

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:00 A.M

FEBRUARY 5, 2008

PRESENT:

Patricia McAlinden, Chairperson

Benjamin Green, Vice Chairman

John Krolick, Member

James Covert, Member

Linda Woodland, Member

Amy Harvey, County Clerk

Herb Kaplan, Deputy District Attorney

The Board met in the Silver and Blue Room, Lawlor Events Center, University of Nevada, Reno, 1664 N. Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

08-84E SWEARING IN OF ASSESSOR STAFF

Amy Harvey, County Clerk, swore in staff that was in attendance from the Assessor's Office who had not been previously sworn.

08-85E PARCEL NO. 016-465-04 – KING, JOYCELYN ETAL
HEARING NO. 08-0827

A Petition for Review of Assessed Valuation received from Jocelyn King, protesting the taxable valuation on land located at 13900 Rancho Verde Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 23 page document of additional information

Exhibit B, 32 page document

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Joycelyn King, Petitioner, was sworn and testified she was protesting the land and not the improvements. She submitted information explaining comparable land sales in the area where her property was located. Ms. King indicated there had been a recent appraisal completed by a private appraiser and suggested the assessed value on her property be reconsidered.

Member Covert stated the appraisal submitted by the Petitioner did not separate the land and the building. Ms. King clarified there were documents that provided a summary of vacant land sales between January 2006 and December 2007.

Member Green said the private appraiser valued the land at \$175,000. Ms. King said she based her contention on the multiple listing service summary of comparable land in the area.

Appraiser Kinne reviewed sales of comparable properties substantiating that the Assessor's total taxable value did not exceed full cash value. He further recommended that the value be upheld.

Member Green stated after review of the Petitioner's exhibits, he felt the appraisal from the Assessor's Office was a fair value.

In rebuttal, Ms. King stated an increase of over 150 percent in the value of her land was exorbitant.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 016-465-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-86E PARCEL NO. 016-370-08 – KAISER, PETER B & MARGARIT R
TR - HEARING NO. 08-1190C

A Petition for Review of Assessed Valuation received from Peter and Margarit Kaiser, protesting the taxable valuation on land located at 9014 Western Skies Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, map

Assessor
Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 6

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Peter Kaiser, Petitioner, was sworn and testified the value had doubled on the property. He explained if the increase continued he may be forced to sell the property since he would not be able to afford the taxes. Mr. Kaiser felt the assessed value was much too high.

Appraiser Kinne reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He recommended that the value be upheld.

In response to Chairperson McAlinden, Josh Wilson, Assessor, stated each year the assessment may change either by a developed factor and/or a reappraisal. He explained the factor was developed by the Assessor's Office, submitted to the Department of Taxation, and then forwarded to the Nevada Tax Commission for approval.

Appraiser Kinne confirmed the base lot for this neighborhood was \$145,000 and had adjusted the subject parcel for access and topography. He explained if the property were up against the gravel pit it would have received an additional adjustment.

In rebuttal, Mr. Kaiser explained the comparable sales used by the Assessor's Office were approximately one mile away from his parcel and noted there were no sales in his neighborhood.

Mr. Wilson clarified when the area was reappraised next year the most recent data would be reviewed and those values would be adjusted accordingly.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 016-370-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-87E

PARCEL NO. 016-370-16 - KAISER, PETER B & MARGARIT R
TR - HEARING NO. 08-1190A

A Petition for Review of Assessed Valuation received from Peter and Margarit Kaiser, protesting the taxable valuation on land located at 9014 Western Skies Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, map

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Peter Kaiser, Petitioner, was previously sworn and testified the house was built in 1974. He said little improvement was completed because of the water situation and explained many plants would not grow in the area, but remarked he had placed a driveway on the property.

Member Covert asked if that area was served by the South Truckee Meadows General Improvement District (STMGID). Mr. Kaiser indicated there was a water line present, but due to the costs of hook up and a functioning well, he elected not to hook up at the present time, but intended to in the future.

Member Green asked if an easement was on the property. Mr. Kaiser replied there was not, but because of the vacant parcels adjoining his property he explained the route he used for access.

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

Member Green asked if the comparable sales were in established neighborhoods. Appraiser Kinne stated they were and were on septic systems. Member Green said he was concerned comparing an established neighborhood with a home that was in an unestablished area with limited access and served by a well.

Member Covert asked if the Petitioner received deductions for the parcel backing up to a gravel pit, topography and access. Appraiser Kinne replied the Petitioner received a deduction for topography and access, but explained the house did not back up

to the gravel pit because of a piece of property between the subject parcel and the gravel pit.

In rebuttal, Mr. Kaiser referred to his previous comments.

Member Covert asked what would be a deduction for the gravel pit. Appraiser Kinne replied minus 10 percent.

Chairperson McAlinden said the parcel to the east of the subject property was valued less and asked what deductions were associated with that parcel. Appraiser Kinne commented that parcel received a minus 10 percent for easement, minus 20 percent for topography and minus 10 percent for the gravel pit.

Chairperson McAlinden closed the hearing.

Member Green said the land value on this parcel was valued higher than the Petitioner's other land parcels and recommended an adjustment on the land value.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 016-370-16 be reduced to \$101,500, and that the taxable value of the improvements be reduced to \$81,000, for a total taxable value of \$182,500. 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.

08-88E PARCEL NO. 016-370-17 - KAISER, PETER B & MARGARIT R
TR - HEARING NO. 08-1190B

A Petition for Review of Assessed Valuation received from Peter and Margarit Kaiser, protesting the taxable valuation on land located at 9014 Western Skies Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 6

Pete Kinne, Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Petitioner Kaiser, previously sworn, testified the value had been doubled on the property and felt the assessed value was too high.

Appraiser Kinne reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He recommended that the value be upheld.

In rebuttal, Mr. Kaiser reiterated his comments.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 016-370-17 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10:00 a.m. The Board recessed.

10:09 a.m. The Board reconvened.

08-89E **PARCEL NO. 017-071-28 – DOUGLASS, DEBRA – HEARING NO. 08-0067**

A Petition for Review of Assessed Valuation received from Debra Douglass, protesting the taxable valuation on land and improvements located at 15015 Kievett Ln., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 24 page document

Exhibit B, authorization

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Dana Abney, representative for the Petitioner, was sworn and reviewed the tax history of the parcel and noted it had doubled. She commented the comparable sales were not equivalent to the subject parcel and explained the differences. Ms. Abney remarked there was a \$50,000 increase in the improvement of the land, but did not understand what justified that increase and asked for clarification of the land factor.

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

Member Covert asked if there was any deduction for the condition of the road. Appraiser O'Hair replied there was not since Kivette Lane was a paved road.

Chairperson McAlinden stated there was a 10 percent reduction on size for this parcel and asked for clarification. Appraiser O'Hair stated in this area there was a \$120,000 base lot and lot sizes below a half-acre received a 10 percent reduction.

In rebuttal, Ms. Abney reiterated her previous comments.

In response to a question from the Petitioner, Josh Wilson, Assessor, replied the Petitioner was referring to the Assessor's Office Web page, and he explained how the land factor should read.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 017-071-28 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-90E PARCEL NO. 017-211-22 – ANNINOS, LYNETTE
HEARING NO. 08-1381

A Petition for Review of Assessed Valuation received from Lynette Anninos, protesting the taxable valuation on land located at 15900 Toll Road, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, comparison table

Exhibit B, reasons for lower land and barn/corral values

Exhibit C, letter and photos from John Raphael, Real Estate Appraiser

Exhibit D, request for information

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 6

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Lynette Anninos, Petitioner, and Cynthia Charrigan, testifying for the Petitioner, were sworn. Ms. Anninos explained her request for reduction was due to damage from flooding caused by a County culvert during the December 2005 and January 2006 flood through a lack of due diligence from Washoe County and the Bureau of Land Management (BLM). She explained the design of the County culvert caused debris and water to trespass onto her property and made her parcel a substitute culvert. Ms. Anninos referred to Exhibit A, B and C for further explanation of the flood damage, cost of repairs, appraisal from a private appraiser and the loss of value to her parcel. She stated in order to remove the debris from her parcel she would need to rent commercial equipment.

Chairperson McAlinden indicated there was a minus 30 percent for flood conditions, a plus 5 percent for the size and a minus 5 percent for the easement. She asked the Petitioner to explain what was being requested from the Board. Ms. Anninos stated some of the comparable sales did not have the utility issue, and she requested an adjustment for use and utility.

