

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

WEDNESDAY

9:00 A.M

FEBRUARY 6, 2008

PRESENT:

Patricia McAlinden, Chairperson
Benjamin Green, Vice Chairman
Philip Horan, Alternate Member
John Krolick, Member
Linda Woodland, Member

Nancy Parent, Chief Deputy County Clerk
Herb Kaplan, Deputy District Attorney

The Board convened 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:

08-138E WITHDRAWALS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners:

PARCEL NUMBER	PETITIONER	HEARING NUMBER
019-542-05	MWH Investments LLC	08-1146
023-731-08	Gerald V. & Virginia L. Harries Tr.	08-0207R07
038-560-24	Trent A. Averett	08-1244
038-560-26	Glen L. Gimenez Tr.	08-0931
041-230-09	Debard Pines LLC etal	08-1246A
041-230-14	Shakstar LLC	08-0981

08-139E PARCEL NO. 023-680-22 - LERMAN, ALBERT H TR - HEARING NO. 08-0052

A Petition for Review of Assessed Valuation received from Albert H. Lerman Tr., protesting the taxable valuation on land and improvements located at 4555 Lakewood Court, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, Charts, pages 1-3 and document, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

Petitioner, Albert Lerman, was sworn.

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

Mr. Lerman explained the first of his three charts showed the value of his property went down in 2006 and 2007, the second chart indicated the decrease in the last couple of years in the sales of homes, and the last chart showed the percentage of decrease in value.

Mr. Lerman indicated he received a call from the Assessor's Office asking why he was requesting a hearing. He explained to the appraiser that his property value went down, but his taxes increased. He said the appraiser explained his taxes were increased because he had not been valued enough over the last couple of years for the land, so the value was increased to catch up. Mr. Lerman discussed the remainder of the conversation, and why he felt his property taxes were unfair.

Mr. O'Hair discussed the comparables, and he concluded that the taxable value did not exceed full cash value based on the comparable sales. He noted he had talked with Mr. Lerman to explain if the market was going down, the assessment would go down. He felt the property had not yet reached the market value of \$196,000 due to his review of vacant land sales.

In response to Member Green, Mr. O'Hair said the 40 percent on the worksheet for the golf course should be a +40 percent.

In rebuttal, Mr. Lerman stated no properties were sold in the last four to five years in the cul-de-sac where he lived, and it was difficult to compare other properties with those in the cul-de-sac because they were all semi-custom or custom homes. He said he was not familiar with the comparables so he could not determine whether they were a fair comparison or not.

Chairperson McAlinden closed the public hearing.

Member Green said the comparable on Interlaken Court was in close proximity to the subject property, and he was sure that property had no view because of where it was located. He said the sales on Manzanita Lane might have views depending on what side of the street they were on. He felt with the comparables used and the price per square foot in that area, the appraisal did not exceed fair market value.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly, 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 for HEARING NO. 08-0052 - LERMAN, ALBERT H TR - PARCEL NO. 023-680-22 be upheld.

08-140E PARCEL NO. 240-012-05 - GOFF, NEIL R & ROSE M TR -
HEARING NO. 08-1260

A Petition for Review of Assessed Valuation received from Neil R. & Rose M. Goff Tr., protesting the taxable valuation on land and improvements located at 4035 Sycamore Way, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Attachment 1, pages 1-8

Exhibit B, Letter, pages 1-6

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

Petitioner, Neil Goff, was sworn.

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

Mr. Goff indicated the key problem with his appraisal was there were no comparable land sales available. He said a comparable sales and improved properties analysis was used, which contained dated sales in a declining market. He stated he did not agree with the valuation findings and his reasons were outlined in depth in his exhibits. Mr. Goff asked if his exhibit was read by the Board. Chairperson McAlinden replied they were available and were being read right now, but not all of it had been read. Mr. Goff asked if he should comment on his reasons. The Board indicated they wanted to hear his comments.

Mr. Goff said appraisal was an art, not an exact science. He stated the allocation method used to value the land was based on the economic principle of balance that affirmed a typical ratio between the land and the improvements. He indicated his property did not have a typical ratio, but was compared to improved land sales that did have a typical ratio. He noted the vital issues in the analysis of sales data were the date of the sale, the location features, and physical characteristics of the properties. He stated the misuse of a neighborhood analysis could lead to false conclusions, such as the quality of the construction and the land and building ratios being different. He noted his lot size was much smaller than the comparables used. He said the number of comparisons improved

the quality of the conclusions only if they were valid, and it was best if they were taken from the same neighborhood as the subject.

Mr. Goff indicated he was contesting only the land value because he felt the allocation method was improperly used in terms of time and physical characteristics. He stated Nevada Law required the use of "significantly similar sales." He requested a decrease in 2008/09 taxable land value to \$45,000 by reason of the evidence presented.

Ms. Dillon discussed the comparable sales. She said the recommendation was to uphold.

Chairperson McAlinden noted the quality of the improved sales was the same as the subject property and the subject property had a 10 percent adjustment for the lot size. Ms. Dillon replied that was correct and that the base lot value was \$45,000. She explained the OVRLNDV on the Appraisal Record Card was only a notation.

Josh Wilson, Assessor, indicated this was a factor parcel that would be reappraised next year. He said the Board had indicated over the last few years that it felt the factor areas were too broad. This year, he submitted the factors based on previously established factor areas that had been in place for a number of years, so factoring was not done by reappraisal areas as was done in the past three years. He stated work was being done to delineate the areas into specific market areas in the computer data base, which would result in a better fit.

Mr. Wilson said factoring was done this year by using allocation. He was concerned that factors were coming out higher based on land sales. He said there was a tighter coefficient of dispersion and a lower land factor by using the improved sales and allocating 30 percent of those improved sales. He said that would be very similar to what would be done when Area 2 is reappraised next year.

Mr. Wilson explained the nature and determination of the factor was not necessarily this Board's purview. He said the Board was to look at whether the application of the land factor pushed the property's land value above its full cash value. He stated there was no indication that was the case for this property, which was why the recommendation was to uphold its value.

Member Green asked if it was difficult, on a lot of this size with a house of this size, to establish a 30 percent factor between the land and improvements. Mr. Wilson replied he did not conduct the analysis to support that position. He indicated at a certain point a site was a site. He said it depended on how the market reacted to the characteristics of the land, and he discussed the specifics of this property in relation to the sales ratio analysis. He noted Member Green's point was well taken and would be looked into, but at this time he did not feel that difference could be distinguished.

In rebuttal, Mr. Goff said the value placed on his land was not based on this information but on a lot of statistics. He stated those sales were properties in a

neighborhood that was completely different from his. He explained his neighborhood was high density with smaller lots. He felt they should not be compared to lots in Hidden Valley, because Hidden Valley was a prestigious area located around a golf course with many amenities and larger lot sizes. He said around 85 land sales were used where the land size was disproportionate to, and/or were in, a neighborhood that did not make sense for comparison.

Mr. Goff indicated his letter had information about current sales, which did not agree with the information provided by the Assessor's Office. He felt the current sales more closely supported his opinion of value.

Member Green said the information from Zillow.com showed one property on Cyprus Way sold for \$280,000 and another \$237,000. He felt both of those sales supported the Assessor's value of the subject property. Mr. Goff said those were improved sales and were older, but were still more recent than what was used.

Mr. Wilson noted the taxpayer's concerns. He felt the market delineation process would improve as it progressed.

Chairperson McAlinden closed the public hearing.

Member Green noted that if there were not enough land sales, which was a real problem in an established neighborhood, the Assessor had the option to use the allocation method to allocate a value to the land using comparable sales.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1260 - GOFF, NEIL R & ROSE M TR - PARCEL NO. 240-012-05 be upheld.

08-141E PARCEL NO. 200-322-04 - STUART, ROBERT B & MARGIE - HEARING NO. 08-0754

A Petition for Review of Assessed Valuation received from Robert B. & Margie Stuart, protesting the taxable valuation on land and improvements located at 1770 Hanover Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notices, pages 1-7

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

Petitioner, Robert Stuart, was sworn.

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

Mr. Stuart indicated his land value had increased 66 percent over last year's value. He said it was explained to him the increase was based on a factor and a formal assessment would be done next year. He was concerned his property could continue to increase by double-digits with the formal assessment next year. He stated he was not opposed to an increase, but a 66 percent increase in one year without a formal assessment was excessive. He said he was asking for his land value to be \$57,000 and the building value to be \$100,000.

Ms. Dillon discussed the comparable sales and noted the recommendation was to uphold.

Chairperson McAlinden asked for an explanation of the difference between the \$50,000 base value of the lots in the Petitioner's neighborhood and the Petitioner's value of \$91,499. Josh Wilson, Assessor, explained a factor was developed using improved sales for this area and using a previously established factor district. He indicated there would not be any further factoring in this neighborhood because, after next year's reappraisal, it would be reappraised every year. He hoped that would eliminate the jumps in year-to-year value increases.

Mr. Wilson commented the Assessor's Office did not create the market, but by law had to react to it. He explained that required the Assessor to put market value on the land, which was why there were significant increases in the land value. For improvements, he indicated the cost manuals used for this current value year were those established by the *Marshall and Swift* costing service as of October 2006. He said for 2007/08 the books were from October 2005. He explained the value increase was the difference between the 2005 to the 2006 cost manuals, and he noted the high demand for building services during that timeframe. He commented he had not seen the new books to see what direction things were going. He indicated the 1.5 percent depreciation was applied but, if *Marshall and Swift* costs went up above the 1.5 percent, it negated the depreciation and there would be an increase in the improvement value.

In response to Member Green, Ms. Dillon replied she could find no sales in 2007.

In rebuttal, Mr. Stuart indicated there were no sales for 2007 because the homes had been for sale for six months to a year and were not selling. He said if his house could not be sold, he did not believe a 66 percent increase in his property value was justifiable. He would feel more comfortable with an increase next year when a formal assessment was done of his neighborhood.

Chairperson McAlinden closed the public hearing.

Member Green felt the property would not exceed full cash value, given the price and comparables.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0754 - STUART, ROBERT B & MARGIE - PARCEL NO. 200-322-04 be upheld.

08-142E PARCEL NO. 236-062-16 - GRAY, JENNIFER S - HEARING NO. 08-0910

A Petition for Review of Assessed Valuation received from Jennifer S. Gray, protesting the taxable valuation on land and improvements located at 8710 Rainbow Trout Court, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner Information Including Photos, pages 1-6

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

Petitioner, Jennifer Gray, was sworn.

Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Ms. Gray discussed her background. She indicated no land had sold in her area since she bought her property. She felt her land was assessed over its cash value because a section of her land flooded and there were easements on her lot that other lots in the area did not have. She stated her land value had more than doubled from 2006/07 and it almost doubled again in 2008/09. She indicated she did not know where the comparables were located, but they were not in her area.

Ms. Gray commented on the property tax situation in the area and that the Assessor had to react to the market by law. She said articles in the paper showed that the housing market was dropping every day.

Chairperson McAlinden asked if the flooding was caused by runoff from other properties. She noted she did not see any standing water in the pictures. Ms. Gray replied she needed to bring in an engineer to fix a swampy area, which could be from other properties, because she was at the bottom of a row of eight houses. She said the easements were for sewer and electrical for the whole block.

In response to Member Green, Ms. Gray replied she was not required to buy flood insurance when she bought the house. She discussed why she felt flood insurance was not worth the expense. She said the problem was not from the river, but from grading. She also discussed how the trees were bigger in the problem area.

In response to Chairperson McAlinden, Ms. Gray said the flooding did not go into the house from the runoff, but it did during the flood resulting from the big snow storm.

Member Woodland commented when builders built a subdivision in a hilly area they normally put in drainage to handle potential flooding problems, but sometimes homeowners above a property changed the landscaping causing the flooding.

Mr. Stege discussed the comparables. He said factoring was required by law to have the assessed value between 30-35 percent of full cash value every year. He felt full cash value was not exceeded for the subject property.

In rebuttal, Ms. Gray indicated she did not know where the comparables were located, but they were not in her area.

Member Krolick asked if Ms. Gray knew the current value of her property. Ms. Gray felt it might sell at the assessed value. Member Krolick clarified she meant taxable value, and Ms. Gray agreed. She indicated no homes were selling in the area, and she guessed she would have to sell her home at a great loss.

In response to Chairperson McAlinden, Ms. Gray agreed her issue was with the land value.

Chairperson McAlinden closed the public hearing.

Member Woodland commented she hoped the yearly appraisals would correct these issues, but she felt the home was below market value even with the one problem it had. Chairperson McAlinden agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0910 - GRAY, JENNIFER S - PARCEL NO. 236-062-16 be upheld.

08-143E **PARCEL NO. 041-612-07 - CRYER, A M & SHIRLEY J TR - HEARING NO. 08-1660**

A Petition for Review of Assessed Valuation postmarked January 22, 2008 received from A. M. & Shirley J. Cryer Tr., protesting the taxable valuation on land and improvements located at 4680 Aberfeldy Rd., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Exhibit, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's objection to hearing, pages 1-2

Mr. Cryer was present, but left during the hearing.

Herb Kaplan, Deputy District Attorney, stated the Legislature set the deadline of January 15th. He said the Board did not have jurisdiction to hear the appeal because of it being filed after January 15th per NRS 361.356 and 361.357.

Chairperson McAlinden noted the Clerk had called this petition and she appreciated Mr. Cryer was here, but statute said the Board did not have jurisdiction to hear the petition because it was postmarked on January 22, 2008 by the Assessor's Office, which was past the January 15th deadline.

Based on NRS 361.356 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1660 - CRYER, A M & SHIRLEY J TR - PARCEL NO. 041-612-07.

