

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

MONDAY

9:00 A.M

FEBRUARY 11, 2008

PRESENT:

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

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

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

08-229E SWEARING IN OF ASSESSOR STAFF

Nancy Parent, Chief Deputy County Clerk, swore in Assessor's Office staff that was not previously sworn.

08-230E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners:

PARCEL NUMBER	PETITIONER	HEARING NUMBER
127-420-08	Terry M. & Judith M. Moore Tr.	08-1618
126-550-02	Larry E. & Amber S. Henninger Tr. etal	08-0188

08-231E CONSOLIDATION OF HEARINGS

In response to Chairperson McAlinden, Herb Kaplan, Deputy District Attorney, stated any consolidation had to be based on common issues of fact or law. He said either the list of the hearings to be consolidated or those that were not could be read into the record.

After discussion, Chairperson McAlinden said the Board would hear the Petitioners who were present and then would address consolidating the remaining items.

08-232E

PARCEL NO. 131-290-10 - SMITH, DONALD G & WANDA L
HEARING NO. 08-0844

A Petition for Review of Assessed Valuation received from Donald G. & Wanda Smith, protesting the taxable valuation on land and improvements located at 952 Northwood Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Letter and Evidence Packet, pages 1-22

Exhibit B, Petitioner's Tax Information and Washoe County Quick Info Printouts, pages 1-5

Exhibit C, Petitioner's Evidence Packet, Including Maps and Newspaper Articles, pages 1-8

Exhibit D, Petitioner's Request for Information, page 1

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

Petitioner, Donald Smith, was sworn.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Mr. Smith stated he requested and received a copy of information earlier from the Assessor's Office, but that information was not what the Assessor presented today. He noted he just received a new packet from the Assessor's Office, and he did not see how he could be expected to digest that information.

Mr. Smith stated the exact amount for 2006 on the Assessor's records should read \$148,716 not \$75,000. He referred to Exhibit C, which included printouts of tax receipts from the Treasurer's Office showing the assessed valuation on which his taxes were based, and a newspaper clipping of a house that matched his house. Mr. Smith indicated he was assessed 58 percent higher than a house with a flatter lot and a three car garage.

Chairperson McAlinden said the house being referred to in the newspaper clipping was in Sparks, while the property being appealed was in Incline Village. Mr. Smith acknowledged that was correct, but both were in Washoe County.

Mr. Smith said his land values increased \$22,307 or 15 percent for 2007 and increased \$64,477 or 37.7 percent for 2008/09, while the improvements increased approximately 6 percent. He said that caught his attention because property was not selling in Incline Village and there were no sales listed by the Assessor's Office for 2007. He indicated he almost sold his property for \$600,000, but the sale did not happen because of noise and because of what the buyers called the "Assessor problem."

He said the economy affected Incline Village as indicated in the *Incline Village Report*. He noted the Incline Village General Improvement District (GID) owned the Championship Golf Course, the Executive Golf Course, the bowling lanes, and all of the beaches and boat launches. He said in 2005/06 the GID had an operating loss of \$2,180,000. He stated for 2007/08 the GID had a \$1,928,000 operating loss, which he felt indicated things were not going well and was reflected by the fact that property was getting difficult to sell.

Mr. Smith discussed the errors contained in the Assessor's Record Card and how catastrophe and depreciation came into play when dealing with replacement values. He addressed how depreciation applied to his home. He indicated he did not have a problem with the Assessor's \$119,059 figure even though it increased 10.5 percent since 2006. He said he could accept the numbers on the fireplaces and the driveway, but could not accept the Construction Modification Factor of 1.1. He discussed the figures and how they were arrived at. He explained the purpose of the Construction Modifier, and why he felt it should be eliminated in his case. He felt the total should be \$259,359 not \$284,571. He addressed his concerns regarding the tax base, and how he felt the property could not be sold at the Assessor's figure because it was unrealistic.

Mr. Smith discussed the changed traffic conditions, noise from both traffic and golfers, and the additional development that happened since he purchased his home. He requested the Board consider a noise reduction of 10-15 percent.

Mr. Smith discussed his conversation with Assessor's staff prior to buying the property, his first assessment in 1990, and subsequent assessments.

Mr. Smith said the Incline Village assessment difficulties started to occur in 2003 when he appeared before the Board. He stated he was granted a slight reduction, but the next year the Assessor brought it back up and increased the assessment an additional \$5,000. He felt the assessments were random, and he discussed the assessments of available vacant land, comparables, and his property. He suggested the value of vacant land was debatable because it depended on who wanted to buy it.

Mr. Smith discussed the appraisal system and the Court cases concerning methodology. He indicated his home was used as a vacation home, and he addressed why he felt there should be a modifier on vacation homes. He felt the \$235,500 taxable value was in excess of the actual value and the land should be \$120,000 to \$140,000.

Theoretically, Mr. Smith said building homes cost the same no matter where they were built, and the differences in assessments were unfair to people living in Incline Village. He stated the values in Incline Village were 52 to 58 percent higher than those in South Meadows.

In response to questioning by Member Green, Mr. Smith said the property was originally listed at \$750,000, but no one called or came to look. In order to avoid being subject to damages, he stated he had to disclose who the contractor was, the traffic, the skate park, the middle school, and the murder that happened in the area 10 years ago.

Josh Wilson, Assessor, responded to Mr. Smith's concerns. He explained the Assessor's information was prepared after an appeal was filed. He discussed the 2006/07 discrepancy in values from what Mr. Smith actually paid in taxes and explained it was now a Supreme Court issue. He stated the 1.1 Construction Modifier was a slope modifier from *Marshall and Swift* to account for the construction of a property. As to Mr. Smith's concerns about the tax base, Mr. Wilson by explained how the values on the tax bill were generated. He indicated the subject property almost sold at \$600,000, which was significantly over the current taxable value and a golf course was considered to be an amenity, not a detriment. He apologized for the information that may have been provided by the Assessor's Office when the Petitioner was investigating the purchase of his property. He explained how property was valued in Nevada and indicated that a vacation-home modifier would require a legislative change to the Nevada Administrative Code and Nevada Revised Statutes.

Mr. Wilson next conducted a PowerPoint presentation, Exhibit I, which explained the Assessor's duties and how values were arrived at. He explained his presentation was in response to the appeal forms printed off of the Village League's web site, alleging an equalization problem. He requested the presentation be entered as evidence to each and every hearing for today's block. He said he would give the presentation once each day of hearings because there had been a lot of misinformation given to taxpayers in Incline Village, and he felt it would be educational for the Petitioners. Mr. Wilson concluded by stating that the District Attorney for the Assessor's Office felt the State Board of Equalization had the statutory authority to equalize property values, not the County Board, and this Board should look at whether or not the full cash value was appropriate. He said this year's values had no relationship to the 2002/03 values established by the Supreme Court for 17 property owners' parcels, because the Incline Village/Crystal Bay area was reappraised this year instead of being factored.

In the Bakst case, Member Horan noted the Court did not find the assessments were incorrect only that the methodologies used in those assessments were unconstitutional. He asked Mr. Wilson to address that finding in relation to the current year's assessments. Mr. Wilson believed that statement was made because, at the time of the 2003/04 reappraisal of Incline Village, the regulations governing the value of land had not been changed for a number of years. He said that led to the values on the 17 properties being deemed unconstitutional by the Nevada Supreme Court. He stated the Nevada Tax Commission (NTC) approved new land regulations on August 4, 2004,

which the Assessor's Office followed; and that was why the new values were constitutional. Member Horan stated the NTC had met their duty and promulgated those regulations, which the Assessor's Office was now following. Mr. Wilson felt they were being followed, but he did not feel the August 4, 2004 regulations were as clear as they could have been. He stated there was clarifying language in the regulations that were scheduled to be adopted next month, which delineated the mass appraisal process used by Assessors throughout the State. Mr. Horan asked if the Assessor's Office would be in full compliance if those regulations were adopted. Mr. Wilson replied "absolutely," and stated he believed his office was in compliance now.

Mr. Gonzales discussed the comparable sales. He noted no upward adjustment was applied to the subject parcel for being located on a golf course, and said the slope modifier of 1.1 was correct for the structure. He recommended the value be upheld.

Member Green asked if there was a reason no value was placed on golf course frontage. Mr. Gonzales said he found no difference in the comparable sales between golf course and non-golf course frontage or views. Member Green asked about the noise that impacted the property. Mr. Gonzales responded after a review of the subject property, it was determined it was appropriate to apply a noise adjustment.

Member Krolick said the property was 25 years old. He asked how the quality class of 4.5 was determined. Mr. Gonzales replied the quality class was established when the house was constructed. Mr. Wilson further explained the quality class was established by comparing the manuals and books in place at the time of the assessment. He noted at that time, 4.5 was the appropriate classification. He said as construction techniques change over time, a 4.5 would not be the same today. He stated the depreciation allowed by Statute would make up the difference.

In response to Member Krolick, Mr. Wilson confirmed there was a separate *Marshall and Swift* study for resort properties versus conventional neighborhood properties. Member Krolick observed the obsolescence and functionality of resort properties seemed to depreciate faster because the resort's clientele would look more at the usability of the property at any point in time. He indicated resorts had a ten year life expectancy before needing substantial upgrades. Mr. Wilson replied that was a good observation, but that was why there were teardowns. He stated it was more economically prudent to rebuild the property once the economic life of the structure expired. He indicated he saw no evidence that the taxable improvement values were ever in contention. He understood what Member Krolick was saying, but felt the 1.5 percent per year depreciation was already accelerated to a degree. He indicated studies done by staff indicated depreciation was somewhat less than 1.5 percent. He said the improvements were costed pursuant to statutes and regulations; and, if there was accelerated depreciation in Incline Village, staff had not been able to demonstrate it. He felt it would be incumbent on the Petitioners to indicate their improvement values were inappropriately valued.

In response to Member Krolick, Mr. Gonzales indicated the impacts of the skateboard park and a crossing signal were not taken into consideration because those impacts were diffused by trees and distance. He said the proximity to the highway was taken into consideration when evaluating noise.

In response to Chairperson McAlinden, Mr. Gonzales replied there was 27 percent depreciation on the improvements.

In rebuttal, Mr. Smith said the Assessor's own construction form used a construction code that took into consideration the actual expenses incurred during construction due to any type of a slope. He said the factor became a non-factor if no expenses were incurred.

Mr. Smith felt someone had to make a decision on how much of the sales price was for the land when a property sold; because, in reality, a unit was bought in contrast to vacant land. He said those two methodologies must be merged to arrive at a reasonable figure based on the tax codes involved. He discussed what actually occurred with his assessments since he bought the property based on his assessment records. He felt there was an objective someone was trying to reach due to the house getting older; and, because of depreciation, it no longer had full value and the value had to be obtained from somewhere else. He did not accuse the Assessor's Office of doing anything erroneous, but he felt it was natural to squeeze it for what could be gotten.

In response to Chairperson McAlinden, Mr. Smith said he had nothing new. He said when the Assessor spoke at public meetings, he understood the Assessor to say the land factor would not exceed 25 percent of the total assessed value for land and improvements. He discussed what his figures should be if that were the case.

In response to Member Green, Mr. Wilson clarified the ratio was 30 percent of the market value of a given neighborhood, not 30 percent of any taxable value. He explained because of the modified cost approach, the taxable values do not necessarily have any relationship to market value. He said to determine the 30 percent, the Assessor's Office calculated the ratio the land had in relation to the total property sale. He said the land value was based on the studies done by the Assessor's Office, which would continue to be done each year because demand factors might change that ratio slightly. He stated the general rule of thumb was 25-35 percent.

Chairperson McAlinden closed the public hearing.

Member Krolick suggested reducing the land value due to the property's proximity to Highway 28 and because the mountain behind the property reverberated sound back towards the property. Member Green did not agree. He indicated he was surprised there was no addition for the golf course, because close proximity to a golf course generally brought a real premium and had great value when selling a property. He felt noise impact due to the proximity to the highway was blocked. He said the Petitioner

testified that he had a sale of \$600,000 that the Board could not count because it did not close, but he felt it was a good idea of what the Petitioner thought his property was worth.

Member Krolick said he was familiar with the location and explained why it would not have a view of the golf course.

Member Horan asked if there was a discount for noise for The Point property.

Chairperson McAlinden reopened the public hearing.

Mr. Gonzales indicated no discount was given.

Chairperson McAlinden closed the public hearing.

Member Krolick said The Pointe was a newer structure that would have noise dampening technology built into the structure that was not available 20 years ago. Member Horan said there might be sound damping built into the structure, but the windows could not be open at The Point because of street noise.

In response to Member Krolick, Mr. Wilson replied that applying a .95 factor to the current land value would produce a value of \$223,725.

Member Krolick made a motion that, for Parcel No. 131-290-10, the land value should be adjusted down 5 percent for a land value of \$223,725, and with the adjustment, he found the improvements and land did not exceed full cash value. The motion died due to the lack of a second.

Member Krolick stated this parcel was unique on Highway 28 because other residences up against it were in an area where the speed limit was slower.

Member Green said the Petitioner's charge was to show the Board that the property was valued more than cash value. He stated the Petitioner indicated what he thought the property was worth; and, from that standpoint, he was having a hard time making an adjustment. Member Krolick acknowledged the property was valued with similar properties, but he felt there had not been a reduction for location. Member Green read NRS 361.345 and said he felt the Petitioner indicated his property was worth more than \$525,000 during his testimony.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0844 - SMITH, DONALD G & WANDA L - PARCEL NO. 131-290-10 be upheld.

11:13 a.m. The Board took a temporary recess.

11:26 a.m. The Board reconvened with all members present.

08-233E **PARCEL NO. 128-160-02 - BATTLE, ROGER K & BETTY E - HEARING NO. 08-0574**

A Petition for Review of Assessed Valuation received from Roger K. & Betty E. Battle, protesting the taxable valuation on land and improvements located at 941 Divot Dr. #2, Incline Village, 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 1-15

Exhibit B, North Lake Tahoe Real Estate paper, pages 1-4

Exhibit C, Petitioner's documents, pages 1-21

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

Petitioner, Roger Battle, was sworn.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Member Horan disclosed he was a resident of Incline Village and he knew some of the residents including Mr. Battle, but he did not feel that would impair his judgment or affect how he looked at any of the hearings.

Mr. Battle said his petition was based on his land value, and he discussed the documents contained in Exhibit A. He stated there were vacant land sales, but the Assessor's information seemed to indicate there were none. He noted none were furnished to him but some were furnished to a friend.

Mr. Battle said his 1,688 square foot condominium fell into the unit size of 1,600 to 2,500 square feet and had a land value of \$148,500. He stated two properties on Minor Ridge Court were used as examples of condominiums between 1,600 to 2,500 square feet, so he felt those properties should have the same land value as his property. He indicated they were valued at \$133,700 even though the Minor Ridge property overlooked a golf course, which his did not. He discussed prices and that the property adjacent to his was excluded from the properties used to define the \$148,500 value

because it would skew the numbers. He indicated the adjacent condominium had only a 1 percent difference in square footage from his condominium.

Mr. Battle discussed the vacant land for sale shown in Exhibit B. He admitted they were not sales, but sooner or later someone would buy those properties. He asked why the Assessor did not use the cost approach to determine the cost to purchase a vacant parcel and to build a structure with similar utility to that of the subject property. He said the Assessor furnished him a sketch of his condominium, and he calculated it would take .056 acres of coverage to build his condominium on a vacant lot. He discussed coverage for another property. He felt his condominium was closer to the Tyner vacant land sales than home sales in the Apollo area.

Mr. Battle felt his documentation proved there were vacant land sales, and his calculations showed his unit covered 26 percent of the total land footprint of the entire condominium complex. He indicated 26 percent of the price of the land sale for UTL-4 should be \$113,000, and he did not understand why his land value was \$148,500.

Josh Wilson, Assessor, explained west slope single-family residence sales were not used to value the Petitioner's condominium pad site because they were not comparable. He said the Petitioner's analysis of the sales prices demonstrated significantly higher prices. He stated the reference to there being no vacant land sales meant the sale of condominium pad sites were scarce. He said Mr. Battle was not sent the vacant land sales for his neighborhood because there were no vacant land sales available for his condominium project. He explained because of that the Assessor's Office chose to allocate 30 percent of the median selling price to the land, which was the median market value of the condominium complex.

