

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

MONDAY

9:00 A.M.

FEBRUARY 25, 2008

PRESENT:

Patricia McAlinden, Chairperson
Benjamin Green, Vice Chairman
John Krolick, Member
James Covert, Member
Linda Woodland, Member

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

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

08-1165E WITHDRAWN PETITIONS

The following petition scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
125-431-01	Marvin, Charles F & Carrie C	08-0899

08-1166E SWEARING IN OF ASSESSOR'S STAFF

There were no staff members from the Assessor's Office to be sworn in.

08-1167E CONSOLIDATION OF HEARINGS

Chairperson McAlinden indicated the Board would consolidate items as necessary when they each came up on the agenda.

08-1168E PARCEL NO. 125-373-15 - SMITH, JUDGE W & CLAUDIA D - HEARING NO. 08-0530

A Petition for Review of Assessed Valuation was received from Judge W. and Claudia D. Smith protesting the taxable valuation on land located at 931 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 7 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

Petitioner Judge Smith was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property.

Mr. Smith submitted Exhibit A as his presentation. He stated he was being "taxed out of house and home" and did not think that was fair. In response to a question by Chairperson McAlinden, the Petitioner said he did not have any additional information that was specific to his property.

County Assessor Josh Wilson, previously sworn, conducted a PowerPoint presentation to demonstrate equalization of similarly situated properties and improvements. The presentation was placed into evidence as Exhibit I and Mr. Wilson asked that it be placed into evidence for all hearings where "non-equalization of similarly situated properties" was cited as the reason for the appeal.

Mr. Wilson commented he did not want to see anyone taxed out of their home, but he had an obligation to follow current statutes and regulations. He said he was not aware of any safety nets provided by the Legislature other than the property tax cap. He indicated he was willing to work with taxpayers in workshops to achieve statutory and regulatory changes.

Mr. Stockton reviewed the approach taken by the Assessor's Office for valuation of the West Slope properties in Incline Village. He said the West Slope was previously valued as one neighborhood but an analysis of different geographic areas was done for the 2008-09 reappraisal because of taxpayer petitions and requests. He indicated the Incline Village Board of REALTORS® map was used as a starting point to define areas for analysis. The analysis included 17 vacant land sales that took place over the last five years and 258 improved sales that took place from July 1, 2004 through June 30, 2007 and were verified to be arms-length transactions. Mr. Stockton stated the paired data analysis provided in Table 3 of Exhibit IV was used to identify differences based on location and view. Analysis of land sales was used to quantify differences in the geographical areas and determine base lot values for each area. He noted the analyses recognized three distinct areas: Ponderosa with a base lot value of \$450,000, Lower Tyner with a base lot value of \$400,000, and Upper Tyner/Jennifer/Apollo with a base lot

value of \$350,000. He submitted a map defining the three areas, which was placed into evidence as Exhibit II for all of the properties listed under Agenda Item 4.

Mr. Stockton identified the subject property as being part of the Upper Tyner/Jennifer/Apollo area. He reviewed the comparable improved sales data provided on page 1 of Exhibit IV and stated the total taxable value of the subject property was below the range of sales prices for the three comparable improved sales. He requested the Board uphold taxable values.

Mr. Smith questioned the increase of approximately 30 percent in taxable value for his property when it was obvious that sales and list prices for homes in his neighborhood were going down. He said it appeared to him the sales analysis included high-end properties that were not comparable.

As requested by Chairperson McAlinden, Mr. Wilson explained the previous Assessor focused on factoring properties on an area-wide basis over the past five years since reappraisal. He said very general and conservative land factors of 8 percent in 2005, 2 percent in 2006 and 15 percent in 2007 were applied to the subject property. He pointed out the Assessor's Office "wiped the slate clean" at reappraisal time and used market evidence to establish a new base land value for the 2008-09 tax year. Mr. Wilson indicated there had been appreciation over the past five years while the relatively conservative land factors were used. With respect to the sales analysis, he observed the Board was given three comparable improved sales to support the subject property's total taxable value. He stated he planned to have his Office go to annual reappraisals at Incline Village from this point forward and, if sales trends continued on their downward path, that would be reflected in next year's base lot values. Mr. Wilson noted the base lot value was determined using a 36-month period, as required under NAC 361.118. He said he wanted to make sure the appellant was getting the appropriate tax cap on his primary residence, which would limit increases in his tax payments to 3 percent per year.

In response to a question by Member Covert, Mr. Wilson indicated it was better for the Assessor's Office and the taxpayers to be able to react to market trends on an annual basis. He acknowledged that big jumps in land value tended to occur every five years on reappraisal, which was a shock to the taxpayers.

Member Covert explained it was not the Board's role to address the amount of taxes paid but to look at the Assessor's valuation and make sure the taxable value did not exceed full cash value for the property.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland,

seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-373-15 be upheld.

08-1169E PARCEL NO. 125-174-08 – HILL, THOMAS N – HEARING NO. 08-0532

A Petition for Review of Assessed Valuation was received from Thomas N. Hill protesting the taxable valuation on land located at 980 Dorcey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

9:56 a.m. Member Woodland temporarily left the meeting.

Petitioner Thomas Hill was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property.

Mr. Hill indicated his home did not have a wet bar and the gross living area of 3,514 square feet included an unfinished utility space of 987 square feet. He said he had no knowledge of an appraiser ever coming to his home. He did not believe the Assessor took into account that his home on Dorcey Drive was located at one of the highest altitude areas of Incline Village. He pointed out his home faced east and had no view.

10:00 a.m. Member Woodland returned to the meeting.

Mr. Hill talked about replacement cost. He stated he bought the lot in 1980 for \$26,000 and built the home himself for \$275,000. He said he could replace the home himself for about half of its taxable value, so contractor's costs should not be used to determine improvement value. He stated the home next to his had been on the market, did not sell, went into foreclosure, and finally sold at auction for \$502,000. He referred to the Fourteenth Amendment to the Constitution, which required the State to guarantee equal rights under all laws. Mr. Hill requested the same relief as that given to the 17 taxpayers who benefited from the Nevada Supreme Court decision in the Bakst case.

County Assessor Josh Wilson, previously sworn, explained that "replacement cost new" referred to the costs to a typical person as determined by the

Marshall and Swift cost service. He indicated the law did not distinguish between owner-builder versus contractor costs. In order to correct the appraisal record, he stated it was necessary for an appraiser to look at the utility area and wet bar to verify the Petitioner's information. He said the law allowed retroactive adjustments for a period of three years and his office would be happy to verify the information and adjust accordingly. Mr. Wilson reviewed the appraisal history for the subject property, which indicated it was placed on the tax roll in April 1982 and was not determined to be 100 percent complete until August 1987. It was noted in the record that the Petitioner refused entry to the appraiser in 1986 and Mr. Wilson pointed out the valuation at that time would have been estimated by the appraiser. Mr. Wilson explained the Board had no statutory jurisdiction to adjust property valuations during a tax year when a petitioner refused entry to the appraiser.