DISCUSSION AGENDA ITEM 7 – PETITIONS FILED AFTER JANUARY 15, 2008 (ITEMS 08-144 TO 08-149)

An unidentified petitioner spoke from the audience and said he called and was encouraged to submit his petition even though it was late. Chairperson McAlinden stated staff cannot tell a petitioner not to file. Another unidentified Petitioner spoke from the audience and said he was told the Board had some discretion to hear his petition. Chairperson McAlinden said per statute the Board could not hear untimely petitions.

Another unidentified petitioner asked if it would do any good to appeal further. Chairperson McAlinden replied they could certainly appeal to the State Board of Equalization. Herb Kaplan, Deputy District Attorney, agreed they could take an appeal form.

Member Krolick asked if a person was disqualified from filing an appeal with the State Board of Equalization if the deadline for filing a County appeal was missed. Mr. Kaplan replied he believed it did, but he did not know how the State Board would handle it.

Chairperson McAlinden requested untimely filings be first on future agendas. She said there would also be a discussion on how late petitions were handled during Board Member Comments.

08-144E PARCEL NO. 041-601-01 - YEE, SUSAN TR - HEARING NO. 08-1659

A Petition for Review of Assessed Valuation received January 23, 2008 from Susan Yee Tr., protesting the taxable valuation on land and improvements located at 4650 Aberfeldy Rd., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Letter, pages 1-3

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's objection to hearing, page 1

Petitioner, Susan Yee, was present but left when notified her petition could not be heard.

Chairperson McAlinden noted Ms. Yee personally delivered her petition on January 23, 2008.

Based on NRS 361.356 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1659 - YEE, SUSAN TR - PARCEL NO. 041-601-01.

08-145E PARCEL NO. 041-612-06 - ELLIOTT, LARRY K TR ETAL - HEARING NO. 08-1665

A Petition for Review of Assessed Valuation postmarked January 23, 2008 from Larry K. Elliott Tr. etal, protesting the taxable valuation on land and improvements located at 4690 Aberfeldy Rd., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's exhibit, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's objection to hearing, pages 1-2

The Petitioner was not present to offer testimony.

Based on NRS 361.356 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1665 - ELLIOTT, LARRY K TR ETAL - PARCEL NO. 041-612-06.

08-146E PARCEL NO. 041-612-09 - KETTERING, CHARLES W TR - HEARING NO. 08-1658

A Petition for Review of Assessed Valuation postmarked January 23, 2008 from Charles W. Kettering Tr., protesting the taxable valuation on land and improvements located at 4660 Aberfeldy Rd., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notice, page 1

Exhibit B, Petitioner letter dated Jan. 28, 2008, pages 1-4

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's objection to hearing, page 1

Petitioner, Charles Kettering Tr, was present but left when notified his petition could not be heard.

Based on NRS 361.356 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1658 - KETTERING, CHARLES W TR - PARCEL NO. 041-612-09.

08-147E PARCEL NO. 122-191-23 - CERRETTI, ANTU J & ALEXIS P -
HEARING NO. 08-1653

A Petition for Review of Assessed Valuation filed January 22, 2008 by Antu J. & Alexis P. Cerretti, protesting the taxable valuation on land and improvements located at 652 Crystal Peak Road, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Letter Requesting Petition, pages 1-3

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Appraiser's objection to hearing, page 1

The Petitioners were not present to offer testimony.

Based on NRS 361.356 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1653 - CERRETTI, ANTU J & ALEXIS P - PARCEL NO. 122-191-23.

08-148E PARCEL NO. 122-194-14 - HIMOVITZ, ROGER & ROBIN Q P -
HEARING NO. 08-1657

A Petition for Review of Assessed Valuation mailed January 16, 2008 by Roger & Robin Q. P. Himovitz, protesting the taxable valuation on land and improvements located at 746 Mays Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner exhibit, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Objection to Hearing, pages 1-2

The Petitioners were not present to offer testimony.

Based on NRS 361.356 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1657 - HIMOVITZ, ROGER & ROBIN Q P - PARCEL NO. 122-194-14.

**08-149E PARCEL NO. 132-252-18 - BOSWELL, MARILYN & JUTTA R TR
- HEARING NO. 08-1661**

A Petition for Review of Assessed Valuation filed January 23, 2008 by Marilyn & Jutta R. Boswell Tr., protesting the taxable valuation on land and improvements located at 820 Oriole Way #71, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's letter, page 1

Exhibit B, Petitioner's evidence packet, pages 1-4

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Objection to Hearing, pages 1-2

The Petitioners were not present to offer testimony.

Based on NRS 361.356 untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1661 - BOSWELL, MARILYN & JUTTA R TR - PARCEL NO. 132-252-18.

**08-150E PARCEL NO. 019-023-33 - ROBINSON, H SIDNEY TR - HEARING
NO. 08-0498**

A Petition for Review of Assessed Valuation received from H. Sidney Robinson Tr., protesting the taxable valuation on land and improvements located at 602 Alley Oop, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Map, page 1

Exhibit B, Document, page 1 and map, 1 page

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

Petitioner, Sidney Robinson, was sworn.

Gail Vice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Mr. Robinson said he was petitioning the value of the land. He discussed the location of his property as shown in Exhibit A. He indicated his lot was smaller than the lots above his because the private road, Alley Oop, had to be subtracted from his lot's buildable area. He indicated the two larger lots below his were valued \$114,099 together, which did not make sense when he had one lot valued at \$109,000. He said he was told that the two lots were only one parcel and they were appraised differently. He understood the land was appraised first and then whatever building was on top of the land, not just one house on two lots. He indicated his lot was 85 percent higher than each of the lots, which meant he was paying 85 percent more in taxes. He felt there had to be some type of adjustment, but he had no idea what it should be.

In response to Member Krolick, Mr. Robinson said Alley Oop was paved.

Chairperson McAlinden noted the Petitioner felt his land value was \$57,049.50. Mr. Robinson felt his land was equal to the land next door. He said a change would have to be made to the entire block. Member Krolick indicated there was a recommendation for a reduction by the Assessor's Office.

Ms. Vice said the Petitioner did have an easement that ran to the north of the property, which left 7,100 square feet of usable area and fell within the base lot parameters used for size. She indicated the property was reappraised in 2004 and was factored since then. She explained the subject parcel was given a 10 percent upward adjustment for location because it was considered superior to the properties along Arlington, which had a base lot value of \$60,000. She explained the two oversized parcels, Parcel No. 019-023-27, had a house located on the property line, so it was valued in use as a one site parcel that was given a 15 percent upward adjustment for size. She stated that parcel had a base lot value of \$69,000 at the time of the reappraisal. She indicated the subject parcel's base lot value was \$66,000. She said 019-023-32 was the same as 019-023-27. She indicated 019-023-31 was given a 25 percent upwards adjustment for size for a base lot value of \$82,500.

Ms. Vice said when she did her analysis it seemed the properties were very equitable in how they were appraised. She stated after doing a drive-by of the subject parcel it was felt a 5 percent traffic adjustment was warranted, which brought his base lot value to \$63,000.

Ms. Vice said the property was factored 4 percent in 2006, another 6 percent in 2007, and 50 percent in 2008. She stated that brought the parcel to the current land value of \$109,137. She discussed the comparables and noted there was a recommendation to reduce the land value 5 percent for traffic to \$104,200.

Member Krolick asked if there was an adjustment for the easement. Ms. Vice replied there was no adjustment for the easement because, if the easement was removed from the lot size, the 7,100 square feet still fell within the parameters of the base lot size of 6,000 to 8,000 square feet. Member Krolick asked if there were comparable

land sales. Ms. Vice explained there was the 2004 reappraisal where the base lot value was established and the land sale provided happened subsequent to 2004.

Member Horan asked if the numbers attached to Mr. Robinson's exhibit were accurate. Ms. Vice replied they were. Member Horan asked why the Petitioner's value was higher because, regardless of what he was given in 2004, today he had a smaller lot with a similar location. He said even at \$104,200, it did not make sense. Ms. Vice said the parcel was given a 10 percent upward adjustment for being on Alley Oop, which was considered superior. Member Horan said he disagreed with that. Member Krolick stated it still fronted Arlington, which he did not see as a superior location.

Member Green asked if 5 percent was enough of a reduction for being on Arlington. Ms. Vice explained a traffic study was done every year for properties located on major arteries. She indicated it led to a policy of 5 percent for traffic on major arteries and it had been that way for about the last three years.

In rebuttal, Mr. Robinson indicated there were four lots appraised at \$57,000 while his was at \$109,000. He asked that be explained to him. He said he was told the parcel with two lots was considered to be one parcel because of its use, but he felt it was not. He said he went to the Planning Commission and asked if the owner would have to go to any type of government agency or file new maps if the house burned down. He was told no because it was filed as two different parcels, lots one and two.

Josh Wilson, Assessor, said it appeared the Petitioner still had concerns about the property below him. He explained NRS 361.227(2A) said the unit of appraisal must be a single parcel unless the location of the improvements caused two or more parcels to function as a single parcel. He said the testimony of Ms. Vice was the house sat on the lot line. He said there was a provision where it had to be valued in use and they were using it as a single economic unit. He agreed if the properties were torn down or destroyed by fire it would be very easy to put the lot lines back in, but per statute it had to be treated as an economic unit.

Member Woodland asked about the assessments on the other three properties on Alley Oop. Ms. Vice said the values were \$109,137 and had an original base lot value of \$66,000.

Mr. Robinson discussed the appraisals and requested the Board go with \$57,000.

Chairperson McAlinden closed the public hearing.

Member Krolick suggested removing the 10 percent upward adjustment for location. He felt it would be a great commercial location, but was not so great for a residence. Member Horan said he had a hard time valuing it greater than the \$99,216 that was on the properties directly down the street.

Member Green said with the Assessor's adjustment, the property would be valued at \$5,000 less than the adjoining lots. He had a problem going any lower than the recommendation. Chairperson McAlinden agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Horan voting "no," it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$104,200 with the improvements remaining at \$161,177 for a total taxable value of \$265,377 for HEARING NO. 08-0498 - ROBINSON, H SIDNEY TR - PARCEL NO. 019-023-33 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-151E PARCEL NO. 051-691-01 - ANDERSON, DANIEL J & ELIZABETH TR - HEARING NO. 08-0929

A Petition for Review of Assessed Valuation received from Daniel J. & Elizabeth Anderson Tr., protesting the taxable valuation on land and improvements located at 1920 Alphabet Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Letter, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

Petitioner, Daniel Anderson, was sworn. He stated he felt his hearing was a waste of time based on what he heard so far. He said his property had increased 135 percent in five years with 55 percent coming with the latest assessment. He stated he disagreed with the Assessor using an expanded territory beyond his neighborhood to assess the value of his land. He felt the Assessor's Office should have used Fallon rather than Hidden Valley, because he was in Hidden Meadows not Hidden Valley. He indicated the assessment was excessive.

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

In response to Member Green, Ms. Sutherland said there was no adjustment for being right across from the school.

Member Woodland asked if it was a plus or a minus to be across from a school. Ms. Sutherland said when she was parked in front of the house she observed it was a nice view and a quiet street.

Chairperson McAlinden noted Mr. Anderson had left.

Chairperson McAlinden closed the public hearing.

Member Green felt the house in Hidden Valley was not comparable with the subject parcel.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0929 - ANDERSON, DANIEL J & ELIZABETH TR - PARCEL NO. 051-691-01 be upheld.

10:55 a.m. The Board recessed temporarily.

11:00 a.m. The Board reconvened with all members present.

08-152E **PARCEL NO. 009-562-22 - CRAIG, JACK H TR - HEARING NO. 08-0753**

A Petition for Review of Assessed Valuation received from Jack H. Craig Tr., protesting the taxable valuation on land and improvements located at 35 Scattergun Circle, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Realtor's Flyer, pages 1-2

Exhibit B, Petitioner's Evidence, pages 1-7

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

Petitioner, Jack Craig, was sworn.

Member Green said he was recusing himself from participating in this hearing on advice of his attorney.

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

Mr. Craig said his home was located in the Juniper Trails subdivision in Caughlin Ranch, which was a collection of custom homes. He indicated that made his subdivision different from what happened later in Caughlin Ranch where the owners sold in blocks to contractors who produced expensive tract homes. He said the area was fully developed and there were few empty lots. He stated there was one empty lot, lot 14, that was downhill from lot 22, which was his property. He said his lot was adjacent to Steamboat Ditch.

Mr. Craig said he took exception to the 59 percent increase in his land assessment. He noted his Exhibit II (in Exhibit B) plotted his assessments by year. He stated the assessments did not take into account the negative impact on land values of the Steamboat Ditch, and he discussed past problems with the ditch.

Mr. Craig commented during the 2004 reappraisal, lots 20-26 along Scattergun Circle received a 10 percent reduction in land assessment values based on lot size. He said the basis for the 2004 reduction was because vacant lot 14 sold in 2003 for \$150,000. He explained with a lower base lot size, his lot was assessed for \$135,000 with that differential prevailing until today. He said lot 14 had no potential for damage by the Steamboat Ditch, and he felt the impact of being adjacent to the ditch was not reflected in his assessment. He discussed Exhibits IV and V (in Exhibit B). He noted lot 23 had not sold in over a year, and he discussed the square foot price range of properties in his neighborhood. He said it was obvious there was a reduction in values particularly for his block. He discussed how he arrived at his proposed land value of \$215,000.

In response to Member Woodland, Mr. Craig replied he was not required to have flood insurance. He discussed the issues with Steamboat Ditch including the issue in which the people who owned the ditch felt Caughlin Ranch had the responsibility for maintenance of the ditch through their area.

