

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

THURSDAY

9:00 A.M.

FEBRUARY 21, 2008

PRESENT:

**Patricia McAlinden, Chairperson**

**Benjamin Green, Vice Chairman**

**John Krolick, Member**

**Philip Horan, Alternate Member**

**Linda Woodland, Member**

**Nancy Parent, Chief Deputy Clerk**

**Herb Kaplan, Deputy District Attorney**

The Board met at the Reno-Sparks Convention Center, Room F-1, 4590 S. Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**08-1048E     PARCEL NO. 123-271-16 – MORRIS, KENNETH R AND LINDA A**  
**TR - HEARING NO. 08-1668**

A Petition for Review of Assessed Valuation received from Kenneth and Linda Morris protesting the taxable valuation on land and improvements located at 120 HWY 28 # 30, Crystal Bay, Washoe County, Nevada, was received January 26, 2008.

Chairperson McAlinden extended an apology to the Petitioner for receiving a hearing notice. She explained this was a citizen board and there were some processes that needed to be addressed. She indicated NRS 361.340 stated petitions must be filed by January 15th; however, this petition was postmarked January 26, 2008. Chairperson McAlinden said although the Petitioner received a hearing notice, the petition was untimely and per statute the Board could not hear the appeal.

Greg Lubbe, representing the Petitioner, stated there were procedural errors from both parties.

Herb Kaplan, Legal Counsel, commented the jurisdiction of the County Board of Equalization (CBOE) was set forth by statute and in order for the CBOE to entertain a petition, that petition must be filed by January 15th. Mr. Lubbe asked if the Board only adhered to portions of the statute convenient for the CBOE or the entire statute. Chairperson McAlinden reiterated per NRS 361.340 the CBOE was unable to hear the petition.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that the petition from Kenneth and Linda Morris be denied due to late filing based upon the Nevada Revised Statutes.

**08-1049E      PARCEL NO. 122-162-24 – GAUBERT, CLAUDE J AND SANDRA**  
**HEARING NO. 08-1210**

A Petition for Review of Assessed Valuation received from Claude J. and Sandra P. Gaubert, protesting the taxable valuation on land and improvements located at 663 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, documents and photos (9 pages)

Exhibit B, Taxpayers' Memorandum of Law

**Assessor**

Exhibit I, Pier Right Adjustment

Exhibit II, 2008 Assessor's response to "Non-equalization of similarly situated properties"

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

Attorney Tom Hall, representing the Petitioners, previously sworn, testified this appeal represented a unique issue concerning the valuation of piers at Lake Tahoe. He explained he met with the Assessor's staff to discuss the value of the entire parcel and accepted those values; however, asked staff how piers that extended into State property, such as Lake Tahoe, were valued. Mr. Hall said he did not get a clear answer so he contacted the Douglas County Chief Assessor to inquire how Douglas County valued piers at Lake Tahoe. Mr. Hall remarked Douglas County valued piers based on the *Marshall and Swift Manual* evaluation on the cost to erect a pier less depreciation. He received a chart, included in Petitioner's Exhibit A, that allocated various costs including piers and boat hoists, and he indicated Douglas County had a schedule for piers. Mr. Hall said in speaking to the Nevada Division of State Lands, he was informed there was one pier in Carson City; 63 piers in Douglas County; and 62 piers in Washoe County. He indicated Washoe County added a lump sum adjustment of \$550,000 for the pier permit, which in Nevada was obtained by applying for a navigable waters permit through the Division of State Lands. Mr. Hall commented the structure was taxed, but the permit, per Nevada Legislature, was declared as an intangible asset and referred to NRS 361.228 which he said provides: "all intangible personal property is exempt from taxation, including without limitation: contracts and contract rights, franchises and licenses. The value of intangible personal property must not enhance or be reflected in the value of real property or tangible personal property." Mr. Hall believed the statute specifically declared that franchises and licenses embodied in Navigable Water Permit 541 were not assessable by State statute and disagreed with the methodology of assessing a \$550,000

pier premium in Washoe County for the franchise and license to extend into Lake Tahoe. He said Article 10, Section 1, of the Nevada Constitution required the Legislature to provide by law, for a uniform and equal rate of assessment and taxation and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory. Mr. Hall stated he found no rule that allowed the addition of a premium for a pier permit. He believed the additional \$550,000 assessment was contrary to State statute and recommended it be eliminated from the assessment of the subject property. He said under the Taxpayer Bill of Rights if there was an uncertainty, the ruling most go in favor of the taxpayer.

Appraiser Regan referenced NRS 361.045 that said “Taxable Value – except as otherwise provided by law, all property of every kind and nature within the State was subject to taxation,” and she said the definition of possessory interest was the right of possession and use of a property. Appraiser Regan explained the Assessor’s Office viewed pier rights as a possessory interest attached to the land and noted a possessory interest had to have a land component. She said under NRS 361.157, “if a property is not specifically exempt from taxation it must be taxed.” She said the taxable value of the interest or use must be determined in a manner provided in NRS 361.227(3). Appraiser Regan commented the statute read “the taxable value of a leasehold interest, possessory interest, beneficial interest or beneficial use for the purpose of NRS 361.157 or 361.159 must be determined in the same manner as the taxable value of the property would otherwise be determined if the lessee or user of the property was the owner of the property and that it is not exempt from taxation, except that the taxable value so determined must be reduced by the percentage of the taxable value that is equal to the use.” She said the Assessor’s Office historically viewed all pier rights at Incline Village and Lake Properties as being a possessory right that had a land component. She submitted Assessor’s Office Exhibit I, pier adjustment and noted Washoe County used the *Marshall and Swift Manual* that said the physical structure was valued as an improvement and derived from true costs.

Member Green commented it was indicated that the pier was not real property; however, as personal property it would not be taxable. He stated there was no question that property with a pier was worth more than a property without a pier, but how would that pier be taxed. He said Mr. Hall explained the adjoining counties taxed a pier on the cost of the pier not the enhanced value; however, Washoe County was unilaterally adding \$550,000 per pier to the tax rolls, and he asked if the pier was considered to be part of the land or an improvement. Appraiser Regan said it was reviewed as two separate components, with the portion costed as a structure depreciated. She said the \$550,000 land value was the possessory interest or the right for the owner to have the pier because possessory interests had to have a land component. Member Green asked if the pier was being depreciated. Appraiser Regan replied the physical structure was fully depreciated at 75 percent.

Member Woodland asked if the property owner could apply to the State for an exemption. Appraiser Regan replied, per State statute, a possessory interest could

not be exempt. Rigo Lopez, Senior Appraiser, referred to NRS 361.227 which indicates the responsibility of the Assessor's Office was to establish full cash value of land.

Member Green was concerned the pier was being depreciated as a structure, yet the pier was classified as land. Appraiser Lopez replied the valuation for the lakefront properties was addressed as two components. Member Green said Mr. Hall indicated since the pier was being depreciated it was a structure and the right to have the pier was personal property, and stated that was a sound argument.

In response to Member Horan, Herb Kaplan, Legal Counsel, remarked the Petitioner's request was based on NRS 361.228, which addressed intangible personal property. He stated the statute said all intangible personal property was exempt from taxation and listed several examples such as, shares of stocks, bonds, mortgages, notes, bank deposits, book accounts, credits and securities, contract rights, patents, trademarks, custom computer programs, copyrights, trade secrets, and franchises and licenses. He indicated statute said the attributes of real property such as zoning, location, water rights, view and geographic features were not intangible personal property and, if appropriate, must be considered in valuing real property. Mr. Kaplan indicated there was no case law addressing this issue. He said the Petitioners argued that NRS 361.228(1)(b) specifically included the term "licenses." Mr. Kaplan felt there was an argument either way, but added it was a matter of interpretation. He said the statute specifically stated that the attributes of real property, including zoning, were not intangible personal property subject to exemption.

Member Green asked if a license or a permit could be considered the same and, if so, was there ambiguity that the ruling should be in favor of the taxpayer. Mr. Kaplan commented that was the argument.

Member Krolick asked if someone removed the pier and owned an additional vacant land parcel that could be developed, could the permit be moved to another location. Appraiser Regan explained the permit could be taken off one parcel and placed on the new one. Member Krolick remarked then it was not a permanent piece of real land. Appraiser Regan said it was appurtenant to the land.

Appraiser Lopez explained coverage was considered, and noted there had been appeals where an individual may have had coverage that had not been physically attached to land, and at that point the part being viewed was a non-buildable lot since it did not have the coverage. He said once the pier was physically there that would be a buildable site and be valued. He said with a pier right, the right was physically attached to the property. Terrance Shea, Deputy District Attorney, previously sworn, remarked the ability to have a pier at Lake Tahoe was governed by governmental regulations.

In rebuttal, Mr. Hall reiterated his previous comments and added the exception was NRS 361.228. He said anything with a contract right, franchise or license was exempt since it was an intangible personal property permit. He added these were limited permits of 20 years and felt intangible licenses, permits and franchises could not

be taxed. Mr. Hall commented the Assessor's Office was attempting to assess the right to have a pier and stated Nevada statute made it clear that rights, contract rights, contracts, franchises and licenses were exempt.

Member Woodland asked how long the \$550,000 premium had been placed on piers. Appraiser Regan replied it had been an historical adjustment in Washoe County.

Josh Wilson, Assessor, submitted Exhibit II, 2008 Assessor's response to Non-equalization of similarly situated properties.

Chairperson McAlinden closed the hearing.

Member's Krolick and Horan stated the Assessor's Office had not made an overwhelming argument that overturned the Petitioner.

Member Green remarked the charge of the County Board of Equalization was deciding if the property was assessed at more than fair market value. He said he would go with the assessment placed on the subject property. Member Woodland agreed.

Chairperson McAlinden reopened the hearing.

Mr. Kaplan clarified the Taxpayer Bill of Rights indicated the taxpayer had the right to have statutes imposing taxes and regulations adopted pursuant thereto construed in favor of the taxpayer if those statutes or regulations were of doubtful validity or effect unless there was a specific statutory provision that was applicable. He said being discussed was not a statute imposing taxes, but rather an exemption which should be construed against the party requesting the exemption.

Mr. Hall stated in Exhibit A there were several provisions that cited preference given to the taxpayer.

Mr. Shea remarked the position of the statute pertaining to exemption said to strictly interpret the statutes for exemptions, and if there was any doubt, the statute was to be interpreted towards taxation not toward the exemption. Mr. Hall disagreed.

Chairperson McAlinden closed the hearing

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried with Members Green and Woodland voting "no," it was ordered that the taxable value of the land on Parcel No. 122-162-24 be reduced to \$6,090,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$6,444,035. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10:18 a.m.** The Board recessed.

**10:25 a.m.** The Board reconvened with all members present.

**CONSOLIDATION OF HEARINGS (AZEVEDO CLIENTS)**

Attorney Norman Azevedo stated he would be representing 11 Petitioners and requested the hearings be consolidated.