Mr. Wilson explained the other condominium properties referenced by Mr. Battle had the same base value, but received a minus 10 percent traffic adjustment for being on the corner of County Club.

Mr. Gonzales discussed the comparables and noted the recommendation was to uphold the Assessor's values because taxable value did not exceed full cash value.

In response to Chairperson McAlinden, Mr. Gonzales explained the property adjoining Mr. Battle's backed up to County Club and received a 10 percent downward adjustment.

Member Green asked what the minimum buildable lot size was in Incline Village. Mr. Wilson stated he believed it was tied more to the available coverage on a parcel. He said it was different for condominiums versus free-standing homes, and he was not aware of a minimum for condominium projects. Member Green said he mentioned it because Mr. Battle referenced only using a certain amount of land for his footprint. He said he did not feel Mr. Battle could buy a lot that would fit his footprint that he could build on without setbacks, minimum lot size, or the coverage number. He wanted to be sure everyone was talking about the same things. Mr. Wilson replied a

condominium complex was probably based on the total build out of the complex, but there had to be enough coverage to build any structure on any parcel in Incline Village/Crystal Bay. He felt there were different setbacks required for condominiums.

Member Krolick stated a condominium building site could not be compared to a residential parcel even though coverage would point to the same footprint as the condominium site. He said the land was not owned with a condominium. He felt the negative for a condominium was dealing with Homeowner's Association restrictions, which lowered the value of the parcels. He said a question he had in the past was how the common area was taxed. Mr. Wilson replied legislation passed in 2005 and amended in 2007 stated there could not be any common area value put on the common area parcel. He stated that value was determined and divided between each of the parcels, so there was no tax bill on the common elements. Member Krolick said it skewed the numbers upward because of having use of the common areas. Mr. Wilson said the sales ratios seemed to be lower on condominiums, and he wondered if it was because of the utility of the common area that was not valued. Member Krolick agreed that had a major role in bringing down the prices.

In rebuttal, Mr. Battle asked what the Assessor meant by vacant land being scarce for condominiums because he had provided five examples. He noted four condominiums were built near the Wells Fargo Bank and were for rent. He found it hard to believe sales information was scarce for all of Incline Village during the last five years even though it was scarce within his neighborhood.

Mr. Wilson stated the basis of an appraisal meant like properties had to be compared. He reiterated a residential parcel on the west slope was not comparable land to value a condominium. He said the complex by the Wells Fargo was an apartment building and was not appropriate to value as a condominium. He said scarce meant there was a scarce availability of condominium site pads that sold. He stated there were some in Tyrolian Village, but the comparability was questionable. He explained staff chose to allocate 30 percent of comparable improved sales to estimate the land value on the subject parcel.

Member Krolick felt 30 percent was a good start, but if the land was over improved it could be at 25 percent. Mr. Wilson described some ideas he planned to implement such as subtracting the building value from the sales price and then comparing the land estimate as a ratio of the total property value. He did not feel it was appropriate to subtract the depreciated replacement costs, for which tax was being paid, while leaving the rest land; because he felt doing so would overestimate land values. He noted the bigger the improvement value, the smaller the land value. He stated similar studies on condominiums were planned to ensure there were reasonable value estimates. He said Member Krolick's point was well taken and had concerned him after he saw the overall sales ratios, but he did not believe the land was excessively valued.

Member Horan clarified Mr. Battle was referring to the three or four freestanding condominiums built behind the Wells Fargo Bank. He indicated they were

not apartments. Rigo Lopez, Senior Appraiser, replied they were multi-family low income housing units, but he did not remember them being freestanding. Member Horan said there were at least three buildings with two units in each building. Mr. Lopez said his point was they were multifamily units that were purchased, not specifically a pad site for those. Member Horan indicated he was just trying to set the record straight.

Chairperson McAlinden closed the public hearing.

Member Woodland indicated she felt the property's taxable value was fair, and she would not support a decrease.

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. 08-0574 - BATTLE, ROGER K & BETTY E - PARCEL NO. 128-160-02 be upheld.

08-234E PARCEL NO. 126-081-02 - WOERNER, ROBERT L - HEARING NO. 08-0865

A Petition for Review of Assessed Valuation received from Robert L. Woerner, protesting the taxable valuation on land and improvements located at 1079 Lucerne Way, 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 to Assessor dated January 13, 2008, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

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

Petitioner, Robert Woerner, was sworn.

Member Krolick disclosed he had three properties in Tyrolian Village, but he did not feel that circumstance would impact his ability to make a decision on this parcel.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

After Mr. Gonzalez identified the location, Member Krolick stated this was not where he owned property.

Mr. Woerner noted when he received his valuation it was nearly double. He discussed his call to the Assessor's Office when it was explained how the valuation was calculated based on comparable sales. He indicated the problem with two of the comparables was they had no view. He felt a somewhat comparable property right above his was a duplex and it had to be divided in half if it had a factor of two. Mr. Gonzales had indicated it was reasonable to cut it in half to get started on the approximate value. He said it was clear during his conversation with Mr. Gonzales that the view on the property above his was not considered. He explained by using the supplied data and his analysis of what should be done, he arrived at a value of \$114,000 versus \$150,000. He felt he was using a more precise analysis than that used by the Assessor's Office, and he was told there was nothing wrong with his analysis when he called.

Mr. Gonzales discussed the comparables. He said the recommendation was to uphold the values.

Member Krolick said the comparables were two different Homeowner's Associations with one being at a higher elevation. He felt there was a mistake in the record because both Homeowner's Associations could not have the same name. He always knew the lower to be called Tyrolia and the upper to be called Tyrolian Village. Josh Wilson, Assessor, explained the neighborhood delinations used had been in place for a number of years and that the legal description called it Tyrolian Village. Member Krolick felt it was confusing when working with Parcel No's because upper was less valuable.

In rebuttal, Mr. Woerner indicated his property was in Lower Tyrolia. He noted Mr. Gonzales took the duplex's lot, cut it in half and looked at the \$100,000 as being close. He felt if Mr. Gonzales did that, it would be \$100,000 with a view while his property had an inferior view. He said Mr. Gonzales took the \$100,000 and grossed it up by another 1.5, which was the essence of his dispute.

In response to Chairperson McAlinden, Mr. Wilson indicated his presentation, "Non-equalization of similarly situated properties" did not apply to this appeal because the Petitioner was discussing his value.

Chairperson McAlinden closed the public hearing.

Member Green stated he was having a problem with the duplex that was cut in half and used as a comparable for the land value because it seemed to compare apples to oranges. He said the subject property had no coverage and coverage would have to be bought to build on the property, while the duplex had coverage. He felt the Petitioner was entitled to some relief, such as 10 percent for coverage. Member Krolick advised coverage was costing approximately \$26 a square foot. Chairperson McAlinden said 10 percent would bring the land down to \$135,000. Member Woodland agreed with

10 percent, but she would like to see the figures on 15 percent. Chairperson McAlinden said 15 percent was \$127,500. She indicated she would support 10 percent. Member Krolick said 10 percent made sense because there was value for the location and the view, but there were substantial construction costs due to the upslope that would make labor a little higher than most other parcels. He felt the coverage washed against the view when putting it at 10 percent, but to adjust for full coverage would be an overadjustment downward. Member Horan agreed.

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 the taxable value of the land be adjusted to \$135,000 with the improvements remaining at \$0 for a total taxable value of \$135,000 for HEARING NO. 08-0865 - WOERNER, ROBERT L - PARCEL NO. 126-081-02. 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.

08-235E PARCEL NO. 126-470-08 - VALAIS WAY LLC - HEARING NO. 08-0585

A Petition for Review of Assessed Valuation received from Valais Way LLC, protesting the taxable valuation on land and improvements located at 1349 Valais Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Appraisal of 578 Knotty Pine Drive, pages 1-6

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

Petitioner's representative, Lynn Fetterly, Valais Way LLC, was sworn.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Mr. Fetterly discussed why he felt the Assessor had a challenging job especially in Incline Village where values were decreasing. He stated there were errors in the Assessor's records that had value implications. He discussed the details of the error that indicated the square footage as being 375 square feet too much. He noted the parcel was one of the smaller parcels in the upper portion of Tyrolian Village and had a land use of 2,004 square feet. He discussed the size and taxable land values of the parcels

immediately around his parcel. He said all of the parcels had 4,356 square feet and his parcel represented approximately 46 percent of the comparable parcels, but the Assessor determined his parcel had the same value as those larger parcels. He asked the land value be decreased to the 2003 land value of \$32,000.

Mr. Fetterly noted values at Incline Village continued to decline. He said Exhibit A was an appraisal of another property he owned in Incline Village, which was 18,731 square feet and was a far superior property. He stated the appraiser concluded the value of the site was \$300,000, which was valued by the Assessor at \$450,000 and was currently under appeal. He said if the area square footage for land was taken along with the current market valuation for that land, which the Assessor must do, the 2,004 square feet would be divided by the 18,731 square feet, arriving at 11 percent of the Knotty Pine square footage for land. He stated if that was applied to the \$300,000 it would equal \$32,096.

Mr. Fetterly explained every property in Tyrolian Village required coverage, and he discussed the agreement with the Tahoe Regional Planning Agency (TRPA) that was never finalized. He stated coverage in Tyrolian Village was a building component that was taken away and had to be bought back. He discussed two different ways of figuring the land value, and he concluded both ways arrived at a land value of \$32,000.

Mr. Fetterly indicated the topography of the land throughout Incline Village was significantly different causing construction costs to differ. He discussed the Assessor's comparables. He said the land average was \$62,786 for those comparables. He stated the Assessor reached the conclusion the property was worth \$100,000 based on lot values with no coverage, while it was worth \$200,000 with coverage. He indicated there was a \$48,000 difference between his and the Assessor's figures with coverage. He stated the Assessor's analysis was flawed regarding coverage because the TRPA agreement was never researched by the Assessor. He said it would cost an insurmountable amount of legal expense that no one will pay to prove his point that coverage did not exist.

Mr. Fetterly reiterated \$32,000 was the value of subject property's land. He noted the value of the square footage for the building was overvalued by \$21,976, but he did not care about that because he could not rebuild it for \$56 a square foot.

Josh Wilson, Assessor, explained the subject parcel was not half the size of the surrounding parcels, but was shown as such because of a land size error in the data on the Assessor's web site. He said that error would be corrected and the square footage of the condominium would be corrected if it was inaccurate. He said an appointment could be set up right now with one of the appraisers to measure the square footage. He emphasized exterior walls were measured for structures and were rounded to the full foot.

Mr. Wilson advised the \$100,000 base value established for the lots with no coverage was based on sales that had no coverage. He indicated the parcels with coverage had a base lot value of \$200,000. He said the subject property was considered a

base lot with coverage because it had a house on it. He said there was enough coverage to build the 4,000 plus square foot home.

Mr. Wilson said to do a per square foot value on a Knotty Pine land value and apply it to Tyrolian Village was not appropriate, because they were different market areas and different parcels.

Member Krolick said land was supposed to be full cash value, but he asked if coverage would be treated as an improvement. Mr. Wilson replied he did not believe so because it was part of the development bundle of rights. He said land could not be developed if it had no coverage. He indicated it was somewhat the same thing as zoning that limited setbacks and defined the building envelope. He felt coverage did not depreciate and was clearly appreciating as evidenced through market transactions. Member Krolick responded that would peak once everything was maxed out. He said then the value would go away because it was demand based.

Mr. Gonzales discussed the comparables, and he acknowledged sales from upper Tyrolian were used. He said value was based on the site not square footage. He discussed the compared sales analysis done and recommended the value be upheld.

Member Green said the house was still under construction and was 40 percent complete. Mr. Gonzales replied that was as of the last inspection. Mr. Wilson said the inspection was done June 8, 2007. He said if the value calculated on July 1 was based on an inaccurate measurement, it could be corrected by reopening the roll. He stated that would not change the percent complete, even if it was 80-90 percent done, because it had to be valued as of July 1. He said with the inspection being so close to that date, it seemed to be an appropriate estimate of completion. He stated the amount of completion would be adjusted if that amount was greater than reflected on July 1, 2007 when the building permits were worked in the spring. He noted Forest Service lots would have a base value with no coverage because after they were bought the coverage would be stripped from the lots. He said that would be checked because he did not want a base value that assumed coverage to be applicable to a parcel that in fact had no coverage. Member Krolick explained some of the lots were steep and were considered unbuildable until around 1995 or 1996 when TRPA said some of the parcels could be built on. He said it should not be assumed the parcels would never have anything built on them because of an experience he had, which he then related to the Board.

In response to Member Krolick, Mr. Gonzales indicated the compared sales analysis and the median sales had no views. Member Krolick said there was a substantial amount of earthwork that would have to go on the improvement side of the balance sheet. He asked if there was any upward or downward adjustment for the subject parcel. Mr. Gonzales replied there was no adjustment on the land, which had the \$200,000 base lot value.

In rebuttal, Mr. Fetterly said the difference between his parcel and every other parcel around it, which were all comparable, was he could only build on 2,004

square feet. He said the other parcels were also overvalued for land because the TRPA would not allow more coverage to go on the parcel if it already had a building on it. He said the only way to challenge it was through litigation and most of the homeowners would not pay for it.

Mr. Fetterly disagreed with the Assessor that coverage was part of the “bundle of rights” of the property because he felt coverage was conjured to be included as part of the land value to justify the land values placed on the property. He said coverage was really part of the cost of construction forced on the residents of Tyrolian Village and other property owners in Incline Village.

Mr. Fetterly said the Assessor referred to the government properties as Forest Service properties but the parcels were owned by Nevada State Land and were bought through bond issues. He discussed the history of the lots and said they had nothing to do with the Forest Service Lot Purchase Program.

Mr. Fetterly reiterated his property was worth approximately \$32,000 and all of the other costs went into the property, including the coverage. He said the Assessor did not like that approach because he could not come up with his full value analysis since, with the *Marshall and Swift*'s index, he had to use the land as a “plug” and that was wrong. He felt the index should be changed and the appropriate value placed on the buildings, not the land because doing so would bring the property up to full value.

Chairperson McAlinden closed the public hearing.

Member Krolick said he could not support a motion to uphold because he was having a problem with all the parcels being valued at \$200,000. He stated each parcel had its own unique attributes and most had cost prohibitive means of construction. He said this parcel was not given any reduction even though it was chiseled into the mountainside.

Member Green said the Board had to look at the best use of the property when talking about market value. He stated because the Petitioner was a contractor and real estate broker, he had no doubt in his mind that the Petitioner knew it would be very expensive to build on. Under the circumstances, he felt the land was fairly valued at \$200,000.

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 with Member Krolick voting “no,” it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0585 - VALAIS WAY LLC - PARCEL NO. 126-470-08 be upheld.

1:23 p.m. The Board recessed for lunch.

2:12 p.m. The Board reconvened with all members present.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 4 – 1000 LAKESHORE (ITEM NOS. 08-236E AND 08-237E)

Chairperson McAlinden asked if the Board wanted to consolidate these hearings.

Nancy Parent, Chief Deputy County Clerk, identified these petitions as being for 1000 Lakeshore Blvd.

On motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the hearings for Parcel Numbers 130-191-01 and 130-191-05 be consolidated.

Please see 08-236E through 08-237E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-236E **PARCEL NO. 130-191-01 - WARD, RODNEY J & CONNIE L -**
HEARING NO. 08-0198

A Petition for Review of Assessed Valuation received from Rodney J. & Connie L. Ward, protesting the taxable valuation on land and improvements located at 1000 Lakeshore Blvd. #3, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Josh Wilson, Assessor, said the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said the petition had a letter attached, Exhibit A, which did not contain any evidence to suggest that the taxable valued exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0198 - WARD, RODNEY J & CONNIE L - PARCEL NO. 130-191-01 be upheld.