Chairperson McAlinden asked if Mr. Craig had experienced flooding on his property. Mr. Craig said the major damage was the common area behind the tennis club. He stated the people on his street adjacent to the ditch had water in their basements, one had major damage, and he had minor erosion on either side of his house.

Mr. Johnson discussed the comparables including those submitted by the Petitioner. He concluded the property was properly valued and recommended the values be upheld.

In response to Chairperson McAlinden, Mr. Johnson replied there was a premium for being adjacent to the ditch because of the walking path and no neighbors behind the properties when the lot originally sold, so no reduction was given.

In rebuttal, Mr. Craig felt the premium for being adjacent to the ditch was not justified just because of the walking path. He discussed the comparables, and how he

felt the Assessor's Office should have recognized there was trouble in the real estate market.

In response to Member Krolick, Mr. Craig said for Improved Sale #1, he did not know the condition of the property at the time of the sale.

Member Krolick asked if the Homeowner's Association did anything to mitigate future flooding. Mr. Craig said the Association did not have any control over the ditch. He explained the ditch supplied water to the agricultural areas in south Reno. He said some areas were concrete, but his area was dirt. He reiterated there was a dispute about who was responsible for the ditch's maintenance.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden noted Mr. Craig's Comparable Sale #4 had a similar square footage for the house at \$244 per square foot and Mr. Craig's was \$195 per square foot. Mr. Craig said the lot size was one acre.

Member Krolick discussed Comparable Sale #1 and the subject property, concluding he would support a motion to uphold.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried with Member Green recused, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0753 - CRAIG, JACK H TR - PARCEL NO. 009-562-22 be upheld.

08-153E PARCEL NO. 204-691-15 - PARK, CHAN JAE ETAL - HEARING NO. 08-1009

A Petition for Review of Assessed Valuation received from Chan Jae Park etal, protesting the taxable valuation on land and improvements located at 5810 Blue Canyon Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Exhibit, pages 1-12

Exhibit B, Petitioner's Exhibit, pages 1-35

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-8

Petitioner, Chan Jae Park, was sworn.

Julie Culver, Appraiser I, duly sworn, oriented the Board as to the location of the subject property.

Mr. Park said Exhibit A indicated the market value was decreasing in Washoe County. He said he purchased his property for \$278,000 three months ago, but when it was built four years ago it sold for almost \$300,000. He stated his taxable value had increased while the market value decreased. He felt there needed to be further study on what the current market value was and how to calculate the assessment value.

Mr. Park said in December 2007 the President passed a bill, HR 3648, that gave a person who purchased a bank owned property a tax exemption, and he asked if the Board knew that.

Ms. Culver said the subject parcel had a view premium, and she discussed the comparables. She indicated the 2008/09 total taxable value was adjusted to reflect the purchase amount of \$278,000. She said, per the appraisal, the taxpayer had \$10,000 outside of escrow to cover the garage damage due to leakage from the master bathroom and a \$5,700 credit was given as disclosed on the buyer's portion of the closing statement. She said it was recommended the taxable value be upheld.

Josh Wilson, Assessor, explained as a measure, he took comparable sales times 30 percent to see how the land fell in the area. He said the median would be a little over \$300,000 based on the sales. He advised he had asked a senior appraiser to look at this neighborhood, but he was not sure there would be a reduction forthcoming. He said the November 2007 appraisal provided by the Petitioner gave a value of \$285,000. Ms. Culver indicated the subject property had a 100 percent view adjustment, while one comparable had a 40 percent view adjustment and the interior property had none. Mr. Wilson acknowledged a view would alter the ratio and perhaps the value was supported. He said he would be more comfortable after the area was reappraised. He stated it was clear that the taxable value did not exceed market, but it was pretty close. Chairperson McAlinden noted the taxable value was the same as the purchase price. Mr. Wilson understood it was purchased at foreclosure. He indicated he would look very closely at this property upon reappraisal.

Member Woodland asked if the Assessor was suggesting a reduction now or to wait for the reappraisal. Mr. Wilson said he would not have voiced his concern if he did not have one. He was afraid some of the foreclose sales that were not selling would become the market. He noted clearly the taxable value did not exceed market unless market corrections subsequent to October 2007 were considered. He said that had not been analyzed that closely yet, but those would be the sales used to value the property next year.

Member Horan felt Mr. Wilson was suggesting the value be lowered. Mr. Wilson replied he did not realize the property had a 100 percent view premium when he spoke. He said this would be looked at again next year for a possible reduction.

In rebuttal, Mr. Park asked the Board to consider the three year tax exemption due to the purchase of a bank-owned property. Chairperson McAlinden replied the exemption applied to income taxes not property taxes because it was a federal IRS Revision Bill. Mr. Wilson agreed it was an IRS Revision Bill, and he indicated he was not aware of the Nevada Legislature passing any relief for buyers of foreclosed properties that would allow them to not pay property taxes. Chairperson McAlinden explained it appeared the Petitioner would be able to take a deduction on his income tax, but no deduction from his Washoe County property tax. Mr. Park suggested the government think about that type of exemption.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1009 - PARK, CHAN JAE ETAL - PARCEL NO. 204-691-15 be upheld.

08-154E PARCEL NO. 204-531-09 - ANDREWS, JOHN D ETAL - HEARING NO. 08-1192

A Petition for Review of Assessed Valuation received from John D. Andrews etal, protesting the taxable valuation on land and improvements located at 2694 Snowy Owl Court, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Exhibit Packet, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

Petitioner, John Andrews, was sworn.

Julie Culver, Appraiser I, duly sworn, oriented the Board as to the location of the subject property.

Mr. Andrews discussed the application of the factor, the basis for the median, and the comparables. He indicated he felt the total land value should be \$67,090.

Josh Wilson, Assessor, said he understood Mr. Andrews' concerns and reassured him the most recent sales would be analyzed in the reappraisal of the area next year. He said one sale does not make a market, but it did not negate the fact that property

values in the area were undergoing a correction. He said the three comparable sales support the subject parcel's current taxable value.

Ms. Culver discussed the comparables and indicated the taxable value did not exceed full cash value.

In rebuttal, Mr. Andrews stated he disagreed with Mr. Wilson because the last sale in December 2007 was the market, not the sales during the bubble. He also disagreed with the comparison of the houses. He reiterated the value of the land for the subject property should be \$67,090.

Chairperson McAlinden closed the public hearing.

Member Green felt even if Mr. Andrews' word was taken that Improved Sale #2 at \$290,000 was today's market, he did not feel there was room to make an adjustment. Member Woodland agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1192 - ANDREWS, JOHN D ETAL - PARCEL NO. 204-531-09 be upheld.

08-155E PARCEL NO. 236-061-03 - HARRISON, CRAIG V & LOLITA L - HEARING NO. 08-0951

A Petition for Review of Assessed Valuation received from Craig V. & Lolita L. Harrison, protesting the taxable valuation on land and improvements located at 226 River Front Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Sales Comparisons List and Maps, pages 1-4

Exhibit B, Recent Sales from County Provided 18 Month SFR Sales List, page 1

Assessor

Exhibit I, GIS Map, page 1

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Appraiser's Hearing Evidence Packet, pages 1-12

Petitioner, Craig Harrison, was sworn.

Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Mr. Harrison indicated his land value was up 93 percent. He said the data on his spreadsheet came from the Assessor's Office, which he was told was used to calculate the factor. He said the bottom of the spreadsheet listed parcels with their total assessed value and several examples of those parcels were shown in the photos. He discussed the differing land values for some of the indicated parcels. He noted he had no legal access to the river.

Mr. Stege discussed the comparables, and the analysis he used for properties with a river view. Josh Wilson, Assessor, noted the 93 percent factor was also applied to an earlier petitioner.

Mr. Stege said the map showed the relationship between the subject parcel, outlined in yellow, and the river.

In rebuttal, Mr. Harrison discussed the parcels that had land values less than his, including those with river views. He asked why the list provided by the Assessor's Office today had sales that differed from the ones provided to him earlier. Mr. Wilson replied he was very concerned about the direction the market was going. He indicated the Assessor's Office was trying to provide the Board the most recent comparable sales data available so the Board could determine whether any adjustments needed to be made to the values previously established. He explained the factor work was done earlier in the year and there were sales parameters that had to be used when using comparable sales to value property versus using comparable sales to support the resulting value. He said pursuant to NAC 361.118, a 36-month period can be looked at for the factor, which would have been from July 1, 2004 to July 1, 2007.

Chairperson McAlinden asked if the Assessor's Office would be looking to adjust those factors in any way when that data was brought to the Board. Mr. Wilson said once the Nevada Tax Commission approved the factor, that was the factor that was to be applied to properties for which they approved it. He said it was up to this Board to see if that broad application created any pockets or put individual properties above their full cash value.

Mr. Wilson said regarding the view premiums along the river, when the reappraisal was done there were still developer premiums in place. He stated the developer was charging different prices for different parcels on the river. He said the view premiums had not changed and the factor of 93 percent was applied to the land value established on the roll. He noted all of the land values were adjusted in the same manner.

Mr. Harrison stated he understood that originally the factor should be applied to everyone in the area; but, in looking at the list provided, the factor was the same for his property and multi-million dollar properties.

Chairperson McAlinden closed the public hearing.

Member Green commented three comparables in the same subdivision were smaller than the subject but were selling for a great deal more money. He indicated he found it hard to knock a price down when looking at 2007 sales of \$60,000 more for a house that was 700 square feet smaller than the Petitioner's house. Member Woodland agreed.

Member Green asked if the 60 percent for the view might be high.

Chairperson McAlinden reopened the public hearing.

Mr. Stege replied he was looking at the developer's premiums when he set the values in 2004, but he did not have the premium data with him. He said the sales data showed over a \$100,000 difference in the median sales price for river versus non-river properties.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0951 - HARRISON, CRAIG V & LOLITA L - PARCEL NO. 236-061-03 be upheld.

08-156E PARCEL NO. 236-073-08 - CONNOLLY, RANDOLPH C & GLORIA J TR - HEARING NO. 08-0985

A Petition for Review of Assessed Valuation received from Randolph C. & Gloria J. Connolly Tr., protesting the taxable valuation on land and improvements located at 98 River Front Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Exhibit including photos, pages 1-6

Exhibit B, Petitioner's Letter, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

Petitioner, Randolph Connolly, was sworn.

Keith Stege, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Mr. Connolly said he was questioning the land value put on the property because it had almost doubled in one year. He displayed pictures of the old motel, the casino, and the railway crossing across the river from his property. He indicated the railway crossing was alongside the building and there was another crossing about 1/4 of a mile away, and he discussed the noise created when the train whistles were blown at the crossings. He believed the buildings across the way would be torn down when he purchased the house three years ago, but they were still there ruining his view of the river.

Mr. Connolly said there was a seven foot wide ditch on the right side of his property that went from the street down to the river. He stated it was a drainage ditch of some kind and was supposedly his property. He said people walked along it to get to the river even though it was marked as private property. He said there was also a cement ditch that people used to bathe and even sun bathe in. He indicated no one was able to tell him or his neighbor how to stop people from going in there. He said this problem devalued his property, and he would have to disclose these things if he sold the property.

Mr. Connolly indicated he did not know when he bought the property that it was built on adobe soil, which required the floor of the garage to be dug up and replaced. He said that had also happened to other homes in the area. He felt that did not raise the value of the property. He wanted the Assessor to come out and value his house based on everything he was talking about today and then make the assessment. He said then he would have no problem paying the taxes.

Mr. Stege reviewed the comparable sales, and he noted the recommendation was to uphold.

In response to Chairperson McAlinden, Mr. Stege said the view was 50 percent with a 10 percent reduction for the River Inn across the river. He indicated there was no adjustment for the railroad tracks and the accompanying noise for any of the homes in this subdivision. He said there was also no adjustment for the ditch because he thought it was a common area until this hearing, but he felt there could be a 10 percent adjustment for it.

In rebuttal, Mr. Connolly asked the Assessor to make an effort to come to his house to look at the property and assess it for what it was worth, not what other properties were worth. He said the Assessor did not have to listen to the train whistles blowing once at each crossing six or seven times a night. He indicated after a while he learned to sleep though the whistles, but it was not easy.

Mr. Connolly said he did not want his property vandalized because he was strict about people going down to play in the irrigation ditch.

Member Krolick asked if the neighbor to the right had an easement for pedestrian or vehicle traffic. Mr. Connolly said there was a six-foot wide ditch between the two properties that went down to the cement ditch at the river, which was where all the foot traffic was coming from. Member Krolick said he could see the impact.

Mr. Connolly discussed the lack of snow plowing services in his neighborhood, and he felt the area should have those services a part of paying taxes.

Mr. Horan asked if any other areas had adjustments for railroad tracks and noise. Mr. Stege said he was sure there were adjustments when a property was closer to the tracks. He stated for this property, the tracks were on the other side of the river. He explained "close" was within 50 feet. Josh Wilson, Assessor, said the trains were there when the property was purchased. He indicated the sales were all subject to the same train noise. Mr. Connolly said it was not just the trains but it was the noise from the blowing of the whistle at a crossing 1/4 mile down the track and right next door to the old River Inn.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden suggested a 10 percent reduction for the ditch. Members Green and Krolick agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the 10 percent adjustment of the taxable value of the land to \$129,240 for a nuisance adjustment with the improvements at \$277,457 for a total taxable value of \$406,697 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-157E PARCEL NO. 043-261-07 - CASE, GORDON M & RANDALL - HEARING NO. 08-1447

A Petition for Review of Assessed Valuation received from Gordon M. & Randall Case, protesting the taxable valuation on land and improvements located at 861 County Estates Circle, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence Packet, pages 1-24

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

Petitioner, Randall Case, was sworn.