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

<b>HEARING NO.</b>	<b>PETITIONER</b>	<b>PARCEL NO.</b>
08-1516	BUCK, CAROL F	123-021-02
08-1515	BUCK, CAROL F	123-021-03
08-1530	CUMMINGS, NANCY	123-021-07
08-1526	MASON, DONALD M	123-101-14
08-1517	ZANJANI, ESMAIL D	123-151-05
08-1514	BAKST, KENNETH	122-181-51
08-1528	HEKMAT, KAMBIZ AND MAHNAZ	122-181-64
08-1527	QUIET WATERS LLC	122-181-65
08-1520	FFO LLC	122-251-12
08-1521	SMITH, WES	130-230-08
08-1523	PENDERGRAFT, ROSS	130-312-12

Josh Wilson, Assessor, identified the lakefront properties from the above list and recommended their pier premium be deducted. He suggested the Board equalize all lakefront property with piers who had not appealed.

Herb Kaplan, Legal Counsel, acknowledged that item needed to be agendaized and suggested February 28, 2008. He said Mr. Azevedo's clients could be addressed in his presentation.

Pat Regan, Appraiser III, oriented the Board as to the location of the subject properties and stated they were located on Lake Tahoe lakefront in Incline Village and Crystal Bay.

Mr. Azevedo clarified the properties with pier premiums were: Nancy Cummings, APN 123-021-07; Kenneth Bakst, APN, 122-181-51; FFO LLC, APN, 122-251-12; Wes Smith, APN, 130-230-08; and Ross Pendergraft, APN 130-312-12.

Appraiser Regan submitted Assessor Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Mr. Azevedo commented there was no uniform system of appraisals or a definition of equalization. He said without this regulatory guidance the circumstance

previously addressed in the previous hearing could reoccur. Mr. Azevedo stated based upon uniform regulations designed to prescribe such valuation there should be an equal rate of assessment, but that did not exist. He concluded in the materials presented a sales ratio analysis was completed to establish equalization; however, since there were no guidelines that was a guess.

Mr. Wilson did not believe the Petitioner submitted any evidence that suggested the values were improper or every value in the State was improper because there was no uniform system of taxation or assessment. He said NRS 361.227 stated how property was to be valued. He said the land shall be at full cash value and the improvements shall be determined by the replacement cost new using *Marshall and Swift Cost Manual* and subtracting 1.5 percent per year depreciation to arrive at a total taxable value. Mr. Wilson said that was the methodology used by every Assessor in the State. He explained there were three approaches to value: the cost approach; income approach; and the market approach, and he felt the Nevada Supreme Court and others misunderstood what was a methodology and what was a technique or an application of those general approaches to value. Mr. Wilson remarked the Sales Ratio Analysis was not a methodology and said no values were established using that study. He commented the values established comply with NRS 361.227, NAC 361.118 and NAC 361.119 in establishing an estimate of full cash value.

Terrance Shea, Deputy District Attorney, previously sworn, explained the primary mandate of the County Board of Equalization (CBOE) was to look at value. He said the Assessor did not have a choice whether to follow the August 2004 regulations and followed the statutes and the values were derived from those regulations. Mr. Shea commented unless there was a preponderance of the evidence presented to contradict that, this Board needed to uphold those values. He did not agree that the pier issue previously discussed demonstrated or supported the position that all these values were incorrect and the regulations were insufficient. He felt it demonstrated that the system worked and the Assessor followed the 2004 regulations and statutes in existence.

Appraiser Regan said with the exception of the parcels concerning the pier premium, the Assessor's Office stood on their written record.

In rebuttal, Mr. Azevedo did not dispute the improvement values and clarified he was concerned over the methodologies. He said a concern of his clients was there was nothing in the regulations that supported the Assessor's Office methods. He said the methodologies utilized were not supported by the current existing regulations. Mr. Azevedo said the taxable valuations determined were not determined effective as of July 1, 2008, nor had he not seen any evidence submitted by the Assessor showing the sales were derived to calculate a taxable value effective July 1, 2008.

Member Green asked if the Assessor should use the value of July 1, 2008. Mr. Azevedo replied if there were new regulations adopted, a taxable value as of that date would have to be determined. Member Green commented there was no way of knowing

how to determine value in July 2008. Mr. Azevedo agreed and explained any subsequent regulatory act could not address the 2008/09 tax year.

Rigo Lopez, Senior Appraiser, acknowledged the valuations of the following 11 properties were not being discussed. He submitted Assessor Exhibit II, 2008 reappraisal.

Mr. Azevedo reviewed the corrected values for the parcels he represented that had a pier adjustment and stated he was in agreement with the corrections.

Chairperson McAlinden closed the public hearing for the following 11 parcels.

Member Horan remarked in listening to the presentations by the Petitioners' attorney and the Assessor's Office, he did not believe the Board received any new information in addition to previous presentations.

**08-1050E     PARCEL NO. 123-021-02 – BUCK, CAROL F**  
**HEARING NO. 08-1516**

A Petition for Review of Assessed Valuation received from Carol Buck, protesting the taxable valuation on land and improvements located at 53 Somers Loop, Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-021-02 be upheld. The Board also made the finding that the land and



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

**08-1051E      PARCEL NO. 123-021-03 – BUCK, CAROL F**  
**HEARING NO. 08-1515**

A Petition for Review of Assessed Valuation received from Carol Buck, protesting the taxable valuation on land and improvements located at 59 Somers Loop, Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-021-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1052E      PARCEL NO. 123-021-07 – CUMMINGS, NANCY**  
**HEARING NO. 08-1530**

A Petition for Review of Assessed Valuation received from Nancy Cummings, protesting the taxable valuation on land and improvements located at 75 Somers Loop, Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008  
Exhibit C, second amended evidence packet dated February 1, 2008  
Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, adjusted values for pier properties

Exhibit IV, appraisal record

Exhibit V, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

It was noted this parcel had a pier assessment that was deducted.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that it was ordered that the taxable value of the land on Parcel No. 123-021-07 be reduced to \$1,190,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$1,305,738. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1053E      PARCEL NO. 123-101-14 – MASON, DONALD M JR**  
**HEARING NO. 08-1526**

A Petition for Review of Assessed Valuation received from Donald Mason, protesting the taxable valuation on land and improvements located at 534 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-101-14 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1054E      PARCEL NO. 123-151-05 – ZANJANI, ESMAIL D –**  
**HEARING NO. 08-1517**

A Petition for Review of Assessed Valuation received from Esmail Zanjani, protesting the taxable valuation on land and improvements located at 374 Anaho Road, Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 10

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that it was ordered that the taxable value of the land and improvements on Parcel No. 123-151-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1055E      PARCEL NO. 122-181-51 – BAKST, KENNETH**  
**HEARING NO. 08-1514**

A Petition for Review of Assessed Valuation received from Kenneth Bakst, protesting the taxable valuation on land and improvements located at 835 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, binder with additional information

Exhibit E, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, adjusted values for pier properties

Exhibit IV, appraisal record

Exhibit V, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

It was noted this parcel had a pier assessment that was deducted.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 122-181-51 be reduced to \$2,900,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$3,274,408. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1056E      PARCEL NO. 122-181-64 – HEKMAT, KAMBIZ AND MAHNAZ**  
**HEARING NO. 08-1528**

A Petition for Review of Assessed Valuation received from Kambiz Hekmat, protesting the taxable valuation on land and improvements located at 889 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, Assessor's 2008 response to non-equalization of similarly situated properties.

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, reduced value list Re: piers

Exhibit IV, appraisal record

Exhibit V, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 8.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-64 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1057E      PARCEL NO. 122-181-65 – QUIET WATERS LLC**  
**HEARING NO. 08-1527**

A Petition for Review of Assessed Valuation received from Hekmat Kambiz, protesting the taxable valuation on land and improvements located at 887 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-65 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1058E**      **PARCEL NO. 122-251-12 – FFO LLC**  
**HEARING NO. 08-1520**

A Petition for Review of Assessed Valuation received from Lana Vento, protesting the taxable valuation on land and improvements located at 949 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, adjusted values for pier properties

Exhibit IV, appraisal record

Exhibit V, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

It was noted this parcel had a pier assessment that was deducted.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 122-251-12 be reduced to \$5,800,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$6,768,373. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1059E**      **PARCEL NO. 130-230-08 – SMITH, WES**  
**HEARING NO. 08-1521**

A Petition for Review of Assessed Valuation received from Wes Smith, protesting the taxable valuation on land and improvements located at 1035 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, amended evidence packet dated January 29, 2008

Exhibit C, second amended evidence packet dated February 1, 2008

Exhibit D, hearing exhibits from Attorney Norman Azevedo

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, adjusted values for pier properties

Exhibit IV, appraisal record

Exhibit V, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

It was noted this parcel had a pier assessment that was deducted.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that it was ordered that the taxable value of the land on Parcel No. 130-230-08 be reduced to \$15,080,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$18,310,255. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1060E      PARCEL NO. 130-312-12 – PENDERGRAFT, ROSS**  
**HEARING NO. 08-1523**

A Petition for Review of Assessed Valuation received from Neal Pendergraft, protesting the taxable valuation on land and improvements located at 1155 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time. (See discussion under Consolidation of Hearings (Azevedo Clients) above.)

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, authorization and packet, 7 pages

Exhibit B, evidence packet

Exhibit C, amended evidence packet dated January 29, 2008

Exhibit D, second amended evidence packet dated February 1, 2008

Exhibit E, additional evidence packet

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties

Exhibit II, 2008 reappraisal – 3 pages

Exhibit III, adjusted values for pier properties  
Exhibit IV, appraisal record  
Exhibit V, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

It was noted this parcel had a pier assessment that was deducted.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that it was ordered that the taxable value of the land on Parcel No. 130-312-12 be reduced to \$5,220,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$5,879,418. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1061E      PARCEL NO. 122-181-18 – EDWARDS, CAROL ASSOCIATES**  
**HEARING NO. 08-0792**

A Petition for Review of Assessed Valuation received from Carol Edward Associates, protesting the taxable valuation on land and improvements located at 843 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, 2 page document – Incline/Lakefront property tax  
Exhibit B, letter dated February 19, 2008  
Exhibit C, 2 page Incline Village/Crystal Bay form

**Assessor**

Exhibit I, 2008 Assessor's Response to non-equalization – residential  
Exhibit II, 3 pages – 2008 reappraisal Incline Lakefront  
Exhibit III, appraisal record  
Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

Henry Harris, representative for the Petitioner, was sworn and requested the arguments that Attorney Norman Azevedo stated in the previous hearings be incorporated as they applied to the subject property. Chairperson McAlinden clarified the Petitioner could refer to those arguments, but there was no evidence to submit.

Mr. Harris summarized the Nevada Supreme Court ruling pertaining to the subject property noting that the methodology used was ruled illegal and there was an



agreement between the parties that the values be set back to the 2002/03 tax year. Mr. Harris stated if that was correct, then the valuation on the subject property was improper. He argued that the subject property was overvalued and compared the value to similar parcels. He stated in recognition that the Supreme Court had ruled that the methodologies and procedures used by the Assessor's Office were unconstitutional, and he requested the value on the subject property be reduced to the 2002/03 tax year. Mr. Harris believed the 15 foot easement on the parcel and the rocky beach were not considered and felt it would lower the value of the property.

