

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

FRIDAY

9:00 A.M

FEBRUARY 17, 2006

PRESENT:

**Charles Woodland, Acting Chairman**

**Benjamin Green, Member**

**Philip Horan, Alternate**

**Diana Pichotta, Member**

**Steve Snyder, Alternate**

**Amy Harvey, County Clerk**

**Nancy Parent, Chief Deputy Clerk**

**Steve Sparks, Administrative Chair**

**Peter Simeoni, Deputy District Attorney**

**Ron Sauer, Senior Appraiser**

The Board met pursuant to a recess taken on February 16, 2006, in the Washoe County Administration Complex, Health Department Conference Room B, 1001 East Ninth Street, Reno, Nevada. Acting Chairman Woodland called the meeting to order, the Clerk called the roll, and the Board conducted the following business:

**WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda have been withdrawn by the Petitioners:

Hearing No. LT-0358 Gloria A. Flesner, Parcel No. 122-111-08

Hearing No. LT-0334 Scott W. and Nancy M. Harris, Parcel No. 125-511-14

**9:00 A.M. - BLOCK 1**

**CONSOLIDATION OF HEARINGS**

Administrative Chair, Steve Sparks, explained the procedure the Board of Equalization (BOE) would follow for the hearings. He stated the Board would hear the appeals by Petitioners that were present in the order their name appeared on the agenda. He said the Board would then acknowledge letters or any written communication received from Petitioners and hear those cases. He said the Board would decide if the balance of the petitions had the same allegations as far as fact or law was concerned, consolidate those cases, and hold one hearing for those petitions.

**HEARING NO. LT-0254 – DANIEL CORBET**  
**PARCEL NO. 125-185-10**

A petition for Review of Assessed Valuation received from Daniel Corbet, protesting the taxable valuation on land and improvements located at 997 Tyner Way, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned HDS and designated single-family residence.

Ivy Diezel, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Daniel Corbet, Petitioner, was sworn in and testified that he was satisfied with the adjustments in the value of his improvements; however, he questioned the taxable value of the land. He stated the elevation at the subject parcel was 7,624, and he was not sure if that was taken into account. He further testified that he had a 100-foot driveway, which was a detriment due to the snowload. Petitioner Corbet said he had discussed his driveway with realtors, and they had confirmed the length of the driveway would be a detriment to the value of his property. He questioned if the length of the driveway had been considered. He asked about teardowns in the neighborhood and how the Assessor changed the value of land according to the teardowns.

In response to the Board members, Petitioner Corbet confirmed the parcel and driveway were flat. He stated the length of the driveway was at issue because other homes in the neighborhood did not have driveways as long as his, and he believed their values would be different because of that.

Member Horan stated the length of the driveway would offer privacy for this subject parcel. Petitioner Corbet said the driveway would not be a positive asset for the subject parcel.

Member Green inquired if the Petitioner paid \$400,000 for the subject parcel in 2003, and Petitioner Corbet said that was correct. Member Green asked if he had done any improvements to the house, and Petitioner Corbet replied he had completed cosmetic improvements. Member Green asked if there was a view from the home, and the Petitioner confirmed there was no view.

Appraiser Diezel 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 12.

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

Appraiser Diezel reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the Assessor had a recommendation on the subject parcel. She said an

inspection was completed on February 14, 2006, and she identified the results that were outlined in Exhibit I. She confirmed the Assessor would be submitting a roll change request to change the value of the improvements for the last three years. She pointed out comparable land sales and improved sales that were similar in elevation to the subject parcel. Appraiser Diezel stated, at the time of the reappraisal in 2003, there were no teardowns that had no view, so teardowns were not used in determining the base lot value for the subject parcel. She noted access discounts were allowed on certain properties, but that had more to do with the slope versus the length of the driveway.

In rebuttal, Petitioner Corbet stated his concerns that his property was assessed improperly. He said he had no documentation concerning teardowns, and he questioned why he would not get a discount for his driveway.

Member Horan commented on the taxable values presented by the Assessor, and he asked if the Petitioner disagreed with the values. Petitioner Corbet said he hoped to get his values rolled back to 2002 on the basis of teardowns, time adjustments, and an improper assessment of his property. Member Horan pointed out discounts were given for slope and not length of driveways.

The Chairman closed the hearing.

Based on the FINDINGS that there were errors in the appraisal, as evidenced by the Assessor's Exhibits, and as recommended by the Assessor, on motion by Member Green, seconded by Member Pichotta, which motion duly carried, it was ordered that the taxable value of the improvements on Parcel No. 125-185-10 be reduced to \$65,010, and that the taxable value of the land be upheld, for a total taxable value of \$274,314. The Board also made the finding that, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**06-60E            HEARING NO. LT-0554 – GARRETT E. & JEAN C. TAYLOR, TR**  
**PARCEL NO. 125-134-14**

A petition for Review of Assessed Valuation received from Garret E. and Jean C. Taylor, TR, protesting the taxable valuation on land and improvements located at 701 Tyner Way, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned HDS and designated single-family residence.

Ivy Diezel, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Norman Azevedo, Esq., representative for the Petitioners, previously sworn, submitted the following documents into evidence:

- Exhibit A, District Court Order dated January 13, 2006.
- Exhibit B, Minute Orders (x3) dated January 10, 2006.

Exhibit C, Partial Transcript of Proceedings, Order of the Court, dated January 10, 2006.

Exhibit D, Transcripts of Nevada Tax Commission dated November 18, 2005 and December 9, 2005.

Exhibit E, Memorandum dated October 3, 2003 by the Attorney General invalidating the Ratio Study.