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

Ms. Case indicated that for a number of years her property's square footage was listed as 37,812, but was changed at some point to 38,274. She said she did not know what the correct square footage was. She said her parcel was the smallest, but was being charged the highest amount per square foot.

Ms. Case explained immediately to the north of her property was a large five-building commercial development with two of the buildings being located directly behind her home. She said the project was raised up and the wall constructed was not tall enough to block someone in an office from looking into her family room. She stated the lights were supposed to be low wattage down lights, which were taken out as soon as the project received its permit. She said the lights were also supposed to be turned off at 10:00 p.m., but they remained on from sundown to sunrise. She discussed her other issues with the project, including that 1/3 of her lot was taken up with easements. She said the easements included a 15-foot wide easement on either side of her property that allowed the utilities to reach the commercial development behind her property. She indicated she also had freeway noise because the Nevada Department of Transportation (NDOT) only built a three-foot high brick wall along her property rather than the tall ones currently being built. She stated her property has also lost all of its views, with her southwest views being blocked by the construction of two-story homes.

Ms. Case said the Assessor showed her home's square footage as 2,943, but the room addition was built smaller than indicated on the building plans and ended up being 650 square feet. She stated her house had one full bath and two 3/4 baths and a fiberglass pool.

Ms. Case discussed the differences between the comparables used by the Assessor's Office and her property. She indicated she took all of the sales she could find for 2004/05/06 and added them up and divided it by the number of homes, which gave an average sale price of \$308,979. She said that was considerably less than the Assessor's taxable value of \$396,268. Ms. Case requested the land value be adjusted, an adverse conditions credit be applied, and the view category be changed to no views.

Mr. O'Hair indicated he would be happy to come out and re-measure the house and look at any inconsistencies, which he offered to do when he talked with Ms. Case on January 28th. He stated the assessments could be changed not only for this year but for the past three years if errors existed. He discussed the comparables, concluding the taxable value did not exceed full cash value based on the comparable sales.

In response to Member Green, Mr. O'Hair said there was a 20 percent reduction for freeway and parking lot traffic noise and a 10 percent reduction for the office complex.

In response to Member Woodland, Mr. O'Hair said several years ago acreage was converted to square feet, and he guessed that was where the difference in the square feet occurred.

In response to Chairperson McAlinden, Mr. O'Hair indicated almost all parcels had utility easements. Josh Wilson, Assessor, indicated this was one of his old areas, and he put the adjustments on the property. He said according to the appellant, there appeared to be a new easement that serviced the commercial development behind Ms. Case's property, which was not there when he valued the property. He stated when he was there they were moving dirt, so he was not aware the main power service to the development ran through Ms. Case's property. Chairperson McAlinden asked about the typical adjustment for that type of easement. Mr. Wilson indicated it would depend on the loss to the usable area of the parcel. He explained he had seen minus 10 percent adjustments for easements going across properties that were above and beyond what was typical for the neighborhood.

In response to Member Green, Mr. Wilson replied the access to the offices was from the north.

In rebuttal, Ms. Case said there was a 15-foot wide easement on both sides of her property, but only the one on the west side was used so far. She cannot do anything there but put down rocks, and the boxes were on her property by the street.

Member Green asked if the easement was there when she bought the property and whether she was paid for the easement. Ms. Case replied to her knowledge the easements were not there when the property was purchased, and she found nothing in her title documents. Member Green said everyone was protected from having property taken without compensation. Ms. Case said according to the power company attorneys, they had the right to do this.

Ms. Case said she did not understand why she was paying a different square footage rate for her land. Mr. Wilson explained that during the reappraisal, he established a site value and there were a range of sizes that fit within a typical lot. He said the properties fell within the appropriate range before he made an upwards size adjustment. He stated typically, residential land was not valued on a square foot basis but on a site basis because the majority of the value was the ability to put a single-family residence on the parcel. He stated the variations were not enough to make a difference. He said he increased the traffic adjustment as he moved closer to the freeway.

Ms. Case felt it made no sense to give credits as he moved closer to the freeway, and she discussed why she felt that way. Mr. Wilson said parcel 10 was the smallest in the area, and size was an inverse relationship. He explained the dollar per

square foot goes up as the size goes down and dollar per square foot goes down as lots get bigger. Ms. Case said her lot was the smallest lot, and lot 10 was not in her neighborhood.

Member Horan asked if the subject was lot 31 and, which addresses related to which lots. Ms. Case replied lot 34 was 811, 33 was 831, 32 was 841, and 31 was her lot at 861. In response to Member Horan, Mr. Wilson said lot 34 received a -30 percent adjustment for noise, lot 33 received -30 percent, lot 32 received -25 percent, lot 31 received -20 percent, and lot 30 received -10 percent.

Chairperson McAlinden closed the public hearing.

Member Krolick indicated he would support some type of downward adjustment based on the commercial development behind the subject property. Chairperson McAlinden agreed, and she noted Mr. Wilson suggested -10 percent.

Member Green said all of the comparables were smaller than the subject property except one and they all had larger garages. He said he did not feel the property was out of appraisal, but might go with five percent.

Chairperson McAlinden commented the Assessor's Office did an excellent job with the comparables. She felt because of some of the things that happened, if the Board made an adjustment, it would be a one time adjustment. She would expect the Petitioner would find another course of action to follow to address some of the things happening with the office development behind her house.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Krolick, seconded by Member Woodland, which motion duly carried with Member Green voting "no," it was ordered that a 10 percent adjustment of the taxable value of the land to \$161,404 for the newly developed easements and the further development of adjacent properties and the improvements at \$216,930 for a total taxable value of \$378,334 for HEARING NO. 08-1447 - CASE, GORDON M & RANDALL - PARCEL NO. 043-261-07 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

Ms. Case asked if Chairperson McAlinden was saying she could never appeal her property taxes again. Chairperson McAlinden explained the Board was making a 10 percent adjustment now, but she understood the Assessor's Office would come out and look at the property again. She said she also suggested the Petitioner look at following another course of action if there were continuing problems with the development.

1:30 p.m. The Board recessed for lunch.

2:30 p.m. The Board reconvened with all members present.

08-158E **PARCEL NO. 041-021-22 - SIERRA LAND ASSOCIATED INC -**
HEARING NO. 08-0549

A Petition for Review of Assessed Valuation received from Sierra Land Associated Inc., protesting the taxable valuation on land and improvements located in Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence Packet, pages 1-6

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

Petitioner representative, Richard Campbell, Sierra Land Associated Inc, was sworn.

Pat O'Hair, Appraiser III, duly sworn, made a correction to the Assessor's recommendation, Exhibit II, page 1, by removing the statement, "...and are inferior in location to the subject." He said that was not true for land sales 5 and 6. He oriented the Board as to the location of the subject property.

Mr. Campbell discussed the Hawkins fire that caused the Forest Service to restrict access in the Alum Creek drainage area, which encompassed at least 90 percent of this parcel.

Mr. Campbell said upon contacting the Assessor's Office, he was told there were no comparables and a formula was used to upgrade real property values. He said they had since come up with some comparables. He stated his property was unique because it was surrounded on three sides by Forest Service property. He said it was bought as an investment in the mid 1960's, but every feasibility study done on the property showed the cost of development was greater than lots sell for in the area. He felt the property should not be evaluated as development property.

Mr. Campbell stated an appraisal of the damage to the property was required because of litigation with the people who caused the fire. He said a Forest Service appraiser inspected the property and determined the value of the property's uncut lumber to be \$221,677 and it would cost \$86,088 to rehabilitate the property by replanting trees. He said Nevada Law stated an owner was entitled to triple damages if Forest Service property was damaged, and he felt that was because it would take 20-30 years for the property to come back to what it was.

Mr. Campbell said before the property's appraisal almost doubled, it had been appraised at \$280,000. He asked it be returned to that value.

In response to Member Green, Mr. Campbell said the appraiser did not feel any of the timber was salvageable because the only way in was by helicopter, and he was not sure it would be worth it. He stated most of the trees were Jeffrey pine up to 24 inches and there were also some sugar pine.

Mr. O'Hair reviewed the comparables and noted the taxable value did not exceed full cash value.

In rebuttal, Mr. Campbell said one comparable was developable because it was level, and he felt it was bought for development because there were few trees on it.

Member Woodland said she was concerned about access and the loss of the trees. Chairperson McAlinden asked if there was any way of dealing with the loss of the trees. Mr. O'Hair explained the trees were not valued. He said his biggest consideration was the zoning of the property because it was a special planned development that was typically zoned General Rural, which allowed one home to be built on every 40 acres.

Member Green indicated last year the property was valued at \$264,576 when it had a forest on it. He felt with the loss the trees and the loss of access to the property, he would have a hard time with the factor going forward. Member Woodland commented she was more concerned with the access because, without the access, what could anyone do with the property. She asked if the access loss was temporary. Mr. O'Hair said there was no access unless a four-wheel drive vehicle was used.

Member Krolick noted the comparables appeared closer to potential utilities while the subject parcel was so far back from any type establishment that it looked like, at this point in time, it would be cost prohibitive to use it for anything besides timber sales. Mr. O'Hair said that was possible, but he had not had a chance to drive all of the land sales.

In response to Chairperson McAlinden, Mr. Campbell reiterated there were no plans for use of the property, because the feasibility studies showed it was not feasible to develop. He said even if a road could be placed on the property, it was too steep to develop many lots, possibly six. He also said there would be no access to most of the parcel because of the ridge dividing the southern and northern sections.

Chairperson McAlinden closed the public hearing.

Member Woodland supported a reduction because of the inaccessibility of the land and the timber loss. Member Krolick indicated he would support rolling back the value because of the lumber loss valued at \$221,677. He asked if the lumber was insured.

Chairperson McAlinden reopened the public hearing.

Mr. Campbell replied there was no insurance.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the adjustment of the taxable value of the land to \$300,000 with the improvements at \$0 for a total taxable value of \$300,000 for HEARING NO. 08-0549 - SIERRA LAND ASSOCIATED INC - PARCEL NO. 041-021-22 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

Member Krolick asked why Member Green went with \$300,000. Member Green felt he needed to put the factor in and \$300,000 seemed to be a good price because the property had some value because of the six possible home sites. He said the money was there but it would require a big investment to get to it. He noted the parcel was due for reappraisal and the Board could see where the value went after that.

Member Krolick said he was trying to justify the time value of money. He noted the situation was \$220,000 of income that would not be available for 20-30 years until the trees reached harvestable size. Member Green said there would be less net profit because the trees would be so expensive to haul out.

08-159E PARCEL NO. 009-382-08 - BAUM, JACK P & CAROL M TR - HEARING NO. 08-0450

A Petition for Review of Assessed Valuation received from Jack P. & Carol M. Baum Tr., protesting the taxable valuation on land and improvements located at 3580 Brighton Way, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Graph, page 1

Exhibit B, Photos, page 1-11

Exhibit C, "Key to Understanding" document, pages 1-16

Exhibit D, Photo, page 1

Exhibit E, Photo, page 1

Assessor

Exhibit I, Photos 3555 Brighton Way, pages 1-3

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Appraiser's Hearing Evidence Packet, pages 1-19

Petitioner, Jack Baum, was sworn.

Linda Lambert, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Mr. Baum said he was appealing his land value, but he wanted to clarify the value his building. Mike Hamel, the contractor who built the 4,639 square foot house in 1996 for \$322,064 at 69.44 a square foot, indicated the cost to build the same house today would be \$579,750 at \$125 a square foot. He stated the law allowed 1.5 percent depreciation for 10 years, which brought the value to \$506,000. He noted the assessed value of the house was \$511,000, which was close. He stated on homes of this size, people look at what they could build, not what they can buy.

Mr. Baum indicated the comparable summary was for the Belsera factor area, which was several miles away and totally different properties from those in his area. He said the packet he received from the Assessor's Office included 400 sales. He stated only two homes had a land value greater than his and one was in a gated community, which left 398 comparables. He discussed the history of the assessments on his property going up 200 percent in 10 years. He said Ms. Lambert indicated he was being assessed for a view of 60 percent, but he noted the views across the street were assessed at 20 percent. He felt the difference was the result of the two sides of the street being appraised by separate appraisers.

Mr. Baum discussed the comparables in the Assessor's packet. He also discussed views and said LS-3 had a 20 percent view adjustment as shown in the pictures given to the Board. Mr. Baum felt that the view from LS-3 was better than his view.

Mr. Baum felt his land value should be valued somewhere around \$212,000.

Member Krolick asked if there was vacant land across the street from the Petitioner's parcel. Mr. Baum replied there were no empty properties there.

In response to comments by the Petitioner, Josh Wilson, Assessor, explained the TVLand line on the spreadsheet was the parcel's total value prior to the application of the factor. He stated 30 percent was allocated to be an estimate of land value in this factor district.

Mr. Wilson explained the statutes that govern factoring did not say land had to be within .3 and .35, but that the assessed value of land to the total market value of land had to fall between .3 and .35. He stated when land was at 100 percent of market value the assessed level would be .35, and he provided an example of how the factor worked. Mr. Wilson assured the appellant that the land value represented on the spreadsheet was before the application of the factor. He noted the values on the spreadsheet were all increased by the same factor as the appellant's property.

Ms. Lambert described the subject parcel, and she noted the Exhibit I photos showed the subject parcel's view. She reviewed the comparables and concluded the taxable value did not exceed full cash value.

In response to Chairperson McAlinden, Ms. Lambert said the subject property had a plus 60 percent for view and a minus 10 percent for shape, so it netted out to 50 percent.