Member Green said the Petitioner supplied the Board with a partial appraisal. He asked if the appraiser gave a value on the property. Ms. Anninos did not believe so. Member Green asked at the time of the flood how many horses were being boarded. Ms. Anninos replied prior to the flood she had her horse in the stable.

Member Covert asked if any damage from the flood had occurred to the house or the well. Ms. Anninos explained recently the pump on the well had to be replaced.

Ms. Charrigan reiterated the comparable sales reviewed for the assessed value did not have the same damage as the subject parcel. She stated from a realtor's perspective, the value was considerably lower than other parcels in the area.

Member Green asked what the property would be listed for if it were placed on the market last year. Ms. Charrigan replied approximately \$325,000.

Josh Wilson, Assessor, commented there was a cost to cure the detriment associated with the property, which was receiving the largest discount of the parcels in that area. He said the current taxable value on this property was \$170,726 and commented there was no indication that this property was excessively valued.

Appraiser O'Hair reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified he was aware of the issues during reappraisal. The assessment was increased 5 percent for size, reduced 5 percent for the easement of Toll Road and a 30 percent reduction for the flood issue, which was more than he had given any parcel in that area.

In response to Chairperson McAlinden, Appraiser O'Hair replied 30 percent was the highest he had ever given and adjustments usually increase or decrease by 5 percent increments.

Member Krolick said other than the 5 percent upward adjustment for lot size were the other corrections made in the previous years on this parcel still in affect. Appraiser O'Hair clarified the 20 percent for flood had increased to 30 percent.

In rebuttal, Ms. Anninos remarked this was not a personal attack on the Assessor's Office. She stated it was about the impact on her life and the fact that 40 percent of her property was unusable and felt as a taxpayer she had the right to appeal her property taxes. She stated she would need to place a large amount of money into her land to return it to the original condition before the flood.

Member Krolick said in Exhibit B the picture of the adjacent property showed water flooding the garage. He asked what the adjustment was to that property. Appraiser O'Hair replied there was a 25 percent downward adjustment.

Mr. Wilson emphasized every taxpayer in Washoe County had the right to appeal, and he would not discourage any taxpayer in the County in carrying forth with an appeal and further stated he did not feel this property was excessively valued.

Member Krolick asked since the flood what had the County done to mitigate. Ms. Anninos stated there had been no mitigation completed and the culvert was still in the same condition.

Chairperson McAlinden hoped that the proper County department could be notified and the repairs or mitigation would proceed.

Chairperson McAlinden closed the hearing.

Member Green commented there was empathy for the Petitioner; however, there had been a substantial adjustment made to the parcel, and he did not believe the Board could grant further relief.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 017-211-22 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-91E **PARCEL NO. 150-221-06 – RUSSELL, JEANNE M –**
HEARING NO. 08-0751

A Petition for Review of Assessed Valuation received from Jeanne Russell, protesting the taxable valuation on land and improvements located at 15415 Fawn Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, real estate activity in the neighborhood, 5 pages

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

Craig Anacker, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Jeanne Russell, Petitioner, was sworn and testified she was concerned regarding the increase of 127 percent in her property taxes. She explained there were two easements on her parcel, no curbs, the ditches were not maintained, and there was a septic tank and a well. She indicated the comparable sales used were reported in 2006 and located in the Callahan Ranch neighborhood which had better grade homes.

Appraiser Anacker reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that all of the comparable sales were located in the neighborhood.

Chairperson McAlinden said the Petitioner had referred to the house as having two bedrooms; however, the appraiser card listed three bedrooms. She asked if that made a difference. Appraiser Anacker replied the bedroom count did not adjust the taxable value. He said for clarification staff would go to the residence to conduct a count of the bedrooms.

In rebuttal, Ms. Russell explained when the property was purchased it was 1,253 square feet and then two separate additions were added. She commented she did not know if the easements were taken into consideration and clarified the house had two bedrooms and two bathrooms.

Appraiser Anacker replied the easements throughout the Fawn Lane area were on many of the lots and were reflected in the market value and sale prices. He explained they were primarily access easements.

Member Woodland asked if the properties would be reappraised next year. Appraiser Anacker confirmed once an area had been reappraised, appraisals would be conducted on an annual basis.

Josh Wilson, Assessor, commented the bedroom count had been noted and stated the value was based on square footage. He said the bedroom count would be changed and the records would be updated to indicate that change.

Member Green inquired on the correct number of bathrooms and if that affected values. Appraiser Anacker remarked staff would need to visit the subject property to determine the correct fixture count, which could indicate a slight adjustment in the taxable value.

Chairperson McAlinden closed the hearing.

Member Covert commented when a reappraisal was done everything would be adjusted according to current market value. Appraiser Anacker explained the factors that occurred over the past several years did not adjust the land value appropriately with the 2004/05 market where property values in some areas doubled and tripled. He said with the factors being lower the reappraisal year corrected that value.

Chairperson McAlinden requested the Assessor's Office visit the subject property to confirm the number of bedrooms and bathrooms.

In response to Member Covert, Mr. Wilson explained there were provisions in the reopen statute to correct a factual error and reopen the roll to make the correction prior to the July 2008 bill.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 150-221-06 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-92E PARCEL NO. 044-020-04 - HADJARI, ALI Z TR ETAL -
HEARING NO. 08-0847

A Petition for Review of Assessed Valuation received from Ali Hadjari and Farah Dorostkar, protesting the taxable valuation on improvements located at 1850 Foothill Rd., Reno Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor
Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 17

Exhibit III, photos

John Thompson, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Farah Dorostkar, Petitioner, was sworn. She testified the property value was based on 2005/06, which was higher than the value today. She indicated the construction on the house began in 2005; however, she became ill and the house had not been completed. Ms. Dorostkar stated the taxes were charged on the completion of the phases of construction. She explained the only completed phases were the plan and permits, foundation and framing and asked for reconsideration based on those facts.

Appraiser Thompson explained the two appeals were to reopen the 2007 roll and the value for 2008; however, the Assessor's Office scheduled only the 2008 value appeal. He said in regard to improvements, the appeals addressed the same issue. He stated that Mr. Hadjari was an owner/builder.

Herb Kaplan, Legal Counsel, stated the reopen needed to be scheduled for another hearing. Chairperson McAlinden instructed the Assessor's Office and the Clerk's Office to schedule the reopen hearing for February 26, 2008.

Appraiser Thompson reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that the improved taxable value was based on a 60 percent completion value. He indicated he completed a physical inspection of the property on April 4, 2007 and sent a letter to the appellants, dated August 29, 2007, which was provided to the Board in their evidence packet prior to the hearing that explained his findings. Appraiser Thompson explained the "Percentage of Completion" form from the *Marshall and Swift Construction Manual* and how the percent complete was determined by checking off the appropriate sections based on a physical inspection.

Member Covert said the exterior cover appeared to be the first coat of stucco and not the color coat. Appraiser Thompson agreed. Member Covert asked if that would reduce the exterior cover percentage. Appraiser Thompson remarked that percentage was not defined in *Marshall and Swift*. He said based on the physical inspection completed on April 4, 2007 the percentage of completion was moved from 3 percent to 60 percent. He said based on the above sales and the information provided, he believed taxable value does not exceed full cash value.

In rebuttal, Ms. Dorostkar commented on the completion of the project and explained the construction had ceased when she became ill. She said the windows and the exterior doors were placed, but not finished. She said there was roof cover, but that was also incomplete and indicated tiles still needed to be put into place and said the electrical and rough plumbing needed to be completed.

Member Covert asked what the Petitioner felt was the percentage of completion. Ms. Dorostkar stated she was not a contractor; however, felt the percentage of completion was approximately 40 percent.

Member Woodland said the Board viewed the photos with the wires and plumbing and could see they were there, but not attached. She asked if that was taken into consideration. Appraiser Thompson said the form was specific and stated rough plumbing and rough electrical. He said Washoe County inspectors stated those items were inspected and approved.

Josh Wilson, Assessor, clarified connection of the wiring and plumbing occurred in the finishing phases of the project.

Chairperson McAlinden closed the hearing.

Member Green stated he was inclined to offer relief for the stucco and the roof and suggested placing valuation at 55 percent completion.

Member Krolick said in the pictures provided there was no indication for forced air or a heating system. Appraiser Thompson said the heating system was installed and inspected.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the improvements on Parcel No. 044-020-04 be reduced to \$432,876 and that the taxable value of the land be upheld, for a total taxable value of \$807,876. 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.