Mr. Stockton commented that the Petitioner's concern about high elevation was addressed by the sales analysis that placed the high elevation areas of the West Slope at the lowest base lot value. In order to address the Petitioner's concerns about more recent sales data, he stated he had done a quick comparison of the subject's total taxable value to seven sales that took place after July 2, 2007, and did not find any incidences where the total taxable value was above the sales price. He indicated next year's reappraisal would address any decrease in the current market values.

Member Green inquired whether the house next door to the Petitioner that sold at auction was included in any of the sales data. Mr. Stockton said the sale had not come up on the Assessor's database. He thought it took two to three weeks after recording for the database to reflect sales. Mr. Wilson pointed out that foreclosures were not typically considered representative of the market, although that trend might be changing in the current climate. Member Green remarked that foreclosed properties were extensively marketed and should be included in the sales data.

Member Covert asked about adjustments to the neighborhood's base lot value. Mr. Stockton indicated there were adjustments as appropriate for view, easements, or for backing to State Route 28 or the Mount Rose Highway. He recalled there was one group of parcels that were impacted by a sewer easement.

Mr. Wilson asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which he previously presented to the Board, be placed into the record as Exhibit I.

In response to a question by Member Woodland, the Petitioner said he was willing to allow an appraiser from the Assessor's Office to inspect the property. He said he had no recollection of refusing entry 20 years ago, nor did he recall ever being asked to allow an appraiser into his home. He questioned how the utility space, which was included as such on his building plans, had ever been classified as a living area. He pointed out he received a certificate of occupancy in December 1989 and reiterated that he built the home himself.

In response to Mr. Hill's inquiry, Chairperson McAlinden assured him his request about the Supreme Court decision was on the record. Mr. Wilson pointed out the Supreme Court did not grant relief for the 2008-09 tax year. He explained the case dealt with the 2003-04 tax year, over which the County Board of Equalization no longer had any jurisdiction. Mr. Hill remarked that it was difficult for working people to take time to come before the Board. He wondered where taxpayers could get relief if they did not file individual petitions every year. Chairperson McAlinden said there seemed to be a lot of misinformation about what the Assessor's Office could and could not do. She encouraged the Petitioner to work with the Assessor's Office to clear up any issues related to his property. Mr. Hill related his frustration about the process and referred to a class action petition that was previously denied by the Board. He wondered what his next step would be to seek relief. Chairperson McAlinden explained he could appeal to the State Board of Equalization. Member Covert commented that the Board looked at all the evidence presented, whether petitioners were present at their hearings or not.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-174-08 be upheld. The Assessor's Office offered to schedule an appointment with the Petitioner to inspect the home and verify the accuracy of the appraisal record.

**08-1170E PARCEL NO. 125-351-02 - HEINZER, BRYAN D & KATHLEEN C
TR - HEARING NO. 08-0850**

A Petition for Review of Assessed Valuation was received from Bryan D. and Kathleen C. Heinzer protesting the taxable valuation on land located at 891 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's evidence packet including Incline Village/Crystal Bay form letter, 9 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

Petitioner Bryan Heinzer was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property.

Mr. Heinzer indicated he was appealing the increase in his taxable land value. He discussed the increases in land valuation over each of the last four years, which were also included in Table 1 on page 1 of Exhibit A. He referred to the Assessor's Conclusions for the 2008 Reappraisal included on page 7 of Exhibit A, which provided a range of \$300,000 to \$458,000 per lot with no consideration for the acreage of each lot. He noted that would calculate to \$1,470,045 per acre at the base lot value of \$350,000, and he did not believe anyone would pay such a price for land in the Jennifer area that backed to the Mount Rose Highway and had no view. Referencing the Assessor's land sales provided on page 6 of Exhibit A, Mr. Heinzer said land sale UTL1 should be excluded because it consisted of four parcels purchased at one time for a total of \$1,660,000. He suggested the parcels were not representative of property in the Jennifer area and mentioned that three of the parcels were view lots. He referenced Table 2 on page 2 of Exhibit A, which used the sales prices from the Assessor's vacant land sales to calculate a price of \$1,348,491 per acre. Using that value, he pointed out his 0.214-acre lot would have a land value of \$288,577. In Table 3 of Exhibit A, the Petitioner performed the same calculation with the view lots excluded, resulting in a land value of \$257,479 for his property. The Petitioner provided the Assessor's taxable land values for several parcels in his neighborhood in Table 4. He thought the values seemed out of bounds when compared on the basis of lot size and square footage. He observed, for example, that his neighbor's land valuation was much lower than his at \$297,500, although the lot size was nearly double the size of his property. Mr. Heinzer proposed that his taxable land value should be reduced to \$169,000. He talked about a comparable sale at 859 Jennifer Street that sold in August 2002 for \$529,000 and sold again in December 2007 for \$545,000. He suggested the 3 percent increase in value over five years was indicative of the market for lower-priced homes in Incline Village.

Chairperson McAlinden stated there was a blank page in her copy of Exhibit A. Mr. Heinzer indicated there should be a total of nine pages, including two pages for legal arguments contained in the Incline Village/Crystal Bay form letter.

Member Woodland asked the Assessor's Office to respond to the Petitioner's comments about values on the neighboring lot at 893 Jennifer Street.

Mr. Stockton reviewed the comparable sales data provided on page 1 of Exhibit IV. He identified I-142 as the most recent sale and best indicator of current market values, having sold in December 2007 for \$314 per square foot. He noted the total taxable value of the subject property was significantly less at \$229 per square foot. He indicated the land was valued based on home sites rather than acreage. He acknowledged there were variations in the size of each lot, but emphasized that only one home could be built upon each parcel. He commented that acreage was probably not a valid unit of

measurement for these types of parcels. Mr. Stockton stated some adjustments to the base lot value were made for the smallest parcels in the neighborhood, but the subject property was a typical parcel size for the area. He observed that size alone did not necessarily make a property more desirable in the marketplace and parcels needed to have things such as coverage, plans, and permits from the Tahoe Regional Planning Agency (TRPA) to make them marketable. With respect to the parcel next door to the subject property, Mr. Stockton said it had a 5 percent downward adjustment for shape and 10 percent downward adjustment for backing to the Mount Rose Highway. He noted the subject parcel also had a 10 percent reduction for backing to the Mount Rose Highway.

Member Covert asked whether the use of a base lot value for each home site was fully within regulations. Mr. Stockton replied that it was and indicated the Assessor's Office attempted to find market verifiable evidence for its values and adjustments.

Member Green inquired as to whether there was a large deviation in lot size for sales in the area. Mr. Stockton stated he was unable to see a difference in value based on lot size when he examined a paired sales analysis.

Mr. Heinzer emphasized that lot size and acreage did make a difference at Lake Tahoe, particularly because of TRPA restrictions on coverage. He commented there were some older properties that were grandfathered in and had more coverage. He talked about a remodel he had done that included the addition of a small deck and said he was required by the TRPA to cut out part of his driveway in order to stay within the coverage allowance. Mr. Heinzer referred to the 20,561 square foot lot size of 947 Jennifer Street, which had the same taxable land value as his 9,334 square foot lot. He did not believe the valuation was equitable.

Mr. Stockton asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I.

Chairperson McAlinden closed the public hearing.