Josh Wilson, Assessor, said there was no evidence brought forth dealing with the valuation of the subject property. He stated it was a legal argument based on the Nevada Supreme Court *Bakst* Decision, which applied to 17 property owners for the 2003/04 tax year on the basis that the Nevada Tax Commission failed to adopt proper regulations for the Assessor to carry out the statutory provisions. Mr. Wilson said the regulations adopted in August 2004 were followed in the reappraisal of the Incline Village/Crystal Bay area.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified there was a segment on Lakeshore Blvd., that had several flag-shaped lots and those lots were valued differently depending on that shape and explained the subject property was a flag-shaped lot and received a shape adjustment. She clarified the subject parcel received a 10 percent reduction for the rocky beach, a 10 percent reduction for size and a 10 percent reduction for shape.

In rebuttal, Mr. Harris re-emphasized the subject property was not comparable to the comparable sales used and requested the subject parcel be reduced by \$200,000.

Appraiser Regan introduced Assessor Exhibit I, 2008 Assessor's Response to non-equalization and Exhibit II, 2008 reappraisal of Incline Lakefront. Mr. Harris objected to the Assessor's Response being introduced since it was not presented for the record.

Member Green stated the Assessor should conduct the presentation on the Assessor's Response to non-equalization.

Mr. Wilson conducted the presentation on the 2008 Assessor's Response to non-equalization.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-18 be upheld. The Board also made the finding that

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

**08-1062E      PARCEL NO. 130-312-10 – SHEARING, ELLEN M**  
**HEARING NO. 08-1005**

A Petition for Review of Assessed Valuation received from Ellen Shearing, protesting the taxable valuation on land and improvements located at 1143 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, authorization for representation

Exhibit B, Petitioner's evidence packet

**Assessor**

Exhibit I, Assessor's 2008 response to Non-equalization of similarly situated properties.

Exhibit II, 2008 reappraisal form

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

Attorney Sonia Taggart, representing the Petitioner, was sworn and testified that her clients wished to incorporate the issues and arguments presented by Attorney Norman Azevedo. She stated the taxpayers appealed due to a lack of applicable regulations that govern a uniform system of appraisals, no definition of equalization and without the necessary regulations, assessment without guidance and inconsistency could not occur. Ms. Taggart said there was no evidence that the Assessor was not following the *Marshall and Swift Manual*, but the adjustments made were not being supported by the current regulations. She requested the subject property be valued based upon the 2002/03 taxable value.

Josh Wilson, Assessor, stated there was no evidence submitted to suggest that the property was excessively valued or that it was out of equalization. He stated the Assessor's Office followed the August 2004 regulations in developing the reappraisal values of Incline Village/Crystal Bay. He submitted Assessor Exhibit I, Assessor's 2008 response to Non-equalization of similarly situated properties and Exhibit II, 2008 reappraisal form.

The Petitioners did not have a rebuttal.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-312-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1063E**      **PARCEL NO. 130-312-16 – CHOWVILLA, LLC**  
**HEARING NO. 08-0636**

A Petition for Review of Assessed Valuation received from Chowvilla LLC, protesting the taxable valuation on land located at 1179 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner's evidence packet

**Assessor**

Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties.

Exhibit II, 2008 reappraisal form

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

Rich Stafkouich, Petitioner, was sworn and testified that a letter of authorization was included in the evidence packet. He said based on the testimony of the current and past Washoe County Assessors, the Assessor approximated the market value based on limited actual sales data for the area. He said there was sales data that indicated a decrease in market value of 10.3636 percent from November 2001 to January 2007 for the subject parcel. Mr. Stafkouich said the property was reassessed in 2002 after the 2001 sale. He said the current assessment had an increase of 10.18 percent over the 2002 assessment, which left a disparity of 20.54 percent between the change in market value and the change in assessed value. He felt the correct valuation for the subject property was the 2002 valuation adjusted for the actual market value increase from 2001 to 2007 then adjusted for the 2006 market decline. He stated the pier premium needed to be deducted from the land value.

Member Green asked if the property was purchased for \$5 million in January 2007. Mr. Stafkouich replied it was purchased for \$4,930,000. Member Green said the best indicator for value was what a knowledgeable buyer would be willing to pay and what a knowledgeable seller would accept. He asked if the Petitioner felt they paid a fair price for the property. Mr. Stafkouich replied the house was on the market for 726 days and felt a fair price was paid.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the subject property involved a pier and requested the land be reduced to reflect the pier adjustment. Appraiser Regan submitted Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties and Exhibit II, 2008 reappraisal form.

In rebuttal, Mr. Stafkouich reiterated his previous comments.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that it was ordered that the taxable value of the land on Parcel No. 130-312-16 be reduced to \$2,300,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$3,208,598. The Board also made the finding with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1064E      PARCEL NO. 123-145-07 – ROBERTS, PATRICIA P**  
**HEARING NO. 08-0020**

A Petition for Review of Assessed Valuation received from Patricia Roberts ETAL, protesting the taxable valuation on land and improvements located at 424 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, quick info and aerial photo

Exhibit B, 2 photos

**Assessor**

Exhibit I, appraisal record

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

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

Patricia Roberts, Petitioner, was sworn and testified there was a pier assessment of \$110,000 and requested that assessment be deducted. She stated she felt the subject property was not valued fairly against properties in the area and requested equalization. Ms. Roberts reviewed the comparable sales used in the Assessor Hearing Evidence Packet and clarified the neighboring homes encroached on the subject property. She corrected the year the house was built as 1937 not 1947.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the improved sales were very limited and recommended the pier value of \$110,000 be removed. Appraiser Regan explained because of the lack of vacant sales in the area, land abstraction was used.

Referring to the Assessor map, Member Green asked for clarification for the land value on lots 13 and 8. Appraiser Regan replied lot 8 was the exact value of the subject property and lot 13 had the same base lot value; however, received the full pier adjustment of \$550,000.

In rebuttal, Ms. Roberts explained the pier on the subject property was a small sun deck built in 1952 and the neighboring home had a new larger pier. She explained the lots were all oddly shaped and reiterated her comments that the comparable sales used were not fair.

In response to Member Woodland, Appraiser Regan replied she would like to review the encroachment issue, and if that overhead was correct, there would be a question. She stated she would meet with the Petitioner to review the encroachment.

Josh Wilson, Assessor, said based on the sworn testimony of the Petitioner and the aerial photo showing the encroachment, he preferred the issue be handled before the Board today. Appraiser Regan agreed, and explained the neighboring parcel with the encroachment received a 10 percent reduction and suggested a 10 percent detriment adjustment and the pier premium be addressed.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 123-145-07 be reduced to \$1,190,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$1,250,264. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**1:03 p.m.** The Board recessed.

**1:45 p.m.** The Board reconvened with Member Krolick temporarily absent.

**08-1065E** **PARCEL NO. 122-162-09 – LOWE, TODD A AND JANET H**  
**HEARING NO. 08-0598**

A Petition for Review of Assessed Valuation received from Todd and Janet Lowe, protesting the taxable valuation on land and improvements located at 77 Shoreline Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, lakefront property tax comparison

Exhibit B, letter dated January 3, 2008

**Assessor**

Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties

Exhibit II, chart package

Exhibit III, regression results

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

Exhibit V, appraisal record

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

**1:50 p.m.** Member Krolick returned.

Suellen Fulstone, Attorney for the Petitioners, and Todd Lowe, Petitioner, were sworn. Mr. Lowe referred to Exhibit A, lakefront property tax comparison, and said he researched the taxes paid on lakefront parcels in Washoe County and Douglas County where lakefront parcels were assessed in a different manner. Mr. Lowe explained the extreme disparity of non-uniformity in the State. He said over the past six years he had paid nearly \$300,000 in property taxes. Mr. Lowe said the 2008 Assessor's non-equalization of similarly situated properties presentation used a sales ratio study to indicate things were satisfactory in the County; however, the sales ratio study had no standing in the State as an indicator of equalization and remarked Nevada was the only state that had a taxable value system. He said the Nevada Department of Taxation conducted the same sales ratio study in Washoe County and reviewed each individual reappraisal area on taxable value. He noted the results of that study were in Exhibit A and felt the Assessor's presentation did not have any merit. Mr. Lowe commented he had made multiple requests for information from the Assessor's Office on how the subject parcel was valued; however, the questions he asked were never answered. He remarked this was a violation of statute that stated information must be provided to the taxpayer on how the property was valued. Mr. Lowe indicated there was data provided that showed

the flaws of the assessments. He remarked the basis for the assessment was on a front-foot basis, but that was fundamentally wrong and a failed concept.

Chairperson McAlinden reminded the Petitioner that the initial presentation should be approximately 15 minutes. Mr. Lowe said he was attempting to bring information, facts, value comparisons and may or may not be able to complete that in the time allotted. Chairperson McAlinden clarified the Board would prefer 15 minutes for the initial presentation and since Ms. Fulstone was going to present as well, stated the presentation should be coordinated.

Member Krolick said in the past there was never a time restriction on the presentations of the Petitioner or the Assessor's Office and did not recall that would be practiced. Chairperson McAlinden commented throughout the hearings, she had informed presenters of the 15 minute time frame for the initial presentation.

Herb Kaplan, Legal Counsel, said the Chair had the ability to impose certain restrictions in order to complete the Board's business by February 29, 2008. Ms. Fulstone objected to the pressure put on this particular taxpayer to cut short the presentation and stated it was inappropriate.

Mr. Lowe stated he received and reviewed information concerning the basis of the assessment that read, "the use of the front-foot as a unit of comparison was based on the premise that frontage contributes significantly to value. Historically, lake front properties had been valued on a front-foot basis, local realtors advertise their lake front listings by front-foot as it was one, if not the most, significant attributes of lake front property. The front-foot calculation was derived by taking the sales price of a vacant parcel, dividing by the number of front feet and the same calculation applied to the land value from a fully obsolete sale and the production model estimate." Mr. Lowe said this assertion was completely wrong and could only produce wrong results. He said the Assessor ignored this predictive failure of that particular method. He said the data was not correlated to the selling price of vacant land in Incline Village. Mr. Lowe said the Assessor took advantage of the ambiguity and used antidotal style assessment techniques to arrive with any number and because there was no correlation it was difficult to challenge. He indicated this year the value on his land increased by 75 percent and said due to the real estate market, he felt it was preposterous that the value could increase by that amount. He indicated he had a pier on his property and requested the Board use a sales comparison approach for the subject property and arrive with a \$3.5 million valuation and then deduct the \$550,000 pier assessment.