08-237E PARCEL NO. 130-191-05 - NELSON, D MARSHALL - HEARING NO. 08-1141

A Petition for Review of Assessed Valuation received from D. Marshall Nelson, protesting the taxable valuation on land and improvements located at 1000 Lakeshore Blvd. #13, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Josh Wilson, Assessor, said the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said the petition did not contain any evidence to suggest that the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-1141 - NELSON, D MARSHALL - PARCEL NO. 130-191-05 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 5 – 999 LAKESHORE (ITEM NOS. 08-238E TO 08-245E)

Member Woodland asked if someone could clarify the difference between Parcel Nos. 130-222-29, 130-222-15 and 130-222-16. She said the value was over \$1 million for the first parcel and the other two were between \$500,000 and \$600,000.

Josh Wilson, Assessor, suggested consolidating and then calling the hearings as a consolidated block to address any specific issues within the block.

On motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:	
130-221-06	130-221-24
130-221-07	130-222-15
130-221-13	130-222-16
130-221-18	130-222-29

Cori Delguidice, Appraiser III, duly sworn, explained the base lot was based on the condominium's proximity to Lake Tahoe. She indicated the units sitting directly on Lake Tahoe had a higher land value. She said the land value of the units decreased the further away from Lake Tahoe and closer to the road they were.

Please see 08-238E through 08-245E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-238E PARCEL NO. 130-221-06 - SYME, KIRK C & KATHERINE F TR - HEARING NO. 08-0997

A Petition for Review of Assessed Valuation received from Kirk C. & Katherine F. Syme Tr., protesting the taxable valuation on land and improvements located at 999 Lakeshore #6, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject 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. 08-0997 - SYME, KIRK C & KATHERINE F TR - PARCEL NO. 130-221-06 be upheld.

08-239E PARCEL NO. 130-221-07 - 999 LAKESHORE #7 LLC - HEARING NO. 08-0867

A Petition for Review of Assessed Valuation received from 999 Lakeshore #7 LLC, protesting the taxable valuation on land and improvements located at 999 Lakeshore #7, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject 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. 08-0867 - 999 LAKESHORE #7 LLC - PARCEL NO. 130-221-07 be upheld.

08-240E PARCEL NO. 130-221-13 - GRUNAUER, JOYCE D TR - HEARING NO. 08-1027

A Petition for Review of Assessed Valuation received from Joyce D. Grunauer Tr., protesting the taxable valuation on land and improvements located at 999 Lakeshore Blvd. #13, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's Assessment Notice 2008/09

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject 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. 08-1027 - GRUNAUER, JOYCE D TR - PARCEL NO. 130-221-13 be upheld.

08-241E PARCEL NO. 130-221-18 - SUNDAHL, BARBARA D TR ETAL - HEARING NO. 08-0157

A Petition for Review of Assessed Valuation received from Barbara D. Sundahl Tr. etal, protesting the taxable valuation on land and improvements located at 999 Lakeshore Blvd. #18, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form and supporting documents, pages 1-5

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden said the Petitioner's exhibits did not have any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0157 - SUNDAHL, BARBARA D TR ETAL - PARCEL NO. 130-221-18 be upheld.

08-242E PARCEL NO. 130-221-24 - GILBERT, WILLIAM H & NANCY E TR - HEARING NO. 08-1076

A Petition for Review of Assessed Valuation received from William H. & Nancy E. Gilbert Tr., protesting the taxable valuation on land and improvements located at 999 Lakeshore Dr. #24, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject 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. 08-1076 - GILBERT, WILLIAM H & NANCY E TR - PARCEL NO. 130-221-24 be upheld.

08-243E **PARCEL NO. 130-222-15 - BROWN, EVERETT E & CAROL E ETAL - HEARING NO. 08-0576**

A Petition for Review of Assessed Valuation received from Everett E. & Carol E. Brown etal, protesting the taxable valuation on land and improvements located at 999 Lakeshore Blvd. #43, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-6

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject 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, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0576 - BROWN, EVERETT E & CAROL E etal - PARCEL NO. 130-222-15 be upheld.

08-244E **PARCEL NO. 130-222-16 - BECKETT, RILEY M & JANE A TR - HEARING NO. 08-0945**

A Petition for Review of Assessed Valuation received from Riley M. & Jane A. Beckett Tr., protesting the taxable valuation on land and improvements located at 999 Lakeshore Blvd. #44, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject 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. 08-0945 - BECKETT, RILEY M & JANE A TR - PARCEL NO. 130-222-16 be upheld.

08-245E PARCEL NO. 130-222-29 - WANGER, BETTY H TR - HEARING NO. 08-1646

A Petition for Review of Assessed Valuation received from Betty H. Wanger Tr., protesting the taxable valuation on land and improvements located at 999 Lakeshore #58, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card

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

The Petitioner was not present to offer testimony.

Cori Delguidice, Appraiser III, duly sworn, oriented the Board as to the location of the subject 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. 08-1646 - WANGER, BETTY H TR - PARCEL NO. 130-222-29 be upheld.

08-246E PARCEL NO. 124-810-04 - EDMONSTON, FRANCES A TR - HEARING NO. 08-0589

A Petition for Review of Assessed Valuation received from Frances A. Edmonston Tr., protesting the taxable valuation on land and improvements located at 845

McCourry Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation and specifically requested that Exhibit I be attached for all hearings in Group 6 on the agenda.

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. 08-0589 - EDMONSTON, FRANCES A TR - PARCEL NO. 124-810-04 be upheld.

08-247E PARCEL NO. 124-810-10 - COOK, MAXINE J TR - HEARING NO. 08-1628

A Petition for Review of Assessed Valuation received from Maxine J. Cook Tr., protesting the taxable valuation on land and improvements located at 848 Northwood Blvd. #10, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with attachments, pages 1-7

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation and specifically requested that Exhibit I be attached for all hearings in Group 6 on the agenda.

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. 08-1628 - COOK, MAXINE J TR - PARCEL NO. 124-810-10 be upheld.

**08-248E PARCEL NO. 124-840-04 - EDSON PROPERTY & INVEST CO
LLC - HEARING NO. 08-1377**

A Petition for Review of Assessed Valuation received from Edson Property & Invest Co. LLC, protesting the taxable valuation on land and improvements located at 830 Northwood Blvd., Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Chairperson McAlinden said the Petitioner's exhibit did not show any evidence to suggest that the taxable valued exceeded cash value or that inequity existed pursuant to NRS 361.356.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation and specifically requested that Exhibit I be attached for all hearings in Group 6 on the agenda.

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. 08-1377 - EDSON PROPERTY & INVEST CO LLC - PARCEL NO. 124-840-04 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 7 – BITTERBRUSH (ITEM NOS. 08-249E TO 08-264E)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
126-292-04	126-292-25	126-292-27
126-292-59	126-292-60	126-292-63
126-293-04	126-293-08	126-293-18
126-293-21	126-293-28	126-293-31
126-293-36	126-294-08	126-294-15
126-295-11		

In response to Chairperson McAlinden, Herb Kaplan, Deputy District Attorney, said the form letter could be addressed by indicating several of the parcels had the form letter.

Chairperson McAlinden said a form letter attached to several of the parcels did not show any evidence to suggest that the taxable valued exceeded cash value or that inequity existed pursuant to NRS 361.356.

Please see 08-249E through 08-264E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-249E **PARCEL NO. 126-292-04 - BERNHEISEL, HAROLD H & SUSAN E**
TR - HEARING NO. 08-0335

A Petition for Review of Assessed Valuation received from Harold H. & Susan E. Bernheisel Tr., protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #51, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0335 - BERNHEISEL, HAROLD H & SUSAN E TR - PARCEL NO. 126-292-04 be upheld.

08-250E PARCEL NO. 126-292-25 - DAHL, ROBERT - HEARING NO. 08-0265

A Petition for Review of Assessed Valuation received from Robert Dahl, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #61 Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with attachments, pages 1-18

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0265 - DAHL, ROBERT - PARCEL NO. 126-292-25 be upheld.

08-251E PARCEL NO. 126-292-27 - MOSS, WILLIAM W - HEARING NO. 08-0254

A Petition for Review of Assessed Valuation received from William W. Moss, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #59, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0254 - MOSS, WILLIAM W - PARCEL NO. 126-292-27 be upheld.

08-252E PARCEL NO. 126-292-59 - CASH, DENISE & KENNETH - HEARING NO. 08-0841

A Petition for Review of Assessed Valuation received from Denise & Kenneth Cash, protesting the taxable valuation on land and improvements located at 400

Fairview Blvd. #155, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Washoe County Parcel Data, page 1

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0841 - CASH, DENISE & KENNETH - PARCEL NO. 126-292-59 be upheld.

08-253E PARCEL NO. 126-292-60 - KALATSKY, MARK W ETAL - HEARING NO. 08-1131

A Petition for Review of Assessed Valuation received from Mark W. Kalatsky etal, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #156, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1131 - KALATSKY, MARK W ETAL - PARCEL NO. 126-292-60 be upheld.

08-254E PARCEL NO. 126-292-63 - MELEHAN, JAMES J & PATRICIA B TR ETAL - HEARING NO. 08-0197

A Petition for Review of Assessed Valuation received from James J. & Patricia B. Melehan Tr. etal, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #160, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0197 - MELEHAN, JAMES J & PATRICIA B TR ETAL - PARCEL NO. 126-292-63 be upheld.

08-255E PARCEL NO. 126-293-04 - PELLETIER, NICOLE M & MARC J - HEARING NO. 08-1568

A Petition for Review of Assessed Valuation received from Nicole M. & Marc J. Pelletier, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #78, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1568 - PELLETIER, NICOLE M & MARC J - PARCEL NO. 126-293-04 be upheld.

08-256E PARCEL NO. 126-293-08 - MATTOX, JEFFERSON H - HEARING NO. 08-0629

A Petition for Review of Assessed Valuation received from Jefferson H. Mattox, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #82, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0629 - MATTOX, JEFFERSON H - PARCEL NO. 126-293-08 be upheld.

08-257E PARCEL NO. 126-293-18 - FENWICK, LINDSAY & SHARYN - HEARING NO. 08-1425

A Petition for Review of Assessed Valuation received from Lindsay & Sharyn Fenwick, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #86, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1425 - FENWICK, LINDSAY & SHARYN - PARCEL NO. 126-293-18 be upheld.

08-258E PARCEL NO. 126-293-21 - HUBBARD, STEVEN S & KATHLEEN - HEARING NO. 08-1041

A Petition for Review of Assessed Valuation received from Steven S. & Kathleen Hubbard, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #166, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1041 - HUBBARD, STEVEN S & KATHLEEN - PARCEL NO. 126-293-21 be upheld.

08-259E PARCEL NO. 126-293-28 - CALANDRELLA, STEPHEN A TR ETAL - HEARING NO. 08-0331

A Petition for Review of Assessed Valuation received from Stephen A. Calandrella Tr. etal, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #173, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-5

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0331 - CALANDRELLA, STEPHEN A TR ETAL - PARCEL NO. 126-293-28 be upheld.

08-260E PARCEL NO. 126-293-31 - WARD, BETTI - HEARING NO. 08-1334

A Petition for Review of Assessed Valuation received from Betti Ward, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #193, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-1334 - WARD, BETTI - PARCEL NO. 126-293-31 be upheld.

08-261E PARCEL NO. 126-293-36 - MEDNICK, HOWARD ETAL - HEARING NO. 08-1015

A Petition for Review of Assessed Valuation received from Howard Mednick and Barbara Petterson, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #198, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1015 - MEDNICK, HOWARD ETAL - PARCEL NO. 126-293-36 be upheld.

08-262E PARCEL NO. 126-294-08 - TAMPE, STEFAN - HEARING NO. 08-1113

A Petition for Review of Assessed Valuation received from Stefan Tampe, protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #111, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1113 - TAMPE, STEFAN - PARCEL NO. 126-294-08 be upheld.

08-263E PARCEL NO. 126-294-15 - HALLWORTH, ROBERT E JR & KATHRYN B - HEARING NO. 08-0117

A Petition for Review of Assessed Valuation received from Robert E. & Kathryn B. Hallworth Jr., protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #118, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0117 - HALLWORTH, ROBERT E JR & KATHRYN B - PARCEL NO. 126-294-15 be upheld.

08-264E **PARCEL NO. 126-295-11 - SCHONHAUT, STEVEN J & JAN S TR - HEARING NO. 08-1482**

A Petition for Review of Assessed Valuation received from Steven J. Schonhaut Tr., protesting the taxable valuation on land and improvements located at 400 Fairview Blvd. #119, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1482 - SCHONHAUT, STEVEN J & JAN S TR - PARCEL NO. 126-295-11 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA ITEM 8 – BURGUNDY HILL (ITEM NOS. 08-265E TO 08-266E)

On motion by Member Horan, seconded by Member Green, which motion duly carried, it was ordered that hearings for Parcel Numbers 126-172-04 and 126-172-11 be consolidated.

Please see 08-265E through 08-266E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-265E **PARCEL NO. 126-172-04 - UNDERWOOD, KEVIN & SUSAN - HEARING NO. 08-0887**

A Petition for Review of Assessed Valuation received from Kevin & Susan Underwood, protesting the taxable valuation on land and improvements located at

335 Ski Way #301, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden noted there was no evidence to suggest that the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0887 - UNDERWOOD, KEVIN & SUSAN - PARCEL NO. 126-172-04 be upheld.

08-266E PARCEL NO. 126-172-11 - SEIPEL, RONALD C & LUCRETIA - HEARING NO. 08-1007

A Petition for Review of Assessed Valuation received from Ronald C. & Lucretia Seipel, protesting the taxable valuation on land and improvements located at 335 Ski Way #322, Incline Village, 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 1-43

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Chairperson McAlinden noted there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-1007 - SEIPEL, RONALD C & LUCRETIA - PARCEL NO. 126-172-11 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 9 – CEDARS (ITEM NOS. 08-267E TO 08-270E)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the hearings for Parcel Numbers 122-460-06, 122-460-11, 122-460-15, and 122-460-26 be consolidated.

Please see 08-267E through 08-270E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-267E **PARCEL NO. 122-460-06 - NELSON, AARON ETAL - HEARING**
NO. 08-1464

A Petition for Review of Assessed Valuation received from Aaron Nelson etal, protesting the taxable valuation on land and improvements located at 769 Mays Blvd. #6, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden noted there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1464 - NELSON, AARON ETAL - PARCEL NO. 122-460-06 be upheld.

08-268E PARCEL NO. 122-460-11 - BROWDER, BRIAN D - HEARING NO. 08-0196

A Petition for Review of Assessed Valuation received from Brian D. Browder, protesting the taxable valuation on land and improvements located at 769 Mays Blvd. #11, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-17

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden noted there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0196 - BROWDER, BRIAN D - PARCEL NO. 122-460-11 be upheld.

08-269E PARCEL NO. 122-460-15 - YESSON, TINA E TR - HEARING NO. 08-0178

A Petition for Review of Assessed Valuation received from Tina E. Yesson Tr., protesting the taxable valuation on land and improvements located at 759 Mays Blvd. #15, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form

Exhibit B, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden noted there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0178 - YESSON, TINA E TR - PARCEL NO. 122-460-15 be upheld.

08-270E **PARCEL NO. 122-460-26 - KLEIN, MARY J TR - HEARING NO. 08-0095**

A Petition for Review of Assessed Valuation received from Mary J. Klein Tr., protesting the taxable valuation on land and improvements located at 759 Mays Blvd. #26, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with supporting documents, pages 1-8

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden noted there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0095 - KLEIN, MARY J TR - PARCEL NO. 122-460-26 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 10 – CHATEAU (ITEM NOS. 08-271E TO 08-272E)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the hearings for Parcel Numbers 131-170-05 and 131-170-20 be consolidated.

In response to Member Green, Herb Kaplan, Deputy District Attorney, indicated he did not feel it was necessary to read the form letter referenced into the record because it was in the record. Chairperson McAlinden noted there were three form letters.

Please see 08-271E through 08-272E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-271E PARCEL NO. 131-170-05 - BORELLO, STANLEY & JANELL - HEARING NO. 08-1137

A Petition for Review of Assessed Valuation received from Stanley & Janell Borello, protesting the taxable valuation on land and improvements located at 945 Harold Drive #9, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of taxes paid under protest and Request for Information Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden noted there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-1137 - BORELLO, STANLEY & JANELL - PARCEL NO. 131-170-05 be upheld.

