L. SMIEKEL**  
**PARCEL NO. 129-650-12**

A petition for Review of Assessed Valuation received from Roxana Smeikel, protesting the taxable valuation on land and improvements located at 850 Lake Country Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned HDS and designated Condominium or Townhouse.

Josh Wilson, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Petitioner, Roxana Smeikel was not present.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's response to the Taxpayers' assertion that there is non-equalization of similarly situated properties and improvements.

Exhibit II, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 6.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.

Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issue in Mass Appraisal, page 263.

Appraiser Wilson reviewed sales of comparable properties substantiating that the Assessor's taxable land value does not exceed full cash value.

Administrative Chairman Sparks explained the State of Nevada was not on a market value system. He said taxable value in the State of Nevada was land value plus depreciated improvements.

Mr. Wilson said any appraisal, whether it be for taxation or re-finance on a home, was only the value as of a specified date.

Member Williams commented the Board had made a ruling during a previous hearing with regard to properties and the Maddox rule. He said if the Board did not make an adjustment with this property it would not show equality with what was previously done. Member Williams said the Board needed to be consistent in their rulings on equalizing property.

The Chairman closed the hearing.

On motion by Member Williams, seconded by Member Woodland, which motion duly carried with Member Pichotta voting "no," it was ordered that the taxable values of the land and improvements on Parcel No. 129-650-12, be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-0150A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al. It was noted the Court ruled in favor of the Plaintiff's concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs and rocky beaches; and time adjusted sales was a component of the subject property's appraisal by the Assessor.

**12:00 p.m.** The Board recessed.

**1:00 p.m.** The Board reconvened and continued the morning block of hearings.

**06-41E** **CONSOLIDATED HEARING - HEARING NOS. LT-0258, -0340  
-0140, -0143, -0411, -0341, -0028, -0044, -0259, -0485, -0306, -0307,  
-0342, -0083, -0514, -0308, -0046, -0201, -0145, -0344, -0101, -0309,  
-0260, -0374, -0313, -0502, -0349, -0168, -0231, -0428, -0429, -0466**

Petitions for Review of Assessed Valuation received from the Petitioners listed below, protesting the taxable valuation on land and improvements located at Incline Village, Washoe County, Nevada, were set for consideration at this time.

On motion by Member Williams, seconded by Members Woodland, which motion duly carried, it was ordered that the following hearings be consolidated.

Nancy Parent, Chief Deputy Clerk, read the hearing numbers, the names of the Petitioners, and the parcel numbers for the consolidated hearing.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal records.

Exhibit II, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.

Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issue in Mass Appraisal, page 263.

Chairman Brush asked if there was anyone in the audience wishing to appear for any of the hearings, and there was no response.

The Chairman closed the hearings.

Based on the Findings that the taxable value does not exceed full cash value, as evidenced by the Assessor's Exhibits, on motion by Member Pichotta, seconded by Member Snyder, which motion duly carried, it was ordered that the taxable value of the land and improvements on the following Parcel Nos. for the 2006 Roll be upheld:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0258	HAROLD V. & LYNETTE L. KEIR	127-077-10
LT-0340	GERALD L. & BARBARA A. SCARBORO, TR	127-078-15
LT-0410	LAMONT M. & ALEXA A. SUSLOW	127-132-33
LT-0143	KENNETH D. & LOUISE PESCHEL	127-250-14
LT-0411	JOHN H. & JANE D. JONES, TR	127-300-41
LT-0341	JOHN G. JR & SUSAN M. WILLIAMS	127-310-19
LT-0028	KENNETH R. & ALFONZIA V. BLASE, TR	127-310-20
LT-0044	ROBERT H. & VERONICA R. VIERRA, TR	127-320-55
LT-0259	DEBORAH L. MOORE	127-361-09
LT-0485	PETER J. SFERRAZZA	127-362-14
LT-0306	ROBERT R. COVIC	127-363-39
LT-0307	JAMES E. & VIRGINIA G. OSTERGREN, TR	127-420-12
LT-0342	BARBARA C. MILLER, TR	127-420-29
LT-0083	LARRY A. LYNCH, TR ET AL	127-460-01
LT-0514	BRUCE J. & CHRISTINE P. KING, TR	127-470-09
LT-0308	MARK C. ALSHULE	129-100-03
LT-0046	RAYMOND E. & SANDRA L. MCDONALD	129-252-04
LT-0201	THOMAS & GWEN BLAKE	129-252-14
LT-0145	JOHN W. SR & MARIAN E. MCADAMS, ET AL	129-260-17
LT-0344	PAUL & GEORGEANNE GILES	129-330-02
LT-0101	ANTHONY GARCIA, TR	129-350-02
LT-0309	ARMANDO C. & JANICE I. ATENCIO	129-360-04
LT-0260	RONALD D. & SHELLY A. G. WRIGHT	129-370-03
LT-0374	LYNN E. & JILL J. HENRICKS, TR	130-061-15
LT-0313	RODNEY J. & CONNIE L. WARD	130-191-01
LT-0502	MORTON J. PORT	130-381-01
LT-0349	JOSEPH L. & ANDREA L. CAMPBELL, TR	130-381-07
LT-0168	ROBERT W. YAAP, TR	130-381-15
LT-0231	JUDITH A. JOHNSON, TR	130-382-03
LT-0428	DAVID E. & FAITH M. GOBUTY, TR	130-382-07
LT-0429	JERRY M. HENRICKS	130-383-02
LT-0466	MICHAEL R. & JUDITH KEENHOLTZ, TR	130-383-12