08-93E PARCEL NO. 044-103-03 - EICHBAUM, BARLENE R & BEATRICE M TR - HEARING NO. 08-1186

A Petition for Review of Assessed Valuation received from Barlane and Beatrice Eichbaum, protesting the taxable valuation on land located at 12065 Stoney Brook Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 3 page document

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

Ginny Sutherland, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Barlane Eichbaum, Petitioner, was sworn and testified the subject parcel was not a third of an acre and the square footage was incorrect. He said this was pointed out in 1998, and he had received relief. He stated there was a 10 foot right-of-way around the perimeter of the property that was not necessarily his property, but maintained the area. Mr. Eichbaum also explained there was an easement in the back of the property. He requested the same relief as he had received previously.

Josh Wilson, Assessor, indicated the 10 percent adjustment was listed, but there may have been a clerical error and explained the appellant was correct that the property had received a 10 percent adjustment for size in the past. He explained that adjustment was omitted when the reappraisal and mass updating was recently completed.

Appraiser Sutherland reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the value be upheld.

Chairperson McAlinden said in the information provided to the Board, she did not see the easement and the right-of-way and asked how the Assessor's Office would handle that issue. Mr. Wilson explained the easement was not recognized on the map; however, he stated easements were treated as detrimental or utility by going through the property, which would reduce the amount of useable land.

In rebuttal, Mr. Eichbaum stated the adjustment had been on the property in the past, and he requested that adjustment be replaced.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 044-103-03 be reduced to \$110,700, and that the taxable value of the improvements be upheld, for a total taxable value of \$200,289. 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. It was further ordered that the 10 percent allowance for size be reinstated.

PARCEL NO. 049-431-10 - BEAM, MARYA A TR –
HEARING NO. 08-1533

A Petition for Review of Assessed Valuation received from Marya Beam, protesting the taxable valuation on land and improvements located at 14420 Sundance Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, amended Exhibit to Petition for Review of Assessed Valuation for 2008/09, dated January 29, 2008

Exhibit B, second Amended Exhibit to Petition for Review of Assessed Valuation for 2008/09, dated February 1, 2008

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 7

Craig Anacker, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Attorney Norman Azevedo, representing the Petitioner, was sworn and commented the Assessor was not a policy maker but a policy implementer. He explained he began this process five years ago and believed on December 28, 2006 the Nevada Supreme Court had resolved the issue and followed up with a Nevada Tax Commission hearing that occurred on January 5, 2007. He stated none of his concerns rest with Assessor Josh Wilson or his office, but rather with the inaction of the Nevada Tax Commission. He explained the Bakst Decision of December 28, 2006 was clear in stating there must be one uniform system of appraisal throughout the State of Nevada. He remarked, during the joint meeting of the State Board of Equalization (SBOE) and the Nevada Tax Commission in March 2007 the Executive Director for the Department of Taxation distributed a "white paper," a legislative term for an independent delineation or statement of the issues, specifically relative to the regulations on evaluation promulgated by the Nevada Tax Commission in 2004. He said in that "white paper" the Executive Director offered the Department's interpretation of the Bakst Decision and said if a methodology was not included in a regulation or statute it violated the State Constitution. Mr. Azevedo stated the question became did the August 4, 2004 regulations address what the Supreme Court rendered in the Bakst Decision. Mr. Azevedo quoted from the January 5, 2007 meeting of the Nevada Tax Commission, where both the Chairman of the Nevada Tax Commission as well as the Executive Director specifically weighed in on that topic. He explained both individuals stated the 2004 regulations did not meet the intent or spirit of the Bakst Decision. He said they indicated additional regulations were needed and praised Assessor Wilson for participation in that meeting where it was asked to complete the regulations in a timely manner for the 2008/09 reappraisal of Incline Village and

Crystal Bay. He said in the joint meeting of the Nevada Tax Commission and the SBOE the ultimate direction to Department staff was to implement a workshop process to address the points in the “white paper,” including accountability and deficiencies in the 2004 regulations. Mr. Azevedo said throughout the previous five years he had appeared before the SBOE and noted two appraisers for the SBOE were strong advocates of the ability of the Assessor to adopt their own methodologies. He said there had been subsequent workshops by the Department, but the regulations by the Nevada Tax Commission were the August 4, 2004 version and no regulations had been adopted. He concluded the valuation of this parcel could not be completed in a uniform manner because the system did not exist, which were statements of the Chairman of the Nevada Tax Commission, the Executive Director, and two appraisers of the SBOE.

Member Green said in reviewing the subject property, the Assessor based his appraisal on comparable sales. He said there were three properties in the neighborhood that sold for more than the subject parcel was appraised. He did not think the methodologies such as view and beach applied in this case. Mr. Azevedo stated he was not arguing taxable value exceeding market value. He said NAC 361.118 addressed the comparable sales methodologies. He said in this case the 2004 regulations inclusive of NAC 361.118 were found by the Chairman of the Tax Commission, the Executive Director and a “white paper,” noting deficiencies in that particular methodology.

Member Covert remarked the “white paper” was nothing more than an opinion based on a certain set of facts.

Josh Wilson, Assessor, indicated he had participated in workshops over the past year and understood that draft language had been submitted through the Legislative Counsel Bureau (LCB) and were scheduled to be adopted by the Nevada Tax Commission in January; however, that was postponed and rescheduled for the February meeting, which was also postponed until March. He indicated on the subject parcel the land value was determined using allocation, which was authorized as an alternative approach to value land under NAC 361.119.

Amy Harvey, County Clerk, administered the oath to Terrance Shea, Legal Counsel.

Mr. Shea discussed the history and timeframe of the Bakst Decision. He said between the time of the filing in District Court and the Decision handed down from the Supreme Court the Tax Commission had passed the August 2004 regulations. He said the Nevada Supreme Court had noted those had been passed, but noted it without comment and went on to decide the legal landscape that existed in 2002 when the Assessor’s reappraisal work was completed. Mr. Shea stated it did not go on to say that the passage of the 2004 regulations cured those invalidities. He indicated the Assessor’s Office had to follow regulations as they existed. He said the Assessor had a job to do that was given by the Legislature and had been added on by the regulations of the Tax Commission.

Mr. Azevedo responded to comments made by Mr. Shea and noted the Nevada Tax Commission had never adopted a retroactive regulation. He remarked taxpayers could not have their property valued by a system of valuation that was not uniform and equal.

Member Green commented the Board was charged with equalizing taxes and ensuring that taxpayers were paying a fair share. He stated in reviewing the comparable sales for the subject property he felt the appraiser was lenient. Mr. Azevedo replied he was arguing the manner in which taxable value was calculated not the taxable exceeding market value.

Mr. Wilson said regardless of regulatory schemes set forth by the Nevada Tax Commission they were there to supplement the Nevada Revised Statute (NRS) and make sure they worked together. He reminded the Board of NRS 361.227 that stated to value the full cash value of land.

Chairperson McAlinden questioned the activity information for September 2007 on the residential record for the subject property where an adjustment of \$159,600 on the improvement line was noted. Appraiser Anacker stated that was a data entry error and explained it was transferred over from a nearby parcel that had a downward 5 percent adjustment for traffic.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden commented some of the situations the Board had been placed in were beyond their jurisdiction and agreed with other Board member comments.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements on Parcel No. 049-431-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Member Krolick stated based on Mr. Azevedo's statements he felt it would be contradicting of the knowledge he had used in the previous four years on the Board and that was why he did not support the motion.

1:17 p.m. The Board recessed.

2:10 p.m. The Board reconvened.

PARCEL NO. 152-873-04 – LEONARD, FREDERICK T ETAL TR
HEARING NO. 08-0938

A Petition for Review of Assessed Valuation received from Frederick Leonard and Patricia Poulos-Leonard, protesting the taxable valuation on land located at 6672 Artic Willow Ct., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, prices of ArrowCreek lots and conclusion.

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

Steve Clement, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Frederick Leonard and Patricia Poulos-Leonard, Petitioners, were sworn. Ms. Leonard referred to Exhibit A and stated the lot prices in the area had been falling steadily since 2005, yet assessments on their lot had steadily risen. She remarked half-acre lots were not to be mistaken for one-acre lots. She stated there were seven lots of half an acre or less that had not sold. Ms. Leonard remarked their telephone contact on numerous occasions within the Assessor's Office led them to believe the rationale was not present to arrive with a \$270,000 assessment, which was based on the fact they were told three separate stories as to how the assessment came about. She said if one-acre comparable sales were used for their half-acre property the assessment should not exceed \$240,000. Ms. Leonard stated their half-acre lot had a lower market value than \$240,000 and was not worth the \$270,000 claimed by the Assessor's Office.