08-272E PARCEL NO. 131-170-20 - HOFF, BRIAN D & JULIANNE C - HEARING NO. 08-1467

A Petition for Review of Assessed Valuation received from Brian D. & Julianne C. Hoff, protesting the taxable valuation on land and improvements located at 945 Harold Drive #18, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden noted there was no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-1467 - HOFF, BRIAN D & JULIANNE C - PARCEL NO. 131-170-20 be upheld.

**DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 11 – FOREST FLOWER (ITEM NOS. 08-273E TO 08-275E)**

Nancy Parent, Chief Deputy County Clerk, noted Parcel No. 27-420-08 was withdrawn.

On motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the hearings for Parcel Numbers 127-420-06, 127-420-12, and 127-420-29 be consolidated.

Please see 08-273E through 08-275E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**08-273E PARCEL NO. 127-420-06 - SULLIVAN, JEREMIAH J TR ETAL -
HEARING NO. 08-0984**

A Petition for Review of Assessed Valuation received from Jeremiah J. Sullivan Tr. etal, protesting the taxable valuation on land and improvements located at 875 Southwood Blvd. #6, Incline Village, 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 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the packet, she saw no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Member Green said the packet from the Petitioner had quite a bit of material. Chairperson McAlinden felt it addressed market value. She said the Petitioner said she had it for sale for \$575,000 and the Assessor had it valued at \$303,295. Member Green indicated he wanted to make sure the material was looked at.

Michael Gonzales, Appraiser II, said the Petitioner stated the total market value of the property was \$550,000 and the Assessor had \$303,295 as the total taxable value. He confirmed the Assessor's Office would stand on its written presentation.

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. 08-0984 - SULLIVAN, JEREMIAH J TR ETAL - PARCEL NO. 127-420-06 be upheld.

08-274E PARCEL NO. 127-420-12 - OSTERGREN, JAMES E & VIRGINIA G TR - HEARING NO. 08-0648

A Petition for Review of Assessed Valuation received from James E. & Virginia G. Ostergren Tr., protesting the taxable valuation on land and improvements located at 875 Southwood Blvd. #12, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the packet, she saw no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0648 - OSTERGREN, JAMES E & VIRGINIA G TR - PARCEL NO. 127-420-12 be upheld.

08-275E PARCEL NO. 127-420-29 - MILLER, BARBARA C TR - HEARING NO. 08-1032

A Petition for Review of Assessed Valuation received from Barbara C. Miller Tr., protesting the taxable valuation on land and improvements located at 875 Southwood Blvd. #29, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the packet, she saw no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1032 - MILLER, BARBARA C TR - PARCEL NO. 127-420-29 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 12 – GOLF COURSE VILLAS/SIERRA VIEW/WENDY
WOOD (ITEM NOS. 08-276E TO 08-280E)

On motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
131-430-04	131-430-07	131-430-11
131-430-14	131-460-05	

Member Krolick said these were different Homeowner Associations and he asked if it was appropriate to consolidate them. Michael Gonzales, Appraiser II, said they were grouped because they were similar properties and were in the same geographical location. Herb Kaplan, Deputy District Attorney, stated the Board could consolidate any properties that contained the same issues of law, which these did.

Please see 08-276E through 08-280E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-276E **PARCEL NO. 131-430-04- SKIDMORE, ROBERT A &**
CONSTANCE W - HEARING NO. 08-1564

A Petition for Review of Assessed Valuation received from Robert A. & Constance W. Skidmore, protesting the taxable valuation on land and improvements

located at 928 Northwood Blvd. #4, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. Rigo Lopez, Senior Appraiser, stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the evidence submitted by the Petitioner, she did not find any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1564 - SKIDMORE, ROBERT A & CONSTANCE W - PARCEL NO. 131-430-04 be upheld.

08-277E PARCEL NO. 131-430-07- LEWANDOWSKI, EDWARD V & THERESA A TR - HEARING NO. 08-0483

A Petition for Review of Assessed Valuation received from Edward V. & Theresa A. Lewandowski Tr., protesting the taxable valuation on land and improvements located at 928 Northwood Blvd. #7, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and supporting documents, pages 1-19

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. Rigo Lopez, Senior Appraiser, stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the evidence submitted by the Petitioner, she did not find any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0483 - LEWANDOWSKI, EDWARD V & THERESA A TR - PARCEL NO. 131-430-07 be upheld.

**08-278E PARCEL NO. 131-430-11 - NASSER, WILLIAM E JR & MARIE TR
- HEARING NO. 08-0924**

A Petition for Review of Assessed Valuation received from William E. & Marie Nasser Jr. Tr., protesting the taxable valuation on land and improvements located at 928 Northwood Blvd. #11, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. Rigo Lopez, Senior Appraiser, stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the evidence submitted by the Petitioner, she did not find any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0924 - NASSER, WILLIAM E JR & MARIE TR - PARCEL NO. 131-430-11 be upheld.

08-279E PARCEL NO. 131-430-14 - ADAMS, JAMES TR - HEARING NO. 08-0328

A Petition for Review of Assessed Valuation received from James Adams Tr., protesting the taxable valuation on land and improvements located at 928 Northwood Blvd. #14, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information, pages 1-2

Exhibit B, Incline Village/Crystal Bay Form and documents, pages 1-16

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. Rigo Lopez, Senior Appraiser, stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the evidence submitted by the Petitioner, she did not find any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0328 - ADAMS, JAMES TR - PARCEL NO. 131-430-14 be upheld.

08-280E PARCEL NO. 131-460-05 - AGRE, RODGER S & BARBARA L TR - HEARING NO. 08-0803

A Petition for Review of Assessed Valuation received from Rodger S. & Barbara L. Agre Tr., protesting the taxable valuation on land and improvements located at 937 Wendy Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. Rigo Lopez, Senior Appraiser, stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said in reviewing the evidence submitted by the Petitioner, she did not find any evidence to suggest that the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements for HEARING NO. 08-0803 - AGRE, RODGER S & BARBARA L TR - PARCEL NO. 131-460-05 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEMS 13 AND 14 – GOLFERS PASS AND INCLINE PINNATE
(ITEM NOS. 08-281E TO 08-284E)

On motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the hearings for Parcel Numbers 128-140-03, 128-170-02, 127-310-01, and 127-310-19 be consolidated.

Please see 08-281E through 08-284E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-281E **PARCEL NO. 128-140-03 - BOWLING, CLAYTON & CAROL TR -**
HEARING NO. 08-0475

A Petition for Review of Assessed Valuation received from Clayton & Carol Bowling Tr., protesting the taxable valuation on land and improvements located at 694 Birdie Way #3, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0475 - BOWLING, CLAYTON & CAROL TR - PARCEL NO. 128-140-03 be upheld.

08-282E PARCEL NO. 128-170-02 - OTT, DAVID E - HEARING NO. 08-0889

A Petition for Review of Assessed Valuation received from David E. Ott, protesting the taxable valuation on land and improvements located at 943 Divot Court #1, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0889 - OTT, DAVID E - PARCEL NO. 128-170-02 be upheld.

08-283E PARCEL NO. 127-310-01 - BROWN, GEORGE W & ANN C - HEARING NO. 08-0686

A Petition for Review of Assessed Valuation received from George W. & Ann C. Brown, protesting the taxable valuation on land and improvements located at 120 Juanita Drive #1, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0686 - BROWN, GEORGE W & ANN C - PARCEL NO. 127-310-01 be upheld.

08-284E PARCEL NO. 127-310-19 - WILLIAMS, JOHN G JR & SUSAN M - HEARING NO. 08-0682

A Petition for Review of Assessed Valuation received from John G. & Susan M. Williams Jr., protesting the taxable valuation on land and improvements located at 120 Juanita Dr. #19, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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. 08-0682 - WILLIAMS, JOHN G JR & SUSAN M - PARCEL NO. 127-310-19 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEMS 15 AND 16 – LARIATE CIRCLE FS AND LARIATE
CIRCLE MF (ITEM NOS. 08-285E TO 08-291E)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:	
125-800-03	125-820-01
125-820-02	125-820-03
125-830-02	125-830-03
125-790-01	

Please see 08-285E through 08-291E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-285E PARCEL NO. 125-800-03 - LEVERING, REX S TR - HEARING NO. 08-1160

A Petition for Review of Assessed Valuation received from Rex S. Levering Tr., protesting the taxable valuation on land and improvements located at 595 Lariat Circle #3, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter submitted by Petitioner, page 1

Exhibit B, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1160 - LEVERING, REX S TR - PARCEL NO. 125-800-03 be upheld.

08-286E PARCEL NO. 125-820-01 - LINDEROTH, BRIAN & JUDITH A - HEARING NO. 08-0520

A Petition for Review of Assessed Valuation received from Brian & Judith A. Linderoth, protesting the taxable valuation on land and improvements located at 609 Lariat Circle #1, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0520 - LINDEROTH, BRIAN & JUDITH A - PARCEL NO. 125-820-01 be upheld.

08-287E PARCEL NO. 125-820-02 - LINDEROTH, BRIAN & JUDITH A - HEARING NO. 08-0515

A Petition for Review of Assessed Valuation received from Brian & Judith A. Linderoth, protesting the taxable valuation on land and improvements located at 609 Lariat Circle #2, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0515 - LINDEROTH, BRIAN & JUDITH A - PARCEL NO. 125-820-02 be upheld.

08-288E PARCEL NO. 125-820-03 - O`BRIEN, SUSAN - HEARING NO. 08-0057

A Petition for Review of Assessed Valuation received from Susan O'Brien, protesting the taxable valuation on land and improvements located at 609 Lariat Circle #3, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He stated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden said no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0057 - O`BRIEN, SUSAN - PARCEL NO. 125-820-03 be upheld.

08-289E **PARCEL NO. 125-830-02 - DON, HARRY A & JOHNNIE L - HEARING NO. 08-0857**

A Petition for Review of Assessed Valuation received from Harry A. & Johnnie L. Don, protesting the taxable valuation on land and improvements located at 633 A Lariat Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0857 - DON, HARRY A & JOHNNIE L - PARCEL NO. 125-830-02 be upheld.

08-290E **PARCEL NO. 125-830-03 - ALLEN, ROBERT F JR & GRETCHEN E - HEARING NO. 08-0691**

A Petition for Review of Assessed Valuation received from Robert F. & Gretchen E. Allen Jr., protesting the taxable valuation on land and improvements located at 633 B Lariat Circle, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0691 - ALLEN, ROBERT F JR & GRETCHEN E - PARCEL NO. 125-830-03 be upheld.

08-291E PARCEL NO. 125-790-01 - LIEBENDORFER, PAUL J & MAXINE D TR - HEARING NO. 08-0343

A Petition for Review of Assessed Valuation received from Paul J. & Maxine D. Liebendorfer Tr., protesting the taxable valuation on land and improvements located at 608 Lariat Circle #1, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 no evidence was provided that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0343 - LIEBENDORFER, PAUL J & MAXINE D TR - PARCEL NO. 125-790-01 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 17 – MCCLOUD/HYATT (ITEM NOS. 08-292E TO 08-316E)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
127-071-08	127-071-26	127-072-02
127-072-10	127-072-19	127-072-21
127-072-27	127-072-29	127-072-30
127-073-08	127-074-02	127-074-04
127-074-07	127-074-19	127-075-15
127-075-27	127-075-29	127-075-34
127-076-04	127-076-14	127-077-10
127-077-12	127-078-12	127-078-15
127-078-19		

Please see 08-292E through 08-316E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-292E PARCEL NO. 127-071-08 - WHYMAN, ANDREW ETAL TR - HEARING NO. 08-0817

A Petition for Review of Assessed Valuation received from Andrew Whyman etal Tr., protesting the taxable valuation on land and improvements located at 170 Village Blvd. #11, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0817 - WHYMAN, ANDREW ETAL TR - PARCEL NO. 127-071-08 be upheld.

08-293E PARCEL NO. 127-071-26 - BLUMENTHAL, LYN K - HEARING NO. 08-1418

A Petition for Review of Assessed Valuation received from Lyn K. Blumenthal, protesting the taxable valuation on land and improvements located at 144 Village Blvd. #46, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1418 - BLUMENTHAL, LYN K - PARCEL NO. 127-071-26 be upheld.

08-294E PARCEL NO. 127-072-02 - TYCER, RONDA D TR - HEARING NO. 08-0635

A Petition for Review of Assessed Valuation received from Ronda D. Tycer Tr., protesting the taxable valuation on land and improvements located at 170 Village Blvd. #5, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0635 - TYCER, RONDA D TR - PARCEL NO. 127-072-02 be upheld.

08-295E PARCEL NO. 127-072-10 - ANDERSON, BRADFORD D - HEARING NO. 08-0491

A Petition for Review of Assessed Valuation received from Bradford D. Anderson, protesting the taxable valuation on land and improvements located at 170 Village Blvd. #24, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0491 - ANDERSON, BRADFORD D - PARCEL NO. 127-072-10 be upheld.

08-296E **PARCEL NO. 127-072-19 - HANSEN, KEITH A & MARJORIE L TR - HEARING NO. 08-0361**

A Petition for Review of Assessed Valuation received from Keith A. & Marjorie L. Hansen Tr., protesting the taxable valuation on land and improvements located at 144 Village Blvd. #58, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-6

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0361 - HANSEN, KEITH A & MARJORIE L TR - PARCEL NO. 127-072-19 be upheld.

08-297E **PARCEL NO. 127-072-21 - REID, THOMAS S ETAL - HEARING NO. 08-0956**

A Petition for Review of Assessed Valuation received from Thomas S. Reid etal, protesting the taxable valuation on land and improvements located at 144

Village Blvd. #56, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0956 - REID, THOMAS S ETAL - PARCEL NO. 127-072-21 be upheld.

08-298E PARCEL NO. 127-072-27 - FRAZIER, R ELAINE TR - HEARING NO. 08-1332

A Petition for Review of Assessed Valuation received from R. Elaine Frazier Tr., protesting the taxable valuation on land and improvements located at 144 Village Blvd. #40, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and attachments, pages 1-9

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1332 - FRAZIER, R ELAINE TR - PARCEL NO. 127-072-27 be upheld.

08-299E PARCEL NO. 127-072-29 - HOLLANDER, PHYLLIS TR - HEARING NO. 08-0214

A Petition for Review of Assessed Valuation received from Phyllis Hollander Tr., protesting the taxable valuation on land and improvements located at 144 Village Blvd. #37, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0214 - HOLLANDER, PHYLLIS TR - PARCEL NO. 127-072-29 be upheld.

08-300E PARCEL NO. 127-072-30 - GHAFOURPOUR, MARK L ETAL - HEARING NO. 08-1184

A Petition for Review of Assessed Valuation received from Mark L. Ghafourpour and Rowena Russo, protesting the taxable valuation on land and improvements located at 144 Village Blvd. #34, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable

value of the land and improvements for HEARING NO. 08-1184 - GHAFOURPOUR, MARK L ETAL - PARCEL NO. 127-072-30 be upheld.

08-301E PARCEL NO. 127-073-08 - GOTTESMAN, CHARLES E & JOANNE M TR - HEARING NO. 08-0493

A Petition for Review of Assessed Valuation received from Charles E. & Joanne M. Gottesman Tr., protesting the taxable valuation on land and improvements located at 947 Incline Way #173, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0493 - GOTTESMAN, CHARLES E & JOANNE M TR - PARCEL NO. 127-073-08 be upheld.

08-302E PARCEL NO. 127-074-02 - LERNHARDT, ELISABETH B TR - HEARING NO. 08-0590

A Petition for Review of Assessed Valuation received from Elisabeth B. Lernhardt Tr., protesting the taxable valuation on land and improvements located at 947

Incline Way #191, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-7

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0590 - LERNHARDT, ELISABETH B TR - PARCEL NO. 127-074-02 be upheld.