**1:00 P.M. – BLOCK**

**06-42E      HEARINGS CONTINUED TO FEBRUARY 16, 2006**

Nancy Parent, Chief Deputy Clerk, verified the following hearings were noticed for today's agenda prior to the time the Board considered the motion for consolidation.

On motion by Member Williams, seconded by Member Snyder, which motion duly carried, it was ordered that the following hearings be continued to the meeting on February 16, 2006:

HEARING NO.	PETITIONER	PARCEL NO.
LT-0263	JAMES V. & ANDREA B. CARROLL	131-012-04
LT-0207	DAVID R. & COLLEN A. MILITELLO	131-140-03
LT-0146	DAVID & JEAN LYLE	131-140-29
LT-0147	GEORGIANNA R. & JACOB D. SCHALES, TR	131-140-30
LT-0132	ROBERT A. SLOVAK	131-430-02
LT-0016	EDWARD V. & THERESA A. LEWANDOWSKI, TR	131-430-07
LT-0104	GLEN D. SIWARSKI, ET AL	132-030-25
LT-0464	TRENT D. BLOCK	132-192-08
LT-0436	JOSEPH J. & MARILYN L. GAREFFA, TR	132-251-36
LT-0163	VALARIE & DONALD H. STEWART	132-251-40
LT-0024	LANA NOVAK, ET AL	132-510-01

It was noted Tom Hall, Esq. agreed to waive noticing for the clients.

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Discussion ensued concerning which hearings could be consolidated.

Member Pichotta asked for an explanation concerning Hearing No. LT-0384, Louis J. Stefancich, et al, Parcel No. 132-051-17. Member Pichotta questioned the address and the owner of record.

Josh Wilson, Appraiser, explained the previous owner of record mailed in the petition. He said he did not own the parcel when he filed the petition because he sold the property in 2005. He clarified Benjamin and Kathleen Prince were the current owners.

Peter Simeoni, Legal Counsel, asked if an authorization form had been filed on behalf of the title owner within 48 hours of the petition being filed in a timely manner. Appraiser Wilson said he was not aware of any authorization. Mr. Simeoni stated the statute was clear that, if there was a representative, authorization to file that petition on behalf of the owner had to be filed 48 hours after the last day allowed for the filing of the appeals.

Nancy Parent, Chief Deputy Clerk, confirmed the Clerk's Office did not receive a letter of authorization for this hearing.

Steve Sparks, Administrative Chair, commented on the information on the petition, noting Mr. Stefancich no longer owned the property but still desired to file for the 2004/05 tax year. He pointed out the Board was not hearing the 2004/05 tax year.

On motion by Member Woodland, seconded by Member Williams, which motion duly carried, it was ordered that Hearing No. LT-0384 be excluded from the consolidation of hearings and be heard separately by the Board.

Member Pichotta inquired about Hearing No. LT-0161, Donald G. and Wanda L. Smith, Parcel No. 131-290-10. She pointed out there were issues concerning traffic and slope noted on the petition.

Member Williams commented the Board reduced the land value in 2003.

Administrative Chair Sparks recommended a separate hearing for LT-0161 because it would be the best avenue to make a clear record.

On motion by Member Williams, seconded by Member Pichotta, it was ordered that Hearing No. LT-0161 be excluded from the consolidation of hearings and be heard separately by the Board.

**06-43E            CONSOLIDATED HEARING - HEARING NOS. LT-0379, -0430, -0382, -0432, -0433, -0469, -0038, -0458, -0352, -0031, -0246B, -0355, -0319, -0356, -0022, -0501 & -0071**

Petitions for Review of Assessed Valuation received from the Petitioners listed below, protesting the taxable valuation on land and improvements located at Incline Village, Washoe County, Nevada, were set for consideration at this time.

On motion by Member Williams, seconded by Members Snyder, which motion duly carried, it was ordered that the following hearings be consolidated.

Nancy Parent, Chief Deputy Clerk, read the hearing numbers, the names of the Petitioners, and the parcel numbers for the consolidated hearing.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal records.