Mr. Leonard stated after receiving their latest assessment of \$270,000 they called Appraiser Clement and asked for an explanation of determination. He said the explanation stated determination was based on four properties in the vicinity and said a copy of those were mailed for review. Mr. Leonard said after review of the figures it was determined the sales were not for half-acre lots. As a result, he said they contacted the appraiser who explained a base was determined using comparable sales and that the base was increased or decreased depending on enhancements or detriments to the property. Mr. Leonard stated he asked what the dollar amount of the base was and received a reply of \$270,000. He asked if the pluses and minuses nulled out on their lot to produce the \$270,000 final assessment and received the reply that they did. Mr. Leonard stated he asked where the \$270,000 base could be found in the four comparable sales. He said Appraiser Clements responded he did not use the comparable sales he sent to determine the base. Mr. Leonard asked which comparable sales were used and was told an additional three sales had been used. He then requested the additional comparable sales

be e-mailed for review. He said after review of those new sales, the base of \$270,000 could not be located; however, averaged to approximately \$240,000. He stated if the pluses and minuses nulled each other out, then \$240,000 should be the base and the assessment for the subject property. He explained upon arriving at the hearing they received the Assessor's Hearing Evidence Packet, from the Assessor's Office with yet another set of comparable sales.

Ms. Leonard stated the fair market value of their half-acre lot was less than \$240,000; however, would accept the average of the Assessor's Office second set of comparable sales, which was \$240,374.

Appraiser Clement reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that this property was equalized with similarly situated properties.

Chairperson McAlinden asked for clarification on how the base value of the land was determined and why the comparable sales differed. Appraiser Clement replied the base lot was established when custom home sites in ArrowCreek were reviewed. He established a base lot value to a lot with no view representative of the parcels in that area, then adjusted either upward or downward for size or view. Appraiser Clements explained comparable sales were replaced as the market was being watched.

Member Green asked if many of the custom homes in ArrowCreek were one-acre lots. Appraiser Clements stated a majority of the lots were one-acre; however, there were half-acre lots as well. He said he completed a paired sales analysis between half-acre and one-acre lots, which showed there was difference in the sales price between the two.

Member Covert commented there was a plus 5 percent for view and a minus 5 percent for size. Appraiser Clements stated that was correct. Member Covert said he was not clear on the sales information that was presented. Appraiser Clements explained ArrowCreek was a view neighborhood either for the golf course, city or valley views, which was the difference for the comparable properties.

Josh Wilson, Assessor, said the quandary was that the Petitioner, under sworn testimony, said their property was lower than market value of \$240,000; however, the most recent sale was \$290,000. Mr. Wilson explained the area would be reappraised next year and the values would be adjusted accordingly.

In rebuttal, Mr. Leonard reiterated his dispute of the comparable sales that were used.

Member Krolick asked if staff was aware of an earthquake fault that ran through the property. Appraiser Clements said he was aware of the fault and indicated most of southwestern Reno was zigzagged with earthquake faults, but noted it was on the edge of the subject property.

Mr. Leonard commented with the different sales used, there was a lot of doubt and they should be given the benefit of the doubt.

Chairperson McAlinden closed the hearing.

Member Krolick stated he could support a motion that offered an adjustment to the Petitioners. The other Board members supported that option.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 152-873-04 be reduced to \$256,500, for a total taxable value of \$256,500. 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.

2:49 p.m. The Board recessed.

2:54 p.m. The Board reconvened.

08-96E **PARCEL NO. 152-184-05 - MEADE, JACK S & PATRICIA A TR**
HEARING NO. 08-0313

A Petition for Review of Assessed Valuation received from Jack and Patricia Meade, protesting the taxable valuation on land located at 5789 N. White Sands Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, opening statement

Exhibit B, attachment I

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

Ginny Sutherland, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Jack and Patricia Meade, Petitioners, were sworn and testified they contested the 150 percent increase in the assessment of the subject property and the criterion that established the value of the property from which the assessment was derived. Ms. Meade requested a re-evaluation of the assessment of their parcel.

Josh Wilson, Assessor, replied to questions from the Petitioner. He indicated that taxable value was determined as stated in Nevada Revised Statute (NRS) 361.227 and 361.260 and the Nevada Administrative Code (NAC) 361.118 and 361.119. He said each year he was required to value the property either by applying a land factor or by reappraisal.

Appraiser Sutherland reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She said the subject's land value of \$190,000 was supported by the allocation of the sales ratio analysis and recommended the value be upheld.

In rebuttal, Ms. Meade stated some of the sales that were compared were several miles away from the subject parcel. She felt an assessment in the increase of the land value of 150 percent was astronomically overpriced.

Chairperson McAlinden closed the hearing.

Member Green stated the petitioners felt the value of their home was \$550,000, but the Assessor had the parcel appraised at \$438,089 which was significantly lower than what they felt their property was worth. He said after review of the comparables he did not see how the Board would be able to generate any relief.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 152-184-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-97E PARCEL NO. 049-263-11 - BRIA, GARY M & SHIRLEY -
HEARING NO. 08-0096

A Petition for Review of Assessed Valuation received from Gary and Shirley Bria, protesting the taxable valuation on land and improvements located at 50 Ocelet Way, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, valuation history

Exhibit B, land size, price comparison

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 19

Mike Bozman, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Gary Bria, Petitioner, was sworn and testified that the value on his home rose 10 percent between 2005/06, decreased 1.7 percent in 2006/07 and this year the value rose 4.5 percent in a time when home values were decreasing. Mr. Bria stated to find homes of similar size and quality that had recently sold he looked outside of the Field Creek subdivision. He stated the homes he used for comparable sales were in southwest Reno and he reviewed those sales. Mr. Bria requested his home value be returned to the value of 2007. He remarked his land value increased 15 percent from 2006/07 and 133 percent in 2007/08. He said after speaking to the Assessor's Office it was stated that a 30-35 percent ratio was allocated compared to the 52 percent ratio for his home. Mr. Bria was told his property had increased because there were three lot sales in the area that occurred in the past two years with the average price around \$250,000. He requested the value on his lot not increase more than \$125,000 to keep the ratio at a 38 percent of the total allocation.

Appraiser Bozman reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He stated this property was equalized with similarly situated properties in the County. Mr. Bozman commented in this subdivision the land was valued using land sales and not allocation. He said he took the most recent land sale at \$260,000 and trended the sales from 2005 to 2007, which included all of the land sales. Mr. Bozman explained based on the sales trend a downward adjustment was made to set the base lot value at \$265,000. He indicated the land sales the Petitioner used were in areas were not comparable to the subject property and were a different quality class.

Member Green asked if the appraiser had discussed ratios with the Petitioner. Appraiser Bozman replied the Petitioner asked if there were no land sales what would occur, and was told allocation would then be used; however, in this specific area there were land sales.

Josh Wilson, Assessor, explained when allocation was used it was not an allocation of the taxable value to determine whether there was an appropriate ratio of land, it was an allocation of the market value of the area and then 30 percent would be applied. He said when the availability of land sales were diminished allocation would be completed.

In rebuttal, Mr. Bria reiterated his comments.

Member Krolick asked if there was an economic obsolescence applied to a property such as the subject parcel. Mr. Bozman remarked in this case there were similar properties and stated the comparable sales were representative of the Petitioner's parcel.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 049-263-11 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-98E PARCEL NO. 050-394-10 – HARKINS, STEVEN W –
HEARING NO. 08-1251

A Petition for Review of Assessed Valuation received from Steven Harkins, protesting the taxable valuation on land located at 4005 Drake Way, West Washoe City, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, market information

Exhibit B, vacant properties listings, 9 pages

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Steven Harkins, Petitioner, was sworn. He discussed the Assessor's Hearing Evidence Packet, from the Assessor's Office, reviewed the comparable sales that were used and indicated he did not have a view as some of the comparable sales. He commented in 2007/08 his property was assessed at \$69,169; however, this year that same assessment increased to \$165,000. He indicated the comparables used had improvements that his vacant land did not.

Appraiser Johns reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He stated land sale one (LS1) was a larger property, but on the same street and felt it was important to include. In response to the Petitioner stating his taxes had doubled, Mr. Johns replied there was a tax cap in place, and even though the assessment may double or triple, the taxes would only increase by 8 percent due to the tax cap that was imposed by Assembly Bill 49 in 2005.

In rebuttal, Mr. Harkins reiterated the comparable sales used by the Assessor's Office were not equivalent to his parcel and noted his property did not have improvements.