Member Green pointed out there were several sales that supported the Assessor's appraisal. He explained the statutory requirement for the Board to find a "preponderance of evidence" that the Assessor's taxable value exceeded full cash value or that inequity existed. He said he saw no inequity and thought the Assessor had done a reasonable job of valuation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-351-02 be upheld.

10:55 a.m. Chairperson McAlinden declared a brief recess.

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

08-1171E **PARCEL NO. 125-232-24 - BARTA, LESLIE P TR - HEARING NO. 08-1233**

A Petition for Review of Assessed Valuation was received from Leslie P. Barta protesting the taxable valuation on land located at 812 Jeffrey Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, View rating system comments and photographs, 13 pages.

Exhibit B, Petitioner's evidence packet, 145 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property.

Petitioner Les Barta, previously sworn, outlined the four-level view rating system put together by the Department of Taxation, as well as four photographs and view evaluations provided in Exhibit A as examples of each type of view. He pointed out photographs of the view from each side of his deck on pages 11 and 12 of Exhibit A. He said the subject property should be classified with a view rating of "B" rather than the rating of "C" designated by the Assessor's Office. Mr. Barta characterized a "B" view as a partial Lake view with obstructions and a "C" view as an open natural view with no obstructions other than trees. He explained there was a Nevada Administrative Code (NAC) requirement that the Assessor take into account the difference between a natural view (trees) and an obstructed view (houses or buildings). He referred to a unanimous decision by the Board a few years ago to reduce the view classification on the subject property.

County Assessor Josh Wilson, previously sworn, explained the Assessor's Office utilized a form developed by the Department of Taxation that required the

appraiser to stand on the ground and analyze all views in a consistent manner. He indicated the previous decision of the Board was to reduce the view rating on the subject property from very good (V5) to good (V4). A six-level view system was in place at the time of the decision. He asserted the Petitioner was asking the Board to reduce the subject property's current view rating from average to fair. Mr. Wilson asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which he previously presented to the Board, be placed into the record as Exhibit I. He said he was not sure if pictures were meaningful in evaluating the view, given the decision of the Supreme Court and the new view evaluation form developed by the Department of Taxation.

Mr. Wilson clarified for Chairperson McAlinden that the four pictures presented in Exhibit A were not used by the Assessor's Office during the appraisal process. He explained the appraisers used a view book in years past, but regulations adopted August 4, 2004 required the appraiser to stand on the land to determine the view and the view book was subsequently eliminated.

Mr. Stockton reviewed the comparable improved sales provided on page 1 of Exhibit IV to support the taxable value of the subject property. He said he spent approximately three months walking the neighborhood to evaluate views for every parcel in the subject's neighborhood. He stated it was his experience that the ratings obtained from the view evaluation forms correlated well when compared with the sales data. He displayed the view evaluation form provided on page 12 of Exhibit IV and outlined the points given to the subject property. Mr. Stockton emphasized the form developed by the Department of Taxation did not differentiate in the assignment of points based on natural versus man-made types of obstructions to the view. He referred to the paired sales analysis on page 7 and stated sales were chosen for the analysis because they best isolated the view component of value. Mr. Stockton indicated the taxable value did not exceed market value and asked the Board to uphold the appraisal.

Member Green inquired about the valuation history of the subject property on page 9 of Exhibit IV, which showed a taxable land value of \$267,300 for the 2007-08 tax year. Mr. Wilson clarified, for any property subject to any of the four methodologies contested before the Supreme Court, the State Board of Equalization directed the Assessor to roll back the land values to their 2002-03 levels and then factor forward based on approved land factors for each subsequent year. Member Green wondered if that change also reflected the County Board decision regarding the view. Senior Appraiser Rigo Lopez, previously sworn, pointed out the 2006-07 value of \$401,533 represented the rollback value with land factors applied for subsequent years. He noted there was a pending State Board decision for 2007-08, which would also require values to be rolled back and factored forward, but the decision did not include the view reduction. He said it appeared to him the 2007-08 valuation of \$267,300 would require further correction and he would check with the Assessor's Data Management Department.

Member Krolick pointed out the adjustment percentages of 20 percent for a fair view, 40 percent for an average view and 60 percent for a superior view, which

were previously presented to the Board for properties on the East Slope, were not consistent with the upward adjustment of 50 percent on the subject property. Mr. Stockton replied there could be a different impact for the view in each area and adjustments for the view were based on sales within the specific neighborhood. Mr. Wilson further clarified that the dollar figure associated with the view, as determined by paired sales, was compared with the base lot value for the neighborhood, which could produce different percentages for view adjustments in each neighborhood. He emphasized the adjustments were designed to acknowledge the dollar value added because of the view influence. In response to further questioning by Member Krolick, Mr. Wilson stated there were adjustments on the West Slope of 30 percent for a fair view, 50 percent for an average view and 75 percent for a superior view. He did not know why data containing the percentages was not included in Exhibit IV, but acknowledged that it should have been.

Mr. Wilson referred to the 2003-04 sales data beginning on page 96 of Exhibit B and questioned its relevance to the 2008-09 tax year. He mentioned the Petitioner's reference to the Lake Tahoe Special Study in Exhibit B and noted the Assessor had clearly demonstrated in years past that there were serious flaws with the Department of Taxation Study. Mr. Wilson also pointed out that the Lake Tahoe Special Study characterized the Assessor's values in Incline Village as being too low and the Tax Commission never acted on the Study. He emphasized he could not just freeze land values at Lake Tahoe at their 2002-03 levels when there had been clear market appreciation since that time.

Mr. Wilson commented the purpose of the Petitioner's information might be to overturn the current taxable value system and observed there would be pluses and minuses to any property taxation system. He stated he would participate in any and all discussions, but it was not his role as a policy implementer to advocate any one position. He indicated he would give his knowledge and expertise to the policy makers and let them set the taxation policy. Mr. Wilson said it was his opinion that the founders of the Constitution had market value in mind when they talked about uniform rate of assessment and taxation, not the bifurcated system of land and improvements currently in place. Without some extensive homestead exemptions or some other protection for residential property owners, he could not see any system resulting in a reduction of tax levies. He pointed out the effective tax rates in Washoe County were roughly 0.5 percent and said there were some jurisdictions in the Country that were as high as 3 or 4 percent.

Member Krolick inquired about the data used to determine what specific amount of value was added by the view for the West Slope properties versus the East Slope properties. Mr. Stockton referred to the second table on page 7 of Exhibit IV, which compared parcels with no view to those with an average view. He explained the paired sales analysis used parcels that were as similar as possible in every aspect in order to isolate the view as the primary difference between each pairing. He pointed out the far right column, which reflected the difference in sales price between a parcel with no view and a similar parcel with an average view. Member Krolick commented on the difference in acreage between the first pairing of parcels. Mr. Stockton replied that parcels in the

neighborhood were valued as home sites rather than the amount of acreage. Member Krolick remarked that any Lake Tahoe parcel with a view was a premium parcel and was usually developed with maximum square footage. He stated that people were generally looking for “trophy homes” in excess of 4,000 square feet. Mr. Stockton indicated there were a number of factors that made a parcel a premium home site, not just the square footage or the view. He did not believe the properties on Upper Tyner exhibited the characteristics of “trophy homes”. Mr. Wilson referenced the second and third pairing to illustrate the parcels were very similar to each other in size and remarked that both pairings clearly supported the view adjustment. He emphasized that Mr. Stockton looked at as many pairings as possible in establishing the amount of the view premium. Member Krolick observed that coming up with the right number for the view premium was subjective. Mr. Wilson acknowledged that his appraisers worked with the data they had. He pointed out the appraiser in this case provided pairings to demonstrate that view affected value. He did not believe anyone would question that view affected value, but the question was whether the amount of the premium was appropriate. He said the Assessor’s Office would look at any and all data that was available and would do so on an annual basis.