Exhibit II, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada, et al.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.



Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issues in Mass Appraisal, page 263.

Appraiser Wilson referenced his earlier comments spoken during the 9:00 a.m. block. He testified the Assessor's Office had spent a tremendous amount of time and energy fulfilling these individual packets, and it concerned him that no Petitioners appeared to protest their property valuations. Appraiser Wilson stated the land was valued in accordance with statute using the allocation method. He verified the improvements were valued correctly utilizing the Marshall & Swift costing service and applying the appropriate depreciation. He requested the Board uphold the Assessor's values consistent with the decisions the Board made previously.

Chairman Brush asked if there was anyone in the audience wishing to appear for any of the hearings, and there was no response.

Chairman Brush inquired if the Petitioners had timely filed their petitions, and Ms. Parent concurred. Ms. Parent verified all of the Petitioners had been noticed in a timely manner in accordance with the Board's procedures.

The Chairman closed the hearing.

Member Williams acknowledged the time and effort put into the hearings by numerous people in various departments, and he commended them. He said it was disheartening that no Petitioners appeared to speak to the Board with regard to their petitions.

Based on the Findings that the taxable value does not exceed full cash value, as evidenced by the Assessor's Exhibits, on motion by Member Woodland, seconded by Member Pichotta, which motion duly carried, it was ordered that the taxable value of the land and improvements on the following Parcel Nos. for the 2006 Roll be upheld:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0379	ERIK E. FAIR	130-390-06
LT-0430	TSUTOMU SHIMOMURA	130-390-07
LT-0382	ROBERT W. RUST	131-070-25
LT-0432	DAVID J. & DENISE D. JARED, TR	131-090-06
LT-0433	ABEL/BOHANNON INSUR AGENCY INC ET AL	131-090-07
LT-0469	DANIEL S. & IRENE S. SCHWARTZ, TR	131-090-14
LT-0038	SUSAN HUGHES	131-140-50
LT-0458	NICHOLAS M. & BRENDA M. ZANZE	131-160-03
LT-0352	LOUIS J. STEFANCICH, ET AL	131-190-05

LT-0031	WENDELIN W. & JANICE E. SCHAEFER, LIV TRUST	131-440-04
LT-0246B	IULIANO ENTERPRIZES	132-030-46
LT-0355	DAVID G. & JUDITH M. SIMON	132-042-02
LT-0319	GEORGE E. JR. & SHARON M. CROOM, TR	132-053-10
LT-0356	GLORIA A. & LEONARD J. HARPENAU	132-053-13
LT-0022	WILLIAM R. & PAULETTE CASH, TR	132-251-14
LT-0501	KAREN L. WITEK, TR	132-310-01
LT-0071	HERBERT D. & CHERIE L R WETZEL, TR	132-500-02

It was noted the hearings were consolidated due to similar issues of fact or law.

**06-44E CONSOLIDATED HEARING – HEARING NOS. LT-350, -0056 -0086, -0239, -0370, -0105, -0279, -0084 & -0357**

Petitions for Review of Assessed Valuation received from the Petitioners listed below, protesting the taxable valuation on land and improvements located at Incline Village, Washoe County, Nevada, were set for consideration at this time.

Josh Wilson, Appraiser, duly sworn, identified the hearings on the agenda for the 1:00 p.m. block that utilized the time adjustment. He noted all the parcels were in the same complex and used the time adjustment in arriving at the full cash land value estimate.

On motion by Member Williams, seconded by Member Snyder, which motion duly carried, it was ordered that the following hearings be consolidated.

Nancy Parent, Chief Deputy Clerk, read the hearing numbers, the names of the Petitioners, and the parcel numbers for the consolidated hearing.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal records.

Exhibit II, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada, et al.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.

Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issues in Mass Appraisal, page 263.

Appraiser Wilson stated he respected the consistency in which the Board had reduced these values during the previous hearings, and he asked the Board to uphold the decision.

Chairman Brush asked if there was anyone in the audience wishing to appear for any of the hearings, and there was no response.

The Chairman closed the hearing.

Member Woodland recognized the work of staff and said he appreciated all their efforts. He stated it was disconcerting when no Petitioners appeared before the Board to explain why they brought forth their petitions.