Mr. Azevedo explained in the 2003/04 year he disputed the view classification system before the Board of Equalization (BOE) on behalf of approximately 50 clients. He said he testified that the view classification system needed to be written down and in a regulation of the Nevada Tax Commission (NTC). Mr. Azevedo detailed how and why the case was brought to Judge William Maddox. He stressed the methodologies concerning view classifications were not contained in any statute or regulation. He said the Assessor's Office had not followed the new regulations of the NTC adopted August 4, 2004 on that point, and they had not followed the regulations of the NTC for 2006/07 relating to the view classifications. Mr. Azevedo said it was not logical that each individual appraiser in the Assessor's Office was free to determine their own methodology, and he confirmed that had happened. He said the reasoning of the Court was that, due to lack of uniform application of these disputed methodologies, the reappraisal of Incline Village/Crystal Bay was not enforceable as to excess valuation.

Mr. Azevedo discussed whether or not the decisions by Judge Maddox would be stayed, and the subsequent actions taken by the Washoe County District Attorney. He stated his opinion concerning the impact the Stay would have on the actions of the current BOE. He referenced Exhibit A and explained Judge Maddox ordered the Assessor to follow the rules of the NTC on valuation; and, if the Assessor believed there was a rule that conflicted with his duties, they return to the NTC and ask for that rule to be incorporated into regulation. Mr. Azevedo further detailed his conflicts with the methods the Assessor's Office used to establish view classifications for Incline Village. He stated the Assessor's Office singled out one attribute of real property, exalted it above all others, and the result lead to a lack of equalization. Mr. Azevedo stated values must remain constant, and he asked that the Board rollback the values for the subject parcel to 2002/03 due to lack of regulations as related to the view classifications and because the methodology that derived the values was not supported by the regulation dated August 4, 2004. He discussed the findings from the Special Study of Incline Village/Crystal Bay that was initiated by the NTC. He said the Assessor's Office disputed the conclusions. He commented on the Ratio Study completed by NTC staff. He said the rules used to analyze the market data were different in the Special Study versus the Ratio Study. He said the issue was taken to Judge Maddox because different conclusions would be derived depending upon the methods of value used. He said within the course of the reappraisal year they used three different sets of methods for the view classifications. Mr. Azevedo then responded to questions from the Board members.

Member Snyder asked what rules the Board was to follow. Administrative Chair Sparks replied the Board should listen to the Assessor's presentation and clarify any

differentiation from the testimony received with Legal Counsel before the rebuttal by the Petitioner.

**10:10 a.m.** The Board recessed.

**10:20 a.m.** The Board reconvened with all members present.

Terrance Shea, Deputy District Attorney, confirmed Washoe County received the Stay of Judge Maddox's Order; and it was effective today. He stated part of the Order was a specific injunction to this Board to not rollback any property values based upon the rationale of Judge Maddox's Order. He verified the Stay would not impact a valuation that needed to be reduced based on its merits. He explained the impact of the Stay, and he pointed out the Stay put Judge Maddox's Order on hold and made it a legal argument versus an order. Mr. Shea commented, if every detail of how the appraiser completed his work were codified, there would still be arguments, this Board would still exist, and property owners would continue to come forward to argue about how their valuations were determined. He stressed the work of this Board did not center around methodologies, but it centered around verifying if the taxable value of the property was in excess of the actual cash value.

Mr. Shea submitted the following documents into evidence:

Exhibit III, Supreme Court of Nevada versus Wells Fargo & Company.

Mr. Shea described Exhibit III and said the Supreme Court heard the case in 1915, and it remained the law in the State of Nevada because nothing had been brought forward to refute it. He noted Judge Maddox's Order was an interpretation of the law. He said the Supreme Court determined in this case that erroneous methods may, in good faith, have been used to determine valuations; however, it was immaterial if an excessive valuation did not result.

Member Horan stated he did not believe all the variations in the appraisal process could be codified in law, but people needed to be able to understand how it was applied.

Mr. Shea commented the law that was in effect when the reappraisal was done in 2003/04 placed the duty on the Assessor's Office to come up with the methodologies to fill in how the appraisal work was going to be completed. He said the Assessor's Office relied on their expertise and experience to complete the process. He did not support the argument that the process cannot be used because it was not written down.

Member Horan stated there should be some persuasive argument that it be consistent across the properties. Mr. Shea specified the statutory scheme that had been created by the Legislature took care of those concerns, and this was the first step in the due process afforded taxpayers. He said there was nothing in the statutes that required a

County agency of any kind to create regulations. He remarked the NRS applied solely to the executive agencies of the State government.

Member Green commented the residents at Incline Village believe they were unjustly assessed and part of the reason could be the many different methods that were used for the appraisals. He suggested those could be done away with, and the appraisers could move toward using comparable sales information versus whether a beach had rocks or not.

Appraiser Rigo Lopez, previously sworn, confirmed the Assessor's Office had view classifications dated back to 1980. He said the Assessor's Office reacted to what the market had done in Incline Village, and he discussed the view classifications. He explained that a view book was compiled for use as a guide for the Assessor's Office in order to develop consistency in viewing the properties in Incline Village. He said the view book also gave the taxpayer an idea of how the view classifications were determined. Appraiser Lopez requested this hearing be continued because Mr. Azevedo had clients with similar situations he would be representing at a later date.

Administrative Chair Sparks recommended hearing the case and not continuing the hearing. He stressed the Board would be making a decision on the evidence they heard today, and if new information came at a new hearing for a different issue it would not be attached to this hearing. Chairman Woodland stated the Board should hear this case on its own merit.

The Board members agreed to hear the case and not continue it. Mr. Azevedo acknowledged he did not want to continue the hearing.

Appraiser Diezel 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 10.

Appraiser Diezel reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the view from the land sales were similar to the view from the subject property, and that was why the land sales from Exhibit I were selected. She noted there was a downward adjustment on the base lot value for the subject parcel of 10 percent because it backed up to Mount (Mt.) Rose Highway.