Member Woodland pointed out the taxable land value was \$570,000 in 2004 and was currently \$507,500, so if the value were rolled back to 2004 it would actually increase. She understood there was a view factor in place but it appeared to her that the Assessor’s value was well within the numbers.

Mr. Barta clarified he was not asking to roll the land value back. He said he was dealing with the levels of value assigned to view based on the classifications used during the 2008-09 appraisal cycle. He indicated the Assessor’s view book was rejected by the Court as a form of methodology never approved by the Tax Commission, but there was no rejection of the ability of the Assessor or the taxpayer to use photographs as evidence to support their position. He stated the photographs in Exhibit A were the exact photographs used by the Department of Taxation to illustrate what each stage of view classification looked like when they developed the system.

With respect to the view reduction granted by the County Board for the 2006-07 tax year, Mr. Barta explained there were two hearings that year regarding the assessment of his property, one for the general issues and one for the view classification. He asserted it was included in the decision that the view reduction should be added to whatever the determination of the Board would be on the general issues. He pointed out the Assessor appealed the County Board’s general decision to roll land values back to 2002-03 and stated on the appeal form to the State Board that the ruling on the view classification was not contested. He said he was very unhappy when the State Board overturned the view decision because it was not noticed for a hearing and he did not have a chance to contest it. Mr. Barta asked the Board to look at the photographs of his view and compare them to the picture marked “C”. He suggested there was no relationship between the two views because there were buildings in front of his view from the subject property. He proposed that his view was nearly identical to the picture marked “B”.

Mr. Wilson related a comment made by Dr. Mason during a State Board of Equalization hearing that Mr. Barta was trying to get more than the Supreme Court gave him. He noted that Mr. Barta was one of 17 taxpayers involved in the Bakst case, wherein the Nevada Supreme Court established his 2003-04 land value at the 2002-03 level. He recalled the State Board questioning how it could be fair to use the view book, which was deemed to be an unconstitutional methodology, to lower Mr. Barta's value for a subsequent year. He believed the State Board thought the question relevant because of their decision to apply Tax Commission approved factors to bring the value forward to the 2006-07 tax year. Mr. Wilson apologized to Mr. Barta for the value of \$267,300 shown on the appraisal record for the 2007-08 tax year. He did not believe that was correct, but said it would be verified against the decision letter from the State Board of Equalization. He explained he had not planned on appealing the view decision for Mr. Barta's parcel because he was not sure it was relevant based on the Supreme Court decision. Mr. Wilson commented there were issues in deciding which decision took precedence when two separate hearings were granted for the same parcel.

Chairperson McAlinden clarified with Mr. Wilson that, for the area in question, the base lot value represented no view and there were adjustments of 30 percent for a fair view, 50 percent for an average view and 75 percent for a superior view.

Chairperson McAlinden closed the public hearing.

Member Covert commented that the Petitioner's argument might have been better supported if there had been multiple photographs showing a range of views for each classification.

Member Green said he believed the subject property had an average view. He noted there were two comparable properties that sold for more than the subject, although they were inferior in terms of square footage and had no view at all. He believed the Assessor had done a good job.

Member Krolick said he would support a motion to uphold value because the subject property was correctly categorized as an average view. However, he indicated there was a problem with the way the Assessor's percentages were determined and thought a better system was still needed.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Green, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-232-24 be upheld.

08-1172E PARCEL NO. 125-163-07 - PETROVFFSKY, GEORGE N ETAL -
HEARING NO. 08-1046

A Petition for Review of Assessed Valuation was received from George Petrovffsky and Kay Hillsman protesting the taxable valuation on land located at 917 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's questions about valuation, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

Petitioner George Petrovffsky was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property.

Mr. Petrovffsky commented he had not received much help from the Assessor's Office. He objected to the huge increase in taxable land value and to receiving his Notice of Hearing when he was out of town, which left him only five days to prepare. He stated he owned the house for about five years and it had a very heavily filtered view with some trees across the street. Mr. Petrovffsky referred to page 3 of Exhibit IV, wherein the Assessor's Office used ULT1 as a vacant land sale. He noted the sale included four lots located across the street from his property and disagreed with the notation that there was no view from some of the lots. He stated there were no obstructions and three of the parcels had superior views. He questioned how his "no view" property could be worth \$350,000 if the superior views across the street from his house were worth \$416,000. Mr. Petrovffsky commented that views did make a difference in Incline Village. He understood the lots were only on the market for about one hour before they sold. He requested an explanation.

Member Covert explained the Assessor's Office did not control the time allotted to notice petitioners of their hearing dates. He pointed out the State Legislature mandated three days notice and the Board's policy was to provide ten days notice. He stated the Petitioner should have realized he would be required to present evidence when he filed his appeal on January 14, 2008. He noted the Legislature made no provision for taxpayers not being home.

Member Green pointed out the Assessor's view designations for the lots across the street from the subject property. Mr. Petrovffsky asserted the Assessor's data was incorrect and at least three of the lots had an unrestricted view of Lake Tahoe. He said the property was clearly posted with "No Trespassing" signs, so he was unable to take photographs.

County Assessor Josh Wilson, previously sworn, stated his office did not send hearing notice to petitioners. He displayed a copy of the Petitioner's Notice of Hearing, which was dated February 15, 2008 on letterhead from the Office of the Washoe County Clerk. He explained a tentative hearing schedule was developed at the beginning of February 2008 based on the Board's direction. He thought the schedule was to have been posted on the County Board of Equalization's website and hoped that would take place next year. He commented the Board had a self-imposed written notification period and directed the Clerk to send notices ten days prior to each hearing. Mr. Wilson added that hearings before the County Board of Equalization were required by statute to take place during the month of February, which produced a very tight timeline between when appeals were filed and when they were heard.

Mr. Wilson noted the appraiser used vacant land sales for valuation of the subject property. He pointed out the Nevada Administrative Code (NAC) allowed the use of alternate methods for valuation when there were not enough vacant land sales and he expected the Assessor's Office would become more reliant on the abstraction method at Lake Tahoe because there would not be enough vacant land sales to establish value in future years. Mr. Wilson explained the abstraction method looked at the total sales price and subtracted the contributory value of the improvements to determine land value. Based on that approach, he stated the subject property would have a much higher taxable land value. He pointed out the total taxable value of the subject property was significantly lower than the appellant's 2003 purchase price.

Mr. Wilson asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which he previously presented to the Board, be placed into the record as Exhibit I.