Ms. Fulstone referred to Assessor Exhibit I, 2008 Assessor's non-equalization of similarly situated properties. She explained the history of the taxable value system versus full cash value and said there had been a tension in that system between the counties and the State Legislature. Ms. Fulstone said the counties wanted to increase their tax base for bonding and the Legislature wanted to provide tax relief to taxpayers. Ms. Fulstone said when the prices increased in Lake Tahoe they rose because of the building of large homes. She said under the taxable value system the building of

large homes did not translate into significant increase in tax value because of the *Marshall and Swift* requirement. She explained the Assessor would need to drive that increase in value into the land value, which overvalued the land portion of the property, as was the issue with Incline Village/Crystal Bay. She said the Sales Ratio Study was a measure used across the Country under full market value systems. She reiterated Nevada did not have a full cash value system and added the sales ratio was irrelevant and prejudicial. She said a taxable value system had to separate the two parts of the valuation analysis and equalize land at full cash value, and equalize improvements under the *Marshall and Swift* system. She said equalization and the failure of equalization was an issue not just for the State Board of Equalization (SBOE), but for the County as well. She said valuation and equalization were different concepts, but interrelated in this State. Ms. Fulstone concluded she and Assessor Wilson basically agreed that equalization in a taxable value system required equalizing the land at the full cash value and equalizing improvements at their properly valued amount under the *Marshall and Swift* system, which was the only way to achieve equalization.

In response to Member Green, Ms. Fulstone said it was not full market value under the statute and not full market value as it was interpreted. She explained for improved properties the land needed to be valued separately from the improvement, but not valued as though it were vacant land, as with land scarcity. She indicated the land needed to be valued as part of the improved property. Member Green stated he did not disagree; however, the value of the land was being discussed separately from the value of the structure or the improvement, and if the Board did that, the property had to be valued in the present use and location and the location determined the value not only of the land, but the whole package. Ms. Fulstone agreed that location was an aspect of land value, but there was a difference between placing a premium on land because of scarcity and valuing land because of the location. Member Green explained the Board needed to deal with scarcity because there was only a certain amount of land at Lake Tahoe. Ms. Fulstone remarked it was the scarcity of unimproved land that could not be used to value the land under improved parcels, which was why there were regulations that stated if there was not sufficient vacant land to use as comparable sales to make a fair valuation of the land portion, then alternative methods would be used to determine a fair value for the land.

Mr. Wilson stated there were no valuations on the petition and explained the Board dealt with the equalization of assessments as would the SBOE. He said the SBOE Sales Ratio Study was based on the previous Washoe County Assessor's values and requested that same ratio study be conducted on the current values. Mr. Wilson said the Petitioner discussed the special study, which in fact, stated that the values at Lake Tahoe were too low; however, that was never mentioned. He said the appellants' counsel stated the land value should be equalized at full cash value of the land; however, on every petition there was a request for a rollback to the 2002/03 tax year, but the Petitioner said that grew by 17 percent since 2002. Mr. Wilson said it was an interesting phenomenon how everyone wanted full cash value. He said the values before the SBOE began as 17 properties were deemed unconstitutional for the 2003/04 tax year and there was a major hurdle that the properties had not been physically reappraised. He said in an effort to



attempt to resolve the pending cases before the SBOE, a resolution was set forth that the properties be rolled back were subject to one of the four contested methodologies, they would roll the property back to the 2002/03 value and then apply the Tax Commission approved land factors to those values bringing them forward to the 2007/08 tax year. He said the Petitioner relied on an old sale, but indicated there would be more sales which would be more vacant land sales to review and support the model indications of front-foot value. He agreed that equalization of full cash value plus appropriately costed improvement values through the replacement cost new and statutory depreciation was the appropriate way to equalize property.

Appraiser Regan presented Assessor Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties; Exhibit II, chart package; and Exhibit III, regression results. She noted page 17 of 18 stated "in conclusion, Mr. Lowe if the above detailed response does not answer your questions you are welcome to make an appointment and come by for additional explanation". However, Mr. Lowe did not make an appointment.

Ron Shane, Appraiser III, previously sworn, said the Assessor's Office represented all taxpayers in Washoe County. He explained he was asked to review regression as one methodology that might help in the valuation of land. Appraiser Shane said statutes permitted the Assessor's Office to use abstraction and explained that abstraction was defined as sale price, minus full replacement cost new, and adding back any market depreciation to arrive at a land value. He said abstraction or allocation would only be used if there were no good land sales. Appraiser Shane explained from an appraiser's point it was better when there were land sales that could be argued for the value of land. He said trying to be consistent with the legal setting and the fact that the Taxation Division had not accepted regression, it was approached from abstraction. To do that, he indicated values had to be applied to replacement cost new (RCN) and depreciation. He said staff reviewed land sales to come up with values on the lakefront and estimated three models, a full model that included Crystal Bay and lakefront; a dry model, which excluded Crystal Bay and lakefront; and a smaller model that was used for adjustments using 22 sales on lakefront. He indicated 583 sales were used from the Lake Tahoe area for the period July 1, 2004 through June 30, 2007 to determine the weight for replacement cost new and depreciation, and explained in detail how those sales and calculations were used to determine values in the three models. Appraiser Shane added that if reappraisal was going to be conducted every year, there had to be an alternative methodology, and this type of methodology would be used across Washoe County.

In response to Member Krolick, Appraiser Shane replied front-foot was not done as a dependent variable or independent variable. He said he arrived at a total abstracted price of land that was converted to front-foot, and then made up or down adjustments to the typical lot for front-foot to depth, and size of the lakefront.

Appraiser Regan said the Petitioner wished to place all the weight on a single vacant land sale. She explained as appraisers 100 percent weight could not be placed on one sale; however, there was weight placed on a sale, but abstractions had to be

reviewed to supply information to the Board. She noted in reviewing the improved sales, cash value had not been exceeded.

In rebuttal, Mr. Lowe said he had requested this information twice and had not received any information. He said the results for the ratio study were done by the Nevada Department of Taxation and noted his issue was that the Assessor's calculations were used to defend equalization; however, that did not occur. Mr. Lowe proposed a method based on the sales comparison method, which was the number one choice in the State of Nevada, under Nevada law, and was a method that would not be thrown out by the Nevada Supreme Court because it was well supported.

Member Woodland asked if the Petitioner called or made an appointment to speak to an appraiser for additional information. Mr. Lowe replied he spoke with Rigo Lopez, Senior Appraiser, on the phone. He indicated he sent two letters with specific questions requesting information and only received a form letter in return. Mr. Lowe stated based on his past experience with the Assessor's Office, he elected not to call again. Chairperson McAlinden agreed with Member Woodland and felt the Petitioner should have met with the appraiser. Appraiser Lopez stated the invitation was still open to the Petitioner.

Ms. Fulstone said equalization was not a function of the area; it was a function of finding the proper taxable value. She said it was easier for the Assessor to arrive at a substitute value than it was for taxpayers. She remarked according to the Nevada Supreme Court, the 2002/03 tax year was the last uncontested year.

In response to Member Krolick, Appraiser Regan replied there was an upward adjustment for the location because of the property being in the loop off of the main drive; however, there was a size adjustment for that area. Member Krolick stated he was concerned on the upward adjustment for location.

Chairperson McAlinden closed the hearing.

Member Krolick remarked he did not agree with the adjustment for the location or the frontage.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Krolick voting "no," it was ordered that the taxable value of the land on Parcel No. 122-162-09 be reduced to \$5,220,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$7,225,489. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**3:45 p.m.** The Board recessed.

**3:55 p.m.** The Board reconvened.

**3:57 p.m.** Member Horan left the meeting.

**08-1066E** **PARCEL NO. 130-241-21 – INGEMANSON, DEAN R**  
**HEARING NO. 08-0062**

A Petition for Review of Assessed Valuation received from Dean Ingemanson, protesting the taxable valuation on land located at 1165 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner's evidence packet

Exhibit B, lakefront property tax comparison

Exhibit C, Petitioner form letter dated February 2, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 16

Exhibit III, appraisal record

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

Attorney Suellen Fulstone, previously sworn, and Maryanne Ingemanson, representing the Petitioner, were sworn. Ms. Fulstone requested to incorporate the statements and presentation conducted by Todd Lowe from Hearing No. 08-0598. Ms. Ingemanson clarified the January 2008 Nevada Tax Commission hearing had not been moved to February at the request of the Village League. She stated it was moved because the Nevada Supreme Court hearing for oral arguments on the appeal of the Assessor against the appellants had been set for the same day and time. Ms. Ingemanson read into the record a prepared statement submitted as Petitioner Exhibit A.

Ms. Fulstone requested to incorporate the remarks that she made in the course of Hearing No. 08-0598 and requested a copy of the exhibits entered in Hearing No. 08-0598 be incorporated in this hearing.

Rigo Lopez, Senior Appraiser, submitted Assessor Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties, and Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 16. He discussed Petitioner Exhibit A and commented the excerpts from Ms. Ingemanson's statement were taken from transcripts from an August 2, 2007 Citizen Advisory Board meeting in Incline Village regarding the Nevada

Supreme Court Decision and how the residents felt the Assessor did not apply that decision to all the properties in Incline Village/Crystal Bay. Appraiser Lopez said the Assessor's Office reviewed all of the tools they felt would be available for the reappraisal. He stated he did not hear Assessor Wilson state that regression would be used to establish the base lot values for Incline Village/Crystal Bay. He explained that was a tool, but regression was not used to establish the base lot values, and noted an abstraction model was used. He invited the Petitioner to schedule a meeting for a full explanation of the abstraction model.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the subject property had a pier assessment and requested that assessment be deducted.

Chairperson McAlinden said the Petitioner referred to a common beach area that had historically received a 15 percent reduction, but that reduction had been decreased to 5 percent. Appraiser Regan clarified there was a 5 percent reduction for the access easement. In addressing the Petitioner's concern, Appraiser Regan said the formulaic discount was used by the Assessor's Office and approved by the Nevada Tax Commission in valuing two parcels together. She explained NRS 361.227(2)(c) determined that separate parcels function as a collective unit, and noted this was common on lakefront.

Member Krolick said there was an adjustment for front-foot plus 15 on a parcel that had 100 feet of frontage, but this parcel had 110 feet of frontage and had a plus 10 adjustment. Appraiser Regan explained it had to do with the frontage to depth ratio. Member Krolick commented there were the same deductions for depth, but he could not understand the collation on one being valued 5 percent upward. Appraiser Regan indicated in the HEP there was a chart that indicated the Incline Village adjustments for the neighborhood, and per the abstraction model ratio was established for the front-foot to depth. She explained the front-foot was divided by the depth which gave a ratio. Member Krolick asked about the adjustment for properties with a beach. Appraiser Regan said there was no market data to suggest a downward adjustment.

In rebuttal, Ms. Ingemanson disagreed with the comparable sales used and was adamant concerning the 15 percent discount for the access easement because that percentage adjustment had been given to the property since 1998.

Member Krolick inquired if the subject property had beach privileges. Ms. Ingemanson indicated the entire street did not have beach privileges. Member Krolick remarked the Homeowners Association did not have the privilege to use the Incline Village General Improvement District (IVGID) beaches, so their beach access was on the side of the subject property. Member Krolick explained whomever owned the property when IVGID was formed either opted in or out of beach privileges and the citizens felt it drastically affected the property. He asked if there was an adjustment for those. Cori Delguidice, Appraiser III, replied none of the areas in question had access to the public

beaches, as they had their own private beaches. Ms. Ingemanson said the beach access was controlled by a document signed in 1967 and only available to the owners of property within the IVGID geographical area. She further indicated it was a deeded easement.