Member Green referred to Exhibit I and asked if WSI258 was a fair comparison. Appraiser Diezel explained it was difficult to find good comparables in this case, and there would have to be significant downward adjustments to that sale to come down to the subject parcel.

Appraiser Lopez submitted the following documents into evidence:

Exhibit IV, Realtor advertisements related to Lake Tahoe and photographs.

Exhibit V, Washoe County Assessor's Office response to Special Study.

Appraiser Lopez presented Exhibit IV and pointed out how properties were marketed by realtors in the Incline Village area. He commented realtors had their own view ratings, and realtors would go anywhere on a parcel to capture the best view. He stated the view classifications were presented to the NTC. Appraiser Lopez said the Assessor was attempting to acknowledge the view from the parcel during the 2002 reappraisal. He stressed it was not the intent of the new regulation that one had to stand on the ground to judge the view because a view could not be assessed that way. Appraiser Lopez affirmed the Assessor followed the regulations that were in place at the time when the reappraisal of Incline Village was completed.

Member Horan commented on Exhibit IV and said there was no consistency with realtors concerning view classifications and how they were used. He stated the Assessor could not say they were consistently applying the views. He acknowledged view must be examined; however, Exhibit IV supported the fact that there were many different views and ways to look at them.

Appraiser Lopez stated the Assessor's Office applied the view classifications consistently in Incline Village, and the reappraisal was done equitably with the tools that had been established.

Member Green questioned how the view could be justified if the appraiser had not been in the residence. Appraiser Lopez responded if the Assessor's Office could get into every home to verify the view, it would be done. He explained the appraiser walked from property line to property line to examine avenues the property may have concerning the view of Lake Tahoe when access to the home was not possible.

Member Pichotta pointed out the view on the subject parcel was checked from within the home.

Appraiser Lopez discussed Exhibit V, and he clarified there had not been a final meeting to present the Special Study to the NTC for their approval. He said it was not a final report at this point.

Member Horan asked if the Board had the Special Study and said he was concerned about hearing a response to something he had not read.

Mr. Azevedo noted Exhibit D included transcripts of the discussion of the Special Study. Appraiser Lopez said the Special Study was not in the Petitioner's or Assessor's Exhibits. Appraiser Lopez acknowledged the Petitioner had submitted quotes, and this was the Assessor's response to the complete study. Member Horan said he would like a copy of the study. Appraiser Lopez stated he would submit Exhibit V because the appellant addressed issues within that Special Study.

Appraiser Lopez read from NRS 361.260 that addressed the method of assessing property for taxation, appraisals, and reappraisals; and he pointed out those were the regulations and statutes that were in effect at the time of the 2002 reappraisal. He stressed view must be considered, and he asked that the Assessor's valuation of the subject parcel be upheld.

In rebuttal, Mr. Azevedo commented on Exhibit III and said the State of Nevada moved away from market and went to taxable value in 1981, which was a completely different system of taxation. He confirmed any decision pre-1981 should be examined with trepidation. He said the authority of 1915 had not been overturned, but it did not make sense in light of the statutory changes made in 1981 and the subsequent precedent that came forward. Mr. Azevedo stated Judge Maddox's Order was simply to follow the regulations of the NTC on valuation. He said the NTC adopted a new rule on August 4, 2004; and it was the law today, and the law when the valuation was done for this year. He quoted the rule as follows: "The County Assessor shall make a physical determination of the view influence from the land of each respective view parcel." He stressed that had not happened. He said the Assessor's Office submitted evidence in support of their position, and they had not followed the mandates of the NTC. Mr. Azevedo stated the BOE must make a decision based on the reasoning of the District Court's order. He said, if Judge Maddox's Order stood for anything, it stood for the proposition to follow the rules of the NTC; and the Assessor's Office did not do that, and they asked the Board to substantiate it in Exhibit I. He explained he asked for the 2002/03 rollback because that was the last year he knew the regulations on valuations were followed. He requested the Board follow the Supreme Court's order and all of the other orders. Mr. Azevedo confirmed that Petitioner Taylor allowed for the inspection inside the home.

The Chairman closed the hearing.

Member Snyder commented a reduction had been given for the subject parcel because it backed up to Mt. Rose Highway. He asked if the rollback to a 2002/03 classification included the view class. Mr. Azevedo stated he did not know until this hearing that the Assessor used the view classifications on the subject parcel previously, and he would be addressing that with the Supreme Court.

Member Green remarked there was a problem if the view classifications were inadequate. He said he was not sure a 10 percent adjustment was adequate for the subject parcel because selling a house that backed up to the highway could be a real problem. Member Green confirmed he would not support a motion to rollback to 2002/03. He stated he would like the Board to examine each property fairly for everyone involved.

Member Horan commented he appreciated the situation the Assessor's Office was in relative to assessing the valuation, but he found no persuasive argument that there was any consistency in how their application was applied. He supported rolling it back, subject to the findings of the Court.



In response to Member Snyder, Mr. Simeoni commented the Supreme Court would ultimately decide whether or not these values would be upheld or returned to their present values.

Based on the FINDINGS that view classifications were improperly applied by the Assessor, as evidenced by the Petitioner's Exhibits, on motion by Member Horan, seconded by Member Snyder, which motion duly carried with Members Green and Pichotta voting "no," it was ordered that the taxable value of the land on Parcel No. 125-134-14 be reduced to \$230,850 and the taxable value of the improvements be reduced to \$126,505, for a total taxable value of \$357,355. The Board also made the finding that, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Member Horan confirmed the intent of the motion was based upon the argument presented by the Petitioner at this hearing, and Member Snyder concurred.