Member Green asked the Assessor to respond to the Petitioner's question in Exhibit A as to why his improvement value increased. Mr. Wilson said the law required the Assessor to revalue property every year and improvements were recosted using the appropriate *Marshall and Swift* cost manuals and subtracting for depreciation. He pointed out any increase in improvement value would be due to an increase based on *Marshall and Swift* values. He said the Assessor's Office was currently using the October 1, 2006 *Marshall and Swift* cost manual.

Mr. Stockton discussed the comparable improved sales in Exhibit IV and identified I-46 as the most recent sale and best indicator of value, although it was inferior to the subject in terms of size. He noted the 2003 purchase price for the subject property was \$520,000, which was more than the total taxable value of \$459,545.

With respect to the parcels across the street, Mr. Stockton indicated they were vacant land sales and said he visited the parcels. He identified them as gradually downsloping lots that backed to some open space area. He indicated there were some footings and foundations in at the time of his visit, and his inspection revealed it was very difficult to see Lake Tahoe. He acknowledged it might be possible to have a view if the new homes were built above the trees. Mr. Stockton said the parcels were individually listed for \$435,000 each and sold at a discount to a single developer for \$415,000 each.

In response to a question by Member Green, Mr. Stockton said he did not know how long the parcels were on the market before sale.

Member Woodland inquired as to whether the parcels across the street were fully developed when the 2008-09 tax roll closed. Mr. Stockton said they were working on building the homes at the time of his visit and would be reappraised upon completion. He was not sure if any trees had been cleared during construction, but did not think the topography would lend itself to a good view of Lake Tahoe.

Mr. Petrovffsky stated there were 140 trees removed from the top three lots across the street. He said the sale was accomplished within one hour after they were placed on the market. He agreed that the bottom parcel had a filtered view, but stated the top three parcels had a superior view from any room in the two-story homes. He objected because the large homes blocked his view and he had to live with the construction over the past year. He indicated there were neighbors who would have purchased the lots had they known the property was for sale.

Member Woodland commented that the views would be adjusted as appropriate on reappraisal of the completed homes. Mr. Petrovffsky reiterated his argument that his land value of \$350,000 was not viable when compared to \$415,000 for the lots across the street.

Chairperson McAlinden closed the public hearing.

Member Covert commented that the view issue was very subjective. He said it was the role of the Board to look at whether the total taxable value of the subject exceeded its full cash value or whether there was inequity pursuant to the applicable statute.

Member Green pointed out the parcels across the street actually sold for \$415,000. He said he had no idea what the Assessor's valuation on the lots was in relation to the subject property. Chairperson McAlinden pointed out the public hearing was closed.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-163-07 be upheld.

08-1173E PARCEL NO. 125-252-07 - DOMINY, DANIEL L - HEARING NO. 08-1037

A Petition for Review of Assessed Valuation was received from Daniel L. Dominy protesting the taxable valuation on land located at 754 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

Petitioner Daniel Dominy was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property.

Mr. Dominy stated he purchased his home, which was his permanent and only residence, in 1990 for \$224,000. He indicated it was a rather small house on 0.2 acres and no changes had been made in 17 years. He questioned why there were cases in the courts every year related to Incline Village and suggested there was something wrong with the system. He said he could not challenge any of the facts presented to him in Exhibit IV, but Mr. Dominy wondered why the Assessor's analysis included million dollar homes. He objected to having only five days to prepare by the time he received his Notice of Hearing. He pointed out the taxable land value on his property was previously established at \$121,500 by the County Board of Equalization and then revised to \$153,921 by the State Board of Equalization after he was represented by the Village League to Save Incline Assets. He remarked this was not a new case and asserted there was a false system in place that established one base land value of \$350,000. Mr. Dominy referred to page 3 of Exhibit IV, which showed two empty lots that sold for less than \$350,000. He emphasized that the default valuation system did not take into account that his home was purchased for \$224,000 and never improved. He commented the abstraction system did not seem to be working and asked where he could find relief.

County Assessor Josh Wilson, previously sworn, stated it was his opinion there was a tremendous amount of misinformation spread by the 501c(3) organization that solicited appellants and advertised heavily to fight the Washoe County Assessor's Office. He explained the 2007-08 land value established by the State Board of Equalization was a way to seek some resolution and, as a result of the land value being rolled back and then factored forward, the Petitioner had benefited from the Bakst decision. He pointed out the Petitioner's property tax cap was reestablished based on a lower valuation, providing him with a benefit in subsequent years that most of the other property owners in Washoe County would not get. Mr. Wilson attributed the record number of tax appeals during the 2008-09 tax year to direct mail and email solicitations by the Village League to Save Incline Assets, which urged property owners to appeal their taxes. He appreciated the Petitioner having taken the time to show up at his hearing and said he sympathized with the long-time property owners at Incline Village. He indicated he would continue to work with the Legislature and the Nevada Tax Commission. Mr. Wilson noted there had been significant appreciation in the market at Incline Village since the Petitioner bought his property and he did not believe the total taxable value of the subject property was excessive.

Mr. Stockton reviewed the improved comparable sales on page 1 of Exhibit IV, identifying I-142 as the most recent sale. He stated the total taxable value of \$456,997 was supported by the improved and vacant land comparable sales.

Mr. Wilson asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which he previously presented to the Board, be placed into the record as Exhibit I.

Mr. Dominy stated the courts set his land value at \$153,000 last year upon review. Based on Mr. Wilson's comments, he said it sounded as if he was being punished for challenging the system during his previous appeal.

Mr. Wilson indicated he was valuing the land according to statutes and regulations, which required the use of market value. He said the valuation was in no way punitive for last year's State Board of Equalization decision.

Chairperson McAlinden explained that the Board's ten-day hearing notice exceeded the three days required by statute. She said she read all of the appeals and many of them used the same form. She suggested it would be helpful for the Petitioner to provide information specific to his property. Mr. Dominy indicated nothing had changed with respect to his property in 17 years.

Member Green pointed out the land values changed because the market changed and Lake Tahoe was a desirable place to live. He indicated the Board had an obligation, not just to those in Incline Village and Crystal Bay, but to all taxpayers in Washoe County, and that every taxpayer was required to pay their fair share based on the market value of their property. He emphasized the Board had no control over increasing

market values and stated that assessments would decrease if the market decreased. He said the Board was there to make sure everyone was treated fairly.

Member Krolick stated he could sympathize with the Petitioner because he owned three properties in Incline Village and the valuation on one of them tripled.

Member Covert remarked, after 35 years in the business world, that only the lawyers were getting rich off the system.

Chairperson McAlinden closed the public hearing.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded Member Covert, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-252-07 be upheld.

**08-1174E PARCEL NO. 125-232-03 - FISHER, HERBERT G & SHIRLEY A
TR - HEARING NO. 08-0046**

A Petition for Review of Assessed Valuation was received from the Fisher Family Trust protesting the taxable valuation on land located at 814 Jeffrey Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

Petitioner Herbert Fisher was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property.