08-303E PARCEL NO. 127-074-04 - RUSSELL, LOWELL W & NADENE O TR - HEARING NO. 08-0065

A Petition for Review of Assessed Valuation received from Lowell W. & Nadene O. Russell Tr., protesting the taxable valuation on land and improvements located at 947 Incline Way #163, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-19

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0065 - RUSSELL, LOWELL W & NADENE O TR - PARCEL NO. 127-074-04 be upheld.

08-304E PARCEL NO. 127-074-07 - NEWQUIST, PATRICIA M - HEARING NO. 08-0438

A Petition for Review of Assessed Valuation received from Patricia M. Newquist, protesting the taxable valuation on land and improvements located at 947 Incline Way #171, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0438 - NEWQUIST, PATRICIA M - PARCEL NO. 127-074-07 be upheld.

08-305E PARCEL NO. 127-074-19 - DAVENPORT, PHILLIP - HEARING NO. 08-0912

A Petition for Review of Assessed Valuation received from Phillip Davenport, protesting the taxable valuation on land and improvements located at 144 Village Blvd. #82, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with attachments, pages 1-6

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0912 - DAVENPORT, PHILLIP - PARCEL NO. 127-074-19 be upheld.

08-306E PARCEL NO. 127-075-15 - MCKNIGHT, JAMES P & CAROLYN F TR - HEARING NO. 08-0054

A Petition for Review of Assessed Valuation received from James P. & Carolyn F. McKnight Tr., protesting the taxable valuation on land and improvements located at 120 Village Blvd. #155, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0054 - MCKNIGHT, JAMES P & CAROLYN F TR - PARCEL NO. 127-075-15 be upheld.

08-307E **PARCEL NO. 127-075-27 - WAKEMAN, NEWTON L & JANICE A TR - HEARING NO. 08-0032**

A Petition for Review of Assessed Valuation received from Newton L. & Janice A. Wakeman Tr., protesting the taxable valuation on land and improvements located at 120 Village Blvd. #111, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0032 - WAKEMAN, NEWTON L & JANICE A TR - PARCEL NO. 127-075-27 be upheld.

08-308E **PARCEL NO. 127-075-29 - PARR, JOHN S & ANNE J ETAL TR - HEARING NO. 08-0926**

A Petition for Review of Assessed Valuation received from John S. & Anne J. Parr etal Tr., protesting the taxable valuation on land and improvements located at 120 Village Blvd. #115, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0926 - PARR, JOHN S & ANNE J ETAL TR - PARCEL NO. 127-075-29 be upheld.

08-309E PARCEL NO. 127-075-34 - NEIL, MARY A - HEARING NO. 08-1642

A Petition for Review of Assessed Valuation received from Mary A. Neil, protesting the taxable valuation on land and improvements located at 120 Village Blvd. #123, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1642 - NEIL, MARY A - PARCEL NO. 127-075-34 be upheld.

08-310E PARCEL NO. 127-076-04 - BARMANN, MARK G & JAN C TR - HEARING NO. 08-0270

A Petition for Review of Assessed Valuation received from Mark G. & Jan C. Barmann Tr., protesting the taxable valuation on land and improvements located at 120 Village Blvd. #141, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0270 - BARMANN, MARK G & JAN C TR - PARCEL NO. 127-076-04 be upheld.

08-311E PARCEL NO. 127-076-14 - GORALSKI, PAUL J & NANCY J TR - HEARING NO. 08-0835

A Petition for Review of Assessed Valuation received from Paul J. & Nancy J. Goralski Tr., protesting the taxable valuation on land and improvements located at 120 Village Blvd. #159, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0835 - GORALSKI, PAUL J & NANCY J TR - PARCEL NO. 127-076-14 be upheld.

08-312E PARCEL NO. 127-077-10 - KEIR, HAROLD V & LYNETTE L -
HEARING NO. 08-0144

A Petition for Review of Assessed Valuation received from Harold V. & Lynette L. Keir, protesting the taxable valuation on land and improvements located at 939 Incline Way #209, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0144 - KEIR, HAROLD V & LYNETTE L - PARCEL NO. 127-077-10 be upheld.

08-313E PARCEL NO. 127-077-12 - CONN, MICHAEL E & KAY C -
HEARING NO. 08-0564

A Petition for Review of Assessed Valuation received from Michael E. & Kay C. Conn, protesting the taxable valuation on land and improvements located at 939 Incline Way #213, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0564 - CONN, MICHAEL E & KAY C - PARCEL NO. 127-077-12 be upheld.

08-314E PARCEL NO. 127-078-12 - SAUER, ARTHUR R & CATHY K - HEARING NO. 08-1350

A Petition for Review of Assessed Valuation received from Arthur R. & Cathy K. Sauer, protesting the taxable valuation on land and improvements located at 939 Incline Way #220, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1350 - SAUER, ARTHUR R & CATHY K - PARCEL NO. 127-078-12 be upheld.

08-315E PARCEL NO. 127-078-15 - SCARBORO, GERALD L & BARBARA A TR - HEARING NO. 08-0871

A Petition for Review of Assessed Valuation received from Gerald L. & Barbara A. Scarboro Tr., protesting the taxable valuation on land and improvements located at 939 Incline Way #224, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0871 - SCARBORO, GERALD L & BARBARA A TR - PARCEL NO. 127-078-15 be upheld.

08-316E PARCEL NO. 127-078-19 - RUETER, DWIGHT - HEARING NO. 08-1287

A Petition for Review of Assessed Valuation received from Dwight Rueter, protesting the taxable valuation on land and improvements located at 931 Incline Way #235, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable

value of the land and improvements for HEARING NO. 08-1287 - RUETER, DWIGHT - PARCEL NO. 127-078-19 be upheld.

**DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 18 – MT. BROOK STATION (ITEM NOS. 08-317E TO
08-334E)**

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
132-560-03	132-560-04	132-560-05
132-560-06	132-560-07	132-560-15
132-560-16	132-560-19	132-560-20
132-560-24	132-560-26	132-560-27
132-560-28	132-570-19	132-570-20
132-570-23	132-570-29	132-570-31

Please see 08-317E through 08-334E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**08-317E PARCEL NO. 132-560-03 - PINEBROOK LLC - HEARING NO.
08-0365**

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #3, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor’s Response to “Non-equalization of similarly situated properties” (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Appraiser’s Hearing Evidence Packet, pages 1-9

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0365 - PINEBROOK LLC - PARCEL NO. 132-560-03 be upheld.

08-318E PARCEL NO. 132-560-04 - PINEBROOK LLC - HEARING NO. 08-0366

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #4, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0366 - PINEBROOK LLC - PARCEL NO. 132-560-04 be upheld.

08-319E PARCEL NO. 132-560-05 - PINEBROOK LLC - HEARING NO. 08-0367

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #5, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0367 - PINEBROOK LLC - PARCEL NO. 132-560-05 be upheld.

08-320E PARCEL NO. 132-560-06 - PINEBROOK LLC - HEARING NO. 08-0368

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #6, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0368 - PINEBROOK LLC - PARCEL NO. 132-560-06 be upheld.

08-321E PARCEL NO. 132-560-07 - PINEBROOK LLC - HEARING NO. 08-0369

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #7, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0369 - PINEBROOK LLC - PARCEL NO. 132-560-07 be upheld.

08-322E PARCEL NO. 132-560-15 - PINEBROOK LLC - HEARING NO. 08-0370

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #24, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0370 - PINEBROOK LLC - PARCEL NO. 132-560-15 be upheld.

08-323E PARCEL NO. 132-560-16 - PINEBROOK LLC - HEARING NO. 08-0371

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #25, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0371 - PINEBROOK LLC - PARCEL NO. 132-560-16 be upheld.

**08-324E PARCEL NO. 132-560-19 - LARAMORE, CHRISTOPHER & HEIDI
- HEARING NO. 08-0235**

A Petition for Review of Assessed Valuation received from Christopher & Heidi Laramore, protesting the taxable valuation on land and improvements located at 872 Tanager #36, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0235 - LARAMORE, CHRISTOPHER & HEIDI - PARCEL NO. 132-560-19 be upheld.

**08-325E PARCEL NO. 132-560-20 - LARAMORE, CHRISTOPHER & HEIDI
- HEARING NO. 08-0236**

A Petition for Review of Assessed Valuation received from Christopher & Heidi Laramore, protesting the taxable valuation on land and improvements located at 872 Tanager #37, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0236 - LARAMORE, CHRISTOPHER & HEIDI - PARCEL NO. 132-560-20 be upheld.

08-326E PARCEL NO. 132-560-24 - PINEBROOK LLC - HEARING NO. 08-0372

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #41, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0372 - PINEBROOK LLC - PARCEL NO. 132-560-24 be upheld.

08-327E PARCEL NO. 132-560-26 - PINEBROOK LLC - HEARING NO. 08-0374

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #51, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0374 - PINEBROOK LLC - PARCEL NO. 132-560-26 be upheld.

08-328E PARCEL NO. 132-560-27 - PINEBROOK LLC - HEARING NO. 08-0375

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #52, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0375 - PINEBROOK LLC - PARCEL NO. 132-560-27 be upheld.

08-329E PARCEL NO. 132-560-28 - PINEBROOK LLC - HEARING NO. 08-0376

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #53, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0376 - PINEBROOK LLC - PARCEL NO. 132-560-28 be upheld.

**08-330E PARCEL NO. 132-570-19 - LARAMORE, CHRISTOPHER & HEIDI
- HEARING NO. 08-0233**

A Petition for Review of Assessed Valuation received from Christopher & Heidi Laramore, protesting the taxable valuation on land and improvements located at 872 Tanager #44, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0233 - LARAMORE, CHRISTOPHER & HEIDI - PARCEL NO. 132-570-19 be upheld.

**08-331E PARCEL NO. 132-570-20 - LARAMORE, CHRISTOPHER & HEIDI
- HEARING NO. 08-0237**

A Petition for Review of Assessed Valuation received from Christopher & Heidi Laramore, protesting the taxable valuation on land and improvements located at 872 Tanager #45, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0237 - LARAMORE, CHRISTOPHER & HEIDI - PARCEL NO. 132-570-20 be upheld.

08-332E **PARCEL NO. 132-570-23 - PINEBROOK LLC - HEARING NO. 08-0373**

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #48, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0373 - PINEBROOK LLC - PARCEL NO. 132-570-23 be upheld.

08-333E **PARCEL NO. 132-570-29 - PINEBROOK LLC - HEARING NO. 08-0377**

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #62, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0377 - PINEBROOK LLC - PARCEL NO. 132-570-29 be upheld.

08-334E PARCEL NO. 132-570-31 - PINEBROOK LLC - HEARING NO. 08-0378

A Petition for Review of Assessed Valuation received from Pinebrook LLC, protesting the taxable valuation on land and improvements located at 872 Tanager #64, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0378 - PINEBROOK LLC - PARCEL NO. 132-570-31 be upheld.

**DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEMS 19, 20, AND 21 – NORTHWOOD/SOUTHWOOD –
PINECREEK/VILLAGE GREEN/INCLINE VILLA/FAIRWAY -
PINWOOD (ITEM NOS. 08-335E TO 08-342E)**

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
124-800-02	124-820-01	124-830-02
132-360-02	132-450-02	131-190-04
131-190-05	127-500-04	

Please see 08-335E through 08-342E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**08-335E PARCEL NO. 124-800-02 - EMMONS, DONALD & JOYCE A L TR
- HEARING NO. 08-0176**

A Petition for Review of Assessed Valuation received from Donald & Joyce A. L. Emmons Tr., protesting the taxable valuation on land and improvements located at 335 Alder Ct. #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0176 - EMMONS, DONALD & JOYCE A L TR - PARCEL NO. 124-800-02 be upheld.

08-336E PARCEL NO. 124-820-01 - TALBOT, CHRIS W - HEARING NO. 08-0821

A Petition for Review of Assessed Valuation received from Chris W. Talbot, protesting the taxable valuation on land and improvements located at 325 Cottonwood Ct. #1, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0821 - TALBOT, CHRIS W - PARCEL NO. 124-820-01 be upheld.

08-337E PARCEL NO. 124-830-02 - DEVER, PATRICIA M - HEARING NO. 08-0954

A Petition for Review of Assessed Valuation received from Patricia M. Dever, protesting the taxable valuation on land and improvements located at 335 Cottonwood Ct. #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0954 - DEVER, PATRICIA M - PARCEL NO. 124-830-02 be upheld.

08-338E PARCEL NO. 132-360-02 - MCGILVRAY, GEOFF & VERLYN W - HEARING NO. 08-0227

A Petition for Review of Assessed Valuation received from Geoff & Verlyn W. McGilvray, protesting the taxable valuation on land and improvements located at 216 Robin Dr. #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with additional documentation, pages 1-20

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0227 - MCGILVRAY, GEOFF & VERLYN W - PARCEL NO. 132-360-02 be upheld.

08-339E PARCEL NO. 132-450-02 - TAGLANG, JOSEPH P & FRANCES H TR - HEARING NO. 08-0206

A Petition for Review of Assessed Valuation received from Joseph P. & Frances H. Taglang Tr., protesting the taxable valuation on land and improvements located at 214 B Robin Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notice 2002/2003, page 1

Exhibit B, Incline Village/Crystal Bay Form, pages 1-5

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0206 - TAGLANG, JOSEPH P & FRANCES H TR - PARCEL NO. 132-450-02 be upheld.

08-340E PARCEL NO. 131-190-04 - ULRICH, ROGER E TR - HEARING NO. 08-0674

A Petition for Review of Assessed Valuation received from Roger E. Ulrich Tr., protesting the taxable valuation on land and improvements located at 948

Harold Dr. #4, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0674 - ULRICH, ROGER E TR - PARCEL NO. 131-190-04 be upheld.

08-341E PARCEL NO. 131-190-05 - STEFANCICH, LOUIS J ETAL - HEARING NO. 08-0146

A Petition for Review of Assessed Valuation received from Louis J. Stefancich etal, protesting the taxable valuation on land and improvements located at 948 Harold Dr.#5, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0146 - STEFANCICH, LOUIS J ETAL - PARCEL NO. 131-190-05 be upheld.

08-342E PARCEL NO. 127-500-04 - MEYER, GORDON J & MARION R - HEARING NO. 08-1101

A Petition for Review of Assessed Valuation received from Gordon J. & Marion R. Meyer, protesting the taxable valuation on land and improvements located at 929 Southwood Blvd. #21, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Paying Taxes Under Protest Letter, page 1

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found there was no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1101 - MEYER, GORDON J & MARION R - PARCEL NO. 127-500-04 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 22 – ROYAL PINES (ITEM NOS. 08-343E TO 08-352E)

On motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
132-251-06	132-251-13	132-251-14
132-251-21	132-251-29	132-251-36
132-251-40	132-251-43	132-252-11
132-252-31		

Please see 08-343E through 08-352E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-343E **PARCEL NO. 132-251-06 - SAWYER, ANTHONY E & CAROLE E - HEARING NO. 08-1292**

A Petition for Review of Assessed Valuation received from Anthony E. & Carole E. Sawyer, protesting the taxable valuation on land and improvements located at 830 Oriole Way #6, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1292 - SAWYER, ANTHONY E & CAROLE E - PARCEL NO. 132-251-06 be upheld.

08-344E PARCEL NO. 132-251-13 - VERED, JEROME Y ETAL - HEARING NO. 08-1504

A Petition for Review of Assessed Valuation received from Jerome Y. Vered etal, protesting the taxable valuation on land and improvements located at 830 Oriole Way #13, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1504 - VERED, JEROME Y ETAL - PARCEL NO. 132-251-13 be upheld.

08-345E PARCEL NO. 132-251-14 - CASH, WILLIAM R & PAULETTE TR - HEARING NO. 08-0905

A Petition for Review of Assessed Valuation received from William R. & Paulette Cash Tr., protesting the taxable valuation on land and improvements located at 830 Oriole Way #14, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A,

Assessor
Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34
Exhibit II, Appraisal Record Card, pages 1-2
Exhibit III, Appraiser's Hearing Evidence Packet, pages 1-8

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the

land and improvements HEARING NO. 08-0905 - CASH, WILLIAM R & PAULETTE TR - PARCEL NO. 132-251-14 be upheld.