In rebuttal, Mr. Baum stated the square footage prices were all over the place. He felt the Assessor could not pick only the high value houses, but also had to look at the lower values. He explained he did not know where two of the comparables were, but the house right across the street from his property was comparable. He described its view as shown in Exhibits D and E.

Chairperson McAlinden closed the public hearing.

Member Green noted the subdivision was laid out so one house would not look directly at another house across the street. He felt Southamton was an exceptional neighborhood.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0450 - BAUM, JACK P & CAROL M TR - PARCEL NO. 009-382-08 be upheld.

08-160E PARCEL NO. 002-231-26 - SULLIVAN, TIMOTHY L - HEARING NO. 08-0972

A Petition for Review of Assessed Valuation received from Timothy L. Sullivan, protesting the taxable valuation on land and improvements located at 2055 Bonneville Ave., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence Packet, pages 1-4

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

Petitioner, Timothy Sullivan, was sworn.

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

Mr. Sullivan said he would like his two hearings combined. Josh Wilson, Assessor, objected because the parcels were in different neighborhoods and had different comparables.

Mr. Sullivan stated he was protesting his land value. He said the first comparable land sale, which was relatively close to his neighborhood, went for a lot less per square foot at \$9.90 than his property did at \$12.22. He stated the other comparables were from 2007 and the land values varied from \$5.82 to \$10.54. He felt his property should be brought in line with the other comparable sales around that same neighborhood. He indicated only one of the sales was close by. He noted the house on Putnam Drive burned down a couple of years ago and was rebuilt, so it was a new house.

Ms. Dillon reviewed the comparables and noted the recommendation was to uphold the Assessor's value.

In response to Member Woodland, Ms. Dillon confirmed the square footage of the subject was 1,007.

Josh Wilson, Assessor, said he just read the Petitioner's information. He stated the Department of Taxation was working on a new appeal form, and he had suggested adding a place for an e-mail address to the form. He stated the Petitioner had requested getting his packet prior to today's hearing, and he was not sure that happened. He noted packets were generally completed three to four days prior to the scheduled hearings, and he would like to e-mail the Assessor's packet to the Petitioners.

Mr. Wilson said the Petitioner's square foot comparisons on properties were not typically how values were done. He said values were based on the site and minor adjustments were made for smaller or larger than typical lot sizes.

Mr. Sullivan indicated he had no rebuttal. In response to Chairperson McAlinden, Mr. Sullivan indicated the square footage issue had been resolved for him.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0972 - SULLIVAN, TIMOTHY L - PARCEL NO. 002-231-26 be upheld.

08-161E **PARCEL NO. 007-062-02 - SULLIVAN, TIMOTHY L ETAL TR - HEARING NO. 08-0973**

A Petition for Review of Assessed Valuation received from Timothy L. Sullivan etal Tr, protesting the taxable valuation on land and improvements located at 75 Bisby Street, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence Packet, pages 1-4

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

Petitioner, Timothy Sullivan, was previously sworn.

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

Mr. Sullivan indicated he did not know where some of the comparables were, so he had no idea whether the values were correct. He said he had seen homes from that area currently on the market for \$130,000. He felt the land was overvalued based on the small size of his lot compared to the others. He said the comparables he found were from \$7.58 up to \$8.23 a square foot and his property was at \$10.36 per square foot, which was out-of-line with other property in that area.

Member Krolick asked if the Petitioner was able to find any parcel of the same size. He said typically if square footage only was used for the appraisal method, more sells for less and that was what was happening with the Petitioner's numbers. Member Krolick noted the Petitioner's land square footage was 20-25 percent more in some cases, which was substantial. Mr. Sullivan replied he had not figured that out because there were not a lot of sales to compare to and those he found were in 2007.

Mr. Johnson discussed the comparables. He noted the Petitioner's comparables were improved sales not land sales. He explained the value of the land was based on the base lot system, and the comparables were very similar to the subject. He said the Petitioner's comparables also supported his land value. He stated if the property was valued on a price per square foot, it would mean a significant increase. He recommended the Board uphold the Assessor's value based on this evidence.

Mr. Sullivan said he had no rebuttal.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0973 - SULLIVAN, TIMOTHY L ETAL TR - PARCEL NO. 007-062-02 be upheld.

08-162E PARCEL NO. 018-393-01 - MADSEN, JON E & LINDA TR -
HEARING NO. 08-1262

A Petition for Review of Assessed Valuation received from Jon E. & Linda Madsen Tr., protesting the taxable valuation on land and improvements located at 1675 Skyline Blvd., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

Petitioner, Jon Madsen, was sworn.

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

Mr. Madsen felt something had to be done to fix a system that allowed values to go up 50 percent when the property was being evaluated yearly. He noted the Assessor's Office had 2,330 comparable sales and 439 land sales available when he appealed, but three of the four properties used as comparables today were not available then. He indicated he would have liked the information contained in the Assessor's packet when he filed his petition.

Mr. Madsen stated his land value was around 20 percent of its assessed value when he bought the property, but now the Assessor's Office indicated State law mandated the land value should be 30 percent. When he bought his property it was reassessed at 90 percent of the purchase price. He doubted that all properties were reappraised at sale, which he felt they should be. His property value was now at 150 percent of his building value.

Mr. Madsen said he had no problem with his valuation, but he disputed the 30 percent valuation of the land. He was frustrated because the 30 percent was required by State law even though his taxes would only go up 3 percent. He said he could live with the 3 percent. He stated his problem was his property was being assessed based on sales at least a year or two old and was being raised 50 percent, while the market was

dropping 50 percent almost daily. He felt the system needed to be tweaked and this was the only place he knew to do that.

Josh Wilson, Assessor, said Mr. Madsen's comments were not about value but about process, and he had noted his suggestions. He said he was working to put the taxable values on the evidence packets for next year. He believed when the Petitioner bought his property, Nevada still used the market approach to value. He said there was an in-depth multiple regression program that was used to establish the market value of land. He indicated that value was determined by market sales. He noted even though the 1981 Legislature changed the system, he believed the current system produced conservative tax rates. He indicated the Assessor's Office did a study that divided the total tax bill by the sale price. He said the median in the valley was roughly .7 of a percent, and he felt anything below 1 percent was a good deal. He indicated he would participate in any regulation workshops to offer the pros and cons of both systems because a system that benefited one group of individuals could be detrimental to another. He commented it was a policy issue for the Legislature to decide.

Mr. Wilson explained the bottom line of raising property values 50 percent in a declining market was that, after the application of the factors, the values estimates were very conservative. He believed that the general factors adopted over the last three years had made the timing of the truing up of values worse. He wished it could have happened last year, but it did not. He also explained the hearing evidence packet was not prepared until a petition was filed and was used to defend the mass appraisal valuation system before this Board. He wanted the Petitioners to have the packet before their hearings, and he felt it would be easily facilitated by the packets going electronic.

Ms. Sutherland discussed the comparable sales. She indicated the recommendation was to uphold the value.

In rebuttal, Mr. Madsen said he did not understand why he had to file a petition to get the evidence packet information. He felt he should not be required to file something by the 15th to have this addressed.

Chairperson McAlinden closed the public hearing.

Member Woodland said she could understand the Petitioner's frustration, but she commended the Assessor and the appraisers because they did as fair a job as possible under the circumstances and under the law.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1262 - MADSEN, JON E & LINDA TR - PARCEL NO. 018-393-01 be upheld.

08-163E

PARCEL NO. 039-141-13 - GILBERTI, RICHARD C & LORELEI J
- HEARING NO. 08-0927

A Petition for Review of Assessed Valuation received from Richard C. & Lorelei J. Gilberti, protesting the taxable valuation on land and improvements located at 8165 Leroy St., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence Packet date January 30, 2008, pages 1-63

Exhibit B, Petitioner's Evidence Packet date January 11, 2008, pages 1-52

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

Petitioner, Lorelei Gilberti, was sworn.

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

Ms. Gilberti indicated the improved sales provided to her when she arrived were not on the original list provided to her. She felt several of the properties were not comparable because they were located in a subdivision that had sewers, lights, and curbs, while her area was a hodgepodge where everything was completely different.

Ms. Gilberti said there was a drainage ditch with a pipe emptying onto her yard that flooded her basement. She noted she did not have the funds to fix the problem. She indicated she did not have street lights or sewer service, and she felt she was being overcharged.

Mr. Thompson discussed the comparables. He indicated he spoke with the appellant about visiting the property to verify the quality class and to take a good look at the parcel. He said the request was denied. He stated the recommendation was to uphold the values.

Chairperson McAlinden asked Ms. Gilberti if she had denied the Assessor access to her property. Ms. Gilberti said that was true. She explained her prior house was overtaxed based on a visit by an appraiser. She said when she talked with an appraiser later, she was told she was overtaxed; but no one offered to give her a refund. She stated she did not want the Assessor's Office in her house.

Chairperson McAlinden said there was a statute regarding this situation. Ms. Gilberti said the Assessor's Office could obtain a subpoena and they would be welcome to come into the house. Chairperson McAlinden believed the language did not

refer to a subpoena. Ms. Gilberti replied she read on the Internet she had the right to tell the Assessor's Office no.

Herb Kaplan, Deputy District Attorney, read NRS 361.345(2) that basically stated if a Petitioner denied the Assessor's reasonable effort to obtain access to the property, the County Assessor would make a reasonable estimate of the property and assess it accordingly and no reduction could be made by the County Board of Equalization.

Ms. Gilberti commented she found it hard to believe her property being flooded by drainage from the City or County did not give her any credibility because she did not want someone in her house.

In response to Member Krolick, Mr. Kaplan said the NRS provision applied to both land and improvements.

Chairperson McAlinden stated per NRS, the Board could not provide a reduction, but possibly the Petitioner could work with the Assessor's Office to set a time to have them come and look at the house. She said the Petitioner might have an advantage if they could look at some of her issues such as the basement. Ms. Gilberti reiterated her comments about her previous experience. She said goodbye and left the hearing.

Chairperson McAlinden closed the public hearing.

Based on NRS 361.345 and Petitioner's refusal to allow entry to the property by the Assessor's Office, the Board was unable to make a reduction, and on motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's Office recommendation for HEARING NO. 08-0927 - GILBERTI, RICHARD C & LORELEI J - PARCEL NO. 039-141-13 be upheld.

08-164E PARCEL NO. 001-135-21 - CHANDELLA LLC - HEARING NO. 08-0121C

A Petition for Review of Assessed Valuation received from Chandella LLC, protesting the taxable valuation on land and improvements located at 1451 Rayburn Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Example, page 1

Exhibit B, CMA Summary Report, pages 1-3

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

Petitioner representative, Steve Kauffman, was previously sworn on February 4, 2008.

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

Mr. Kauffman said he was appealing his land value for 2008/09. He indicated several years ago the Nevada Legislature attempted to discourage speculators who were flooding into Nevada to buy homes by putting an annual 8 percent tax cap on investor property. He indicated a 3-5 percent increase in his taxable value was palatable, but the Assessor's 24 percent increase on this property for 2008/09 perpetuated the 8 percent compounding that he could not keep up with. He stated the rents plummeted for all his properties, and he had four turnovers in 2007. Meanwhile, he said his taxes were compounding 8 percent, and he had to reach into his pocket every month to offset the taxes. He felt the Assessor had to account for what the 8 percent was doing to diminish home values.

Mr. Kauffman discussed Exhibit A, which was an estimate of property taxes if his property were owner occupied with a 3 percent increase versus being a landlord with an 8 percent increase. He noted when the house was sold the 8 percent was not reset to 3 percent. He said the house would always have a higher tax liability associated with it, and he discussed the implications of that higher liability to the market value of the house over 10-15 years.

Mr. Kauffman said his comparables, Exhibit B, were specific to this property. He discussed the comparable sales, which were pulled in increments of six months. He said his land value went up 26 percent in 2005 and another 24 percent in 2008, which he noted was an increase in a down-trending market. He stated there were 4,800 homes on the market in Reno as of yesterday and there were 230 sales in January, comprised of mostly short-sales and foreclosures. He requested his land value go back to the 2007/08 value of \$60,000.

Josh Wilson, Assessor, acknowledged the disparity created by the dual cap system. He said he had testified before the Legislative Committee in 2006 that the Washoe County's Assessor's Office supported a uniform cap on all property because administration of a dual cap was difficult and expensive. He noted the constitution mandated uniform and equal taxation, and he had no idea why the dual cap had not been challenged. He said his personal opinion was the owner-occupied people were afraid to challenge it because it might go away.

Mr. Wilson said there were provisions that said the cap could be lower than 8 percent, which it had been for the last couple of years. He explained if twice Consumer Price Index (CPI) was less than 8 percent, the lower of the two was used. He felt Mr. Kauffman had done a good analysis of market trends, and it was the same type of

quarterly analysis the Assessor's Office did to see what direction the market was heading. He said that analysis had not been done yet for this area because it was a factor area, but indicated this was the type of analysis that would be done to arrive at a fair land estimate once every parcel was reappraised every year.

Mr. Wilson said the comparables provided by the Petitioner clearly showed the taxable value did not exceed market value. He was not sure the \$60,000 land value requested by the Petitioner was supported.

Chairperson McAlinden said the owner on this parcel was Sustained Inverted LLC. Mr. Wilson stated the owner listed on the appraisal records was the owner of record to which the tax bill was sent. He believed Mr. Kauffman filed one petition listing numerous properties he owned.

Member Horan observed the Board could not address the cap because it was a legislative issue. Mr. Wilson commented the tax cap did not change NRS 361.227 regarding taxable value, it merely changed the result.