Mr. Fisher referred to the Assessor's recommendation in Exhibit IV to increase the taxable improvement value of his property because of an alleged error in the appraisal record concerning the square footage of his basement. He said the Assessor had

made an erroneous assumption that all of the square footage that was not taken up by the garage was part of the living area. He stated there was a significant amount of unfinished area in his basement and he believed the notation of 588 square feet in the appraisal record was correct. Mr. Fisher also requested that the lower values ordered by the Nevada Supreme Court be implemented by the Assessor's Office.

County Assessor Josh Wilson, previously sworn, explained the premise of the Supreme Court ruling was that the Nevada Tax Commission failed to set regulations for valuing land. He pointed out the Assessor's Office had followed regulations adopted by the Tax Commission on August 4, 2004. He indicated there were more Tax Commission regulations expected on March 4, 2008, which he believed would clarify some of the issues. He stated his Office would continue to do what the Tax Commission regulations required and he was in compliance with the Supreme Court mandate, which applied to 17 properties for the 2003-04 tax year.

Regarding the Petitioner's basement area, Mr. Wilson recommended that the Board uphold the current taxable values and allow the Assessor's Office to conduct an on-site inspection of the property in order to verify the appraisal record. He indicated the statute would allow the Assessor to make any appropriate change in value as a factual correction.

Mr. Wilson asked that the Assessor's response to appeals based on non-equalization of similarly situated properties, which he previously presented to the Board, be placed into the record as Exhibit I.

Mr. Fisher said he had no objection to the Assessor's proposal, but he pointed out the original plans were submitted when the house was built and there had been no changes since that time. He believed it was irrelevant to have an appraiser come out and saw no reason to go through that.

Chairperson McAlinden explained the statute that dealt with refusing entry to an appraiser. She suggested to the Petitioner that he make an appointment and allow the Assessor's Office to view his property in order to assure accurate information on the appraisal record.

Mr. Wilson stated the Petitioner had been assessed for a finished basement and it was possible a refund might be due if that information was verified to be incorrect. Mr. Fisher said part of the basement was finished. He said it was an inconvenience to him, but he would make an appointment if it was necessary.

In response to a question by Member Covert, Mr. Wilson explained the issue seemed to be whether the basement was finished or half-finished. He clarified for Member Green that the record showed a basement that was 28 feet by 33 feet, or 924 square feet.

Mr. Wilson emphasized that, if the Petitioner refused entry, the Assessor's Office would probably reopen the roll and make corrections based on the information that was available.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-232-03 be upheld. The Assessor's Office offered to schedule an appointment with the Petitioners to inspect the home and verify the accuracy of the appraisal record.

1:11 p.m. Chairperson McAlinden declared a brief recess.

1:45 p.m. The Board reconvened with all members present.

08-1175E **PARCEL NO. 125-243-30 - CARLL, WADE & KATHLEEN TR - HEARING NO. 08-0006F07**

A Petition for Review of Assessed Valuation was received from Wade and Kathleen Carll protesting the 2007-08 taxable valuation on land located at 860 Susan Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, 2 pages.

Exhibit II, Assessor's Objection to Hearing pursuant to NRS 361.340(11), 1 page.

Deputy District Attorney Herb Kaplan pointed out that NRS 361.340 required petitions for the 2007-08 tax year to be filed no later than January 15, 2007. Chairperson McAlinden noted the appeal form was signed by the Petitioner on August 3, 2007. The form was received in the Assessor's Office on August 8, 2007.

Based on the evidence presented by the Petitioner and the Assessor's Office, and pursuant to NRS 361.340(11), on motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was found that the appeal for Parcel No. 125-243-30 was filed after January 15, 2007 and the Board had no jurisdiction to hear the petition for the 2007-08 tax year.

DISCUSSION – AGENDA ITEM 4 (ALSO MINUTE ITEMS 08-1176E THRU 08-1302E)

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board consolidated hearings in Agenda Item 4 with the exception of Parcel Nos. 125-163-07, 125-174-08, 125-232-03, 125-232-24, 125-252-07, 125-351-02 and 125-373-15, which had already been heard; and Parcel No. 125-431-01, which had been withdrawn by the Petitioner.

The Board reviewed new information submitted by some of the petitioners.

Chairperson McAlinden noted a letter from Petitioner William Dohrmann for Parcel No. 125-185-11 containing information about lot size and Lake view. The letter pointed out that neighboring Parcel No. 125-163-05 had a larger lot and a superior Lake view, although its assessed land value was \$17,500 less than the subject property.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property for Parcel No. 125-185-11. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record. He pointed out that neighboring Parcel No. 125-163-05 was characterized by the Assessor's Office as having no view, but was receiving a 5 percent discount for having somewhat of an irregular shape, which accounted for the difference in taxable land values. He did not have any information to indicate why the Petitioners thought the parcel had a superior Lake view.

Member Green noted a list on page 2 of Exhibit B, which compared parcels characterized by the Petitioners as "no view", "average Lake view" and "superior Lake view". Mr. Stockton said he was not sure where the Petitioners' view classification had come from. He stated the appraisal record showed no view for the parcels characterized by the Petitioners as having "superior views".

Chairperson McAlinden recalled previous testimony by the Assessor's Office that land values for the Upper Tyner area were determined based on home sites rather than acreage. Mr. Stockton explained there were downward adjustments in the neighborhood for lots smaller than 7,000 square feet. Chairperson McAlinden noted the subject property was 11,530 square feet and, therefore, would not qualify for a size adjustment. She commented she did not see sufficient evidence upon which to base an adjustment.

Member Green remarked it was unfortunate that the Petitioners were not present to further clarify their argument concerning the view.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the locations of all of the subject properties in Agenda Item 4. He referred to the

information presented in Exhibit IV for each parcel in the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-1176E through 08-1302E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-1176E PARCEL NO. 125-041-04 - PUTNEY, ALLEN D & LILIA A -
HEARING NO. 08-0386

A Petition for Review of Assessed Valuation was received from Allen D. and Lilia A. Putney protesting the taxable valuation on land located at 736 Allison Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-041-04 be upheld.

08-1177E PARCEL NO. 125-051-08 - ADKINS, ALLEN A & HARRIET J TR - HEARING NO. 08-0499

A Petition for Review of Assessed Valuation was received from Allen and Harriet J. Adkins protesting the taxable valuation on land located at 759 Harper Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-051-08 be upheld.

08-1178E PARCEL NO. 125-141-06 - ACAMPORA, CARMEN & MARISA G
TR - HEARING NO. 08-0767

A Petition for Review of Assessed Valuation was received from Carmen and Marisa Acampora protesting the taxable valuation on land located at 429 Valerie Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-141-06 be upheld.

08-1179E **PARCEL NO. 125-141-10 - LAWRENCE, ROBERT M - HEARING NO. 08-0349**

A Petition for Review of Assessed Valuation was received from Robert M. Lawrence protesting the taxable valuation on land located at 409 Valerie Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-141-10 be upheld.

08-1180E **PARCEL NO. 125-141-18 - COLON, RICHARD W & LAVONNE H TR - HEARING NO. 08-1085**

A Petition for Review of Assessed Valuation was received from Richard W. and LaVonne H. Colon protesting the taxable valuation on land located at 421 Valerie Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 2 pages.

Exhibit B, Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-141-18 be upheld.