**08-346E PARCEL NO. 132-251-21 - VALIERE, GARY M & DELORES E TR
- HEARING NO. 08-0619**

A Petition for Review of Assessed Valuation received from Gary M. & Delores E. Valiere Tr., protesting the taxable valuation on land and improvements located at 830 Oriole Way #21, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Paying Taxes Under Protest Letter, page 1

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0619 - VALIERE, GARY M & DELORES E TR - PARCEL NO. 132-251-21 be upheld.

**08-347E PARCEL NO. 132-251-29 - MILLER, ROGER L & PAMELA J TR
- HEARING NO. 08-0546**

A Petition for Review of Assessed Valuation received from Roger L. & Pamela J. Miller Tr., protesting the taxable valuation on land and improvements located

at 830 Oriole Way #29, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Evidence Packet, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0546 - MILLER, ROGER L & PAMELA J TR - PARCEL NO. 132-251-29 be upheld.

08-348E PARCEL NO. 132-251-36 - GAREFFA, JOSEPH J & MARILYN L TR - HEARING NO. 08-0045

A Petition for Review of Assessed Valuation received from Joseph J. & Marilyn L. Gareffa Tr., protesting the taxable valuation on land and improvements located at 830 Oriole Way #36, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with attachments, pages 1-28

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0045 - GAREFFA, JOSEPH J & MARILYN L TR - PARCEL NO. 132-251-36 be upheld.

08-349E PARCEL NO. 132-251-40 - STEWART, VALARIE & DONALD H - HEARING NO. 08-1478

A Petition for Review of Assessed Valuation received from Valarie & Donald H. Stewart, protesting the taxable valuation on land and improvements located at 830 Oriole Way #40, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with attachments, pages 1-7

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1478 - STEWART, VALARIE & DONALD H - PARCEL NO. 132-251-40 be upheld.

**08-350E PARCEL NO. 132-251-43 - MASCHINO, GERALD & SHIRLEY W
TR - HEARING NO. 08-1421**

A Petition for Review of Assessed Valuation received from Gerald & Shirley W. Maschino Tr., protesting the taxable valuation on land and improvements located at 830 Oriole Way #43, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1421 - MASCHINO, GERALD & SHIRLEY W TR - PARCEL NO. 132-251-43 be upheld.

08-351E PARCEL NO. 132-252-11 - JARCIK, KATIE - HEARING NO. 08-0790

A Petition for Review of Assessed Valuation received from Katie Jarcik, protesting the taxable valuation on land and improvements located at 820 Oriole Way #62, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 2008/2009 Assessment Notice, page 1

Exhibit B, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0790 - JARCIK, KATIE - PARCEL NO. 132-252-11 be upheld.

08-352E **PARCEL NO. 132-252-31 - GLASER, TIMOTHY X & REGINA M - HEARING NO. 08-0145**

A Petition for Review of Assessed Valuation received from Timothy X. Glaser, protesting the taxable valuation on land and improvements located at 820 Oriole Way #92, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0145 - GLASER, TIMOTHY X & REGINA M - PARCEL NO. 132-252-31 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA ITEMS 23, 24, 25, 26, AND 27 – SEACAP VILLAS – SKI WAY RIDGE – SKYLAKE – SKYWAY VILLAS- SUMMIT (ITEM NOS. 08-353E TO 08-359E)

On motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
127-080-04	126-163-01	127-060-12
127-060-15	130-390-05	130-390-07
122-580-02		

Please see 08-353E through 08-359E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-353E PARCEL NO. 127-080-04 - KUCHULIS, WILLIAM C & JAN A TR - HEARING NO. 08-0216

A Petition for Review of Assessed Valuation received from William C. & Jan A. Kuchulis Tr., protesting the taxable valuation on land and improvements located at 196 Village Blvd., Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-0216 - KUCHULIS, WILLIAM C & JAN A TR - PARCEL NO. 127-080-04 be upheld.

08-354E **PARCEL NO. 126-163-01 - ROGONDINO, PATRICK & MARY TR**
- HEARING NO. 08-1347

A Petition for Review of Assessed Valuation received from Patrick & Mary Rogondino Tr., protesting the taxable valuation on land and improvements located at 333 Ski Way #290, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1347 - ROGONDINO, PATRICK & MARY TR - PARCEL NO. 126-163-01 be upheld.

08-355E **PARCEL NO. 127-060-12 - RIEBELING FAMILY TRUST -**
HEARING NO. 08-0730

A Petition for Review of Assessed Valuation received from Riebeling Family Trust, protesting the taxable valuation on land and improvements located at 171 Village Blvd. #12, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-0730 - RIEBELING FAMILY TRUST - PARCEL NO. 127-060-12 be upheld.

08-356E PARCEL NO. 127-060-15 - OLSON, CRAIG D & ELIZABETH A TR - HEARING NO. 08-1089

A Petition for Review of Assessed Valuation received from Craig D. Olson Tr., protesting the taxable valuation on land and improvements located at 171 Village Blvd. #15, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1089 - OLSON, CRAIG D & ELIZABETH A TR - PARCEL NO. 127-060-15 be upheld.

08-357E PARCEL NO. 130-390-05 - BERRY, ROBERT B TR ETAL -
HEARING NO. 08-1406

A Petition for Review of Assessed Valuation received from Marilyn Berry, protesting the taxable valuation on land and improvements located at 314 Ski Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1406 - BERRY, ROBERT B TR ETAL - PARCEL NO. 130-390-05 be upheld.

08-358E PARCEL NO. 130-390-07 - SHIMOMURA, TSUTOMU - HEARING NO. 08-1489

A Petition for Review of Assessed Valuation received from Tsutomu Shimomura, protesting the taxable valuation on land and improvements located at 318 Ski Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1489 - SHIMOMURA, TSUTOMU - PARCEL NO. 130-390-07 be upheld.

08-359E PARCEL NO. 122-580-02 - GUMMER, ALLEN L & DALE L TR - HEARING NO. 08-1011

A Petition for Review of Assessed Valuation received from Allen L. & Dale L. Gummer Tr., protesting the taxable valuation on land and improvements located at 773 Mays Blvd. #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1011 - GUMMER, ALLEN L & DALE L TR - PARCEL NO. 122-580-02 be upheld.

**DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 28 – TAHOE RACQUET CLUB (ITEM NOS. 08-360E TO
08-367E)**

On motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
127-361-09	127-361-21	127-362-02
127-362-03	127-362-12	127-363-02
127-363-04	127-363-37	

Please see 08-360E through 08-367E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-360E PARCEL NO. 127-361-09 - MOORE, DEBORAH L - HEARING NO. 08-1469

A Petition for Review of Assessed Valuation received from Deborah L. Moore, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #8, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and supporting documents, pages 1-5

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1469 - MOORE, DEBORAH L - PARCEL NO. 127-361-09 be upheld.

08-361E PARCEL NO. 127-361-21 - COLLINS, JOHN S & ROSE MARY J - HEARING NO. 08-0645

A Petition for Review of Assessed Valuation received from John S. & Rose Mary J. Collins, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #39, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Appraisal Information from petitioners, page 1

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0645 - COLLINS, JOHN S & ROSE MARY J - PARCEL NO. 127-361-21 be upheld.

08-362E PARCEL NO. 127-362-02 - VOEGE, RICHARD E - HEARING NO. 08-0729

A Petition for Review of Assessed Valuation received from Richard E. Voege, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #45, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Evidence Packet including Request for Information Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 the Petitioner wanted his letter read into the record. She noted it was already part of the record. Herb Kaplan, Deputy District Attorney confirmed it did not have to be read into the record.

Chairperson McAlinden said in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0729 - VOEGE, RICHARD E - PARCEL NO. 127-362-02 be upheld.

08-363E PARCEL NO. 127-362-03 - CLEMENT, JOHN & ANDROULLA - HEARING NO. 08-1479

A Petition for Review of Assessed Valuation received from John & Androulla Clement, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #46, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1479 - CLEMENT, JOHN & ANDROULLA - PARCEL NO. 127-362-03 be upheld.

08-364E PARCEL NO. 127-362-12 - KOMITO, BRUCE & MIMI - HEARING NO. 08-0528

A Petition for Review of Assessed Valuation received from Bruce & Mimi Komito, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #55, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0528 - KOMITO, BRUCE & MIMI - PARCEL NO. 127-362-12 be upheld.

08-365E PARCEL NO. 127-363-02 - LANGLEY, DEAN R TR - HEARING NO. 08-0325

A Petition for Review of Assessed Valuation received from Dean R. Langley Tr, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #76, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-30

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0325 - LANGLEY, DEAN R TR - PARCEL NO. 127-363-02 be upheld.

08-366E **PARCEL NO. 127-363-04 - WONG, IRA G & ELEANOR W TR - HEARING NO. 08-0672**

A Petition for Review of Assessed Valuation received from Ira Wong, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #78, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0672 - WONG, IRA G & ELEANOR W TR - PARCEL NO. 127-363-04 be upheld.

08-367E **PARCEL NO. 127-363-37 - CLEMENT, JOHN C & ANDROULLA - HEARING NO. 08-1442**

A Petition for Review of Assessed Valuation received from John C. & Androulla Clement, protesting the taxable valuation on land and improvements located at 989 Tahoe Blvd. #99, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor’s Response to “Non-equalization of similarly situated properties” (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Appraiser’s Hearing Evidence Packet, pages 1-7

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1442 - CLEMENT, JOHN C & ANDROULLA - PARCEL NO. 127-363-37 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA ITEMS 29, 30, AND 31 – TANAGER FS, THE POINTE, THE RESERVE (ITEM NOS. 08-368E TO 08-372E)

On motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
132-500-02	132-500-03	132-510-02
132-471-07	127-600-04	

Please see 08-368E through 08-372E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-368E PARCEL NO. 132-500-02 - WETZEL, HERBERT D & CHERIE L R TR - HEARING NO. 08-0297

A Petition for Review of Assessed Valuation received from Herbert D. & Cherie L. R. Wetzel Tr., protesting the taxable valuation on land and improvements located at 841 Tanager St., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment Notice 2008/2009, pages 1-2

Exhibit B, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Member Green noted there was a letter where the Petitioner's attorney was referenced. Chairperson McAlinden noted it indicated equalization issues and the attorney's letter appeared to address 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 and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0297 - WETZEL, HERBERT D & CHERIE L R TR - PARCEL NO. 132-500-02 be upheld.

08-369E PARCEL NO. 132-500-03 - LONDON, SHEILA R ETAL - HEARING NO. 08-0527

A Petition for Review of Assessed Valuation received from Sheila R. London etal, protesting the taxable valuation on land and improvements located at 843 Tanager St., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0527 - LONDON, SHEILA R ETAL - PARCEL NO. 132-500-03 be upheld.

08-370E PARCEL NO. 132-510-02 - SCHAEVITZ, ALAN Y & GWENDOLYN B TR - HEARING NO. 08-0309

A Petition for Review of Assessed Valuation received from Alan Y. & Gwendolyn B. Schaevitz Tr., protesting the taxable valuation on land and improvements located at 846 Southwood Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0309 - SCHAEVITZ, ALAN Y & GWENDOLYN B TR - PARCEL NO. 132-510-02 be upheld.

08-371E PARCEL NO. 132-471-07 - MCCONNELL, RICHARD W & CHARLOTTE J TR - HEARING NO. 08-1062

A Petition for Review of Assessed Valuation received from Richard W. & Charlotte J. McConnell Tr., protesting the taxable valuation on land and improvements located at 933 Northwood Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1062 - MCCONNELL, RICHARD W & CHARLOTTE J TR - PARCEL NO. 132-471-07 be upheld.

08-372E PARCEL NO. 127-600-04 - CLARK, JAMES F & PATRICIA L TR - HEARING NO. 08-1651

A Petition for Review of Assessed Valuation received from James F. Clark, protesting the taxable valuation on land and improvements located at 300 Glen Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1651 - CLARK, JAMES F & PATRICIA L TR - PARCEL NO. 127-600-04 07 be upheld.

**DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 32 – TITLIST/GOLFERS PASS (ITEM NOS. 08-373E TO
08-382E)**

Nancy Parent, Chief Deputy County Clerk, noted Parcel No. 128-160-02 was heard earlier. (See Item No. 08-233E.)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
124-800-01	128-190-01	128-190-02
129-220-04	129-310-04	129-330-02
129-340-02	129-350-02	129-440-03
129-620-02		

Please see 08-373E through 08-382E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**08-373E PARCEL NO. 124-800-01 - HO, BYRON K & KAREN TR -
HEARING NO. 08-0380**

A Petition for Review of Assessed Valuation received from Byron K. & Karen Ho Tr., protesting the taxable valuation on land and improvements located at 335 Alder Ct. #1, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor’s Response to “Non-equalization of similarly situated properties” (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Appraiser’s Hearing Evidence Packet, pages 1-9

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-0380 - HO, BYRON K & KAREN TR - PARCEL NO. 124-800-01 be upheld.

08-374E PARCEL NO. 128-190-01 - MOORE, JAY T & T LOUISE - HEARING NO. 08-1360

A Petition for Review of Assessed Valuation received from Jay T. & T. Louise Moore, protesting the taxable valuation on land and improvements located at 947 Divot Dr. #1, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1360 - MOORE, JAY T & T LOUISE - PARCEL NO. 128-190-01 be upheld.

08-375E **PARCEL NO. 128-190-02 - BENNETT, ESTHER-MARIE TR - HEARING NO. 08-0805**

A Petition for Review of Assessed Valuation received from Esther-Marie Bennett Tr., protesting the taxable valuation on land and improvements located at 947 Divot Ct. #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-0805 - BENNETT, ESTHER-MARIE TR - PARCEL NO. 128-190-02 be upheld.

08-376E **PARCEL NO. 129-220-04 - GALE, ROBERT M & CATHLEEN E TR - HEARING NO. 08-1540**

A Petition for Review of Assessed Valuation received from Robert M. & Cathleen E. Gale Tr., protesting the taxable valuation on land and improvements located at 739 Crosby Ct., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1540 - GALE, ROBERT M & CATHLEEN E TR - PARCEL NO. 129-220-04 be upheld.

08-377E PARCEL NO. 129-310-04 - LECKEY, EDWARD J - HEARING NO. 08-0334

A Petition for Review of Assessed Valuation received from Edward J. Leckey, protesting the taxable valuation on land and improvements located at 771 Titlist Dr. #4, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-0334 - LECKEY, EDWARD J - PARCEL NO. 129-310-04 be upheld.

08-378E PARCEL NO. 129-330-02 - GILES, PAUL & GEORGEANNE - HEARING NO. 08-1650

A Petition for Review of Assessed Valuation received from Paul B. Giles, protesting the taxable valuation on land and improvements located at 900 Golfers Pass #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1650 - GILES, PAUL & GEORGEANNE - PARCEL NO. 129-330-02 be upheld.

08-379E PARCEL NO. 129-340-02 - BLUMENTHAL, LYN K TR - HEARING NO. 08-1416

A Petition for Review of Assessed Valuation received from Lyn K. Blumenthal Tr., protesting the taxable valuation on land and improvements located at 880 Golfers Pass Rd. #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1416 - BLUMENTHAL, LYN K TR - PARCEL NO. 129-340-02 be upheld.

08-380E **PARCEL NO. 129-350-02 - GARCIA, ANTHONY TR - HEARING NO. 08-0482**

A Petition for Review of Assessed Valuation received from Anthony Garcia Tr., protesting the taxable valuation on land and improvements located at 860 Golfers Pass Rd. #2, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-0482 - GARCIA, ANTHONY TR - PARCEL NO. 129-350-02 be upheld.

08-381E **PARCEL NO. 129-440-03 - WARMUTH, BRUCE D ETAL - HEARING NO. 08-1408**

A Petition for Review of Assessed Valuation received from Bruce D. Warmuth etal, protesting the taxable valuation on land and improvements located at 878 Peepsight Ct., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Chairperson McAlinden said the Petitioner indicated no improvements were made and it was half of a duplex with shared land ownership.

In response to Member Green, Michael Gonzales, Appraiser II, replied the structure had three levels with one bath. He stated these were duplex type parcels so it was an adjoining unit. He stated the comparables were also adjoining units.