In rebuttal, Mr. Kaufman said he felt this could not have happened at a worse time, because he was losing the time value of money along with market value. He stated the Housing and Urban Development (HUD) minimums were the only benefit he could capture in terms of being subjected to the 3 percent versus the 8 percent cap. He explained HUD minimums were so low he would have to become a slumlord, but that was not who he was. He stated he was penalized because he had a nice property that compared to the rest of the neighborhood, and he felt the Board had the power to do something because there was a huge inequity between what the Legislature implemented and the Assessor's Office taxable values. Mr. Kauffman said he would have sold the properties in 2005 at the peak of the market if he could have anticipated what was going to happen, but now he had no exit strategy. He had hoped these properties would be his income for the future; but, if he sold now, he would be competing with short-sellers and foreclosures. He said this was the only opportunity he had to seek some relief, and he was appealing to the Board on that basis.

Chairperson McAlinden closed the public hearing.

Member Green felt even though he understood Mr. Kauffman's situation, the Board would not be fulfilling its charge if the Board did what Mr. Kauffman desired.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0121C – CHANDELLA LLC - PARCEL NO. 001-135-21 be upheld.

08-165E **PARCEL NO. 002-292-46 - CHANDELLA LLC - HEARING NO. 08-0121D**

A Petition for Review of Assessed Valuation received from Chandella LLC, protesting the taxable valuation on land and improvements located at 1155 Coleman Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Example, page 1

Exhibit B, CMA Summary Report, pages 1-3

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

Petitioner representative, Steve Kauffman, was previously sworn.

Herb Kaplan said one petition was filed on six properties, and he believed Mr. Kauffman indicated the same argument applied to all of his appeals. He indicated the remaining five could be consolidated based on common issues of law. Joe Johnson, Appraiser III, duly sworn, indicated one parcel had a recommendation to reduce. Mr. Kaplan said that parcel should be heard separately. Mr. Kauffman indicated each house had independent merit, and he had comparable information specific to each property. He felt consolidation was inappropriate.

Mr. Johnson oriented the Board as to the location of the subject property.

See Minute Item 08-164E for Mr. Kauffman's discussion regarding Exhibit A that encompassed all of his properties.

Mr. Kauffman discussed his comparables for this property. He said he was guaranteed to get the 8 percent increase for three years if he did not have an abatement already in place. He requested his land value be retained at \$57,000.

Mr. Johnson discussed the comparables.

In response to Chairperson McAlinden, Mr. Johnson said the 5 percent reduction was for the triangular shape of the property. Chairperson McAlinden commented the taxable unit was less now than when the property was purchased.

Chairperson McAlinden closed the public hearing.

Member Green said Mr. Kauffman's comparables substantiated the Assessor's \$136 per square foot.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0121D - CHANDELLA LLC - PARCEL NO. 002-292-46 be upheld.

08-166E PARCEL NOS. 042-313-13 AND 042-313-48 - CHANDELLA LLC - HEARING NOS. 08-0121A AND 08-0121F

A Petition for Review of Assessed Valuation received from Chandella LLC, protesting the taxable valuation on land and improvements located at 2688 and 2713 Starr Meadows Loop, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Example, page 1

Exhibit B, CMA Summary Report, pages 1-3

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet for 042-313-13, pages 1-9 and for 042-313-48, pages 1-11

Petitioner representative, Steve Kauffman, was previously sworn. At the Petitioner's request and with the Assessor's agreement, the Board agreed to hear Parcel Nos. 042-313-13 and 042-313-48 together.

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

See Minute Item 08-164 for Mr. Kauffman's discussion regarding Exhibit A that encompassed all of his properties.

Mr. Kaufmann discussed his comparables for these properties. He noted he had a 4 percent increase on these two parcels in 2006, six percent in 2007, and the land went up 50 percent in 2008. He said if he did not file an appeal by January 15th, he could not be heard. He felt that needed to apply to the Assessor's Office also. He asked how the Assessor's Office could increase the value another 50 percent in 2008 when 4 and 6 percent were applied for 2006 and 2007. He said if he could not go back and appeal; neither should the Assessor's Office. He felt that meant the 50 percent had to be considered by the Board.

Mr. Johnson discussed the comparables for both parcels. He stated the recommendation was to uphold.

In response to Member Green, Mr. Johnson replied both the Mountain Springs Road and the Alpine Meadows Road were in the same subdivision.

In rebuttal, Mr. Kauffman stated the taxable unit for the Overboard ABS property was \$11 higher than the Chandella property, but the Overboard ABS property had no view. He indicated the difference made no sense.

Mr. Wilson indicated a view premium of 10 percent was applied to the properties on the outer edge. He said the difference in square foot values was due to the size of the homes because, as a house gets bigger, the dollars per square foot go down. He also noted Parcel No. 042-313-13 received two additional years of depreciation.

Mr. Kauffman said Chandella had a superior view and a bigger garage. Mr. Johnson explained there were other differences such as flatwork and fixtures, which were reflected in the difference in the dollars per square foot for the two properties.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NOS. 08-0121A AND 08-0121F - CHANDELLA LLC - PARCEL NOS. 042-313-13 AND 042-313-48 be upheld.

08-167E PARCEL NO. 042-313-19 - CHANDELLA LLC - HEARING NO. 08-0121B

A Petition for Review of Assessed Valuation received from Chandella LLC, protesting the taxable valuation on land and improvements located at 2616 Starr Meadows Loop, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Example, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

Petitioner representative, Steve Kauffman, was previously sworn.

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

See Minute Item 08-164 for Mr. Kauffman's discussion regarding Exhibit A that encompassed all of his properties. Mr. Kauffman said he would wait until he heard the Assessor's recommendation before speaking.

Mr. Johnson discussed the comparables. He said based on a view inspection of the property, it was determined it had the same view as its neighbors. He stated the recommendation was to reduce the land to \$150,477 with the improvements remaining the same for a total taxable value of \$301,818.

In response to Member Green, Mr. Johnson indicated the adjustment would equalize the lot with the lot to its left. Mr. Kauffman discussed the view. He did not agree with the 40 percent view premium, but he would accept the 10 percent reduction.

Mr. Wilson explained the subject parcel was the beginning of the 50 percent views, but on review it was felt the views were closer to the 40 percent views.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the recommendation by the Assessor's Office to adjust the taxable value of the land to \$150,477 with the improvements at \$151,341 for a total taxable value of \$301,818 for HEARING NO. 08-0121B - CHANDELLA LLC - PARCEL NO. 042-313-19 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-168E PARCEL NO. 200-431-06 - CHANDELLA LLC - HEARING NO. 08 - 0121E

A Petition for Review of Assessed Valuation received from Chandella LLC, protesting the taxable valuation on land and improvements located at 1490 Mescalero Ave., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Example, page 1

Exhibit B, CMA Summary Report, pages 1-3

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

Petitioner representative, Steve Kauffman, was previously sworn.

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

See Minute Item 08-164 for Mr. Kauffman's discussion regarding Exhibit A that encompassed all of his properties. Mr. Kauffman discussed his comparables for this property. He indicated the house was built in 1994 and the roof needed to be replaced. He stated he did not expect to see a 66 percent increase in this market, and he requested the land value go back to its value in 2007/08.

Mr. Johnson discussed the comparables. He said the recommendation was to uphold.

In rebuttal, Mr. Kauffman said the *Las Vegas Sun* reported Nevada was the leader in foreclosure filings in 2007. He stated 2 million people were foreclosed on in America. He appealed to the Board to apply some subjective reasoning regarding the increases, and he stated he was disappointed in the whole process.

Member Green asked if the Assessor's Office was aware the roof was bad. Mr. Johnson replied that was what depreciation was for.

Chairperson McAlinden closed the public hearing.

Member Woodland complemented the Petitioner for all of the work he had done to prepare for his hearings.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0121E - CHANDELLA LLC - PARCEL NO. 200-431-06 be upheld.

5:37 p.m. The Board took a temporary recess.

5:48 p.m. The Board reconvened with all members present.

08-169E **PARCEL NO. 204-742-01 - ROSSI, ELTON G & ANN E TR - HEARING NO. 08-0058**

A Petition for Review of Assessed Valuation received from Elton G. & Ann E. Rossi Tr., protesting the taxable valuation on land and improvements located at 3260 Diamond Ridge Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

Nancy Parent, Chief Deputy County Clerk, indicated an e-mail had been received from the Petitioner stating the Petitioner had surgery February 4, 2008. Ms. Parent advised Mr. Rossi indicated he was available to attend from February 11th to the 15th, but he had not given any indication whether or not he was available February 28th.

In response to Chairperson McAlinden, Herb Kaplan, Deputy District Attorney, indicated the Board should grant a continuance as long as the request was not malicious.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that HEARING NO. 08-0058 – ROSSI, ELTON G & ANN E TR - PARCEL NO. 204-742-01 be continued to February 28, 2008.

08-170E PARCEL NO. 232-471-10 - MORRISON, ROBERT W JR & JOANN M - HEARING NO. 08-0165

A Petition for Review of Assessed Valuation received from Robert W. & Joann M. Morrison Jr., protesting the taxable valuation on land and improvements located at 2370 Trail Ridge Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

Chairperson McAlinden stated the Petitioner requested a continuance, and she suggested moving the petition to February 28th.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that HEARING NO. 08-0165 - MORRISON, ROBERT W JR & JOANN M - PARCEL NO. 232-471-10 be continued to February 28, 2008.

08-171E PARCEL NO. 038-341-02 - ALLEN, JAY - HEARING NO. 08-1148

A Petition for Review of Assessed Valuation received from Jay Allen, protesting the taxable valuation on land and improvements located at 30 Bitterbrush Rd., Mogul, Washoe County, Nevada, was set for consideration at this time.

Chairperson McAlinden stated the Petitioner requested a continuance, and she suggested moving the petition to February 28th.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that HEARING NO. 08-0165 – ALLEN, JAY - PARCEL NO. 038-341-02 be continued to February 28, 2008.

08-172E PARCEL NO. 007-054-09 - DEES, DANIEL - HEARING NO. 08-1248

A Petition for Review of Assessed Valuation received from Daniel Dees, protesting the taxable valuation on land and improvements located at 1645 Jackson Place, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

The Petitioner was not present to offer testimony.

Joe Johnson, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office would stand on its written presentation and the recommendation was to uphold.

Chairperson McAlinden stated she saw no evidence for this petition.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1248 - DEES, DANIEL - PARCEL NO. 007-054-09 be upheld.

08-173E PARCEL NO. 009-702-07 - PETERS, GORDON & CECILE - HEARING NO. 08-1222

A Petition for Review of Assessed Valuation received from Gordon & Cecile Peters, protesting the taxable valuation on land and improvements located at 4370 Juniper Trail, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

The Petitioners were not present to offer testimony.

Joe Johnson, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office would stand on its written presentation and the recommendation was to uphold.

Chairperson McAlinden stated she saw no evidence for this petition.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1222 - PETERS, GORDON & CECILE - PARCEL NO. 009-702-07 be upheld.

08-174E PARCEL NO. 010-294-05 - THOMPSON, HOWARD & VIRGINIA TR - HEARING NO. 08-0103

A Petition for Review of Assessed Valuation received from Howard & Virginia Thompson Tr., protesting the taxable valuation on land and improvements located at 1245 Sharon Way, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

The Petitioners were not present to offer testimony.

Ginny Sutherland, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. She said the Assessor's Office would stand on its written record and the recommendation was to uphold the value.

Chairperson McAlinden stated she saw no evidence for this petition.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0103 - THOMPSON, HOWARD & VIRGINIA TR - PARCEL NO. 010-294-05 be upheld.

08-175E PARCEL NO. 018-121-15 - COLEMAN, KENNETH R - HEARING NO. 08-0989

A Petition for Review of Assessed Valuation received from Kenneth R. Coleman, protesting the taxable valuation on land and improvements located at 2340 Pleasure Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Comparable Sales, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

The Petitioner was not present to offer testimony.

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office stood on its written record.

Chairperson McAlinden noted the Petitioner had submitted a short paragraph that was part of the record.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0989 - COLEMAN, KENNETH R - PARCEL NO. 018-121-15 be upheld.

08-176E PARCEL NO. 019-061-11 - FERNANDES, KENNETH M ETAL - HEARING NO. 08-0750

A Petition for Review of Assessed Valuation received from Kenneth M. Fernandes etal, protesting the taxable valuation on land and improvements located at 2295 Oreana Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Faxed Document dated 1/28/08, pages 1-2

Exhibit B, Document received 1/10/08, pages 1-15

Exhibit C, Document received 1/31/08, pages 1-20

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

The Petitioner was not present to offer testimony.

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office stood on its written record.

Member Horan said the letter from the Petitioner referred to the downturn in the real estate market, but there was nothing that would substantially affect Assessor's valuation of the property. Member Woodland and Chairperson McAlinden agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0750 - FERNANDES, KENNETH M ETAL - PARCEL NO. 019-061-11 be upheld.

08-177E PARCEL NO. 023-194-59 - SELTZ, THOMAS E & NORMA J TR - HEARING NO. 08-0773

A Petition for Review of Assessed Valuation received from Thomas E. & Norma J. Seltz Tr., protesting the taxable valuation on land and improvements located at 4675 Lakewood Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's letter, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

The Petitioners were not present to offer testimony.

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand by its written record.

Chairperson McAlinden said the Petitioner's letter appeared to address housing values and the state of the economy. She indicated she found nothing in the letter that would impact the Assessor's appraisal. Member Horan agreed. In response to Member Horan, Josh Wilson, Assessor, stated the Assessor's Office had received numerous requests for information and the Petitioner's letter was very similar to a form letter that the Village League was circulating. He believed his office had responded to the Petitioner, but he would have to verify that. Chairperson McAlinden asked he be responded to if it had not already been done.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0773 - SELTZ, THOMAS E & NORMA J TR - PARCEL NO. 023-194-59 be upheld.