**HEARING NO. LT-0300 – JOHN C. & PHYLLIS H. ROGERS, TR**  
**PARCEL NO. 125-201-06**

Amy Harvey, County Clerk, read the hearing number, the name of the Petitioners, and the parcel number. She explained the Petitioners were clients of Tom Hall, Esq., and there was a request to continue the hearing to February 28, 2006.

On motion by Member Horan, seconded by Member Green, which motion duly carried, it was ordered that Hearing No. LT-0300, John C. & Phyllis H. Rogers, TR, Parcel No. 125-201-06 be continued to February 28, 2006.

**06-61E**      **HEARING NO. LT-0213 – ALBERT L. & ROSINA CUADROS, TR**  
**PARCEL NO. 122-111-20**

A petition for Review of Assessed Valuation received from Albert L. & Rosina Cuadros, TR, protesting the taxable valuation on land and improvements located at 120 Vue Court, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated single-family residence.

Joe Johnson, Appraiser, duly sworn, oriented the Board as to the location of subject property.

The Petitioners were not present; however they had submitted a letter, Exhibit A, which the Board reviewed.

Appraiser Johnson 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 11.

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

Appraiser Johnson reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value, and he went through the statements presented in Exhibit A. He further testified that the subject parcel was given a 10 percent adjustment to the land value due to the ravine, and that directly reduced the base value. He confirmed the Petitioner requested an information packet listing the comparables to be used, and it was provided to them. Appraiser Johnson explained why the assessment had increased on the building.

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

The Chairman closed the hearing.

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 Green, seconded by Member Pichotta, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-111-20 be upheld.

**06-62E            HEARING NO. LT-0385 – ZOE B. MYERSON**  
**PARCEL NO. 125-132-01**

A petition for Review of Assessed Valuation received from Zoe B. Myerson, protesting the taxable valuation on land and improvements located at 711 Tyner Way, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned HDS and designated single-family residence.

Member Pichotta pointed out the Petitioner was not the owner of the property.

Peter Simeoni, Legal Counsel, confirmed the person who filed the petition was not the titleholder of the property at the time the petition was filed.

On motion by Member Green, seconded by Member Snyder, which motion duly carried, it was ordered that Hearing No. LT-0385, Parcel No. 125-132-01 not be heard because the Petitioner was no longer the owner of the property.

**12:35 p.m.**    The Board recessed.

**1:08 p.m.**    The Board reconvened to complete the petitions from the morning session.

**06-63E**      **CONSOLIDATED HEARING - HEARING NOS. LT-0418A, -0418B, -0524A, -0524B, -0043, -0048, -0049, -0062, -0065, -0081, -0087, -0106, -0109, -0134, -0150, -0176, -0177, -0191, -0192, -0214, -0251, -0252, -0253, -0269, -0270, -0271, -0299, -0365, -0367, -0386, -0390, -0402, -0403, -0490, -0494, -0496, -0497, -0525, -0558**

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.

Amy Harvey, County Clerk, called the hearings by hearing number, property owner's name, and parcel number.

Member Pichotta commented the petition for Hearing No. LT-0390, Walter E. and Jane Grueninger, Tr., stated the subject parcel had an upslope property that blocked the view; and they had a bad driveway. She remarked their view classification was V-4.

Administrative Chair Sparks explained the Board could look at the hearing individually, or take the position that the Petitioners did not provide any evidence and assume this hearing had the same issues or facts of law as the balance of the hearings and go forward with the consolidation. He noted it was in the regulation that the burden of proof rested with the Petitioner.

Chairman Woodland inquired if the Board members were in agreement to keep Hearing No. LT-0390 as part of the consolidated block, and the Board members concurred.

Chairman Woodland asked if there was anyone present in the audience wishing to appear for the hearings, and there was no response.

On motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the balance of the hearings scheduled for 9:00 a.m. block for February 17, 2006 be consolidated.

Rigo Lopez, Appraiser, duly sworn, submitted the following documents into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal records each applicable to the individual hearings.

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

Appraiser Lopez stated the Assessor would stand on their written submissions.

The Chairman closed the hearing.

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 Green, which motion duly carried, it was ordered that the taxable values of the land and improvements on the following Parcel Nos. be upheld:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0418A	RICHARD E. & MARGARET A. MONNIER, TR	122-212-02 (2005 reopen)
LT-0418B	RICHARD E. & MARGARET A. MONNIER, TR	122-212-02
LT-0524A	DANIEL A. & NANCY J. HAZEN	122-211-24 (2005 reopen)
LT-0524B	DANIEL A. & NANCY J. HAZEN	122-211-24
LT-0043	WILLIAM F. & PENELOPE A. DUPIN, TR	122-135-20
LT-0048	ROBERT M. LAWRENCE	124-083-12
LT-0049	ROBERT M. LAWRENCE	125-141-10
LT-0062	PATRICIA M. HANSON	125-155-18
LT-0065	JOSEPH P. & EDITH W. FARRELL, TR	122-135-12
LT-0081	ROBERT J. & PAMELA G. BLACK	125-153-05
LT-0087	MAXSON F. & JUDITH A. HIMROD	122-115-11
LT-0106	EDWARD J. & KIMBERLY A. SLIGER, TR	122-135-26
LT-0109	PAUL H. GUTTMEN, JR., TR, ET AL	122-132-16
LT-0134	DAVID & SUSAN HANCOCK, TR	122-115-08
LT-0150	DANIEL D. & JOANN K. GRANGER	122-126-07
LT-0176	MARILYN A. VON WENING, TR	125-143-03
LT-0177	WILLSON J. & JENNY K. ERAL	125-201-04
LT-0191	BRANDIN/PINGREE REVOCABLE TRUST	125-142-01
LT-0192	ROBERT J. LOUDON	125-161-43
LT-0214	MICHAEL DEMERS	122-051-02
LT-0251	ALLEN D. & LILIA A. PUTNEY	125-041-04
LT-0252	ALTON MCKENNON, TR	125-141-30
LT-0253	LARRY G. & SANDRA J. BRITT, TR	125-161-41
LT-0269	SAM PERRY	125-152-03
LT-0270	SAM PERRY	125-152-04
LT-0271	ARTHUR F. & BARBARA M. HAWORTH, TR	125-164-02
LT-0299	GEORGE & SHERRI KLEINMAN, TR	125-184-01
LT-0365	IAN C. ROGOFF, TR	125-143-01
LT-0367	MICHAEL S. & KATHERINE A. GOLDBERG	125-161-15
LT-0386	MYRON R. & JUDITH K. HEMLEY	122-111-17
LT-0390	WALTER E. & JANE GRUENINGER, TR	122-133-07
LT-0402	DOUGLAS E. HUTSON	125-132-10
LT-0403	CAROL J. DOLAN, ET AL	125-201-05
LT-0490	LOWELL F. & SHARON J. MATTHEWS	122-124-11