Chairperson McAlinden noted the taxable dollar per unit for this property was \$162 and the property was purchased in 2004 for \$319 a square foot. She stated the first improved sale was also \$319 a square foot and asked if it was the other side. Mr. Gonzales said the subject property was used to show market value for an improved sale.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1408 - WARMUTH, BRUCE D ETAL - PARCEL NO. 129-440-03 be upheld.

08-382E PARCEL NO. 129-620-02 - CRITZ, CATHY M - HEARING NO. 08-1139

A Petition for Review of Assessed Valuation received from Cathy M. Critz, protesting the taxable valuation on land and improvements located at 940 Miners Ridge Ct. #2, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 HEARING NO. 08-1139 - CRITZ, CATHY M - PARCEL NO. 129-620-02 be upheld.

**08-383E PARCEL NO. 126-510-03 - CARLSON, WILLIAM W & MARIE
MAY TR - HEARING NO. 08-0346**

A Petition for Review of Assessed Valuation received from William W. & Marie-May Carlson Tr., protesting the taxable valuation on land and improvements located at 1307 Arosa Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

Herb Kaplan, Deputy District Attorney, indicated the Petitioner had requested a continuance. Chairperson McAlinden requested the hearing be moved to February 28th along with the other continuances.

On motion by Member Horan, seconded by Member Woodland, which motion duly carried, Chairperson McAlinden ordered that the hearing be continued until Thursday, February 28, 2008.

08-384E **PARCEL NO. 126-570-14 - REILEY, DAVID H - HEARING NO. 08-0755**

A Petition for Review of Assessed Valuation received from David H. Reiley, protesting the taxable valuation on land and improvements located at 1500 Tirol Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

Herb Kaplan, Deputy District Attorney, indicated the Petitioner had requested a continuance. Chairperson McAlinden requested the hearing be moved to February 28th along with the other continuances.

On motion by Member Horan, seconded by Member Woodland, which motion duly carried, Chairperson McAlinden ordered that the hearing be continued until Thursday, February 28, 2008.

08-385E **PARCEL NO. 126-084-10 - FERWERDA, ROBERT - HEARING NO. 08-1064**

A Petition for Review of Assessed Valuation received from Robert Ferwerda, protesting the taxable valuation on land and improvements located at 1073 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter requesting rescheduling, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraiser's Hearing Evidence Packet, page 1

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

Exhibit IV, Appraisal Record Card, pages 1-2

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, said the faxed letter sent by the Petitioner indicated the Petitioner would withdraw his request for a continuance and his petition if the Assessor's Office recommended a \$100,000 land value. Mr. Lopez recommended the petition stay on the agenda and the Assessor's Office would make its recommendation to the Board.

Michael Gonzales, Appraiser II, duly sworn, oriented the Board as to the location of the subject property. He said there was a recommendation to value the parcel as a parcel without coverage. He explained the parcel was purchased with coverage but

that coverage was not tied to the parcel. He stated the recommended land value of \$100,000 reflected the base lot value for a parcel without coverage. He said the owner agreed with the recommendation and, based on that recommendation, taxable value did not exceed full cash value and the property was equalized with similarly situated properties.

Chairperson McAlinden closed the public hearing.

Member Woodland moved to accept the Assessor's adjustment and appraisal and, with the adjustment on the land from \$200,000 down to \$100,000, she found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value. Member Horan seconded the motion for discussion.

Member Green noted the subject property had a land value only and there were no improvements. He suggested including in the motion that the buildings were valued at zero. Member Woodland withdrew the motion and Member Horan withdrew his second.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that Assessor's recommendation to adjust the taxable value of the land to \$100,000 with the improvements remaining at \$0 for a total taxable value of \$100,000 for HEARING NO. 08-1064 - FERWERDA, ROBERT - PARCEL NO. 126-084-10 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.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 33 – TYROLIAN VILLAGE (ITEM NOS. 08-386E TO
08-424E)

Nancy Parent, Chief Deputy County Clerk, indicated Parcel Nos. 126-081-02 and 126-470-08 were heard earlier and 126-550-02 was withdrawn.

On motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
126-081-03	126-081-20	126-081-44
126-082-21	126-082-59	126-082-64
126-082-65	126-083-20	126-083-21
126-083-22	126-083-23	126-083-37
126-083-46	126-084-14	126-430-18
126-430-20	126-430-25	126-430-26
126-430-28	126-430-31	126-430-34
126-440-02	126-450-08	126-460-03

126-460-09	126-510-11	126-510-18
126-522-15	126-522-19	126-550-08
126-550-11	126-560-33	126-560-35
126-560-36	126-570-31	126-570-32
126-580-13	126-580-15	126-590-10

Please see 08-386E through 08-424E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-386E PARCEL NO. 126-081-03 - PEARSON, LARA A & JASON E - HEARING NO. 08-0308

A Petition for Review of Assessed Valuation received from Lara A. & Jason E. Pearson, protesting the taxable valuation on land and improvements located at 1081 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor’s Response to “Non-equalization of similarly situated properties” (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Appraiser’s Hearing Evidence Packet, pages 1-11

Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor’s recommendation.

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 with Member Krolick voting “no,” it

was ordered that the taxable value of the land and improvements HEARING NO. 08-0308 - PEARSON, LARA A & JASON E - PARCEL NO. 126-081-03 be upheld.

**08-387E PARCEL NO. 126-081-20 - CHATEAUX CONSTRUCTION CO INC
- HEARING NO. 08-0501**

A Petition for Review of Assessed Valuation received from Chateaux Construction Co. Inc., protesting the taxable valuation on land and improvements located at 1080 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0501 - CHATEAUX CONSTRUCTION CO INC - PARCEL NO. 126-081-20 be upheld.

08-388E PARCEL NO. 126-081-44 - MOORE, PHILLIP L & RANDI E -
HEARING NO. 08-0486

A Petition for Review of Assessed Valuation received from Phillip L. & Randi E. Moore, protesting the taxable valuation on land and improvements located at 1114 Altdorf Terrace, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 Horan, seconded by Member Woodland, which motion duly carried with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0486 - MOORE, PHILLIP L & RANDI E - PARCEL NO. 126-081-44 be upheld.

08-389E **PARCEL NO. 126-082-21 - PATTERSON, JENNIFER L -**
HEARING NO. 08-1494

A Petition for Review of Assessed Valuation received from Jennifer L. Patterson, protesting the taxable valuation on land and improvements located at 1138 Altdorf Terrace, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1494 - PATTERSON, JENNIFER L - PARCEL NO. 126-082-21 be upheld.

08-390E **PARCEL NO. 126-082-59 - MURPHY, BION J JR & BARBARA L**
TR - HEARING NO. 08-0640

A Petition for Review of Assessed Valuation received from Bion J. & Barbara L. Murphy Jr. Tr., protesting the taxable valuation on land and improvements

located at 1094 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0640 - MURPHY, BION J JR & BARBARA L TR - PARCEL NO. 126-082-59 be upheld.

08-391E PARCEL NO. 126-082-64 - PARDOEN, GERARD C & PATRICIA E
- HEARING NO. 08-1476

A Petition for Review of Assessed Valuation received from Gerard C. Pardoen, protesting the taxable valuation on land and improvements located at 1121 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1476 - PARDOEN, GERARD C & PATRICIA E - PARCEL NO. 126-082-64 be upheld.

08-392E PARCEL NO. 126-082-65 - MEINKE, GARRETT - HEARING NO. 08-0502

A Petition for Review of Assessed Valuation received from Garrett Meinke, protesting the taxable valuation on land and improvements located at 1119 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0502 - MEINKE, GARRETT - PARCEL NO. 126-082-65 be upheld.

08-393E PARCEL NO. 126-083-20 - NUGENT, JOHN C & CELINE A TR - HEARING NO. 08-0263

A Petition for Review of Assessed Valuation received from John C. & Celine A. Nugent Tr., protesting the taxable valuation on land and improvements located at 1190 Altdorf Terrace, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0263 - NUGENT, JOHN C & CELINE A TR - PARCEL NO. 126-083-20 be upheld.

08-394E PARCEL NO. 126-083-21 - CHAMPLIN, DOUGLAS L & CHRISTINA K TR - HEARING NO. 08-1509

A Petition for Review of Assessed Valuation received from Douglas L. Champlin Tr., protesting the taxable valuation on land and improvements located at 1188 Altdorf Terrace, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1509 - CHAMPLIN, DOUGLAS L & CHRISTINA K TR - PARCEL NO. 126-083-21 be upheld.

08-395E PARCEL NO. 126-083-22 - JONES, JAMES D & CHARLOTTE A TR - HEARING NO. 08-0741

A Petition for Review of Assessed Valuation received from James D. & Charlotte A. Jones Tr., protesting the taxable valuation on land and improvements located at 1184 Altdorf Terrace, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0741 - JONES, JAMES D & CHARLOTTE A TR - PARCEL NO. 126-083-22 be upheld.

08-396E PARCEL NO. 126-083-23 - CHAMPLIN, DOUGLAS L & CRISTINA K TR - HEARING NO. 08-1510

A Petition for Review of Assessed Valuation received from Douglas L. Champlin Tr., protesting the taxable valuation on land and improvements located at 1186 Altdorf Terrace, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1510 - CHAMPLIN, DOUGLAS L & CRISTINA K TR - PARCEL NO. 126-083-23 be upheld.

08-397E PARCEL NO. 126-083-37 - STEELE, SHANNON - HEARING NO. 08-1068

A Petition for Review of Assessed Valuation received from Shannon Steele, protesting the taxable valuation on land and improvements located at 1133 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1068 - STEELE, SHANNON - PARCEL NO. 126-083-37 be upheld.

08-398E PARCEL NO. 126-083-46 - POWERS, LAURA M TR - HEARING NO. 08-0304

A Petition for Review of Assessed Valuation received from Laura M. Powers Tr., protesting the taxable valuation on land and improvements located at 1130 Lucerne Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0304 - POWERS, LAURA M TR - PARCEL NO. 126-083-46 be upheld.

08-399E PARCEL NO. 126-084-14 - PATTERSON, JENNIFER L -
HEARING NO. 08-1495

A Petition for Review of Assessed Valuation received from Jennifer L. Patterson, protesting the taxable valuation on land and improvements located at 1109 Altdoft Terrace, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with attachments, pages 1-7

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1495 - PATTERSON, JENNIFER L - PARCEL NO. 126-084-14 be upheld.

08-400E **PARCEL NO. 126-430-18 - TAGGART, PAUL & SONIA -**
HEARING NO. 08-1030

A Petition for Review of Assessed Valuation received from Paul & Sonia Taggart, protesting the taxable valuation on land and improvements located at 1359 Zurich, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1030 - TAGGART, PAUL & SONIA - PARCEL NO. 126-430-18 be upheld.

08-401E **PARCEL NO. 126-430-20 - RHINE, JOHN & MARY L TR -**
HEARING NO. 08-1349

A Petition for Review of Assessed Valuation received from John & Mary L. Rhine Tr., protesting the taxable valuation on land and improvements located at 1355 Zurich Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-8

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

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

Exhibit III, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1349 - RHINE, JOHN & MARY L TR - PARCEL NO. 126-430-20 be upheld.

08-402E PARCEL NO. 126-430-25 - WOOD, WILLIAM A & PATRICIA L - HEARING NO. 08-1571

A Petition for Review of Assessed Valuation received from William A. & Patricia L. Wood, protesting the taxable valuation on land and improvements located at 1344 Zurich Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1571 - WOOD, WILLIAM A & PATRICIA L - PARCEL NO. 126-430-25 be upheld.

**08-403E PARCEL NO. 126-430-26 - MERCHANT, STEPHEN T & INEZ J
TR - HEARING NO. 08-1147**

A Petition for Review of Assessed Valuation received from Stephen T. & Inez J. Merchant Tr., protesting the taxable valuation on land and improvements located at 1346 Zurich Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1147 - MERCHANT, STEPHEN T & INEZ J TR - PARCEL NO. 126-430-26 be upheld.

08-404E PARCEL NO. 126-430-28 - JONES, WINSTON J JR TR - HEARING NO. 08-0544

A Petition for Review of Assessed Valuation received from Winston J. Jones Jr. Tr., protesting the taxable valuation on land and improvements located at 1352 Zurich Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form and supporting documents, pages 1-10

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0544 - JONES, WINSTON J JR TR - PARCEL NO. 126-430-28 be upheld.

08-405E PARCEL NO. 126-430-31 - SILVERS, JAMES R TR - HEARING NO. 08-1343

A Petition for Review of Assessed Valuation received from James R. Silvers Tr., protesting the taxable valuation on land and improvements located at 1358 Zurich Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1343 - SILVERS, JAMES R TR - PARCEL NO. 126-430-31 be upheld.

08-406E PARCEL NO. 126-430-34 - HALL, SAMANTHA L TR - HEARING NO. 08-0402

A Petition for Review of Assessed Valuation received from Samantha L. Hall Tr., protesting the taxable valuation on land and improvements located at 1322 Tirol Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and Request for Information Form, page 1-2

Exhibit B, Incline Village/Crystal Bay Form and supporting documents, pages 1-9

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0402 - HALL, SAMANTHA L TR - PARCEL NO. 126-430-34 be upheld.

08-407E PARCEL NO. 126-440-02 - POTTER, GILBERT A & JANET C - HEARING NO. 08-1400

A Petition for Review of Assessed Valuation received from Gilbert A. & Janet C. Potter, protesting the taxable valuation on land and improvements located at 1302 Arosa Court, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1400 - POTTER, GILBERT A & JANET C - PARCEL NO. 126-440-02 be upheld.

08-408E PARCEL NO. 126-450-08 - BALDWIN, JOHN S & LOREY M TR - HEARING NO. 08-1111

A Petition for Review of Assessed Valuation received from John S. & Lorey M. Baldwin Tr., protesting the taxable valuation on land and improvements located at 1325 Thurgau Court, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1111 - BALDWIN, JOHN S & LOREY M TR - PARCEL NO. 126-450-08 be upheld.

08-409E PARCEL NO. 126-460-03 - WARD, REBECCA S - HEARING NO. 08-1487

A Petition for Review of Assessed Valuation received from Rebecca S. Ward, protesting the taxable valuation on land and improvements located at 1304 Moritz Ct., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1487 - WARD, REBECCA S - PARCEL NO. 126-460-03 be upheld.

08-410E PARCEL NO. 126-460-09 - JORDAN, PHILIP & VIRGINIA - HEARING NO. 08-0391

A Petition for Review of Assessed Valuation received from Philip & Virginia Jordan, protesting the taxable valuation on land and improvements located at 1321 Moritz Ct., Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form and supporting documents, pages 1-23

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0391 - JORDAN, PHILIP & VIRGINIA - PARCEL NO. 126-460-09 be upheld.

08-411E PARCEL NO. 126-510-11 - OTSUKI, STEPHEN & SUSAN - HEARING NO. 08-1042

A Petition for Review of Assessed Valuation received from Stephen & Susan Otsuki, protesting the taxable valuation on land and improvements located at 1300 Uri Ct., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Comparable Sales Information, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1042 - OTSUKI, STEPHEN & SUSAN - PARCEL NO. 126-510-11 be upheld.

08-412E PARCEL NO. 126-510-18 - DAMERON, MARION R & ADELINE A TR - HEARING NO. 08-0401

A Petition for Review of Assessed Valuation received from Marion R. & Adeline A. Dameron Tr., protesting the taxable valuation on land and improvements located at 1301 Uri Ct., Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0401 - DAMERON, MARION R & ADELIN A TR - PARCEL NO. 126-510-18 be upheld.

08-413E PARCEL NO. 126-522-15 - DRURY, LINDA A TR - HEARING NO. 08-0351

A Petition for Review of Assessed Valuation received from Linda A. Drury Tr., protesting the taxable valuation on land and improvements located at 1235 Styria Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it

was ordered that the taxable value of the land and improvements HEARING NO. 08-0351 - DRURY, LINDA A TR - PARCEL NO. 126-522-15 be upheld.