Member Covert said on the appraisal record there was a base adjustment of 1.1 and asked for an explanation. Appraiser Johns replied that adjustment was for the 10 percent size.

Member Krolick asked what the average time was to sell a lot in that area. Mr. Harkins replied 115 days.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 050-394-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-99E PARCEL NO. 050-416-17 - SMITH, JAMES R TR –
HEARING NO. 08-0930

A Petition for Review of Assessed Valuation received from James Smith, protesting the taxable valuation on land located at 4090 Woodcock Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and photos

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

James Smith, Petitioner, was sworn and testified he owned a piece of property in New Washoe City and felt the parcels compared were superior to his parcel. He felt the value of the property was assessed too high and indicated there was a 30 foot wide open-trench easement on the property.

Appraiser Johns reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He recommended the value be upheld with the 10 percent downward adjustment that was included.

Member Green commented he understood the 10 percent reduction for the ditch; however, being in a floodplain suggested an additional 10 percent adjustment. Appraiser Johns stated the reason the ditch was on the property was because of the floodplain and had adjusted for both.

Member Krolick said if a ditch resolved the issue the surrounding area would not be classified as a floodplain. Appraiser Johns reiterated the ditch addressed the flood issue.

In rebuttal, Mr. Smith remarked the assessed value on the property was more than the property was worth. Chairperson McAlinden explained the property was receiving a 10 percent downward adjustment that would result in the taxable value of the land at \$135,000. Mr. Smith stated he still felt that land was being assessed at a value higher than the land was worth.

Member Woodland asked if the property flooded during the 2005 New Years Eve flood. Mr. Smith replied it did not and since there were no loans on the property he was not required to have flood insurance.

Chairperson McAlinden closed the hearing.

Member Covert stated the Board did not have enough information to fairly judge a flood issue other than the 10 percent that the property was being adjusted.

Member Green remarked there should be an additional adjustment.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, with Member Green voting "no," it was ordered that the taxable value of the land on Parcel No. 050-416-17 be reduced to \$135,000, for a total taxable value of \$135,000. 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.

4:52 p.m. The Board recessed.

5:03 p.m. The Board reconvened.

08-100E **PARCEL NO. 050-484-03 – KELLY, JUNE V TR-
HEARING NO. 08-1257**

A Petition for Review of Assessed Valuation received from June Kelly, protesting the taxable valuation on land located at 3880 Pershing Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, spreadsheet of property sales

Exhibit B, 11 pages of additional information

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 13

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Steven Harkins, representing the Petitioner, testified the land value was assessed at \$120,000, but he felt the land would only sell for \$75,000. He discussed the mobile home on the property, which was personal property, and how it depreciated in value. Mr. Harkins concluded that both values were too high and asked for a reduction.

Appraiser Johns reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He explained that in Washoe Valley the "trailer overlay" was broken out into a separate neighborhood and said there was a 16 square block area in the southeast corner that accommodated trailers. He said there were no recent land sales in the trailer overlay and had to go into the outlying area to find land sales. Appraiser Johns explained the four comparable sales used were the four most recent sales in Washoe Valley for a one-acre lot. He stated based on the comparable sales used, he recommended the Assessor's values be upheld.

Member Covert asked for clarification concerning the classification of the mobile home. Appraiser Johns replied a building was real property; whereas mobile homes that had not been converted to real property through the legal or physical aspects were considered improvements to the site.

Josh Wilson, Assessor, explained there were certain items affixed to the property, such as the mobile home's electric hook-up, gas hook-up and the well pressure septic system, which were taxed on the building side of the real property and a separate bill was issued for the personal property.

Member Krolick said it would be useful to have a breakdown for the comparable sales of how much was attributed to the improvements on the land, the personal property or the mobile home. Assessor Wilson concurred and said generally personal property had an accelerated depreciation rate.

In rebuttal, Mr. Harkins stated the comparable sales were from an earlier market and that market had changed. He believed in the market today the property value was well below \$120,000.

Chairperson McAlinden closed the hearing.

Member Covert said it was difficult dealing in a downward market. He said the remedy would be next year when there would be comparable sales that showed the actual value.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 050-484-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-101E PARCEL NO. 050-484-04 – KELLY, JAMES O ETAL –
HEARING NO. 08-1250**

A Petition for Review of Assessed Valuation received from James Kelly, protesting the taxable valuation on land located at 3850 Pershing Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, spreadsheet of property sales, 11 pages

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 13

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Steven Harkins, representing the Petitioner, was previously sworn, explained the conditions of the land and the mobile home that were located on the property. He stated the assessed value was too high for the condition of the property.

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

The Petitioner had no rebuttal.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 050-484-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-102E PARCEL NO. 055-093-03 - FLOREA, MALCOLM L & CHARLOTTE A - HEARING NO. 08-1562

A Petition for Review of Assessed Valuation received from Malcolm and Charlotte Florea, protesting the taxable valuation on land and improvements located at 4790 Franktown Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

Steve Clement, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Malcolm Florea, Petitioner, was present and duly sworn. He stated he was protesting the increase in the value of the land. He discussed the comparable sales that the Assessor's Office used and said there were three key factors when discussing comparability, which were similar location, similar size and timeliness. Mr. Florea stated the issue was timeliness and asked the Board to consider, in an area of rapidly changing prices, comparability was no more than one year. He indicated there was not a comparable sale listed within a year. Mr. Florea said given that comparability was able to be established he requested the valuation of land be reverted to the prior's year valuation until the Assessor's Office could provide truly comparable values. He said in discussing this process with the Assessor's Office they discussed land value based on sale of unimproved land. He said West Washoe Valley was a unique area. He said to make the argument that the land value was based on unimproved properties was fallacious since in order to make them comparable they would have to adjust for the cost of tearing down the existing structure.

Member Covert commented if these were the only sales in the area would that not make them timely. Mr. Florea disagreed and replied not in a time of rapidly changing valuations.

Appraiser Clement reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He said vacant land sales were reviewed and based the land values on those sales. Appraiser Clement said there was a 10 percent reduction due to location.

Josh Wilson, Assessor, stated pursuant to NAC 361.118 the Assessor's Office shall review sales that cut off July 1, 2007 for the 2008/09 year and go back for a 36 month period. He said the three land sales listed fell within the 36 month period delineated in NAC.

Member Green stated this was listed as a quality control 4 and the improved sales were 3 and 3.5 qualities. He asked if this house had a better quality. Appraiser Clements replied the quality class was given when the house was originally appraised in 1978.

In rebuttal, Mr. Florea reiterated he was appealing the increase of the taxable value of the land.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 055-093-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-103E PARCEL NO. 050-419-01 - MAURER, DEBRA D ETAL
HEARING NO. 08-0919

A Petition for Review of Assessed Valuation received from Debra Maurer, protesting the taxable valuation on land located at 215 Jackdaw Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, sales history of one-acre parcels in New Washoe City

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 10

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Debra Maurer, Petitioner, was sworn and testified that she disagreed with the figures used in the comparable sales. She reviewed sales in the area that she felt were more comparable.

Appraiser Johns reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He confirmed the four land sales were the most recent confirmed land sales for one-acre parcels in Washoe Valley.

Chairperson McAlinden said there was a parcel that had a reduction based on being located on a main road and asked if an adjustment could be made for a parcel located on a four-way stop. Appraiser Johns stated the Assessor's Office conducted a study to determine what impact a busy intersection had on the value of a property and determined based on traffic nuisance a 5 percent reduction was warranted. He stated he placed the reduction on East Lake Boulevard; however, this parcel was on a more tertiary street and did not feel the traffic nuisance was warranted.

Member Covert asked if the subject parcel should receive a 5 percent reduction due to the lack of view compared to one of the land sales used in the Assessor's Hearing Evidence Packet,. Appraiser Johns replied the land sale in question had a view as long as the lot in front of it was not developed.

In rebuttal, Ms. Maurer stated land sale three (LS3) was the most comparable property to her parcel.

Member Krolick stated in LS3 the details were not known why the real estate agent was forgone lowering the sale price. Appraiser Johns said he contacted the buyer of that property who had lived next to LS3 for some time. He said there had been discussions over the years pertaining to a sale. He said it was appraised for \$141,000 and because it was a friendly transaction agreed to remove the real estate agent and accept \$125,000. Member Krolick said due to the unknowns it was difficult to use that sale for any valid purpose.

Chairperson McAlinden closed the hearing.

Member Woodland stated she would be in favor of an adjustment lowering the land value to \$141,000.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which

motion duly carried, it was ordered that the taxable value of the land on Parcel No. 050-419-01 be reduced to \$141,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$258,843. 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.