LT-0494	WAYNE T. GARNER	125-161-37
LT-0496	IRWIN & SONDR A FOX, TR	125-172-12
LT-0497	HERMAN HIU-LAM SZE	122-112-02
LT-0525	GAREN & LYDIA NIELSEN	122-127-05
LT-0558	BERT I. KOENIG	125-201-09

**1:25 p.m.** The Board recessed.

**1:30 P.M. – BLOCK 2**

**1:30 p.m.** The Board reconvened with all Members present as in the morning session.

**06-64E      HEARING NO. LT-0116 – JACKSON S. & KAREN R. BARNEY TR**  
**PARCEL NO. 125-362-10**

A petition for Review of Assessed Valuation received from Jackson S. & Karen R. Barney, Tr., protesting the taxable valuation on land located at 906 Jennifer Street, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated single-family residence.

Ivy Diezel, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Jackson Barney, Petitioner, was sworn and submitted the following documents into evidence:

Exhibit A, two page Power Point presentation entitled Appeal of 2006/2007 Assessment.

Petitioner Barney testified that he purchased the property six years ago at the then median price. He said he recently attempted to sell the property and had expected it to rise in value, but the real estate agent did not feel the property would sell at the current median price. He was told the property was more than \$200,000 under median value.

Petitioner Barney said there was a building code problem with the house in that there was a stairwell that had been dry walled off from the rest of the house. He discovered that during the winter, this stairwell was needed to access the garage. He said, when there were power outages, this access became crucial to get into the garage to manually unlock the large garage door; and, without that access, a person would have to shovel their way to the front door to gain access to the house. He said he had a contractor open it up to make the stairwell usable, but it is not up to code; and without a total remodel of the house, there was no way to bring it up to code.

Petitioner Barney said part of the problem according to the realtor was newer homes and remodeled homes had more square footage. His house is now considered undersized. He noted that the comparables the Assessor had used were averaging 2,500 to 2,600 square feet while his house was 2,200. He said the last major problem was an issue of Tahoe Regional Planning Agency (TRPA) non-compliance. He said TRPA wanted four dry wells under the eaves of the house and TRPA wants him to cut his very long cement driveway in half and have drainage put in. He said if he wants to sell the house, he would either have to give the buyer money to take care of that or he has to have it done before hand.

Petitioner Barney said there was an assessment notice that went from 2004/05 to 2005/06 stating the land increased eight percent and the buildings increased four tenths of a percent. He said for 2005/06 to 2006/07, the land increased two percent and the buildings increased 8.3 percent. He said the buildings were deteriorating and reiterated the problems with trying to sell the house. He said he was mainly appealing on the 8.3 percent increase on the buildings.

Member Green asked what the median was currently in Incline Village. Petitioner Barney said when he bought the house, the median was \$490,000 and today it is at \$990,000.

Member Horan asked Petitioner Barney if he was aware of the building code violations when he purchased the property and for clarification on the square footage issue. Petitioner Barney said he was not aware of the violations. He said the square footage was a problem because the houses he was being compared against have a greater square footage and that was why people were paying more for them. He said the median square footage is now 2,700.

In response to Member Horan, Petitioner Barney said the land did not support the ability to increase square footage.

Member Pichotta asked if the real estate agent was the only person who told Petitioner Barney about the building code violations. Petitioner Barney said that is how he found out originally, but he has had contractors out to look at the stairwell. He said bounded on one side was the entry way to one of the bedrooms and on the other side was the entry way from the front door giving them no way to expand the stairwell to bring it up to code.

In response to Member Horan, Petitioner Barney said if the stairwell were walled up, the code violation would go away.

In response to Vice Chairman Woodland, Petitioner Barney said he was currently living in the home and had torn out the drywall to access the stairs.

Member Horan asked about the TRPA issues with drainage and asked if this was peculiar to the subject property. Petitioner Barney said it was not, but that it was

a new requirement from TRPA. Member Horan said the drainage was peculiar to the slope of the driveway and not the length.

Appraiser Diezel 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 12.

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

Appraiser Diezel reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She testified the TRPA issue was common to the area and noted the Assessor's Office had granted a five percent discount on the base lot value for this property for issues with access.

Member Green asked Appraiser Diezel to address the 8.3 percent increase in the value of buildings. Appraiser Diezel said they were required by statute to calculate the improvements at replacement cost less the mandated depreciation. She said this property was receiving 34.5 percent depreciation and was recosted in 2006.

In response to Member Horan, Appraiser Diezel said quality was determined using Marshall & Swift guidelines. Member Horan said this was subjective and asked if the Board could see what was used to categorize the house. He asked about documentation on fixtures as well. Appraiser Diezel said the home had an interior inspection in 1991 and this is what the quality was based on.