08-178E PARCEL NO. 023-731-08 - HARRIES, GERALD V & VIRGINIA L TR - HEARING NO. 08-0207

A Petition for Review of Assessed Valuation received from Gerald V. & Virginia L. Harries Tr., protesting the taxable valuation on land and improvements located at 2545 Manznita Lane, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

The Petitioners were not present to offer testimony.

Pat O'Hair, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on its written record.

Chairperson McAlinden said the Petitioner had not supplied any evidence that would refute the Assessor's appraisal. Member Green mentioned a note on the petition. Member Horan said he read the note and it did not offer any substantial evidence that would refute the Assessor's appraisal of the property.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0207 - HARRIES, GERALD V & VIRGINIA L TR - PARCEL NO. 023-731-08 be upheld.

08-179E PARCEL NO. 039-625-04 - REID, REGAN H - HEARING NO. 08-0051

The property was located at 5970 Walnut Creek Rd., Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Letter dated February 16, 2008, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

The Petitioner was not present to offer testimony.

John Thompson, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. He said the recommendation was to uphold.

In response to Chairperson McAlinden, Mr. Thompson said there was no petition only a letter from Regan Reid. Chairperson McAlinden said statute required the petition be perfected and there was a letter from the Assessor's Office requesting the petition be perfected. Nancy Parent, Chief Deputy County Clerk, said the Clerk's office did not have a petition.

Herb Kaplan, Deputy District Attorney, summarized NRS 361.356 and 357, which stated a petition must be filed on the correct form. He said the original request in the past was considered to be timely filed petition; but if the petition were not perfected on the correct form, the Board was divested of the jurisdiction to hear the appeal.

Based on NRS 361.356 and NRS 361.357, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that the Board did not have the jurisdiction to hear HEARING NO. 08-0051 - REID, REGAN H - PARCEL NO. 039-625-04 due to the Petitioner's failure to perfect the petition.

08-180E PARCEL NO. 040-423-09 - COVEC, PAUL A & JOANNE W TR - HEARING NO. 08-1283

A Petition for Review of Assessed Valuation received from Paul A. & Joanne W. Covec Tr., protesting the taxable valuation on land and improvements located at 987 Quail Hollow Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

Member Horan said the request was also for three other parcels. Herb Kaplan, clarified the other parcels were not on today's agenda. Chairperson McAlinden asked the Clerk's Office to make a note to watch for his other parcels so they could be moved to a later date.

On motion by Member Krolick, seconded by Member Horan, which motion duly carried, it was ordered that HEARING NO. 08-1283 - COVEC, PAUL A & JOANNE W TR - PARCEL NO. 040-423-09 be continued until February 28, 2008.

08-181E PARCEL NO. 051-180-20 - BUCK, CAROL F TR - HEARING NO. 08-1531

A Petition for Review of Assessed Valuation received from Carol F. Buck Tr., protesting the taxable valuation on land and improvements located at 3547 Hidden Valley Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Authorization for Representation and Exhibit to Petition for Review of Assessed Valuation for 2008/2009, pages 1-7

Exhibit B, Amended Exhibit to Petition for Review of Assessed Valuation for 2008/2009, pages 1-17

Exhibit C, Seconded Amended Exhibit to Petition for Review of Assessed Valuation for 2008/2009, pages 1-28

Exhibit D, Exhibit to Petition, pages 1-266

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-7

Petitioner representative, Norman Azevedo, was present earlier in the day, but left to attend another meeting.

Josh Wilson, Assessor, duly sworn, asked if Mr. Azevedo had submitted any new evidence before he left. Nancy Parent, Chief Deputy County Clerk, replied he did not. Mr. Wilson oriented the Board as to the location of the subject property.

Chairperson McAlinden said it was the same or similar information from Mr. Azevedo's presentation on Monday. Mr. Wilson said it was clear from the comparable sales it was an allocation neighborhood and was not subject to view, time adjustments, rock classifications, or any of the other contested methodologies. He stated the taxable value was below market value as evidenced by the comparable sales, which were all model matches.

Chairperson McAlinden commented Mr. Azevedo was looking at the applied values as his position for refuting the Assessor's appraisal according to Mr. Azevedo's evidence.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1531 - BUCK, CAROL F TR - PARCEL NO. 051-180-20 be upheld.

08-182E PARCEL NO. 051-621-08 - PERKINS, DWIGHT G & CATHY H - HEARING NO. 08-1245

A Petition for Review of Assessed Valuation received from Dwight G. & Cathy H. Perkins, protesting the taxable valuation on land and improvements located at 5745 Stillmeadow Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Owner's opinion on why 08/09 assessment is incorrect, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

The Petitioners were not present to offer testimony.

Chairperson McAlinden said the letter from the Petitioner talked about the economy and the marketplace. She noted the Petitioner stated Parcel No. 051-621-10 was identical to and built at the same time as his property, but was assessed 5 percent below his property.

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

Josh Wilson, Assessor, explained the Parcel No. 051-621-10 was not an exact model match. He said the subject parcel was larger but the land value was the same on both properties according to the Assessor's records.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1245 - PERKINS, DWIGHT G & CATHY H - PARCEL NO. 051-621-08 be upheld.

08-183E PARCEL NO. 200-302-01 - GOLISH, JOHN & SUE - HEARING NO. 08-0550

A Petition for Review of Assessed Valuation received from John & Sue Golish, protesting the taxable valuation on land and improvements located at 6219 Valley Wood Drive, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Handwritten attachment to petition, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-11

The Petitioners were not present to offer testimony.

Ron Sauer, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on its written presentation.

Member Horan noted the Petitioner referenced other properties. He said it seemed he was making the case they were identical or similar while their land values were less. Mr. Sauer replied the property was reappraised in 2004 and, at that time, all of the properties in the neighborhood that were between 5,600 and 9,500 square feet received the same land value. He indicated anything above that went up incrementally 5 percent in value as size adjustments. He assumed the properties the Petitioner was addressing were a little bigger. Member Horan said it was "...the same model home within 1 to 4 blocks, six homes with 17% to 28 % more sq. ft. land are at the same taxable land value..." Mr. Sauer said he assumed the Petitioner was talking about the land instead of the buildings. He said the buildings would not be at the same taxable value if they were different sizes. Member Horan indicated it was hard to be sure when the Petitioner was not present.

After discussion about traffic, Mr. Sauer indicated the subject parcel was 11 parcels north of the intersection of Valley Wood Dr. and Mae Anne Ave. and would not receive a traffic adjustment.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0550 - GOLISH, JOHN & SUE - PARCEL NO. 200-302-01 be upheld.

08-184E PARCEL NO. 204-092-06 - GLUECK, BARBARA E - HEARING NO. 08-0845

A Petition for Review of Assessed Valuation received from Barbara E. Glueck, protesting the taxable valuation on land and improvements located at 5615 E. Brookdale Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Owner's opinion that the subject property is improperly valued, pages 1-10

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

The Petitioner was not present to offer testimony.

Julie Culver, Appraiser I, duly sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden indicated the letter from the Petitioner mentioned a block wall that blocked her ATV access to Peavine Mountain and affected her view. Ms. Culver said she verified with the City of Reno that the block wall was erected by the City to stop motorized vehicle access onto City property. She said the City was preparing an ordinance that would make it illegal to drive a motorized vehicle across City property. She explained the City posted a sign noting three points of legal access. She said based on the comparables, the subject parcel's taxable value was below fair market value and the Assessor's Office stood on its written presentation.

Member Horan agreed it was an ugly wall. Ms. Culver explained the Petitioner's property was up on a ridge and the Petitioner's view was over the top of the wall.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0845 - GLUECK, BARBARA E - PARCEL NO. 204-092-06 be upheld.

08-185E PARCEL NO. 204-741-02 - BRILLIANT, STEVEN E & WINSOM - HEARING NO. 08-0853

The subject property was located at 3270 Quartzite Dr., Reno, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Attachment 1 to Petition for Review of Tax Assessment, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

The Petitioners were not present to offer testimony.

Josh Wilson, Assessor, asked if the Petitioner had only filed the Abatement Petition. Nancy Parent, Chief Deputy County Clerk, indicated only the Abatement Petition and the Petitioner's Attachment 1 were received from the Petitioner.

Julie Culver, Appraiser I, duly sworn, indicated the Assessor's Office made three attempts to contact the Petitioner. Two attempts were written and included a copy of the blank appeal form. However, the taxpayer never responded.

Based on NRS 361.356 and NRS 361.357, on motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried, it was ordered that the Board did not have the jurisdiction to hear HEARING NO. 08-0853 - BRILLIANT, STEVEN E & WINSOM - PARCEL NO. 204-741-02 due to the Petitioner's failure to perfect the petition.

08-186E PARCEL NO. 212-032-08 - PERKINS, SHEEN - HEARING NO. 08-1394

A Petition for Review of Assessed Valuation received from Sheen Perkins, protesting the taxable valuation on land and improvements located at 370 Anselmo Dr., Reno, Washoe County, Nevada, was set for consideration at this time.

Chairperson McAlinden noted the Petitioner was asking for a continuation.

On motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried, it was ordered that HEARING NO. 08-1394 - PERKINS, SHEEN - PARCEL NO. 212-032-08 be continued until February 28, 2008.

08-187E PARCEL NO. 220-052-02 - PEDRINI, NINO P & GINA L - HEARING NO. 08-1258

A Petition for Review of Assessed Valuation received from Nino P. & Gina L. Pedrini, protesting the taxable valuation on land and improvements located at 90 Hawken Road, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

The Petitioners were not present to offer testimony.

Joe Johnson, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He said there was a recommendation with which the owner was in agreement. He stated the concern was they backed up to the Hawkin fire area. He said the recommendation was to reduce the land to \$465,000 with the buildings remaining the same for a total taxable value of \$2,586,231. Mr. Johnson indicated he felt the property was properly valued with that adjustment.

Chairperson McAlinden explained the Board gave credit to a land owner when his trees burned, but the Assessor's Office did not. She said the Assessor's Office did give credit when there was no view of trees, which she found interesting. Mr. Johnson said the adjustment was based on the data submitted by the taxpayer and the report also supported the recommendation.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$465,000 with the improvements at \$2,121,231 for a total taxable value of \$2,586,231 for HEARING NO. 08-1258 - PEDRINI, NINO P & GINA L - PARCEL NO. 220-052-02 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-188E PARCEL NO. 220-071-15 - WINKLER, LARRY ETAL - HEARING NO. 08-1439

A Petition for Review of Assessed Valuation received from Larry Winkler etal, protesting the taxable valuation on land and improvements located at 49 Sawbuck Rd., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

The Petitioner was not present to offer testimony.

Joe Johnson, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said she found no evidence from the Petitioner that would refute the Assessor's valuation of this parcel.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1439 - WINKLER, LARRY ETAL - PARCEL NO. 220-071-15 be upheld.

08-189E PARCEL NO. 220-072-02 - DOXEY, ROBERT M & JO-ANNE TR - HEARING NO. 08-0781

A Petition for Review of Assessed Valuation received from Robert M. & Jo-Anne Doxe Tr., protesting the taxable valuation on land and improvements located at 40 Sawbuck Rd., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-13

The Petitioners were not present to offer testimony.

Joe Johnson, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on its written presentation.

Chairperson McAlinden said the Petitioner attached information addressing appraisal methods, but nothing specific to this property. She stated she did not see any information that would refute the Assessor's assessment. Mr. Johnson said the Assessor's Office had responded to the information request. Josh Wilson, Assessor, said no information had been provided by the Petitioner to support non-equalization of similarly situated properties.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0781 - DOXEY, ROBERT M & JO-ANNE TR - PARCEL NO. 220-072-02 be upheld.

08-190E **PARCEL NO. 232-160-19 - O`ROURKE, TERENCE J TR - HEARING NO. 08-0728**

A Petition for Review of Assessed Valuation received from Terence J. O`Rourke Tr., protesting the taxable valuation on land and improvements located at 8360 Cinnamon Ridge Lane, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser`s Hearing Evidence Packet, pages 1-10

The Petitioner was not present to offer testimony.

Ernie Wood, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He indicated the Assessor`s Office would stand on its written presentation.

Chairperson McAlinden did not see any evidence that would refute the assessment by the Assessor`s Office.

Based on the evidence presented by the Petitioner and the Assessor`s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0728 - O`ROURKE, TERENCE J TR - PARCEL NO. 232-160-19 be upheld.

08-191E **PARCEL NO. 232-160-19 - O`ROURKE, TERENCE J TR - HEARING NO. 08-0728F07**

A Petition for Review of Assessed Valuation received from Terence J. O`Rourke Tr., protesting the taxable valuation on land and improvements located at 8360 Cinnamon Ridge Lane, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser`s Hearing Evidence Packet, pages 1-10

The Petitioner was not present to offer testimony.

Josh Wilson, Assessor, said the Assessor's Office objected to this petition because it was not timely filed. He stated there were provisions that allowed a Petitioner to appeal a valuation from a previous year if that value had changed on the reopened roll. He understood no changes occurred during the 2007/08 reopen period that would allow the Petitioner to file an appeal for a previous year.

Ernie Wood, Senior Appraiser, duly sworn, discussed NRS 361.310. He confirmed no changes were made to the parcel.

Mr. Wilson said he was glad there would be discussion under Board Member Comments on a way to expedite some of these issues. He explained the Assessor's Office did not have the jurisdiction to deny a hearing because the Petitioner put the years 2007/2008/2009 on the petition, so a hearing number was assigned. He stated Clark County forwarded petitions that did not seem appropriate to the Board of Equalization's District Attorney who would then deny the appeal. He said that way no hearings were scheduled.