Ms. Fulstone stated due to the absence of market evidence, she suggested leaving the 15 percent discount rather than decrease that to a 5 percent discount.

Chairperson McAlinden closed the hearing.

Chairperson McAlinden said the pier would be deducted; however, she would not support increasing the common beach area reduction because it was not supported by sales. Member Woodland agreed. Member Krolick remarked he uncovered the reasons why it was there and said because of the deed restriction on the IVGID beaches, the residents had no choice. As a result, the traffic would be substantial in the summer and added it was historically a 15 percent adjustment. Chairperson McAlinden commented the Assessor's Office based the decision on the gathered data.

Chairperson McAlinden moved to adjust the Assessor's appraisal by the cost of the pier and continue the 5 percent public beach access valuing the land at \$5,220,000 and the improvements would stay at \$589,053 for a total value \$5,809,053. Member Woodland seconded the motion.

Members Krolick and Green stated they would not vote in favor of the motion. The motion failed.

Member Krolick moved to adjust the appraisal of the land to \$4,640,000. Due to a lack of a second, the motion failed.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried with Member Krolick voting "no," and Member Horan absent, it was ordered that it was ordered that the taxable value of the land on Parcel No. 130-241-21 be reduced to \$4,930,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$5,519,053. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1067E      PARCEL NO. 130-241-23 – V PARK LLC**  
**HEARING NO. 08-0061**

A Petition for Review of Assessed Valuation received from V Park LLC, protesting the taxable valuation on land located at 1170 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet

Exhibit B, lakefront property tax comparison, 8 pages

Exhibit C, additional information, 4 pages

Exhibit D, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties

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

Exhibit III, appraisal record

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

Attorney Suellen Fulstone, Petitioner's representative, and Maryanne Ingemanson, representing the Petitioner, were previously sworn. Ms. Fulstone requested that the statements and presentation conducted by Todd Lowe from Hearing No. 08-0598, the remarks she made in the course of Hearing No. 08-0598 and exhibits entered in Hearing No. 08-0598 be incorporated for this hearing. Ms. Ingemanson read a prepared statement into the record and submitted it as Petitioner Exhibit A. She requested the land value be reduced to the taxable land value approved by the Assessor and the State Board of Equalization (SBOE) for the 2007/08 tax year.

Appraiser Delguidice explained for the 2008 reappraisal of Pine Cone Circle, Vivian Lane, and Debra Lane vacant land sales, fully obsolete sales and abstraction model of improved sales were analyzed in order to arrive at a base lot value. She reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. Appraiser Delguidice submitted Assessor Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties.

Member Krolick asked if there was an upward adjustment for location. Appraiser Delguidice indicated there was and explained there was a downward adjustment of 15 percent for access and a 5 percent upward adjustment for the subject property being on a private street. She stated since the property was utilized as a park, it did not receive the downward adjustment for being located next to the common beach.

In rebuttal, Ms. Ingemanson commented on the differences concerning the establishment of the base lot value. Ms. Fulstone noted the regulations adopted by the Nevada Tax Commission did not authorize the combination of the use of vacant land sales and improved land sales for valuation purposes, did not authorize the use of tear-downs as vacant land sales and did not authorize regression analysis to meet the requirements of abstraction.

In response to Chairperson McAlinden, Appraiser Delguidice replied the vacant land sales were analyzed including one fully obsolete sale and eight sales used in the abstraction model. She remarked emphasis was placed on the abstraction model which gave the lowest indication of value.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried with Member Krolick voting "no," and Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-23 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Member Krolick commented he would not support the motion based on reasons earlier stated.

**08-1068E      PARCEL NO. 130-241-24 – NELSON, KATHY A**  
**HEARING NO. 08-0063**

A Petition for Review of Assessed Valuation received from Kathy Nelson TR, protesting the taxable valuation on land located at 1590 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet, 21 pages

Exhibit B, lakefront property tax comparison, 8 pages

Exhibit C, additional information, 4 pages

Exhibit D, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties

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

Exhibit III, appraisal record

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

Attorney Suellen Fulstone, Petitioner's representative, and Maryanne Ingemanson, representing the Petitioner, were previously sworn. Ms. Fulstone requested that the statements and presentation conducted by Todd Lowe from Hearing No. 08-0598, the statements from Hearing Nos. 08-0061 and 08-0062, the equalization remarks made

in the course of Hearing No. 08-0598, and the exhibits entered in Hearing No. 08-0598 be incorporated into this hearing. Ms. Ingemanson read into the record a prepared statement submitted as Petitioner Exhibit A. She requested the land value be reduced to the taxable land value approved by the Assessor and the State Board of Equalization (SBOE) for the 2007/08 tax year.

Appraiser Delguidice reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the subject property received a 10 percent downward adjustment for shape. Appraiser Delguidice submitted Assessor Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties.

In rebuttal, Ms. Ingemanson reiterated her previous comments. She was concerned with the 10 percent adjustment for shape and felt it was too low for the subject property.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Krolick voting "no," and Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-24 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Member Krolick commented he would not support the motion based on reasons earlier stated.

**CONTINUED HEARINGS**

The following Petitioners requested their hearings be continued to a later date. On motion by Chairperson McAlinden, seconded by Member Krolick, which motion duly carried with Member Horan absent, it was ordered that the following hearings be continued until February 28, 2008. It was noted that the Petitioners agreed to waive the 10-day hearing notice requirement.

<b>PETITIONER</b>	<b>HEARING NO</b>	<b>PARCEL NO</b>
Grable Ronning	08-0111	123-145-04
Carl and Lorelei Cooper	08-0186	122-162-10
Tahoe Shoreline Properties	08-1501	123-250-07
Tahoe Shoreline Properties	08-1500	123-250-08
Tahoe Shoreline Properties	08-1503	123-250-09
Denio Family, LLC	08-1502	123-250-10
Steven Scarpa	08-0831	122-181-59

**6:15 p.m.** The Board recessed.



**6:23 p.m.** The Board reconvened with Member Horan absent.

**08-1069E** **DISCUSSION – ADMINISTRATIVE PROCEDURE TO HANDLE LATE EVIDENCE**

**Agenda Subject:** “Discussion and possible action regarding the administrative procedure to handle receipt of evidence received after the petition has been heard and the hearing is closed.”

Chairperson McAlinden commented there had been instances where the Board made a decision on an appeal and then additional information was received after the hearing. She said the Clerk’s Office requested direction from the Board concerning late submission of documents. Chairperson McAlinden remarked since the Board had already heard the appeal on the evidence received, the new information could not be considered, and was therefore, irrelevant to the Petitioner’s case.

Member Krolick agreed and explained the Petitioner could appeal to the State Board of Equalization. Member Green also agreed and stated it was similar to a late filing and saw no relevance of the late submission.

Herb Kaplan, Legal Counsel, commented the Petitioner should have the ability to know the information was submitted after the close of the hearing. He suggested the information be returned to the Petitioner with a form letter.

Member Green suggested attaching a notice to the Petitioner decision letter stating the additional information was received after the hearing was concluded; however, was not considered.

Following discussion, it was concluded that Petitioner information not received in a timely manner would be compiled in the Clerk’s Office, date-stamped, forwarded to the Chairperson, and reviewed by the Chairperson and the Deputy District Attorney (DA) assigned to the Board to verify the materials were received after the scheduled hearing. Chairperson McAlinden explained the submission would be returned to the Clerk’s Office with a letter signed by the DA’s Office then the Clerk’s Office would forward the DA letter and the submitted documents to the Petitioner.

No action was taken on this item.

**08-1070E** **DISCUSSION – UNTIMELY PETITIONS – PROCEDURE**

**Agenda Subject:** “Petitions Received After January 15--Discussion and possible action regarding establishing an administrative procedure for addressing petitions received after the January 15 deadline imposed pursuant to NRS 361.340(11).”

Chairperson McAlinden explained clarification was needed to determine a procedure for untimely filed petitions on whether those Petitioners received a hearing

notice. She indicated when a late petition arrived it should be forwarded to the Chairperson and the District Attorney assigned to the Board who would send a letter advising the individual that per NRS the petition was received after the January 15th deadline and would not be heard or agendaized.

Ivy Diezel, System Support Analyst, explained the Assessor's Office sent a letter to Petitioners advising them their petition had been received. She suggested a letter for late petitions advising the Petitioner a hearing would not be scheduled due to untimeliness and include a State Board of Equalization form. Chairperson McAlinden agreed.

No action was taken on this item.

**08-1071E**      **PARCEL NO. 123-097-01 – BINNEY, GEORGE A**  
**HEARING NO. 08-0069**

A Petition for Review of Assessed Valuation received from George Binney, protesting the taxable valuation on land and improvements located at 425 Lake View Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

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

Exhibit III, appraisal record

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He submitted Assessor Exhibit I, 2008 Assessor's response to non-equalization of similarly situated properties.

The Petitioner was not present.

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

Chairperson McAlinden closed the hearing.

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

which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-097-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**CONSOLIDATION OF HEARINGS**

Cori Delguidice, Appraiser III, indicated there were several parcels listed on the agenda that had pier assessments and recommended those be deducted from the land value and the hearings consolidated.

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

<b>ASSESSOR'S PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
123-041-22	VENNARD, JOHN	08-0200
123-101-07	BEGELSPIKER-FELKER-STROMQUIST, BARBARA	08-1185
123-101-08	SHAHEEN, DAVID & LINDA	08-0811
123-131-01	WILLMANN, HILDEGARD	08-0314
123-131-02	MARCH, HUGH N	08-0595
123-145-19	LUSVARDI, CARLA	08-1230
122-100-26	WALSH, GREGORY V	08-0135
122-162-07	PREGER, ROBERT L	08-0327
122-181-29	ANDERSON, J ROBERT & CAROL K	08-0210
130-230-17	SCHUMACHER, KERN W	08-0170
130-230-35	ERICKSON, PHILLIP & BETTY	08-0511
130-241-20	COLEMAN, BRETT & KAREN	08-0219
130-312-13	BISHOP, RUSSELL & MARY	08-0299

**08-1072E      PARCEL NO. 123-041-22 – VENNARD, JOHN**  
**HEARING NO. 08-0200**

A Petition for Review of Assessed Valuation received from John Vennard Trust, protesting the taxable valuation on land located at 32 Crystal Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, 2 page request for information

Exhibit B, 16 page Petitioner packet and Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 though 11

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 123-041-22 be reduced to \$4,725,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$5,856,656. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1073E      PARCEL NO. 123-101-07 – BEGELSPIKER-FELKER-STROMQUIST, BARBARA - HEARING NO. 08-1185**

A Petition for Review of Assessed Valuation received from Barbara Begelspiker-Felker-Stromquist, protesting the taxable valuation on land located at 570 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 123-101-07 be reduced to \$1,530,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$3,015,251.