Senior Appraiser Ron Sauer explained the Assessor's Office used Marshall & Swift, a national costing service, and in the residential handbook there were 12 categories of improvements.

In response to Petitioner Barney, Member Green said the Assessor reappraised the building per Marshall & Swift at the current price and then depreciated it by 34.5 percent. Petitioner Barney said he should be taxed less than the median, it should be based on real value, and his house did not have median market value.

The Chairman closed the hearing.

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 Green, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of land and improvements on Parcel No. 125-362-10 be upheld.

**06-65E            HEARING NO. LT-0445 – MANUEL D. AND DIANN M. TALAMANTES – PARCEL NO. 125-471-03**

A petition for Review of Assessed Valuation received from Manuel D. and Diann M. Talamantes, protesting the taxable valuation on land and improvements located

at 613 Lariat Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned LDS and designated single-family residence.

Ivy Diezel, Appraiser, duly sworn, oriented the Board as to the location of subject property.

Manuel Talamantes, Petitioner, was sworn and submitted the following documents into evidence:

Exhibit A, letter.

Petitioner Talamantes testified he appreciated all of the information provided to him by the Assessor's Office. He said his issue was one of policy and code in regard to how his property has been taxed. He said the purpose of his appeal was to give the Washoe County Assessor's Office notice that he objected to the double taxation of his property. He said the Assessor's Office had added a separate 10 percent tax to the base lot value of his property. He further objected to the continued harassment of the Incline Village community by the Assessor's Office, who continued to abuse its authority by excessive taxation.

Petitioner Talamantes said the only thing he could do with his property was build one house and noted the acreage was 1.26. He said aside from the standard taxing of land values, the Assessor's Office added an additional 10 percent because of the size of his property; and he considered this double taxation. He requested the arbitrary upward adjustment of 10 percent be removed from the base lot value of his property. He believed this tax was subjective, arbitrary and capriciously imposed without authority under Nevada Property Tax Code.

In response to Member Green, Petitioner Talamantes said the 10 percent assessment has been an issue since he bought the property. He wanted to see what the impetus was that created this levy. He wanted to see the tax code and understand why he was being taxed 10 percent for owning a larger lot. He said taxation in Washoe County was not being handled fairly.

Appraiser Diezel 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 12.

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

Appraiser Diezel reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She testified at reappraisal she looked at the market value of the land. She said she looked at what was considered a typical lot in determining a base lot and noted Petitioner Talamantes lot was larger in comparison. She said when doing the appraisal, she made an upward adjustment of five percent for any lot that was .46 to 1 acre in size. She stated the subject property



was 1.26 acres; and, based on this, the subject property received a 10 percent upward adjustment for size. She said looking at the market, there was additional value to having a larger lot. She noted some value could be attributed to seclusion, to buffering between neighbors, and additional coverage.

Member Horan asked what a base lot was. Appraiser Diezel said it was what was used for a comparable; and the base lot used depended on the neighborhood, the sales, the characteristics of the sales, etc.

Member Green clarified a third of an acre was being used for the base lot. Appraiser Diezel said the base lot was \$190,000. Member Green said that if they added 10 percent to the \$190,000, they would come up with \$209,000 instead of \$230,000. Appraiser Diezel affirmed this.

Member Horan asked if Petitioner Talamantes was overvalued. Appraiser Diezel said no; that all similar properties received a factor based on the factor studies.

In response to Member Horan, Appraiser Diezel said four parcels to the west are similar in size and the rest are a little smaller.

In response to Member Green, Appraiser Diezel said the subject property did have multiple dwelling zoning. Member Green clarified that Petitioner Talamantes could apply for a permit to build additional units in the future.

Member Horan asked if it was the Assessor's policy in Incline Village to make these adjustments at this level for each adjustment in size upward. Senior Appraiser Ron Sauer said it was not, and that every neighborhood was different based on sales data in that neighborhood. Member Horan asked, in Incline Village, as a market, how many different adjustment levels did the Assessor's Office have. Appraiser Diezel noted the attributes of real property and said she looked at individual market areas to see if an adjustment was warranted. She noted that if a neighborhood was pretty uniform, there might be not be any size adjustments.

In rebuttal, Petitioner Talamantes said what he understood Appraiser Diezel to say was that land size and subjective judgment kicked in based on several reasons, one being seclusion. He said he placed a house on his lot and so did the people to his left. He noted their guesthouse was about seven to ten feet from his house. He said his seclusion ended then. He said when the people across the street built their house, he lost his view of the lake; and noted two spec homes were being built down the street from him. He said his space was no longer what it used to be; and, when talking about seclusion value, it is no longer there.

Member Pichotta said she did not understand the five percent upward adjustments, but noted the \$230,000 for that property did not seem excessive to her.

Member Snyder said what he was hearing from the applicant was the seclusion factor was gone, and the Petitioner was not able to increase the footprint size within that property. He wondered what the bonus was to having a larger property.

Member Horan noted there were many factors that were looked at, not just size. Member Snyder said there were two issues, the actual appeal and the lot size valuation.

Member Green said he would take 10 percent off the land value because a larger lot does not necessarily make the land more valuable and because of the diminished factors noted by the Petitioner.