08-104E PARCEL NOS. 055-383-02 - ACKERSON, RICHARD E –
HEARING NOS. 08-0939A

A Petition for Review of Assessed Valuation received from Richard Ackerson, protesting the taxable valuation on land located at 49 W Lightning W Ranch Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, owners opinion on market value

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

Steve Clement, Appraiser II, duly sworn, oriented the Board as to the location of the subject properties.

Richard Ackerson, Petitioner, was sworn and testified that he was objecting to the land price. He stated these properties were vacant and stated the comparable sales used to establish the value were untimely and did not reflect what was occurring in the market or establish a current taxable value. Mr. Ackerson commented there was a shortage of water in the Franktown area and an upcoming assessment of the water would further reduce the value on the parcel. He commented he was frustrated that the Assessor's Office used a 36-month timeframe to establish prices in a downward market and suggested a reduction for an easement on the property.

Member Covert asked for clarification on the easement. Mr. Ackerson replied it was a drainage easement partly on the property, but the Homeowners Association needed to extend the easement to have their water drained from the north of the property making that portion of the property unusable.

Josh Wilson, Assessor, stated the regulations provide: if there were no vacant land sales then improved sales could be used to estimate a land value or allocate a portion of the improved sale price to the land. He said in the 36 month timeframe in regulation there was a provision to petition the Nevada Tax Commission to expand that timeframe if that was the best way to value the land.

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

Member Krolick stated the Petitioner had provided evidence that 47 W Lightning was on the market and said the average time on market would be approximately 139 days making it fair to say there was not a demand.

Member Covert asked if the Assessor's Office had dealt with the water issue. Appraiser Clement stated he contacted the Department of Water Resources who indicated the area was being investigated and may be subject to a special assessment.

In rebuttal, Mr. Ackerson remarked the system the County Assessor used did not address the problem of a decreasing market.

Mr. Wilson explained the 2004 year was the basis of the AB 49 property tax relief, which was the value to serve as the basis for the tax bill not to increase greater than 8 percent. He said the Petitioner would not be paying tax on this particular taxable value.

Member Green stated there were other issues in the Lightning W area besides the water. He said based on that and the fact that the subject parcel was having a difficult time attracting a potential buyer, he suggested relief for the Petitioner.

Chairperson McAlinden closed the hearing.

Member Krolick commented there was evidence presented by the Petitioner that suggested a downward adjustment. He said the issue was attempting to find the appropriate adjustment and suggested an 8 percent reduction.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Krolick, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 055-383-02 be reduced to \$287,040, for a total taxable value of \$287,040. The Board also made the finding with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-105E PARCEL NO. 055-385-01 – ACKERSON, RICHARD E –
HEARING NO. 08-0939B

A Petition for Review of Assessed Valuation received from Richard Ackerson, protesting the taxable valuation on land located at 49 W Lightning W Ranch Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, owners opinion on market value

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 10

Steve Clement, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Richard Ackerson, Petitioner, was previously sworn and stated his reasons and concerns from the previous hearing.

Appraiser Clement reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that listings were reviewed to help guide staff and based on Washoe County maps he was unaware of an easement; however, said the size of an easement would affect the base value.

In response to Member Green, Appraiser Clement indicated since this parcel was not located on the golf course there was a 5 percent adjustment.

In rebuttal, Mr. Ackerson reiterated his previous comments.

Chairperson McAlinden closed the hearing.

Member Krolick commented there was evidence presented by the Petitioner that suggested a downward adjustment and suggested a 5 percent reduction.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 055-385-01 be reduced to \$281,580, for a total taxable value of \$281,580. 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.

**08-106E PARCEL NO. 140-072-10 – YOUNG, JACK AND A MARGARET J
TR - HEARING NO. 08-0232**

A Petition for Review of Assessed Valuation received from Jack and Margaret Young, protesting the taxable valuation on land located at 13410 Rim Rock Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 5 points of objection

Exhibit B, reappraisal listings

Exhibit C, photos

Exhibit D, real property assessment data for 13350 Rim Rock Rd

Exhibit E, real property assessment data for 13315 Rim Rock Rd

Exhibit F, real property assessment data for 13410 Rim Rock Rd

Exhibit G, Sage wood Subdivision map

Exhibit H, photos

Exhibit I, real property assessment data for 14095 Winners Cup Dr

Exhibit J, real property assessment data for 600 Steeplechase Ct

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Jack Young, Petitioner, was sworn and testified he was protesting the value of the land, and said his assessment rose approximately 300 percent. Mr. Young said his lot was small and indicated parcel size appeared not to enter into the appraisal. He was asking for relief as far as view property was concerned since his view had diminished over the years due to the growth of the trees in the park located next to his property.

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

Member Covert asked if the appraiser had been to the property to verify the Petitioner's claim that the tress in the park had encroached his view. Appraiser Kinne stated he walked those views and determined which parcels had a city view. He said at the time of the appraisal, July 2007, the trees did not impair the view from the subject parcel and noted there was an upward adjustment of 15 percent for the view. He said this parcel also received a minus 10 percent for topography.

In rebuttal, Mr. Young stated he was concerned that land valued at \$200,000 was being used to value land that would sell for \$20,000 and noted it was an odd shaped lot as well.

Member Woodland stated since deductions were given for busy intersections and streets, were there deductions considered for a park. Appraiser Kinne replied parks were not considered a deduction.

Chairperson McAlinden closed the hearing.

Member Covert commented a comparable sale used was from a sale that had occurred two months ago, which clearly established value.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 140-072-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

7:13 p.m. The Board recessed.

7:23 p.m. The Board reconvened.

08-107E **PARCEL NO. 150-221-01 – SPYROW, THOMAS R & MARY JO - HEARING NO. 08-1310**

A Petition for Review of Assessed Valuation received from Thomas and Mary Jo Spyrow, protesting the taxable valuation on land located at 15395 Fawn Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 12

Craig Anacker, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Thomas and Mary Jo Spyrow, Petitioners, were sworn and stated they disagreed with the newly assessed value given to their parcel, which had increased approximately 146 percent. Ms. Spyrow said two of the comparable land sales were from 2005 when the market was strong. She did not agree with using values based on sales from 2005 figures. Ms. Spyrow explained the property had a well and noted four of their immediate neighbors needed to re-drill their wells recently. She asked how their values could be increased when nothing had been improved on the property.

Member Covert clarified the value of the land had not increased 146 percent, it was the Assessor's taxable value of the land that had increased.

Ms. Spyrow inquired if the market did not increase for next year's assessment, would that mean there would be a decrease.

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

Josh Wilson, Assessor, said having to give full cash value of the land was the duty of the Department. He said the job of an Assessor was to put market value on the land and then the depreciated replacement cost on the improvements, and adding those together made the total taxable value.

In rebuttal, Ms. Spyrow indicated there was a 66 foot easement on the property, which was an access road to the property behind the subject parcel.

Appraiser Anacker replied the easements in this area were throughout the area and was reflected in the market sales that occurred.

Member Covert said the other easements discussed throughout the day were not road easements and asked if these roads were maintained by the County. Appraiser Anacker indicated they were private dirt access roads and the property owner's responsibility to maintain them.

Chairperson McAlinden closed the hearing.

Member Covert remarked there were no comparable sales that were comparable in this market and the Board had to deal with "fuzzy numbers."

Member Green said in 2006 there was a large increase in property and the people appraised in 2005 received the benefit of not having the prices increase since it was after the fact. After reviewing the comparable sales, he felt there was no relief the Board could provide.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 150-221-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-108E PARCEL NO. 050-304-20 – GARMS, MARGO TR-
HEARING NO. 08-1583**

A Petition for Review of Assessed Valuation received from Margo Garms, protesting the taxable valuation on land located at 123 Peppy Sand Ct., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, packet of information

Exhibit B, photos

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Margo Garms, Petitioner, was sworn and testified that real property maintenance was not taken into consideration and stated there were two drainage easements on this parcel. She indicated the subject property fence line was set on the inside of the ditch, which she maintained and had to hand weed because the ditch was rip-rapped. Ms. Garms explained as part of the sale agreement for the property she was required to maintain those ditches and received a \$15,000 sale allotment on the sales price. She did not believe the impact the ditches had on the property were taken into consideration. She discussed the comparable land sales listed on the Assessor's Hearing Evidence Packet, and did not think they were comparable to the subject property. Ms. Garms said her parcel had been assessed upwards in a percentage assessment for the past several years and requested the Board consider some relief for the drainage ditches on the property.