08-414E PARCEL NO. 126-522-19 - TYROLIAN PROPERTIES LLC - HEARING NO. 08-0306

A Petition for Review of Assessed Valuation received from Tyrolian Properties LLC, protesting the taxable valuation on land and improvements located at 1323 Zurich Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0306 - TYROLIAN PROPERTIES LLC - PARCEL NO. 126-522-19 be upheld.

08-415E **PARCEL NO. 126-550-08 - ACORN HOLDINGS LLC - HEARING
NO. 08-0213**

A Petition for Review of Assessed Valuation received from Acorn Holdings LLC, protesting the taxable valuation on land and improvements located at 1465 Glarus Ct., Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0213 - ACORN HOLDINGS LLC - PARCEL NO. 126-550-08 be upheld.

08-416E

**PARCEL NO. 126-550-11 - FORSYTH, GERALD F & GERALDINE
F TR - HEARING NO. 08-1448**

A Petition for Review of Assessed Valuation received from Gerald F. Forsyth Tr., protesting the taxable valuation on land and improvements located at 1464 Glarus, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1448 - FORSYTH, GERALD F & GERALDINE F TR - PARCEL NO. 126-550-11 be upheld.

08-417E PARCEL NO. 126-560-33 - SCHMENK, DAVID ETAL TR -
HEARING NO. 08-0524

A Petition for Review of Assessed Valuation received from David Schmenk etal Tr., protesting the taxable valuation on land and improvements located at 1447 Tirol Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form, pages 1-2

Exhibit B, Incline Village/Crystal Bay Form and supporting documents, pages 1-8

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0524 - SCHMENK, DAVID ETAL TR - PARCEL NO. 126-560-33 be upheld.

08-418E

PARCEL NO. 126-560-35 - DEMITRIOS, VICTOR A & DARLA R TR - HEARING NO. 08-1130

A Petition for Review of Assessed Valuation received from Victor A. & Darla R. Demitrios Tr., protesting the taxable valuation on land and improvements located at 1441 Berne Ct, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1130 - DEMITRIOS, VICTOR A & DARLA R TR - PARCEL NO. 126-560-35 be upheld.

08-419E PARCEL NO. 126-560-36 - MANTER, JOHN & NANCY K TR -
HEARING NO. 08-0621

A Petition for Review of Assessed Valuation received from John & Nancy K. Manter Tr., protesting the taxable valuation on land and improvements located at 1449 Tirol Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0621 - MANTER, JOHN & NANCY K TR - PARCEL NO. 126-560-36 be upheld.

08-420E **PARCEL NO. 126-570-31 - WILSON, CARI C - HEARING NO. 08-1189**

A Petition for Review of Assessed Valuation received from Cari C. Wilson, protesting the taxable valuation on land and improvements located at 1497 Tirol Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1189 - WILSON, CARI C - PARCEL NO. 126-570-31 be upheld.

08-421E **PARCEL NO. 126-570-32 - HOFF, ROBERT M & ELEANOR J TR - HEARING NO. 08-1581**

A Petition for Review of Assessed Valuation received from Robert M. & Eleanor J. Hoff Tr., protesting the taxable valuation on land and improvements located at 1429 Tirol Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1581 - HOFF, ROBERT M & ELEANOR J TR - PARCEL NO. 126-570-32 be upheld.

08-422E PARCEL NO. 126-580-13 - GOOD, J ROBERT - HEARING NO. 08-0278

A Petition for Review of Assessed Valuation received from J. Robert Good, protesting the taxable valuation on land and improvements located at 1513 Tirol Dr., Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0278 - GOOD, J ROBERT - PARCEL NO. 126-580-13 be upheld.

**08-423E PARCEL NO. 126-580-15 - SEAMAN, EDWARD S & JANE L TR
ETAL - HEARING NO. 08-0295**

A Petition for Review of Assessed Valuation received from Edward S. & Jane L. Seaman Tr. etal, protesting the taxable valuation on land and improvements located at 1512 Tirol Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-0295 - SEAMAN, EDWARD S & JANE L TR ETAL - PARCEL NO. 126-580-15 be upheld.

08-424E PARCEL NO. 126-590-10 - YAP, THOMAS A & LYNN G TR - HEARING NO. 08-1368

A Petition for Review of Assessed Valuation received from Thomas A. & Lynn G. Yap Tr., protesting the taxable valuation on land and improvements located at 1388 Tirol Dr., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 closed the public hearing.

Member Krolick said he could not support any motion to uphold because of the generalization of the \$200,000 lots. He stated the ability for some of the parcels to add a garage affected the value.

Chairperson McAlinden stated she did not see any evidence to suggest the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Horan agreed he did not see anything from the Petitioner that would justify going against the Assessor's recommendation.

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 with Member Krolick voting "no," it was ordered that the taxable value of the land and improvements HEARING NO. 08-1368 - YAP, THOMAS A & LYNN G TR - PARCEL NO. 126-590-10 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 34 – VILLAGE ESTATES (ITEM NOS. 08-425E TO 08-426E)

On motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the hearings for Parcel Numbers 127-450-01 and 127-450-05 be consolidated.

Please see 08-425E through 08-426E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-425E **PARCEL NO. 127-450-01 - BAVA, GORDON TR ETAL - HEARING NO. 08-1559**

A Petition for Review of Assessed Valuation received from Gordon Bava Tr. etal, protesting the taxable valuation on land and improvements located at 105 Village Blvd. #1, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, Incline Village/Crystal Bay Form, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1559 - BAVA, GORDON TR ETAL - PARCEL NO. 127-450-01 be upheld.

08-426E PARCEL NO. 127-450-05 - LURIE, CARY E TR - HEARING NO. 08-1051

A Petition for Review of Assessed Valuation received from Cary E. Lurie Tr., protesting the taxable valuation on land and improvements located at 105 Village Blvd. #5, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Green, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1051 - LURIE, CARY E TR - PARCEL NO. 127-450-05 be upheld.

08-427E PARCEL NO. 131-090-08 - GILMORE, EDWARD C & MARGARET L TR - HEARING NO. 08-1336

A Petition for Review of Assessed Valuation received from Edward C. & Margaret L. Gilmore Tr., protesting the taxable valuation on land and improvements located at 954 Fairway Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

Chairperson McAlinden said the Petitioner requested a continuance because one of the Petitioners is having surgery.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that HEARING NO. 08-1336 – GILMORE, EDWARD C & MARGARET L TR – PARCEL NO. 131-090-08 be continued until February 28, 2008.

08-428E PARCEL NO. 131-090-19 - RINKER, THEODORE J & PATRICIA F TR - HEARING NO. 08-1641

A Petition for Review of Assessed Valuation received from Theodore Rinker Tr., protesting the taxable valuation on land and improvements located at 954 Fairway Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, Petition for Appeal from the Decision of the County Board of Equalization

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Chairperson McAlinden noted the Petitioner had faxed a State Board of Equalization appeal form requesting to appeal a decision by the County Board of Equalization. She did not see a Washoe County form, which meant the Petitioner failed to perfect the petition.

Member Horan asked if he was granted a hearing date. Josh Wilson, Assessor, replied the Assessor's Office did not feel it had the authority to accept or deny a petition. He said the Petitioner was asked to perfect the petition.

Chairperson McAlinden noted the Petitioner was notified by fax and Rigo Lopez, Senior Appraiser, spoke with him to advise him of the need to complete the County form.

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. 08-1641 - RINKER, THEODORE J & PATRICIA F TR - PARCEL NO. 131-090-19 due to the Petitioner's failure to perfect the petition.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 33 – WOODMERE (ITEM NOS. 08-429E TO 08-430E)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the hearings for Parcel Numbers 131-090-06 and 131-090-07 be consolidated.

Please see 08-429E through 08-430E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-429E **PARCEL NO. 131-090-06 - JARED, DAVID J & DENISE D TR -**
HEARING NO. 08-0999

A Petition for Review of Assessed Valuation received from David J. & Denise D. Jared Tr., protesting the taxable valuation on land and improvements located at 954 Fairway Blvd. #6, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0999 - JARED, DAVID J & DENISE D TR - PARCEL NO. 131-090-06 be upheld.

**08-430E PARCEL NO. 131-090-07 - ABEL/BOHANNON INSUR AGENCY
INC ETAL - HEARING NO. 08-0419**

A Petition for Review of Assessed Valuation received from Abel/Bohannon Insur Agency Inc etal, protesting the taxable valuation on land and improvements located at 954 Fairway Blvd. #7, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0419 - ABEL/BOHANNON INSUR AGENCY INC ETAL - PARCEL NO. 131-090-07 be upheld.

DISCUSSION - CONSOLIDATION OF HEARINGS - AGENDA
ITEM 36 – WOODMINSTER/FAIRWAY PINES (ITEM NOS.
08-431E TO 08-441E)

On motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that following hearings be consolidated:

Parcel Numbers:		
131-031-09	131-031-10	131-031-13
131-031-18	131-031-25	131-032-07
131-032-08	131-032-12	131-070-25
131-070-42	131-070-44	

After discussion about various additional items of evidence presented to the Board, Herb Kaplan, Deputy District Attorney, stated he understood all of the items would be part of the record and would be sent to the State Board of Equalization for consideration if there was an appeal to the State Board.

Please see 08-431E through 08-441E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-431E **PARCEL NO. 131-031-09 - BRYANT, WILLIAM E & PAMELA R -**
HEARING NO. 08-0633

A Petition for Review of Assessed Valuation received William E. & Pamela R. Bryant, from protesting the taxable valuation on land and improvements

located at 696 Village Blvd. #9, Incline Village, 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

Exhibit B, Incline Village/Crystal Bay Form, pages 1-3

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0633 - BRYANT, WILLIAM E & PAMELA R - PARCEL NO. 131-031-09 be upheld.

08-432E PARCEL NO. 131-031-10 - CHU, BARBARA A TR - HEARING NO. 08-0743

A Petition for Review of Assessed Valuation received from Barbara A. Chu Tr., protesting the taxable valuation on land and improvements located at 696 Village Blvd. #16, Incline Village, 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 1-42

Exhibit B, Request for Information Form, page 1

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Member Horan said the Petitioner had a question about units with decks versus those without, but had the same value. The Petitioner asked if there should be some differentiation of those properties. Mr. Gonzales said those types of items would be looked at in the spring when permits were worked to verify whether the records were correct or not. Josh Wilson, Assessor, stated the Assessor's Office had to rely on the records until appraisers could go out to verify them. He said the role could be reopened for factual errors if there was an error.

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 HEARING NO. 08-0743 - CHU, BARBARA A TR - PARCEL NO. 131-031-10 be upheld.

08-433E PARCEL NO. 131-031-13 - OWENS, PATRICIA L - HEARING NO. 08-1117

A Petition for Review of Assessed Valuation received from Patricia L. Owens, protesting the taxable valuation on land and improvements located at 696 Village Blvd. #19, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form with cover letter, pages 1-4

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1117 - OWENS, PATRICIA L - PARCEL NO. 131-031-13 be upheld.

08-434E PARCEL NO. 131-031-18 - FEIST, MARION J & LINDA J TR - HEARING NO. 08-1535

A Petition for Review of Assessed Valuation received from Marion J. & Linda J. Feist Tr., protesting the taxable valuation on land and improvements located at 696 Village Blvd. #24, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1535 - FEIST, MARION J & LINDA J TR - PARCEL NO. 131-031-18 be upheld.

08-435E PARCEL NO. 131-031-25 - LEGGETT, JOSEPH C & JANICE C TR
- HEARING NO. 08-0539

A Petition for Review of Assessed Valuation received from Joseph C. & Janice C. Leggett Tr., protesting the taxable valuation on land and improvements located at 696 Village Blvd. #28, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0539 - LEGGETT, JOSEPH C & JANICE C TR - PARCEL NO. 131-031-25 be upheld.

08-436E PARCEL NO. 131-032-07 - FIELD, ANDERS O JR - HEARING NO. 08-0993

A Petition for Review of Assessed Valuation received from Anders O. Field Jr., protesting the taxable valuation on land and improvements located at 696 Village Blvd. #15, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Michael Gonzales, Appraiser II, 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 in reviewing the information submitted by the Petitioner, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356. Member Green agreed.

In response to Member Green, Mr. Gonzales stated there was no recommendation to make an adjustment.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value

of the land and improvements HEARING NO. 08-0993 - FIELD, ANDERS O JR - PARCEL NO. 131-032-07 be upheld.

08-437E PARCEL NO. 131-032-08 - CHINN, MINNIE Y F ETAL - HEARING NO. 08-1082

A Petition for Review of Assessed Valuation received from Minnie Y. F. Chinn etal, protesting the taxable valuation on land and improvements located at 696 Village Blvd. #14, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1082 - CHINN, MINNIE Y F ETAL - PARCEL NO. 131-032-08 be upheld.

08-438E PARCEL NO. 131-032-12 - DODDS, WENDELL H LIVTRUST - HEARING NO. 08-0203

A Petition for Review of Assessed Valuation received from Wendell H. Livtrust Dodds, protesting the taxable valuation on land and improvements located at 696 Village Blvd. #10, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0203 - DODDS, WENDELL H LIVTRUST - PARCEL NO. 131-032-12 be upheld.

08-439E PARCEL NO. 131-070-25 - RUST, ROBERT W - HEARING NO. 08-1389

A Petition for Review of Assessed Valuation received from Robert W. Rust, protesting the taxable valuation on land and improvements located at 908 Harold Dr. #25, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1389 - RUST, ROBERT W - PARCEL NO. 131-070-25 be upheld.

08-440E PARCEL NO. 131-070-42 - NICHOLAS, LEONARD P & DEBORAH W - HEARING NO. 08-1570

A Petition for Review of Assessed Valuation received from Leonard P. & Deborah W. Nicholas, protesting the taxable valuation on land and improvements located at 908 Harold Dr. #42, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioners were not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-1570 - NICHOLAS, LEONARD P & DEBORAH W - PARCEL NO. 131-070-42 be upheld.

08-441E PARCEL NO. 131-070-44 - PICOZZI, ALEX TR - HEARING NO. 08-0289

A Petition for Review of Assessed Valuation received from Alex Picozzi Tr., protesting the taxable valuation on land and improvements located at 908 Harold Dr. #44, Incline Village, 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, 2008 Washoe County Assessor's Response to "Non-equalization of similarly situated properties" (condos), pages 1-34

Exhibit II, Appraisal Record Card, pages 1-2

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

The Petitioner was not present to offer testimony.

Rigo Lopez, Senior Appraiser, 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 in reviewing the petition, she found no evidence that suggested the taxable value exceeded cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements HEARING NO. 08-0289 - PICOZZI, ALEX TR - PARCEL NO. 131-070-44 be upheld.

08-442E AGENDA ITEM 37 – BOARD MEMBER COMMENTS

Member Horan expressed concern regarding today's hearings on golf course properties and the Board's decision in one instance to adjust for a noise problem and in another situation not to adjustment for street noise. He requested that the Assessor's Office make sure the Board understands the different types of adjustments being made. He said in looking back, he wondered if the street noise adjustment was as justified as the adjustment not given, and indicated he might have questions going forward about the standards being applied for noise adjustments.

Member Green suggested the Board be provided with the taxable value of the comparables being used, which he felt would help the Board and the taxpayers.

08-443E AGENDA ITEM 38 – PUBLIC COMMENT

Josh Wilson, Assessor, stated the typical adjustment for traffic was if the parcel was adjacent to a street. He said next year the taxable values could be added to the comparables. He further commented that it was disheartening to have only six people attend their hearings today because of the cost to the citizens of Washoe County for the number of hours his staff worked to prepare.

Member Horan commended the Assessor's Office for their efforts to streamline the process and going paperless was a tremendous help.

Chairperson McAlinden commented she had asked the Board members to look at the Board of Equalization site on the Washoe County web site and provide feedback to the Clerk's Office about what it contained and what they felt it should contain. She felt if other groups could notify thousands of people about issues via the Internet, it would help get the correct information out if the Board utilized the Internet.

In response to Member Krolick, Nancy Parent, Chief Deputy County Clerk, replied staff did not have the chance to scan the hearing notices and put them in each individual packet. She said they were scanned together in case there were any questions and they would be combined with the individual packets later.

* * * * *

4:20 p.m. On motion by Member Horan, seconded by Member Woodland, 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*