Based on the FINDINGS that a larger lot does not necessarily make the land more valuable and because of the diminished factors of seclusion and not being able to increase their footprint size, as evidenced by the Petitioner's testimony, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Horan voting “no”, it was ordered that the taxable value of the land on Parcel No. 125-471-03 be reduced to \$207,234, and that the taxable value of the improvements be upheld, for a total taxable value of \$543,414. The Board also made the finding that, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**06-66E            HEARING NOS. LT-0537, LT- 0556, LT-0557 – RICHARD VENTO (VIFX LLC), M. ROGER LEACH, DONALD T. & PATRICIA A. WILSON TR – PARCEL NOS. 125-531-24, 125-431-17, 124-413-04**

Petitions for Review of Assessed Valuation received from the following property owners, protesting the taxable valuation on land and improvements located in Incline Village and Crystal Bay, Washoe County, Nevada, were set for consideration at this time:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0537	RICHARD VENTO (VIFX LLC)	125-531-24
LT-0557	DONALD WILSON	125-413-04
LT-0556	ROGER LEACH	125-431-17

Norm Azevedo, Attorney, duly sworn, said he would agree to consolidate hearings Roger Leach, LT-0556 and Donald Wilson, LT-0557 together since he agreed with the Assessor’s recommendations.

Rigo Lopez, Appraiser, duly sworn, said his office prepared those packets at the time Judge Maddox’ decision had been rendered. He said given the Supreme Court granting a stay in that decision, the Assessor will now be asking for the original values to be upheld.

Mr. Azevedo said in light of this information from the Assessor, he would like to call all three hearings he represents at once.

Appraiser Lopez oriented the Board as to the location of the subject properties.

Mr. Azevedo said these cases were identical in all respects to his case heard earlier this morning. He said they were disputing the view classification system and noted the Maddox decision. He said the Assessor's Office relied on Marshall & Swift to determine improvement classes, but view classes had no similar standards. He said the original standard was written, was changed to a view book, and has evolved; and he is no more able to tell you what the standard is for a V3 or V2 than he was three years ago. He said the Nevada Tax Commission determined how to measure the view, and that regulation was now law that became effective August 4, 2004. He stated all of the properties he represented were not consistent with that regulation. He said the stay that was submitted indicated that the Washoe County Board of Equalization should proceed with its determinations based on the reasoning of the District Court's order of any additional petitions that seek a roll back of petitioners' properties to the 2002/2003 tax year values. He said he was asking for consistency of treatment with the decision rendered on Garrett Taylor this morning. He and his clients understood this Board's ruling was subject the Supreme Court's ruling.

Member Green said he had a problem reconciling the property at 590 Pinto Court, VIFX LLC, with rolling back to 2002 valuation when the property was purchased in 2003. He asked how Mr. Azevedo could reconcile that. Mr. Azevedo said the Supreme Court has found the purchase price not to be determinative of the value. He said he was unable to determine if that purchase price was attributable to improvements or to the land. Member Green read NAC 361.118.2(a) into the record.

Terry Shea, District Attorney's Office, said he did not believe the part of Judge Maddox' Order that questions the valuation standards that have not been adopted as regulation is thrown out, but has been thrown into question. He said until they hear from the Supreme Court that things should be done another way, it was still the duty of the Assessor to adopt standards and utilize them with the goal being the uniform and equal assessment of property. He said Mr. Azevedo kept talking about the August 2004 regulations being the law today, and that was true; but they do not have a lot to do with the values being presented today because Incline Village has not been reappraised since those regulations went into effect. He said those regulations apply to reappraisal, and the values being looked at today are based on the reappraisal done in 2002 for the 2003/04 tax year and three factor years. He said the factor is a percentage increase or decrease that is adopted by the Tax Commission. He said the regulations do not apply until the Assessor's Office reappraises Incline Village.

Appraiser Lopez 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 12.

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

He said for the evidence packets for hearings M. Roger Leach, LT-0556 and Donald T. & Patricia A. Wilson, Tr., LT-0557, the first page had values established by the Maddox decision; the second page represented the Assessor's 2006 assessed values. He noted VIFX LLC, LT-0537 was not part of the Maddox decision.

Appraiser Lopez said Mr. Azevedo referenced the new regulations and noted next year, when Incline Village is reappraised, would be the time to analyze those sales under those new regulations. He said when they reappraised the area in 2002, it was done with the regulations in place at that time. He said the view book that was put together was more for their reference and as a learning tool to help with consistency. He said the Assessor's Office stood on their presentation.

Mr. Azevedo said of the 50 parcels he took forward in the first year, 30 were valued wrong. He said many appraisals were done by what was called a drive-by appraisal and that does not work. He commented the new regulation was not limited to reappraisal years. He referenced a letter from Chuck Chinook, Director of the State of Nevada Department of Taxation, and asked to see a copy of it. He said there was nothing he knew of that said here are the rules for reappraisal years and here are the rules for factor years; and he knew of no other valuation system in the State like this one. He said, if the Board decided differently from what they did for Garrett Taylor this morning, he would request a reason why they were being treated differently.

Member Pichotta said she thought the reason why the appraisal standards were different for Tahoe was because there is only one Tahoe. Mr. Azevedo said it was the same Lake Tahoe in Douglas County. He noted some people might find views in southern Nevada superior and that created the need for a standardized method.

Member Green noted that view lots all over Washoe County were appraised higher. He said these views were reflected in the tax bill by the price the person paid for the property, and that is a determination of the value that will be taxed.

As to when the regulations become effective, in particular to Incline Village, Mr. Shea explained they are being used right now in those areas in the County that are being reappraised. He said they were not effective for any purpose in Incline Village right now. He said the current values were the 2002 reappraisal done with the regulations that existed in 2002 and the yearly factors since 2002. He said creation of these factors is an entirely different system and different method, based almost entirely on the actual sales prices accumulated from title companies and determining the median sale price of those parcels. He said it had nothing to do with going out and taking a look at the property itself. He said it was a mathematical procedure that was reviewed and approved by the Nevada Tax Commission.

In response to Member Woodland, both parties responded they had enough time to prepare. Member Woodland then discussed his thoughts on view classifications.

Member Horan said he would favor a reduction based on inconsistencies and the ruling moving through the court system.

Member Green said he would not support a reduction.