Appraiser Johns reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that the first two comparable sales were the most recent improved sales in that subdivision. He commented the dollar per square foot was not a good measure for this property with these comparable sales. He said there were Special Features and Yard Improvements (SFYI) which were any kind of assessable features outside of the main house. He explained the reason there was a taxable value of \$254 per square foot was not because of the home itself, but because of the increased SFYI's. Appraiser Johns remarked he was not aware there was a ditch on the property; however, now that he was aware of the ditch, he did not see it having a large impact on the value of the property.

Member Covert commented the comparable sales were at the height of the market. Appraiser Johns replied the market was just beginning to come down during this period, but was higher than it was today. He stated that was taken into account. Member Covert stated the drainage ditch omitted approximately a quarter of an acre of land for the Petitioner. Appraiser Johns did not believe there was a significant difference in parcel size to warrant a reduction. Member Covert felt it was an impairment that needed to be dealt with since it was unusable land that the Petitioner had to maintain and suggested an adjustment for that impairment.

Member Green agreed that an adjustment would be warranted for the impairment of the ditch.

Member Krolick asked for clarification on the zoning of the property and if it were an income producer. Appraiser Johns replied this was designated HDR and did not know if the Petitioner used the property for commercial purpose.

In rebuttal, Ms. Garms explained the ditch along the east side of the property was the ditch that carried the majority of the water. She clarified the property was not used for commercial purposes.

Chairperson McAlinden closed the hearing.

Member Covert reiterated the comment that it was unclear whose property the ditch was actually on; however, recommended a 5 percent reduction on the land.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 050-304-20 be reduced to \$270,750, and that the taxable value of the improvements be upheld, for a total taxable value of \$799,688. 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.

08-109E PARCEL NO. 016-461-16 – THOMPSON, HARRY W & JENNINE
TR - HEARING NO. 08-0658

A Petition for Review of Assessed Valuation received from Harry and Jennine Thompson, protesting the taxable valuation on land located at 13975 Rancho Verde Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

The Petitioners were not present.

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 016-461-16 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-110E PARCEL NO. 016-582-02 - TURNER, RODNEY W & ANNEMARIE TR - HEARING NO. 08-1003

A Petition for Review of Assessed Valuation received from Rodney and Annemarie Turner, protesting the taxable valuation on land located at 14505 Geronimo Trail, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioners form letter dated January 30, 2008

Exhibit B, request for information on property assessed valuation

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

The Petitioners were not present.

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 016-582-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-111E PARCEL NO. 017-072-15 - GRATE, GARY L & LEE ANNE - HEARING NO. 08-1234

A Petition for Review of Assessed Valuation received from Gary and LeeAnne Grate, protesting the taxable valuation on land located at 15165 Pinion Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 16 page packet of information

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

The Petitioners were not present.

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Member Covert disclosed he knew the Petitioners and would abstain from the vote.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Covert abstaining, it was ordered that the taxable value of the land and improvements on Parcel No. 017-072-15 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-112E PARCEL NO. 017-342-53 – ZUNINO, ALFRED A & HELEN J TR - HEARING NO. 08-0800

A Petition for Review of Assessed Valuation received from Alfred and Helen Zunino, protesting the taxable valuation on land located at 300 Theobald St., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and assessment notice

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 12

The Petitioners were not present.

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 017-342-53 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-113E PARCEL NO. 017-350-06 - CABILES, JONAS –
HEARING NO. 08-1235

A Petition for Review of Assessed Valuation received from Jonas Cabiles, protesting the taxable valuation on land located at 325 Steamboat Ct., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 10

The Petitioner was not present.

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He commented the Petitioner remarked that a land sale was not comparable to their property. He laid a topographical overlay over land sale one and compared it to a topographic overlay of the subject property. Appraiser O'Hair indicated the topography for land sale one was inferior to the subject property.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 017-350-06 be upheld. The Board also made the finding that the land and

improvements are valued correctly and the total taxable value does not exceed full cash value.

08-114E **PARCEL NOS. 017-360-21, 017-360-24, 017-360-25– REPTILE
RIDGE PROPERTIES INC - HEARING NOS. 08-1216, 08-1244, 08-
1212**

A Petition for Review of Assessed Valuation received from Reptile Ridge Properties Inc., protesting the taxable valuation on land located at Neilson Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

The Petitioner was not present.

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land on Parcel Nos. 017-360-21, 017-360-24 and 017-360-25 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-115E **PARCEL NO. 044-020-37– PECK, JOSEPH R AND CAROL -
HEARING NO. 08-1296**

A Petition for Review of Assessed Valuation received from Joseph and Carol Peck, protesting the taxable valuation on land located at 1375 Celeste Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 1 page letter

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

The Petitioners were not present.

Mike Bozman, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 044-020-37 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-116E PARCEL NO. 044-103-04 – LABOWSKI, PAULINE B ETAL-
HEARING NO. 08-1236**

A Petition for Review of Assessed Valuation received from Pauline Labowski and Lona Gale Dutardin, protesting the taxable valuation on land located at 12025 Stoney Brook Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, realtor information, 2 pages

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

Ginny Sutherland, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Pauline Labowski, Petitioner, was sworn and disputed the comparable sales used for the neighborhood. She did not agree with the sales figures that were used and felt they were obsolete.

Member Covert clarified the Board did not have anything to do with taxes. He said the job of the County Board of Equalization was to review the assessed valuation

of the property and to ensure it did not exceed the full cash value of the property. Ms. Labowski commented taxes were taxes and disagreed with Member Covert.

Member Green stated Petitioner's Exhibit A listed residential sales and he said the price per square foot on the least expensive was a sale in April 2007 that was \$194 per square foot. He said that was considerably more than the subject parcel was assessed. Member Green explained the Board was limited to assuring that the property was not assessed at more than fair market value with the figures submitted. He stated this property was under that market value. Ms. Labowski disagreed.

Barlane Eichbaum, neighbor speaking on behalf of the Petitioner and previously sworn, stated he lived in the area for 40 years and explained how the developers processed the land for building. He remarked where the Petitioner's house was located there was a drainage problem due to the original developers soil removal. He said previous owners to the subject parcel had made additions to the house that were never properly inspected which caused problems that needed to be corrected.

Appraiser Sutherland reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the value be upheld.

Member Covert asked if there was a drainage problem on the property. Appraiser Sutherland stated she was not aware of a drainage issue. Member Covert suggested the appraiser make an inspection of the parcel to see if this problem existed. Appraiser Sutherland agreed.

In rebuttal, Ms. Labowski clarified there was an easement in the front of the property, which was for drainage for the front of the house. She stated the back of the house had a problem with water buildup and there were numerous problems within the house.

Chairperson McAlinden closed the hearing.

Member Covert reiterated that the Assessor's Office conduct an inspection for the drainage issue, and if there was an impairment, a factor would be taken into consideration. Mr. Wilson concurred.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 044-103-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-117E **PARCEL NO. 044-352-04 – MURFITT, JOHN AND ANTONIA -**
HEARING NO. 08-0734

A Petition for Review of Assessed Valuation received from John and Antonia Murfitt, protesting the taxable valuation on land located at 11075 Bondshire Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

The Petitioners were not present.

Ginny Sutherland, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 044-352-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-118E **PARCEL NO. 049-222-08 – DICENSO, ALBERT T AND MARY K-**
HEARING NO. 08-0987

Josh Wilson, Assessor, explained a letter and not a petition was submitted for this parcel. He indicated the Assessor's Office requested the Petitioner submit a perfected petition; however, that did not occur.

In response to Chairperson McAlinden, Herb Kaplan, Legal Counsel, replied NRS 361.356 provides that the Assessor's Office require that the petition be on a petition form and explained it was jurisdictional. He commented that had not been completed.

On motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was ordered that the petition was not perfected per NRS 361.356 and that the Board did not have jurisdiction.

08-119E **PARCEL NO. 049-722-18 – SHERIDAN, PATRICK M AND MARY**
HEARING NO. 08-0160

A Petition for Review of Assessed Valuation received from Patrick and Mary Lee Sheridan, protesting the taxable valuation on land and improvements located at 5029 E. Albuquerque Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, property assessment information dated December 18, 2007

Exhibit B, Calculation request dated February 4, 2008

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 7

The Petitioners were not present.

Ginny Sutherland, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 049-722-18 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

9:10 p.m. Member Krolick left the meeting.

08-120E **PARCEL NO. 049-782-01 – VALIERE, GARY M AND DELORES E**
TR - HEARING NO. 08-0708

A Petition for Review of Assessed Valuation received from Gary and Delores Valiere, protesting the taxable valuation on land located at 12655 Fieldcreek Ln., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

The Petitioners were not present.