The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1074E      PARCEL NO. 123-101-08 – SHAHEEN, DAVID AND LINDA**  
**HEARING NO. 08-0811**

A Petition for Review of Assessed Valuation received from David Shaheen, protesting the taxable valuation on land located at 580 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 8

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 123-101-08 be reduced to \$2,040,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$3,931,567. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1075E      PARCEL NO. 123-131-01 – WILLMANN, HILDEGARD**  
**HEARING NO. 08-0314**

A Petition for Review of Assessed Valuation received from Hildegard Willmann TR, protesting the taxable valuation on land located at 470 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 123-131-01 be reduced to \$2,720,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$2,777,459. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1076E      PARCEL NO. 123-131-02 – MARCH, HUGH N**  
**HEARING NO. 08-0595**

A Petition for Review of Assessed Valuation received from Hugh March, protesting the taxable valuation on land located at 490 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, fax dated February 12, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 123-131-02 be reduced to \$2,210,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$2,301,024. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1077E      PARCEL NO. 123-145-19 – LUSVARDI, CARLA**  
**HEARING NO. 08-1230**

A Petition for Review of Assessed Valuation received from Carla Lusvardi, protesting the taxable valuation on land located at 450 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, letter dated February 8, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 123-145-19 be reduced to \$1,530,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$2,312,876. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1078E      PARCEL NO. 122-100-26 – WALSH, GREGORY V**  
**HEARING NO. 08-0135**

A Petition for Review of Assessed Valuation received from Gregory Walsh, protesting the taxable valuation on land located at 575 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information on property assessed valuation, and response to request – 24 pages

Exhibit B, Petitioner form letter dated February 5, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 122-100-26 be reduced to \$10,424,800, and that the taxable value of the improvements be upheld, for a total taxable value of \$10,645,974. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1079E      PARCEL NO. 122-162-07 – PREGER, ROBERT L**  
**HEARING NO. 08-0327**

A Petition for Review of Assessed Valuation received from Robert Preger, protesting the taxable valuation on land located at 85 Shoreline Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioner form letter dated February 5, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record



Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 122-162-07 be reduced to \$5,220,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$5,697,048. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1180E     PARCEL NO. 122-181-29- ANDERSON, J ROBERT AND CAROLE K - HEARING NO. 08-0210**

A Petition for Review of Assessed Valuation received from Robert and Carole Anderson, protesting the taxable valuation on land located at 881 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, 2- page Incline Village/Crystal Bay form

Exhibit B, 1 page – Request for Information

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, 18 pages – Assessor's Response to Petitioners Request

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 122-181-29 be reduced to \$6,090,000, and that the

taxable value of the improvements be upheld, for a total taxable value of \$7,454,533. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1081E     PARCEL NO. 130-230-17 – SCHUMACHER, KERN W**  
**HEARING NO. 08-0170**

A Petition for Review of Assessed Valuation received from Kern Schumacher, protesting the taxable valuation on land located at 1047 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, Petitioner form letter dated February 6, 2008.

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 21

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-230-17 be reduced to \$4,439,200, and that the taxable value of the improvements be upheld, for a total taxable value of \$4,561,628. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1082E     PARCEL NO. 130-230-35 – ERICKSON, PHILLIP AND BETTY**  
**HEARING NO. 08-0511**

A Petition for Review of Assessed Valuation received from Philip and Betty Erickson, protesting the taxable valuation on land located at 1013 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-230-35 be reduced to \$9,280,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$10,266,409. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1083E      PARCEL NO. 130-241-20 – COLEMAN, BRETT E AND KAREN G**  
**HEARING NO. 08-0219**

A Petition for Review of Assessed Valuation received from Brett and Karen Coleman, protesting the taxable valuation on land and improvements located at 1155 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, 8 Pages Petitioner form letter and additional documents

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-241-20 be reduced to \$6,090,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$6,177,840. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1084E      PARCEL NO. 130-312-13 – BISHOP, RUSSELL S AND MARY M**  
**HEARING NO. 08-0299**

A Petition for Review of Assessed Valuation received from Bishop Family Trust, protesting the taxable valuation on land located at 1165 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-312-13 be reduced to \$6,090,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$6,603,118. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1085E      PARCEL NO. 122-181-72 – DAVIDSON, ROBERT M**  
**HEARING NO. 08-1463**

A Petition for Review of Assessed Valuation received from Robert and Janice Davidson, protesting the taxable valuation on land located at 849 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 23

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

The Petitioner was not present.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the improvement value was omitted from the 2008/09 value notices in error and recommended an increase in the taxable value to correct and reinstate the improvement value. She and noted this parcel had a pier assessment and further recommended the pier adjustment be deducted.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan, it was ordered that the taxable value of the land on Parcel No. 122-181-72 be reduced to \$4,260,000, and that the taxable value of the improvements be \$3,988,594, for a total taxable value of \$8,248,594. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1086E      PARCEL NO. 122-181-73 – LAKESHORE INVESTMENTS III LLC**  
**HEARING NO. 08-1462**

A Petition for Review of Assessed Valuation received from Lakeshore III, LLC, protesting the taxable valuation on land located at 851 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 23

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

The Petitioner was not present.

Appraiser Regan reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. She further testified that the improvement value was omitted from the 2008/09 value notices in error and recommended an increase in the taxable value to correct and reinstate the improvement value.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan, it was ordered that the taxable value of the land on Parcel No. 122-181-73 be upheld, and that the taxable value of the improvements be \$1,946,633, for a total taxable value of \$6,206,633. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**CONSOLIDATION OF HEARINGS**

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

<b>PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
130-312-04	TAHOE LAKEVIEW LLC	08-0505
130-312-25	TAHOE CARRIAGE HOUSE LLC	08-0506
130-312-27	TAHOE SIERRA STAR LLC	08-0503
130-312-28	TAHOE PARKVIEW LLC	08-0507
130-241-56	1675 PINE CONE LLC	08-0504

**08-1087E     PARCEL NO. 130-312-04 – TAHOE LAKEVIEW LLC**  
**HEARING NO. 08-0505**

A Petition for Review of Assessed Valuation received from Tahoe Lakeview LLC, protesting the taxable valuation on land located at 1137 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Appraiser Regan testified that pursuant to NRS 361.227.2(a), parcels that function as a single parcel shall be valued as such. She said at the time of the appraisal, four parcels were valued together as they were part of a compound of properties. Appraiser Regan explained subsequent to the appraisal, it was brought to the attention of staff that a fifth contiguous parcel was also part of the compound. She recommended the omission be corrected and value the five contiguous parcels together.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-312-04 be reduced to \$2,054,656, and that the taxable value of the improvements be upheld, for a total taxable value of \$2,538,552. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1088E      PARCEL NO. 130-312-27 – TAHOE SIERRA STAR LLC**  
**HEARING NO. 08-0503**

A Petition for Review of Assessed Valuation received from Tahoe Sierra Star LLC, protesting the taxable valuation on land and improvements located at 1135 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Appraiser Regan testified that pursuant to NRS 361.227.2(a), parcels that function as a single parcel shall be valued as such. She said at the time of the appraisal, four parcels were valued together as they were part of a compound of properties. Appraiser Regan explained subsequent to the appraisal, it was brought to the attention of staff that a fifth contiguous parcel was also part of the compound. She recommended the omission be corrected and value the five contiguous parcels together. She further testified that the subject property had a pier adjustment that needed to be deducted.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-312-27 be reduced to \$6,260,280, and that the taxable value of the improvements be upheld, for a total taxable value of \$7,129,598. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1089E     PARCEL NO. 130-312-25 – TAHOE CARRIAGE HOUSE LLC**  
**HEARING NO. 08-0506**

A Petition for Review of Assessed Valuation received from Tahoe Carriage House LLC, protesting the taxable valuation on land located at 1131 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Appraiser Regan testified that pursuant to NRS 361.227.2(a), parcels that function as a single parcel shall be valued as such. She said at the time of the appraisal,



four parcels were valued together as they were part of a compound of properties. Appraiser Regan explained subsequent to the appraisal, it was brought to the attention of staff that a fifth contiguous parcel was also part of the compound. She recommended the omission be corrected and value the five contiguous parcels together.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-312-25 be reduced to \$1,465,689, and that the taxable value of the improvements be upheld, for a total taxable value of \$4,076,039. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1090E      PARCEL NO. 130-312-28 – TAHOE PARKVIEW LLC**  
**HEARING NO. 08-0507**

A Petition for Review of Assessed Valuation received from Tahoe Parkview LLC, protesting the taxable valuation on land and improvements located at 1685 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Appraiser Regan testified that pursuant to NRS 361.227.2(a), parcels that function as a single parcel shall be valued as such. She said at the time of the appraisal, four parcels were valued together as they were part of a compound of properties. Appraiser Regan explained subsequent to the appraisal, it was brought to the attention of staff that a fifth contiguous parcel was also part of the compound. She recommended the omission be corrected and value the five contiguous parcels together.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-312-28 be reduced to \$1,734,867, and that the taxable value of the improvements be upheld, for a total taxable value of \$2,148,202. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1091E      PARCEL NO. 130-241-56 – 1675 PINE CONE LLC**  
**HEARING NO. 08-0504**

A Petition for Review of Assessed Valuation received from 1675 Pine Cone LLC, protesting the taxable valuation on land located at 1675 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Appraiser Regan testified that pursuant to NRS 361.227.2(a), parcels that function as a single parcel shall be valued as such. She said at the time of the appraisal, four parcels were valued together as they were part of a compound of properties. Appraiser Regan explained subsequent to the appraisal, it was brought to the attention of staff that a fifth contiguous parcel was also part of the compound. She recommended the omission be corrected and value the five contiguous parcels together. She further testified that the subject property had a pier adjustment that needed to be deducted.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land on Parcel No. 130-241-56 be reduced to \$3,274,608, and that the taxable value of the improvements be upheld, for a total taxable value of \$3,372,130. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

## CONSOLIDATION OF HEARINGS

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

<b>PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
123-041-05	JAMES, BRUCE R & NORA E	08-0575A
123-041-13	JAMES, BRUCE R & NORA E	08-0575B
123-041-16	GANNAWAY, PEYTON L & PATRICIA L	08-0164
123-041-18	JAMES, BRUCE R & NORA E	08-0575C
123-041-19	JAMES, BRUCE R & NORA E	08-0575D
123-041-20	JAMES, BRUCE R & NORA E	08-0575E
123-101-01	SOBOL, MAX	08-0680
123-132-02	WALKER, NICHOLAS	08-0182
123-132-03	VAN DEN BERG, NORRIS & GAIL A	08-0136
123-145-05	LIVONI RICHARD J FIRST FAM LP	08-0128
123-145-08	OPPIO, CATHERINE D	08-0870
123-145-20	KASSEL, ROBERT L & MAUREEN	08-1231
123-151-11	STANWALL CORPORATION	08-0928
123-151-12	YOUNT, G STUART	08-0900
123-161-12	JESTER, MALVERN H L & FRANCES H	08-0445
122-100-10	SPIKE 2000 LLC	08-0133
122-100-18	JAZZ 2000 LLC	08-0134
122-100-25	WALSH, GREGORY V	08-0132
122-162-08	ABRAMSON, IRWIN	08-0021
122-162-14	STEELE, ROGER C & NAOMI K	08-1358
122-162-16	FRIEDMAN, GEORGE R	08-0269
122-162-25	SEYKOTA, EDWARD A	08-0473
122-181-34	BRIDGES, ROBERT L	08-0290
122-181-44	BINZ, NANCY S	08-0383
122-181-49	BALESTRIERI, KENNETH M & JENNIFER L	08-0127
122-181-56	BRUZZONE, RUSSELL	08-0281
122-181-58	KORNSTEIN, DON R & LESLIE H	08-0139
122-181-70	LUKENS, RICHARD H JR & INA R	08-1477
122-251-01	WAGNER, HARVEY E & LESLIE K	08-0273
122-251-02	WAGNER, HARVEY E & LESLIE K	08-0272
122-251-03	LEONARDINI, THOMAS A & KAREN M	08-0305
130-230-16	SCHUMACHER, KERN W	08-0169
130-230-18	SCHUMACHER, KERN W	08-0171