On motion by Member Williams, seconded by Member Snyder, which motion duly carried, it was ordered that the taxable values of the land and improvements on the following Parcel Nos. be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al. It was noted the Court ruled in favor of the Plaintiffs concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs and rocky beaches; and time adjusted sales was a component of the subject property's appraisal by the Assessor:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0350	ARTHUR M. & SHEILA STROSBERG, TR	131-012-29
LT-0056	ANDREW E. KERN, TR	132-061-01
LT-0086	DOUGLAS F. & JANE R. HATTON, TR	132-062-01
LT-0239	DAVID & DAYNA SCHLANG	132-062-02
LT-0370	DAVID & JUDITH THOMPSON, ET AL	132-062-07
LT-0105	HOWARD M. & JOAN G. JAFFE, TR	132-062-27
LT-0279	MARVIN E. & LYNNE L. TURNER	132-063-26
LT-0084	WILLIAM T. & BARBARA J. WEISEND, TR	132-064-18
LT-0357	RICHARD M. & DAWN L. DEVEREAUX	132-065-12

It was noted the hearings were consolidated because they had similar issues of fact or law.

**06-45E            HEARING NO. LT- 0384 – LOUIS J. STEFANCICH, ET AL**  
**PARCEL NO. 132-051-17**

A petition for Review of Assessed Valuation received from Louis J. Stefancich, et al, protesting the taxable valuation on land and improvements located at 807 Alder Avenue, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDU and designated condominium or townhouse.

Member Pichotta referenced the earlier discussion concerning this hearing and stated the request should be denied.

On motion by Member Pichotta, seconded by Member Woodland, which motion duly carried, it was ordered that the request to consider the petition be denied because Mr. Stefancich was not the owner of the subject parcel or a representative of the owner of the property.

**06-46E            HEARING NO. LT-0161 – DONALD G. & WANDA L. SMITH**  
**PARCEL NO. 131-290-10**

A petition for Review of Assessed Valuation received from Donald G. and Wanda L. Smith, protesting the taxable valuation on land and improvements located at 952 Northwood Blvd, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned LDU and designated condominium or townhouse.

Cori Del Giudice, Appraiser, duly sworn, oriented the Board as to the location of subject property.

The Petitioner was not present.

Appraiser Cori Del Giudice submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 8.

Exhibit II, 2006 Washoe County Assessor's Response to Non-Equalization of similarly situated properties and improvements.

Exhibit III, Order issued by Judge William Maddox, First Judicial District Court, dated January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al.

Exhibit IV, Partial Transcript of Proceedings, First Judicial District Court, dated January 10, 2006, Case No. 04-01449A, Bakst, et al vs. State of Nevada.

Exhibit V, Transcript of Proceedings, dated December 5, 2005, State Board of Equalization.

Exhibit VI, Order dated February 3, 2006 in Case No. 46113, Supreme Court of Nevada, Robert McGowan vs. Second Judicial District Court, et al.

Exhibit VII, Washoe County Assessor's Response to the Maddox Decision Case No. 03-01501A.

Exhibit VIII, Technical Issues in Mass Appraisal, page 263.

Appraiser Cori Del Giudice pointed out the Petitioner listed the total taxable value on their petition as higher than the amount established by the Assessor. She noted the Petitioner stated on their petition that it was an unbuildable lot, yet there was a house on the lot. She said the Petitioners noted the excessive traffic from Highway 28 and Northwood Boulevard. She verified CD-1385 was two houses down on Northwood Boulevard, it had similar traffic influences, and they did receive a reduction in 2003 for the traffic issue. She added the 2003 reduction had not been removed.

Chairman Brush asked if there was anyone in the audience wishing to appear for the hearing, and there was no response.

The Chairman closed the hearing.

Member Williams commented this property had one of the lowest land values of the improved sales.

Member Pichotta verified the Petitioner's evidence was written on the face of their petition, and there was no other evidence presented by the Petitioner.

Based on the Findings that the taxable value does not exceed full cash value, as evidenced by the Assessor's Exhibits, on motion by Member Pichotta, seconded by Member Snyder, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-290-10 for the 2006 Roll be upheld.

### **BOARD MEMBER COMMENTS**

Chairman Brush thanked the Board members and staff for their assistance.

### **PUBLIC COMMENTS**

Ernie McNeill, area resident, commented on the Maddox decision. He said, if it was the opinion of the Legislature that every part of the appraisal process be codified, they would have made that modification when they changed the law in 1981. He believed the Legislature set basic guidelines and left it to the Department of Taxation to oversee the Assessor's Office to ensure the guidelines of appropriate appraisal practices were followed. Mr. McNeill remarked he appreciated the Board's concern about equalization, but he preferred the Board not equalize the things that were wrong. He stated his concern was that the process be done properly for all taxpayers in Washoe County, and he offered to meet with any Board member to share his knowledge about the appraisal process.

\* \* \* \* \*

**2:05 p.m.** There being no further hearings or business to come before the Board, the Board recessed until February 13, 2006, at 9:00 a.m.

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**WILLIAM BRUSH**, Chairman  
Washoe County Board of Equalization

ATTEST:

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**AMY HARVEY**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Stacy Gonzales and Lori Rowe,  
Deputy Clerks*