Mike Bozman, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 049-782-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-121E PARCEL NO. 049-782-12 – MURPHY, PHILLIP L AND JOFRAN M
HEARING NO. 08-1217A

A Petition for Review of Assessed Valuation received from Phillip and Jofran Murphy, protesting the taxable valuation on land located at 12735 Buckthorn Ln., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 1 page letter dated January 15, 2008

Exhibit B, packet of information dated January 31, 2008

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 10

The Petitioners were not present.

Mike Bozman, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 049-782-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-122E PARCEL NO. 140-072-08 – YOUNG, DAVID A –
HEARING NO. 08-1264**

A Petition for Review of Assessed Valuation received from David Young, protesting the taxable valuation on land and improvements located at 13400 Rim Rock Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 1 page letter dated January 15, 2008

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

The Petitioner was not present.

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Covert, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 140-072-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-123E PARCEL NO. 140-281-17 – GRIFFIN, JACKIE R –
HEARING NO. 08-0451**

A Petition for Review of Assessed Valuation received from Jackie Griffin, protesting the taxable valuation on land and improvements located at 2515 Perryville Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

The Petitioner was not present.

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Green, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 140-281-17 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-124E PARCEL NO. 140-472-02 – LAW, ALLEN K AND CARLA R TR - HEARING NO. 08-0326

A Petition for Review of Assessed Valuation received from Allen and Carla Law, protesting the taxable valuation on land and improvements located at 2200 Big Trail Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

The Petitioners were not present.

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 140-472-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-125E PARCEL NO. 142-061-07– QUIGLEY, DELBERT F AND BONNIE
J TR - HEARING NO. 08-1000**

A Petition for Review of Assessed Valuation received from Quigley Family Trust, protesting the taxable valuation on land located at 16014 Green Springs Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, owners opinion, 2 pages

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

The Petitioners were not present.

Craig Anacker, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

In response to Member Covert, Appraiser Anacker replied the comparable sales indicated sales of similar properties. He explained he did not observe any adverse factors affecting the value of the subject property. He stated the economic income expectancy was not used in determining taxable value for this type of single family residence subdivision property. He said market sales were used to determine the allocated taxable land value and replacement costs new less depreciation was used to determine the improvement taxable value. Appraiser Anacker clarified, as suggested by the Petitioner, a computing error had not occurred. He noted that comparable sales showed that taxable value was not greater than full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the

land and improvements on Parcel No. 142-061-07 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-126E PARCEL NO. 142-291-02 – TAEUBEL, ALFRED AND TERRY - HEARING NO. 08-0613R07

A Petition for Review of Assessed Valuation received from Alfred and Terry Taeubel, protesting the taxable valuation on land and improvements located at 16060 River Oaks Ct., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, assessment notice dated January 4, 2008

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

9:23 p.m. Member Green temporarily left the meeting.

The Petitioners were not present.

Steve Clement, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. Appraiser Clement requested an adjustment for the building improvement value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried with Members Green and Krolick absent, it was ordered that the taxable value of the improvements on Parcel No. 142-291-02 be reduced to \$750,284, and that the taxable value of the land be upheld, for a total taxable value of \$1,037,784. 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.

08-127E PARCEL NO. 143-112-13 – SZALAY, JOHN S AND EDITH E - HEARING NO. 08-0848

A Petition for Review of Assessed Valuation received from John and Edith Szalay, protesting the taxable valuation on land and improvements located at 11450 Cervino Dr., Washoe County, Nevada, was set for consideration at this time.

9:26 p.m. Member Green returned.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, information from Title Co., dated January 11, 2008

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

The Petitioners were not present.

Linda Lambert, Appraiser III, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. She stated the taxable value should be reduced to reflect the sales price.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Chairperson McAlinden, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the improvements on Parcel No. 143-112-13 be reduced to \$239,330, and that the taxable value of the land be upheld, for a total taxable value of \$347,630. 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.

08-128E PARCEL NO. 150-021-11 - CLARK, JAN F TR –
HEARING NO. 08-0470

A Petition for Review of Assessed Valuation received from Jan Clark, protesting the taxable valuation on land located at 4740 Rock Farm Rd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter dated January 31, 2008, 3 pages

Exhibit B, request for information on property assessed valuation

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 5

Exhibit III, Aerial Photos

The Petitioner was not present.

Craig Anacker, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended a reduction due to the zoning limitations, a road easement, setback requirements, topography and potential septic use restriction.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land on Parcel No. 150-021-11 be reduced to \$151,250, for a total taxable value of \$151,250. 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.

08-129E PARCEL NO. 150-021-12 - CLARK, JAN F TR –
HEARING NO. 08-0472

A Petition for Review of Assessed Valuation received from Jan Clark, protesting the taxable valuation on land located at 5435 Mt. Rose Hwy, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 1 page letter

Exhibit B, request for information

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 11

The Petitioner was not present.

Craig Anacker, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion

duly carried it with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 150-021-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-130E PARCEL NO. 150-402-08 - CHRISTIAN, CHARLES A ETAL-
HEARING NO. 08-1300**

A Petition for Review of Assessed Valuation received from Charles Christian and Anne Langer, protesting the taxable valuation on land and improvements located at 14880 Chateau Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, assessment notice

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 7

The Petitioner was not present.

Craig Anacker, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Covert, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 150-402-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-131E PARCEL NO. 152-875-08 - BOGART, DAVID J AND ERIN L TR -
HEARING NO. 08-0009R07**

A Petition for Review of Assessed Valuation received from David and Erin Bogart, protesting the taxable valuation on improvements located at 6769 Rabbit Brush Ct., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 10

The Petitioners were not present.

Steve Clement, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended a reduction for the improvement value for reasons stated in the Assessor's Hearing Evidence Packet,.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the improvements on Parcel No. 152-875-08 be reduced to \$1,267,834, and that the taxable value of the land be upheld, for a total taxable value of \$1,636,870. 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.

**08-132E PARCEL NO. 161-061-06 – PIPER, CHRISTOPHER J AND
CARRIE A - HEARING NO. 08-0603**

A Petition for Review of Assessed Valuation received from Christopher Piper, protesting the taxable valuation on land and improvements located at 9649 Woodhollow Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 9

The Petitioners were not present.

Pete Kinne, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 161-061-06 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-133E PARCEL NO. 161-202-01– BRADLEY, ELIZABETH A TR -
HEARING NO. 08-0088**

A Petition for Review of Assessed Valuation received from Elizabeth Bradley, protesting the taxable valuation on improvements located at 1697 Trailhead Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 8

The Petitioner was not present.

Ginny Dillon, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the land and improvements on Parcel No. 161-202-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-134E PARCEL NO. 161-213-24 – BLANCHARD, ROBERT E TR -
HEARING NO. 08-0664**

Following discussion, on motion by Member Green, seconded by Member Woodland, with motion duly carried with Member Krolick absent, it was ordered that Hearing No. 08-0664 be continued to February 28, 2008.

08-135E **PARCEL NO. 161-342-14 – HALLGREN, STEFAN L - HEARING NO. 08-1267**

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Krolick absent, it was ordered that the petition was not perfected per NRS 361.356 and that the Board did not have jurisdiction.

08-136E **PARCEL NO. 162-141-15 – LEWIS, NATHAN L AND SUSAN H - HEARING NO. 08-0017RO7**

A Petition for Review of Assessed Valuation received from Nathan and Susan Lewis, protesting the taxable valuation on land and improvements located at 11215 Boulder Heights Ct., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, and maps, pages 1 through 18

The Petitioners were not present.

Mike Churchfield, Appraiser I, duly sworn, oriented the Board as to the location of the subject property and reviewed sales of comparable properties. He recommended a reduction due to quality class as stated in the Assessor's Hearing Evidence Packet.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried with Member Krolick absent, it was ordered that the taxable value of the improvements on Parcel No. 161-342-14 be reduced to \$2,525,700, and that the taxable value of the land be upheld, for a total taxable value of \$3,000,000. 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.

08-137E **PUBLIC COMMENT**

Charles Woodland stated he was a past Board of Equalization member and praised the current Board.

* * * * *

10:08 p.m. There being no further hearings or business to come before the Board, on motion by member Woodland, seconded by Member Covert, which motion duly carried with Member Krolick absent, it was ordered that the Board adjourn.

BENJAMIN GREEN, Vice Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Stacy Gonzales, Deputy Clerk*