**08-1092E**     **PARCEL NO. 123-041-05 – JAMES, BRUCE AND NORA E**  
**HEARING NO. 08-0575A**

A Petition for Review of Assessed Valuation received from Bruce and Nora James, protesting the taxable valuation on land located at 26 Cal Neva Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-041-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1093E      PARCEL NO. 123-041-13 – JAMES, BRUCE AND NORA E  
HEARING NO. 08-0575B**

A Petition for Review of Assessed Valuation received from James and Nora Bruce, protesting the taxable valuation on land located at 26 Cal Neva Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-041-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1094E     PARCEL NO. 123-041-16 – GANNAWAY, PEYTON L AND PATRICIA L - HEARING NO. 08-0164**

A Petition for Review of Assessed Valuation received from Peyton and Patricia Gannaway, protesting the taxable valuation on land located at 30 Crystal Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, adjustment charts

**Exhibit III**, appraisal record

**Exhibit IV**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-041-16 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1095E**      **PARCEL NO. 123-041-18 – JAMES, BRUCE AND NORA E**  
**HEARING NO. 08-0575C**

A Petition for Review of Assessed Valuation received from James and Nora Bruce, protesting the taxable valuation on land located at 26 Cal Neva Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-041-18 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1096E**      **PARCEL NO. 123-041-19 – JAMES, BRUCE AND NORA E**  
**HEARING NO. 08-0575D**

A Petition for Review of Assessed Valuation received from James and Nora Bruce, protesting the taxable valuation on land located at 26 Cal Neva Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-041-19 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1097E      PARCEL NO. 123-041-20 – JAMES, BRUCE AND NORA E  
HEARING NO. 08-0575E**

A Petition for Review of Assessed Valuation received from James and Nora Bruce, protesting the taxable valuation on land located at 26 Cal Neva Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-041-20 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1098E      PARCEL NO. 123-101-01 – SOBOL, MAX**  
**HEARING NO. 08-0680**

A Petition for Review of Assessed Valuation received from Max Sobol, protesting the taxable valuation on land located at 526 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-101-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1099E      PARCEL NO. 123-132-02 – WALKER, NICHOLAS**  
**HEARING NO. 08-0182**

A Petition for Review of Assessed Valuation received from Nicholas Walker, protesting the taxable valuation on land located at 514 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.



The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, letter dated February 11, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-132-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1100E      PARCEL NO. 123-132-03 – VAN DEN BERG, NORRIS AND GAIL**  
**HEARING NO. 08-0136**

A Petition for Review of Assessed Valuation received from Vandenberg Family Trust, protesting the taxable valuation on land located at 520 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-132-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1101E      PARCEL NO. 123-145-05 – LIVONI, RICHARD J FIRST FAM LP**  
**HEARING NO. 08-0128**

A Petition for Review of Assessed Valuation received from Richard Livoni First Family Trust, protesting the taxable valuation on land located at 410 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-145-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1102E      PARCEL NO. 123-145-20 – KASSEL, ROBERT L AND MAUREEN**  
**HEARING NO. 08-1231**

A Petition for Review of Assessed Valuation received from Robert and Maureen Kassel, protesting the taxable valuation on land located at 444 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter dated February 8, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-145-20 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1103E      PARCEL NO. 123-151-11 – STANWALL CORPORATION**  
**HEARING NO. 08-0928**

A Petition for Review of Assessed Valuation received from Stanwall Corporation, protesting the taxable valuation on land located at 290 State Route 28, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 26

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-151-11 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1104E      PARCEL NO. 123-151-12 – YOUNT, G STUART**  
**HEARING NO. 08-0900**

A Petition for Review of Assessed Valuation received from Stuart Yount Trustee, protesting the taxable valuation on land located at 300 State Route 28, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 26

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-151-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1105E      PARCEL NO. 123-161-12– JESTER, MALVERN H L AND  
FRANCES H - HEARING NO. 08-0445**

A Petition for Review of Assessed Valuation received from Malvern and Frances Jester, protesting the taxable valuation on land located at 275 North Lake Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-161-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1106E      PARCEL NO. 122-100-10 – SPIKE 2000 LLC  
HEARING NO. 08-0133**

A Petition for Review of Assessed Valuation received from Spike 2000 LLC, protesting the taxable valuation on land located at 587 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information and 26 page response to request

Exhibit B, Petitioner form letter dated February 5, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts – 3 pages

Exhibit III, appraisal record  
Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-100-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1107E      PARCEL NO. 122-100-18 – JAZZ 2000 LLC**  
**HEARING NO. 08-0134**

A Petition for Review of Assessed Valuation received from Jazz 2000 LLC, protesting the taxable valuation on land located at 585 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, 7 pages and petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

Exhibit V, Assessor's response to request 21 pages

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable

value of the land and improvements on Parcel No. 122-100-18 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1108E      PARCEL NO. 122-100-25 – WALSH, GREGORY V**  
**HEARING NO. 08-0132**

A Petition for Review of Assessed Valuation received from Gregory Walsh, protesting the taxable valuation on land located at 573 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information on property assessed valuation, and response to request – 24 pages

Exhibit B, Petitioner form letter dated February 5, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts, 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 27

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-100-25 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1109E      PARCEL NO. 122-162-08 – ABRAMSON, IRWIN**  
**HEARING NO. 08-0021**

A Petition for Review of Assessed Valuation received from Irwin Abramson, protesting the taxable valuation on land located at 81 Shoreline Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, letter dated February 8, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-162-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1110E      PARCEL NO. 122-162-14 – STEELE, ROGER C AND NAOMI K**  
**HEARING NO. 08-1358**

A Petition for Review of Assessed Valuation received from Roger and Naomi Steele, protesting the taxable valuation on land and improvements located at 63 Shoreline Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.



Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-162-14 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1111E      PARCEL NO. 122-162-16 – FRIEDMAN, GEORGE R**  
**HEARING NO. 08-0269**

A Petition for Review of Assessed Valuation received from G. Robert Friedman, protesting the taxable valuation on land located at 55 Shoreline Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, Petitioner form letter dated February 10, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-162-16 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1112E      PARCEL NO. 122-162-25 – SEYKOTA, EDWARD A**  
**HEARING NO. 08-0473**

A Petition for Review of Assessed Valuation received from Ed Seykota, protesting the taxable valuation on land located at 95 Shoreline Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-162-25 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1113E      PARCEL NO. 122-181-34 – BRIDGES, ROBERT L**  
**HEARING NO. 08-0290**

A Petition for Review of Assessed Valuation received from Bridges 2001 Family Trust, protesting the taxable valuation on land located at 893 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, 2 page letter dated December 20, 2007

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-34 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1114E      PARCEL NO. 122-181-44 – BINZ, NANCY S**  
**HEARING NO. 08-0383**

A Petition for Review of Assessed Valuation received from Nancy Binz, protesting the taxable valuation on land located at 813 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 8

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-44 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1115E      PARCEL NO. 122-181-49– BALESTRIERI, KENNETH M AND  
JENNIFER L - HEARING NO. 08-0127**

A Petition for Review of Assessed Valuation received from Kenneth Balestrieri, protesting the taxable valuation on land located at 833 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-49 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1116E      PARCEL NO. 122-181-56 – BRUZZONE, RUSSELL  
HEARING NO. 08-0281**

A Petition for Review of Assessed Valuation received from Russell Bruzzone, protesting the taxable valuation on land located at 829 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-56 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1117E      PARCEL NO. 122-181-58 – KORNSTEIN, DON R AND LESLIE H**  
**HEARING NO. 08-0139**

A Petition for Review of Assessed Valuation received from Don and Leslie Kornstein, protesting the taxable valuation on land located at 825 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, Petitioner form letter dated February 11, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-58 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1118E      PARCEL NO. 122-181-70 – LUKENS, RICHARD H JR AND INA R  
HEARING NO. 08-1477**

A Petition for Review of Assessed Valuation received from Richard and Ina Lukens, protesting the taxable valuation on land located at 839 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter dated February 8, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 10

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-181-70 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1119E      PARCEL NO. 122-251-01– WAGNER, HARVEY E AND LESLIE K  
HEARING NO. 08-0273**

A Petition for Review of Assessed Valuation received from Harvey and Leslie Wagner, protesting the taxable valuation on land located at 903 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated December 18, 2007 and 25 page response to request for information

Exhibit B, Petitioner form letter dated February 4, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts – 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-251-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1120E      PARCEL NO. 122-251-02 – WAGNER, HARVEY E AND LESLIE K**  
**HEARING NO. 08-0272**

A Petition for Review of Assessed Valuation received from Harvey and Leslie Wagner, protesting the taxable valuation on land located at 905 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated December 18, 2007 and 25 page response to request for information

Exhibit B, Petitioner form letter dated February 4, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts – 3 pages

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-251-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1121E      PARCEL NO. 122-251-03 – LEONARDINI, THOMAS A AND  
KAREN M - HEARING NO. 08-0305**

A Petition for Review of Assessed Valuation received from Thomas and Karen Leonardini, protesting the taxable valuation on land located at 907 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 9

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 122-251-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.



**08-1122E      PARCEL NO. 130-230-16 – SCHUMACHER, KERN W**  
**HEARING NO. 08-0169**

A Petition for Review of Assessed Valuation received from Kern Schumacher, protesting the taxable valuation on land located at 1047 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, Petitioner form letter dated February 6, 2008.

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 21

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-230-16 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1123E      PARCEL NO. 130-230-18 – SCHUMACHER, KERN W**  
**HEARING NO. 08-0171**

A Petition for Review of Assessed Valuation received from Kern Schumacher, protesting the taxable valuation on land located at 1045 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, Petitioner form letter dated February 6, 2008.