Herb Kaplan, Deputy District Attorney, said it appeared to be a timely petition, but it did not state a valid basis for reopening 2007/08, which meant it did not meet the requirements for relief.

Based on NRS 361.310, on motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-0728F07 - O'ROURKE, TERENCE J TR - PARCEL NO. 232-160-19 because there were no changes, so it did not meet the requirements to be reopened for the year in question.

08-192E PARCEL NO. 232-261-01 - VAN VOOREN, MARLENE A -
HEARING NO. 08-1098

A Petition for Review of Assessed Valuation received from Marlene A. Van Vooren, protesting the taxable valuation on land and improvements located at 2298 Placer Wood Terrace, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-8

The Petitioner was not present to offer testimony.

Josh Wilson, Assessor, duly sworn, oriented the Board as to the location of the subject property. He said the Assessor's Office would stand on its written presentation that demonstrated the taxable value did not exceed full cash value.

Chairperson McAlinden stated the Petitioner supplied no evidence that would refute the valuation by the Assessor's Office.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1098 - VAN VOOREN, MARLENE A - PARCEL NO. 232-261-01 be upheld.

08-193E PARCEL NO. 232-343-02 - GRIFFIN, JACKIE R - HEARING NO. 08-0454

A Petition for Review of Assessed Valuation received from Jackie R. Griffin, protesting the taxable valuation on land and improvements located at 1895 Dove Mountain Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-12

The Petitioner was not present to offer testimony.

Ron Sauer, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Josh Wilson, Assessor, indicated there was no evidence presented by the Petitioner to support the claim of non-equalization of similarly situated parcels.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0454 - GRIFFIN, JACKIE R - PARCEL NO. 232-343-02 be upheld.

08-194E PARCEL NO. 232-361-14 - HOFF, BRADFORD - HEARING NO. 08-1560

A Petition for Review of Assessed Valuation received from Bradford Hoff, protesting the taxable valuation on land and improvements located at 7650 Basin Run Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-8

The Petitioner was not present to offer testimony.

Julie Culver, Appraiser I, duly sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden said the Petitioner did not provide any information to dispute the valuation by the Assessor's Office.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1560 - HOFF, BRADFORD - PARCEL NO. 232-361-14 be upheld.

08-195E PARCEL NO. 232-471-05 - BYDE, THOMAS E & KRISTIN L - HEARING NO. 08-0495

A Petition for Review of Assessed Valuation received from Thomas E. & Kristin L. Byde, protesting the taxable valuation on land and improvements located at 2320 Trail Ridge Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence Packet, pages 1-10

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

The Petitioners were not present to offer testimony.

Chairperson McAlinden said it appeared the Petitioner's letter referred to market trends.

Ron Sauer, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He said a lot of work was done in the Somersett area. He noted the factors had pushed a lot of values over market value. He stated there was a

recommendation to reduce the base lot value from \$240,000 to \$160,000 with a 50 percent view adjustment for the golf course for this parcel. He said that would be consistent with Assessor's Recommendation 5 that would be presented to the Board on February 15, 2008.

Josh Wilson, Assessor, said based on petitions that were filed, there was evidence that taxable values were over market values for the area. He stated that the Assessor's Office would be making a recommendation to reduce the whole area, not just for those taxpayers who filed petitions. He said the recommendation was to reduce this parcel and then the recommendation would be to reduce the remainder of the parcels next week.

Member Green noted a Somerset parcel was just done and no adjustment was made. Mr. Sauer said they had probably not looked at that neighborhood. He explained the custom areas were not pushed over market value because they did not receive a factor.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$240,000 with the improvements at \$370,534 for a total taxable value of \$610,534 for HEARING NO. 08-0495 - BYDE, THOMAS E & KRISTIN L - PARCEL NO. 232-471-05 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

08-196E PARCEL NO. 232-523-05 - VAN VOOREN, MARLENE TR -
HEARING NO. 08-1097

A Petition for Review of Assessed Valuation received from Marlene Van Vooren Tr., protesting the taxable valuation on land and improvements located at 2455 Drake Wood Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-6

The Petitioner was not present to offer testimony.

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

Chairperson McAlinden said she saw no evidence to refute the valuation by the Assessor's Office.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1097 - VAN VOOREN, MARLENE TR - PARCEL NO. 232-523-05 be upheld.

08-197E PARCEL NOS. 232-720-01, 232-720-04 AND 232-720-05 - KELLEY, DONALD E & LORRAINE - HEARING NOS. 08-1435A, 08-1435B, AND 08-1435C

A Petition for Review of Assessed Valuation received from Donald E. & Lorraine Kelley, protesting the taxable valuation on land and improvements located at Painted River Trail, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Advertisements, pages 1-3

Exhibit B, Petitioner's Evidence Packet, pages 1-14

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-7

The Petitioners were not present to offer testimony.

On motion by Member Krolick, seconded by Member Horan, which motion duly carried, it was ordered that HEARING NOS. 08-1435A, 08-1435B, AND 08-1435C - KELLEY, DONALD E & LORRAINE - PARCEL NOS. 232-720-01, 232-720-04 AND 232-720-05 be combined.

Julie Culver, Appraiser I, duly sworn, oriented the Board as to the location of the subject properties, and she discussed the comparables.

Chairperson McAlinden said evidence alluded to the current market situation and the inability to sell the properties.

Member Krolick said there was an attempt to sell the property for \$250,000. He asked if there were recent comparables for land sales in Somerset. Ms. Culver said there were three 2007 sales. She noted the listing was by a broker who apparently spent the majority of his time in California, and she discussed the timing of the listing and the ads.

In response to Member Green, Ms. Culver said the property was part of Somerset and had access to all of the amenities in Somerset.

Member Krolick asked if a title search would perfect the title. Ms. Culver replied she did not go that far back. Member Krolick commented it could have been the original land owner who sold to Somerset.

Member Woodland made a motion that the taxable value of the land and improvements for HEARING NO. 08-1435A- KELLEY, DONALD E & LORRAINE - PARCEL NO. 232-720-01 be upheld based on the evidence presented by the Petitioner and the Assessor's Office, the finding that the land and improvements were valued correctly and the that total taxable value did not exceed full cash value. Member Horan seconded the motion.

Member Green said he had a hard time with the motion because the properties were for sale at \$250,000 with 5 percent down and 5 percent interest. He said that was why he asked if it was really part of Somerset; because, if they were, he was surprised the five acre parcels were not gobbled up. Ms. Culver did not understand either, but the Petitioner said she received two phone calls. Member Green noted the broker was located in San Jose.

Member Krolick said he agreed with Member Green, but not with the \$250,000. He suggested there should be some type of adjustment. He noted Parcel No. 232-720-05 did not have street access. Ms. Culver indicated there was a road easement through Parcel No's 232-720-04 and 232-720-05. Member Krolick felt that the parcels should be compared to the full land value of the sales in Somerset. Ms. Culver said there was another parcel just below Parcel No. 232-720-05 without the full view of the subject parcels. She stated that was less than two acres and sold in May 31, 2006 for \$396,717.

Chairperson McAlinden asked if the properties were buildable. Ms. Culver replied they were because they were on a gentle rolling type of terrain. She said water and sewer were located in Painted Trail and went to the property line of Parcel No. 232-720-01.

Member Horan felt there was no evidence to go against the recommendation of the Assessor.

Member Green said the other day Josh Wilson, Assessor, indicated if a property was for sale for a considerable time for less than the assessed value, he thought it should be reduced. Ms. Culver noted it was listed for six months with an out-of-state broker and the other two ads were for sale by owner. Mr. Wilson said he shared Member Green's concerns. He felt the value should range from \$250,000 to \$350,000, possibly \$350,000.

Member Krolick noted Parcel No. 232-720-04 had an easement going right through it almost dead center. He had a problem with Parcel No. 232-720-04 being

the same value as Parcel No. 232-720-05. Mr. Wilson commented he would have been more comfortable about market value if this had been listed locally on a multiple listing service. Member Krolick said \$250,000 was not the number, but it should be something under \$350,000.

Nancy Parent, Chief Deputy County Clerk, indicated Member Woodland's motion only referenced the first parcel.

Member Krolick felt without knowing the topography, Parcel No. 232-720-01 seemed to be the superior parcel, which would support a higher valuation than the other two parcels.

Member Woodland withdrew her motion. Member Horan withdrew his second.

Member Green motioned to adjust the Assessor's appraisal by \$25,000, making each of the properties listed \$325,000 and with the adjustment the land and improvements were valued correctly and the total taxable value did not exceed full cash value. Member Krolick seconded the motion for discussion.

Member Krolick said he was comfortable with the value on Parcel No. 232-720-01, but he suggested Parcel No. 232-720-04 and -05 should be reduced to \$300,000.

Chairperson McAlinden said the ads were in the *Reno Gazette-Journal* and there was no way of knowing what kind of coverage they got, whether or not the property was listed anywhere else, or what the conversations were about for the two phone calls received. She did not favor reducing the value a whole lot.

Member Krolick advised that advertising in local papers did provide classified exposure on the Internet, which was how he shopped for investment property in Florida. He did not feel that exposure was detrimental to the ability to sell the property.

Member Green withdrew his motion. Member Krolick withdrew his second.

Member Horan felt the discussion was speculating on property, but the Petitioner did not provide any data to support changing the Assessor's recommendation. Member Krolick said there was data because those ads were real. Member Horan said his personal opinion was there was not enough data to make a change. Chairperson McAlinden agreed with Member Horan.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, 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 for HEARING NOS. 08-1435A, 08-1435B, AND 08-1435C - KELLEY, DONALD E & LORRAINE - PARCEL NOS. 232-720-01, 232-720-04 AND 232-720-05 be upheld.

08-198E PARCEL NO. 234-111-28 - WHITE, MADELYN TR - HEARING NO. 08-0118

A Petition for Review of Assessed Valuation received from Madelyn White Tr., protesting the taxable valuation on land and improvements located at 1770 Autumn Valley Way, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Assessment Notice and Quick Info printout, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-10

The Petitioner was not present to offer testimony.

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

Chairperson McAlinden said Petitioner comments on the petition indicated there was a view issue. Josh Wilson, Assessor, said upon review of the Appraisal Record Card there did not seem to be a view premium applied to this property.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0118 - WHITE, MADELYN TR - PARCEL NO. 234-111-28 be upheld.

08-199E PARCEL NO. 024-213-18 - WILLIAMS, PATRICIA - HEARING NO. 08-1133

A Petition for Review of Assessed Valuation received from Patricia Williams, protesting the taxable valuation on land and improvements located at 4302 Clyde Ct., Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Evidence Packet, pages 1-6

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-8

The Petitioner was not present to offer testimony.

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

Chairperson McAlinden said the Petitioner included information about the current state of the real estate market. Josh Wilson, Assessor, noted the Assessor's office tried to find the most recent sales and was able to find two in late November for the exact unit. He said even with the downturns in the market, he felt the total taxable value did not exceed full cash value. Chairperson McAlinden noted the property was purchased in 2004 for \$175 per square foot and the Assessor had it valued at \$93.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1133 - WILLIAMS, PATRICIA - PARCEL NO. 024-213-18 be upheld.

08-200E PARCEL NO. 036-502-01 - CASSINELLI, JEANNIE ETAL - HEARING NO. 08-1440

A Petition for Review of Assessed Valuation received from Jeannie Cassinelli etal, protesting the taxable valuation on land and improvements located at 2180 Burnside Dr., Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

The Petitioner was not present to offer testimony.

Ron Sauer, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden noted this was a non-equalization issue, but she did not see specific information that would change the Assessor's valuation of the property.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1440 - CASSINELLI, JEANNIE ETAL - PARCEL NO. 036-502-01 be upheld.

08-201E PARCEL NO. 038-695-02 - RYST, GEORGE W & INGRID TR - HEARING NO. 08-0159

A Petition for Review of Assessed Valuation received from George W. & Ingrid Ryst Tr., protesting the taxable valuation on land and improvements located at 170 Riverdale Circle, Verdi, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form, page 1

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Appraiser's Hearing Evidence Packet, pages 1-9

The Petitioners were not present to offer testimony.

Ron Sauer, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden stated the Petitioner discussed market conditions.

Mr. Sauer said he believed the information requested was sent out, but he would check and send it out if it had not been done.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0159 - RYST, GEORGE W & INGRID TR - PARCEL NO. 038-695-02 be upheld.

08-202E BOARD MEMBER COMMENTS

Chairperson McAlinden said she would like to place on an agenda a discussion of how late petitions were handled. She felt it was confusing to send a hearing notice to Petitioners when the Board had no jurisdiction to hear them because they were received or postmarked after the deadline. Chairperson McAlinden requested the discussion be put on the February 28, 2008 agenda.

Chairperson McAlinden advised there would probably not be any hearings on Saturday, February 16th because of the 10 day notice requirement and today being the last day people could be noticed of any continuances for February 16th. She noted Monday, February 18th was available in case it was needed even though it was a holiday. She was concerned February 28th was being filled up and next week had a heavy schedule. She also felt the Board could not continue to meet so late at night.

08-203E PUBLIC COMMENTS

Member Green commented about the people waiting to be heard when there was nothing the Board could do. Chairperson McAlinden replied late petitions were placed on the agenda for February 28, 2008 to consider other ways of notifying Petitioners of an appearance rather than a hearing.

* * * * * * * * *

7:46 p.m. On motion by Member Krolick, seconded by Member Horan, which motion duly carried, the Board adjourned.

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
Jan Frazzetta, Deputy Clerk*