**08-1181E PARCEL NO. 125-141-28 - PITTMAN, TERRELL W & LINDA L
TR - HEARING NO. 08-0224**

A Petition for Review of Assessed Valuation was received from Terrell W. Pittman protesting the taxable valuation on land located at 422 Valerie Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor’s Hearing Evidence Packet including comparable sales, maps and subject’s appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor’s response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor’s Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor’s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-141-28 be upheld.

08-1182E PARCEL NO. 125-142-02 - BEATTY, KENNETH M & SANDRA R
TR - HEARING NO. 08-0798

A Petition for Review of Assessed Valuation was received from Kenneth M. and Sandra R. Beatty protesting the taxable valuation on land and improvements located at 816 Toni Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor’s response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor’s Hearing Evidence Packet including comparable sales, maps and subject’s appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-142-02 be upheld.

08-1183E PARCEL NO. 125-142-18 - AUSERMAN, VERNON K & BARBARA J TR - HEARING NO. 08-1576

A Petition for Review of Assessed Valuation was received from Vernon and Barbara J. Ausherman protesting the taxable valuation on land located at 804 Toni Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-142-18 be upheld.

08-1184E PARCEL NO. 125-143-04 - SMITH, MICHAEL D & CAROLYN J
TR - HEARING NO. 08-0512

A Petition for Review of Assessed Valuation was received from Michael D. and Carolyn J. Smith protesting the taxable valuation on land located at 772 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 28 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-143-04 be upheld.

08-1185E PARCEL NO. 125-143-05 - JONKER, PETER E & JANET L TR -
HEARING NO. 08-1383

A Petition for Review of Assessed Valuation was received from Peter E. and Janet L. Jonker protesting the taxable valuation on land located at 770 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and information provided by the Assessor's Office, 29 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-143-05 be upheld.

08-1186E PARCEL NO. 125-151-09 - MCIVER, ROBERT C & ANN E -
HEARING NO. 08-0692

A Petition for Review of Assessed Valuation was received from Robert C. and Ann E. McIver protesting the taxable valuation on land located at 877 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-151-09 be upheld.

08-1187E PARCEL NO. 125-151-28 - CRONIN, JOHN M ETAL TR -
HEARING NO. 08-1096

A Petition for Review of Assessed Valuation was received from John M. Cronin and Linda E. Schmetzer protesting the taxable valuation on land located at 897 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-151-28 be upheld.

08-1188E PARCEL NO. 125-152-03 - PERRY, SAM - HEARING NO. 08-1511

A Petition for Review of Assessed Valuation was received from Sam Perry protesting the taxable valuation on land located at 894 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land for Parcel No. 125-152-03 be upheld.

08-1189E PARCEL NO. 125-152-04 - PERRY, SAM - HEARING NO. 08-1512

A Petition for Review of Assessed Valuation was received from Sam Perry protesting the taxable valuation on land located at 892 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land Parcel No. 125-152-04 be upheld.

**08-1190E PARCEL NO. 125-152-08 - NOWLIN, JAMES R & CONSTANCE K
- HEARING NO. 08-0360**

A Petition for Review of Assessed Valuation was received from James R. and Constance K. Nowlin protesting the taxable valuation on land located at 884 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-152-08 be upheld.

08-1191E PARCEL NO. 125-156-04 - HOLLAND, MICHAEL M & KATHERINE C - HEARING NO. 08-0688

A Petition for Review of Assessed Valuation was received from Michael and Katherine Holland protesting the taxable valuation on land located at 828 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 18 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-156-04 be upheld.

08-1192E PARCEL NO. 125-161-02 - ROUGH, MIKE & JUNE TR -
HEARING NO. 08-1378

A Petition for Review of Assessed Valuation was received from Mike and June Rough protesting the taxable valuation on land located at 959 Dorcey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-02 be upheld.

08-1193E PARCEL NO. 125-161-15 - GOLDBERG, MICHAEL S &
KATHERINE A - HEARING NO. 08-0255

A Petition for Review of Assessed Valuation was received from Michael S. and Katherine A. Goldberg protesting the taxable valuation on land located at 602 Cynthia Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-15 be upheld.

08-1194E PARCEL NO. 125-161-17 - STEED, JOSEPH D & GENIECE L TR - HEARING NO. 08-0448

A Petition for Review of Assessed Valuation was received from Joseph D. and Geniece L. Steed protesting the taxable valuation on land located at 606 Cynthia Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-17 be upheld.

08-1195E PARCEL NO. 125-161-20 - KANE, NEVAN & GAIL - HEARING NO. 08-0683

A Petition for Review of Assessed Valuation was received from Nevan and Gail Kane protesting the taxable valuation on land located at 607 Cynthia Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-20 be upheld.

08-1196E PARCEL NO. 125-161-21 - WEGENER, CURT & MINDY -
HEARING NO. 08-1240

A Petition for Review of Assessed Valuation was received from Curt and Mindy Wegener protesting the taxable valuation on land located at 605 Cynthia Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-21 be upheld.

08-1197E PARCEL NO. 125-161-31 - ECCLES, SAMUEL F TR - HEARING
NO. 08-1203

A Petition for Review of Assessed Valuation was received from Samuel F. Eccles protesting the taxable valuation on land located at 923 Michael Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-31 be upheld.

08-1198E PARCEL NO. 125-161-32 – REID, RONNIE C – HEARING NO. 08-0478

A Petition for Review of Assessed Valuation was received from Ronnie C. Reid protesting the taxable valuation on land located at 921 Michael Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-32 be upheld.

08-1199E PARCEL NO. 125-161-33 - LOPEZ, RANDAL J & CHRISTINE TR - HEARING NO. 08-0823

A Petition for Review of Assessed Valuation was received from Randal J. and Christine Lopez protesting the taxable valuation on land located at 919 Michael Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-33 be upheld.

08-1200E PARCEL NO. 125-161-41 - BRITT, LARRY G & SANDRA J TR - HEARING NO. 08-0869

A Petition for Review of Assessed Valuation was received from Larry G. and Sandra J. Britt protesting the taxable valuation on land located at 941 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land for Parcel No. 125-161-41 be upheld.

08-1201E PARCEL NO. 125-161-42 - KRANZ, PATRICK M & DEBORAH L - HEARING NO. 08-1052

A Petition for Review of Assessed Valuation was received from Patrick M. Kranz protesting the taxable valuation on land located at 943 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-42 be upheld.

08-1202E PARCEL NO. 125-161-43 - LOUDON, ROBERT J - HEARING NO. 08-0693

A Petition for Review of Assessed Valuation was received from Robert J. Loudon protesting the taxable valuation on land located at 945 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-161-43 be upheld.

08-1203E PARCEL NO. 125-162-05 - PONS, CATHERINE ETAL - HEARING NO. 08-1484

A Petition for Review of Assessed Valuation was received from Catherine Pons protesting the taxable valuation on land located at 944 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-162-05 be upheld.

08-1204E PARCEL NO. 125-162-09 - TAUBERT, WILLIAM H TR -
HEARING NO. 08-1188

A Petition for Review of Assessed Valuation was received from William H. Taubert protesting the taxable valuation on land located at 936 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-162-09 be upheld.