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 21

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-230-18 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**CONSOLIDATION OF HEARINGS**

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

<b>PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
130-241-04	KNOLLWOOD LLC	08-1024
130-241-05	CLARK, JAN F & JULIE P	08-0469
130-241-10	OVAGIO LLC	08-1023
130-241-14	MARNA BROIDA & IAN WEISS	08-1284
130-241-25	KISPAL, LESLIE & MAGDA	08-0509
130-241-26	ANTINORI, RONALD R & SUSAN M	08-0966
130-241-28	MARRONE FAMILY LIMITED PTSP	08-0968
130-241-29	DILTS, WALTER B JR	08-0384
130-241-32	LEWIS, JEFFREY W & MELISSA S	08-0173
130-241-33	LEWIS, ANNE H	08-0174
130-241-34	LEWIS, JEFFREY W	08-0175
130-241-35	ELLIS, JAMES A & KAREN S	08-0036
130-241-48	WHYMAN, ANDREW D	08-0816
130-241-49	CASHMAN, TIMOTHY & DENISE	08-1339
130-241-57	WHITE, MATTHEW & MELISSA	08-1195
130-242-01	TAYLOR, MARGARET M	08-1198
130-242-03	GEREMIA BROS	08-1411
130-242-06	STARR, ADOLPH M & ERNESTINE A	08-0028
130-242-10	COLE, JEFFREY A & CARLA A	08-1647
130-242-12	CHRISTOPHER, ROBERT A & VIRGINIA A	08-0462

130-242-13	WEBER, GEORGE C & RANDI C	08-1179
130-242-18	BASTA, ROBERT D	08-1144

**08-1124E      PARCEL NO. 130-241-04 – KNOLLWOOD, LLC**  
**HEARING NO. 08-1024**

A Petition for Review of Assessed Valuation received from Knollwood LLC, protesting the taxable valuation on land and improvements located at 1555 Debra Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter, 19 pages

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

Exhibit IV, 2008/09 property tax valuation

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1125E      PARCEL NO. 130-241-05 – CLARK, JAN F AND JULIE P**  
**HEARING NO. 08-0469**

A Petition for Review of Assessed Valuation received from Jan Clark, protesting the taxable valuation on land located at 1565 Debra Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 14

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1126E      PARCEL NO. 130-241-10 – OVAGIO LLC**  
**HEARING NO. 08-1023**

A Petition for Review of Assessed Valuation received from Ovagio LLC, protesting the taxable valuation on land and improvements located at 1540 Debra Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter dated January 30, 2008 and Assessor's response to request for information.

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1127E      PARCEL NO. 130-241-14 – MARNA BROIDA AND IAN WEISS**  
**HEARING NO. 08-1284**

A Petition for Review of Assessed Valuation received from Marna Broida and Ian Weiss, protesting the taxable valuation on land located at 1535 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-14 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1128E      PARCEL NO. 130-241-25 – KISPAL, LESLIE AND MAGDA**  
**HEARING NO. 08-0509**

A Petition for Review of Assessed Valuation received from Leslie and Magda Kispal TR, protesting the taxable valuation on land located at 1580 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit I**, request for information dated December 26, 2007

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 14

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-25 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1129E      PARCEL NO. 130-241-26 – ANTINORI, RONALD R AND SUSAN**  
**M - HEARING NO. 08-0966**

A Petition for Review of Assessed Valuation received from Ronald and Susan Antinori, protesting the taxable valuation on land located at 1570 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-26 be upheld. The Board also

made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1130E      PARCEL NO. 130-241-28 – MARRONE FAMILY LIMITED PTSP**  
**HEARING NO. 08-0968**

A Petition for Review of Assessed Valuation received from Marrone Family LTD Partnership, protesting the taxable valuation on land located at 1530 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-28 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1131E      PARCEL NO. 130-241-29 – DILTS, WALTER B JR**  
**HEARING NO. 08-0384**

A Petition for Review of Assessed Valuation received from Walter Dilts TR Etal, protesting the taxable valuation on land located at 1520 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter dated February 5, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-29 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1132E      PARCEL NO. 130-241-32 – LEWIS, JEFFREY W AND MELISSA S**  
**HEARING NO. 08-0173**

A Petition for Review of Assessed Valuation received from Jeffrey Lewis, protesting the taxable valuation on land located at 1565 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner's evidence packet – 2 pages

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-32 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.



**08-1133E      PARCEL NO. 130-241-33 – LEWIS, ANNE H**  
**HEARING NO. 08-0174**

A Petition for Review of Assessed Valuation received from Anne Lewis, protesting the taxable valuation on land located at 1575 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner evidence packet

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-33 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1134E      PARCEL NO. 130-241-34 – LEWIS, JEFFREY W**  
**HEARING NO. 08-0175**

A Petition for Review of Assessed Valuation received from Jeffrey Lewis, protesting the taxable valuation on land located at 1585 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner evidence packet

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-34 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1135E      PARCEL NO. 130-241-35 – ELLIS, JAMES A AND KAREN S**  
**HEARING NO. 08-0036**

A Petition for Review of Assessed Valuation received from James and Karen Ellis, protesting the taxable valuation on land located at 1595 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-35 be upheld. The Board also

made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1136E      PARCEL NO. 130-241-48 – WHYMAN, ANDREW D**  
**HEARING NO. 08-0816**

A Petition for Review of Assessed Valuation received from Andrew Whyman, protesting the taxable valuation on land located at 1140 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter dated February 4, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 14

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-48 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1137E      PARCEL NO. 130-241-49 – CASHMAN, TIMOTHY AND DENISE**  
**HEARING NO. 08-1339**

A Petition for Review of Assessed Valuation received from Timothy and Denise Cashman, protesting the taxable valuation on land located at 1585 Vivian Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner's evidence packet

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 14

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-49 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1138E      PARCEL NO. 130-241-57 – WHITE, MATTHEW AND MELISSA**  
**HEARING NO. 08-1195**

A Petition for Review of Assessed Valuation received from Matthew White Family Trust, protesting the taxable valuation on land located at 1605 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 13

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-241-57 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1139E      PARCEL NO. 130-242-01 – TAYLOR, MARGARET M**  
**HEARING NO. 08-1198**

A Petition for Review of Assessed Valuation received from Margaret Taylor, protesting the taxable valuation on land located at 1660 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter dated February 15, 2008

Exhibit B, Request for information on Property Assessed Valuation

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-242-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1140E      PARCEL NO. 130-242-03 – GEREMIA BROS**  
**HEARING NO. 08-1411**

A Petition for Review of Assessed Valuation received from Geremia Bros., protesting the taxable valuation on land located at 1620 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-242-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1141E      PARCEL NO. 130-242-06 – STARR, ADOLPH M AND ERNESTINE A - HEARING NO. 08-0028**

A Petition for Review of Assessed Valuation received from Adolph and Ernestine Starr, protesting the taxable valuation on land located at 1580 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Petitioner form letter dated February 14, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 8

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-242-06 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1142E      PARCEL NO. 130-242-10 – COLE, JEFFREY A AND CARLA A**  
**HEARING NO. 08-1647**

A Petition for Review of Assessed Valuation received from Jeffrey and Carla Cole, protesting the taxable valuation on land located at 1127 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 14

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-242-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1143E      PARCEL NO. 130-242-12 – CHRISTOPHER, ROBERT A AND**  
**VIRGINIA A - HEARING NO. 08-0462**

A Petition for Review of Assessed Valuation received from Robert and Virginia Christopher, protesting the taxable valuation on land located at 1710 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A**, letter dated February 16, 2008

**Assessor**

**Exhibit I**, 2008 Assessor's non-equalization of similarly situated properties.

**Exhibit II**, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-242-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1144E      PARCEL NO. 130-242-13 – WEBER, GEORGE C AND RANDI C**  
**HEARING NO. 08-1179**

A Petition for Review of Assessed Valuation received from George and Randi Weber, protesting the taxable valuation on land located at 1700 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 12

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

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-242-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.



**08-1145E      PARCEL NO. 130-242-18 – BASTA, ROBERT D**  
**HEARING NO. 08-1144**

A Petition for Review of Assessed Valuation received from Robert Basta, protesting the taxable valuation on land located at 1570 Pine Cone Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for re-evaluation of property and additional evidence dated January 14, 2008

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 8

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 130-242-18 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**UNTIMELY FILED PETITIONS**

**08-1146E      PARCEL NO. 041-612-02 – ANTONUCCIO, DAVID O TR ETAL**  
**HEARING NO. 08-1671**

A Petition for Review of Assessed Valuation received from David and Yvonne Antonuccio protesting the taxable valuation on land and improvements located at 4730 Aberfeldy Rd., Reno, Washoe County, Nevada, was received January 29, 2008.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the petition by David and Yvonne Antonuccio be denied due to late filing based upon Nevada Revised Statute.

**08-1147E      PARCEL NO. 041-612-05 – HEATH, BUDDY G AND GEORGIA A  
HEARING NO. 08-1672**

A Petition for Review of Assessed Valuation received from Buddy and Georgia Heath protesting the taxable valuation on land and improvements located at 4700 Aberfeldy Rd., Reno, Washoe County, Nevada, was received January 28, 2008.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the petition by Buddy and Georgia Heath be denied due to late filing based upon Nevada Revised Statute.

**08-1148E      PARCEL NO. 127-290-01 – ANDERLINI, FRANCESCA ETAL  
HEARING NO. 08-1670**

A Petition for Review of Assessed Valuation received from Francesca Anderlini and RoseMarie Violante protesting the taxable valuation on land and improvements located at 121 Juanita Dr. 2-1, Incline Village, Washoe County, Nevada, was received January 29, 2008.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the petition by Francesca Anderlini and RoseMarie Violante be denied due to late filing based upon Nevada Revised Statute.

**08-1149E      PARCEL NO. 131-012-04 – CARROLL, JAMES V AND ANDREA B  
HEARING NO. 08-1673**

A Petition for Review of Assessed Valuation received from James and Andrea Carroll protesting the taxable valuation on land and improvements located at 645 Anderson Dr., Incline Village, Washoe County, Nevada, was received January 28, 2008.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the petition by James and Andrea Carroll be denied due to late filing based upon Nevada Revised Statute.

**08-1150E      PARCEL NO. 132-510-01 – BLOOM, ANDREW  
HEARING NO. 08-1669**

A Petition for Review of Assessed Valuation received from Andrew Bloom protesting the taxable valuation on land and improvements located at 840 Tanager St., Incline Village, Washoe County, Nevada, was received January 29, 2008.

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the petition by Andrew Bloom be denied due to late filing based upon Nevada Revised Statute.

**08-1151E     PARCEL NO. 123-145-08 – OPPIO, CATHERINE**  
**HEARING NO. 08-0870**  
**(Heard under Consolidated Hearings earlier in the meeting)**

A Petition for Review of Assessed Valuation received from Catherine Oppio, protesting the taxable valuation on land located at 430 Gonowabie Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's non-equalization of similarly situated properties.

Exhibit II, adjustment charts

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal record, pages 1 through 11

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

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried with Member Horan absent, it was ordered that the taxable value of the land and improvements on Parcel No. 123-145-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**PUBLIC COMMENT**

Rigo Lopez commented on the decision made for lakeshore properties with pier premium adjustments and asked how the Board would address properties with piers that did not appeal. Chairperson McAlinden requested the additional pier properties be agendized for February 28, 2008 and that the parcel numbers be given to the Clerk's Office.

**BOARD MEMBER COMMENTS**

There were no Board member comments.

\* \* \* \* \*

**7:50 p.m.** There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried with Member Horan absent, it was ordered that the Board adjourn.

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**BENJAMIN GREEN**, Vice Chairman  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Stacy Gonzales, Deputy Clerk*