On motion by Member Horan, seconded by Member Snyder, which motion duly carried with Members Green and Pichotta voting “no”, it was ordered that the taxable values of the land and improvements on the following parcel numbers be rolled back to the 2002/2003 values, 125-531-24, VIFX LLC; 125-413-04, Donald Wilson; and 125-431-17, Roger Leach, 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 the subject property’s appraisal by the Assessor utilized one or more of those components. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable values did not exceed full cash value.

**06-67E            HEARING NO. LT-0404 – GIRARD L. & LOIS L. STEWART TR**  
**PARCEL NO. 125-463-20**

A petition for Review of Assessed Valuation received from Girard L. and Lois L. Stewart, Tr., protesting the taxable valuation on land and improvements located at 644 Second Creek Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time. The property is zoned MDS and designated single-family residence.

Ivy Diezel, Appraiser, duly sworn, oriented the Board as to the location of subject property. She stated this parcel was part of the Maddox decision and two sets of values were submitted to the Board. She said the first page had the Judge Maddox ordered values and page two had the original Assessor’s values for 2006. She said the Assessor’s Office would like the Board to uphold the values on page two with regard to the stay granted by the Supreme Court.

Girard and Lois Stewart, Petitioners, were not present.

Appraiser Diezel 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 13.

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

In response to Member Horan, Administrative Chair Sparks said, it was agreed by legal counsel that the persuasive value of Judge Maddox’ Order, prior to the

Supreme Court's partial Stay, was enough for this Board to consider rolling properties back to 2002/03. He said the Assessor rolled back the properties in the Order, but they now have the Supreme Court's partial Stay and are requesting the Board uphold the 2006/07 values.

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 Green, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of land and improvements on Parcel No. 125-463-20 be upheld.

**06-68E            HEARING NOS. LT-0119, LT-0220, LT-0454, LT-0512**

On motion by Member Green, seconded by Member Horan, which motion duly carried, Vice Chairman Woodland ordered that the following hearings be consolidated and continued to February 28, 2006 at 9:30 a.m.:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0119	DIANA D. KINCADE, TR	125-511-23
LT-0220	GERALD D. & JOYCE J. LONG, TR	125-463-10
LT-0454	DENT N. HAND JR, TR	125-462-01
LT-0512	GARY J. & SHARON A. PROSENKO, TR	125-361-03

**06-69E            HEARING NOS. LT-0005, -0006, -0010, -0021, -0037, -0039, -0042, -0054, -0058, -0094, -0095, -0117, -0118, -0162, -0166, -0178, -0257, -0273, -0301, -0336, -0368, -0369, -0440A, -0440B, -0476, -0509**

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 Green, seconded by Member Horan, which motion duly carried, it was ordered that the remaining hearings listed on today's agenda be consolidated. Chief Deputy County Clerk Nancy Parent called the block of consolidated hearings by hearing number, property owner's name and parcel number.

Appraiser Rigo Lopez said he was fine with consolidating the remaining hearings and submitted the following documents into evidence:

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

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

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 Williams, seconded

by Member Pichotta, which motion duly carried, it was ordered that the taxable values of land and improvements on the following Parcels for the 2006 Roll be upheld:

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
LT-0005	CHARLES INMAN	125-362-02
LT-0006	CHRISTOPHER J. CARDINAL	125-463-11
LT-0010	JOHN M. & JANET S. KEATING	125-522-23
LT-0021	W. EDMUND PRASKIEWICZ	125-431-15
LT-0037	SUSAN HUGHES	125-254-06
LT-0039	ROSEMARY B. ROWAN, TR	125-492-07
LT-0042	RICHARD A. WIRTZ, ETAL TR	125-501-03
LT-0054	GERALD NERLOVE, TR	125-511-11
LT-0058	CAROL HAYES, TR	125-362-11
LT-0094	ROYCE D. & E. ELANE WOLD	125-411-05
LT-0095	FRANK & TWYLAH M. BACCI	125-461-02
LT-0117	JAMES L. & LUCILLE G. PRICE	125-422-06
LT-0118	NATHANIEL BERKOWITZ, ETAL	125-432-05
LT-0162	COLLIN E. & KATHI L. HARRIS	125-531-21
LT-0166	BRIAN C. BARRY	125-223-22
LT-0178	WADE & KATHLEEN CARLL, TR	125-243-03
LT-0257	RONALD D. WRIGHT, ETAL	125-501-05
LT-0273	ROBERT K. GLENN, ETAL	125-551-01
LT-0301	RAYMOND W & VICTORIA L INGERSOLL	125-351-03
LT-0336	BRIAN K. & KRISTA L. MASON	125-562-04
LT-0368	DAVID A. & JUDITH G. THOMPSON, TR	125-223-17
LT-0369	BOBBY & GLORIA HAYES	125-361-08
LT-0440A	SUSANNAH H. COOPER, TR	125-541-11
LT-0440B	SUSANNAH H. COOPER, TR	125-541-11
LT-0476	HAROLD M. DONAHOE	125-373-04
LT-0509	SUSAN QUATELA	125-223-21

**06-70E      BOARD MEMBER COMMENTS**

Member Woodland thanked the counsel for instruction the Board was given. He commended the members of the Board for a job well done.

**06-71E      PUBLIC COMMENTS**

Ernie McNeil, local resident, said view was very valuable and important in Incline Village; and the only thing more so was lake front property. He said there would never be one hundred percent consistency due to the person creating the market view platform. He said the Assessor does not always have access to the market view platform. He said the Board could uphold the Assessor's value, but order the Assessor to review the petitioner's view.

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**4:21 p.m.** There being no further hearings or business to come before the Board, the Board recessed until February 21, 2006, at 9:00 a.m.

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**CHARLES WOODLAND**, Acting 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  
Lori Rowe and Jill Shelton,  
Deputy Clerks*