08-1205E PARCEL NO. 125-163-11 - CORNMAN, ROBERT A & NASEALIA L - HEARING NO. 08-1346

A Petition for Review of Assessed Valuation was received from Robert A. and Nasealia L. Cornman protesting the taxable valuation on land located at 922 Dorsey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-163-11 be upheld.

08-1206E PARCEL NO. 125-163-16 - EDWARDS, LORI S ETAL - HEARING NO. 08-0477

A Petition for Review of Assessed Valuation was received from Lori S. Edwards protesting the taxable valuation on land located at 932 Dorsey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-163-16 be upheld.

08-1207E PARCEL NO. 125-163-30 - GINOCCHIO, GREG - HEARING NO. 08-0082

A Petition for Review of Assessed Valuation was received from Greg Ginocchio protesting the taxable valuation on land located at 590 Douglas Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 9 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-163-30 be upheld.

**08-1208E PARCEL NO. 125-164-02 - HAWORTH, ARTHUR F & BARBARA
M TR - HEARING NO. 08-0856**

A Petition for Review of Assessed Valuation was received from Arthur F. and Barbara M. Haworth protesting the taxable valuation on land located at 906 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-164-02 be upheld.

08-1209E PARCEL NO. 125-171-13 - PONS, CATHERINE ETAL - HEARING NO. 08-1409

A Petition for Review of Assessed Valuation was received from Catherine Pons protesting the taxable valuation on land located at 956 Garen Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-171-13 be upheld.

08-1210E PARCEL NO. 125-171-18 - O`CONNOR, THOMAS S & KATHLEEN R TR - HEARING NO. 08-0916

A Petition for Review of Assessed Valuation was received from Thomas S. and Kathleen R. O`Connor protesting the taxable valuation on land located at 977 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor`s response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor`s Hearing Evidence Packet including comparable sales, maps and subject`s appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor`s response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor`s Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor`s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-171-18 be upheld.

08-1211E PARCEL NO. 125-172-11 - SULLIVAN, MARK F TR - HEARING NO. 08-1163

A Petition for Review of Assessed Valuation was received from Mark F. Sullivan protesting the taxable valuation on land located at 978 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-172-11 be upheld.

08-1212E PARCEL NO. 125-172-31 - BECK, WALTER H & SHERRILL K TR - HEARING NO. 08-1182

A Petition for Review of Assessed Valuation was received from Walter H. and Sherrill K. Beck protesting the taxable valuation on land located at 608 Dorothy Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-172-31 be upheld.

08-1213E PARCEL NO. 125-173-04 - STOCK, NED & JANET TR - HEARING NO. 08-0307

A Petition for Review of Assessed Valuation was received from The Ned and Janet Stock Living Trust protesting the taxable valuation on land located at 961 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-173-04 be upheld.

**08-1214E PARCEL NO. 125-174-03 - ERCOLINI, LARRY W & DIANE M TR
- HEARING NO. 08-1166**

A Petition for Review of Assessed Valuation was received from Larry W. and Diane M. Ercolini protesting the taxable valuation on land located at 966 Dorsey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-174-03 be upheld.

08-1215E PARCEL NO. 125-174-18 - HOFFMAN, THOMAS C ETAL - HEARING NO. 08-0476

A Petition for Review of Assessed Valuation was received from Thomas C. Hoffman protesting the taxable valuation on land located at 1000 Dorsey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-174-18 be upheld.

08-1216E PARCEL NO. 125-181-37 - MASON, DONALD M JR - HEARING
NO. 08-1525

A Petition for Review of Assessed Valuation was received from Donald Mason protesting the taxable valuation on land and improvements located at 304 Sheri Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Exhibit to Petition, 7 pages.

Exhibit B, Amended Exhibit to Petition, 18 pages.

Exhibit C, Second Amended Exhibit to Petition, 45 pages.

Exhibit D, Hearing Exhibit, 266 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-181-37 be upheld.

08-1217E PARCEL NO. 125-185-05 - SPRATT, JOHN E & CAROLYN I - HEARING NO. 08-1569

A Petition for Review of Assessed Valuation was received from John E. Spratt protesting the taxable valuation on land located at 204 Nadine Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-05 be upheld.

08-1218E PARCEL NO. 125-185-07 - SANTIAGO, MIGUEL H & SAMMIE M - HEARING NO. 08-0264

A Petition for Review of Assessed Valuation was received from Miguel H. and Sammie M. Santiago protesting the taxable valuation on land located at 985 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-07 be upheld.

**08-1219E PARCEL NO. 125-185-08 - VERHOEVEN, HANS C & FRANCOISE
TR - HEARING NO. 08-0789**

A Petition for Review of Assessed Valuation was received from Hans C. Verhoeven protesting the taxable valuation on land located at 989 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and information provided by the Assessor, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-08 be upheld.

08-1220E PARCEL NO. 125-185-09 - TINKER, ELIZABETH ETAL - HEARING NO. 08-0668

A Petition for Review of Assessed Valuation was received from Douglas Ramsey and Elizabeth Tinker protesting the taxable valuation on land located at 995 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-09 be upheld.

08-1221E PARCEL NO. 125-185-10 - CORBETT, DANIEL - HEARING NO. 08-0261

A Petition for Review of Assessed Valuation was received from Daniel Corbett protesting the taxable valuation on land located at 997 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-10 be upheld.

08-1222E PARCEL NO. 125-185-11 - DOHRMANN, WILLIAM N & BARBARA A - HEARING NO. 08-0357

A Petition for Review of Assessed Valuation was received from William and Barbara Dohrmann protesting the taxable valuation on land located at 999 Tyner Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Letter and analysis in support of petition, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Chairperson McAlinden noted a letter from the Petitioners containing information about lot size and Lake view. The letter pointed out that neighboring Parcel No. 125-163-05 had a larger lot and a superior Lake view, although its assessed land value was \$17,500 less than the subject property.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record. He pointed out that neighboring Parcel No. 125-163-05 was characterized by the Assessor's Office as having no view, but was receiving a 5 percent discount for having somewhat of an irregular shape, which

accounted for the difference in taxable land values. He did not have any information to indicate why the Petitioners thought the parcel had a superior Lake view.

Member Green noted a list on page 2 of Exhibit B, which compared parcels characterized by the Petitioners as “no view”, “average Lake view” and “superior Lake view”. Mr. Stockton said he was not sure where the Petitioners’ view classification had come from. He stated the appraisal record showed no view for the parcels characterized by the Petitioners as having “superior views”.

Chairperson McAlinden recalled previous testimony by the Assessor’s Office that land values for the Upper Tyner area were determined based on home sites rather than acreage. Mr. Stockton explained there were downward adjustments in the neighborhood for lots smaller than 7,000 square feet. Chairperson McAlinden noted the subject property was 11,530 square feet and, therefore, would not qualify for a size adjustment. She commented she did not see sufficient evidence upon which to base an adjustment.

Member Green remarked it was unfortunate that the Petitioners were not present to further clarify their argument concerning the view.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor’s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-11 be upheld.

08-1223E PARCEL NO. 125-185-16 – SPITTLER, SCOTT – HEARING NO. 08-0245

A Petition for Review of Assessed Valuation was received from Scott Spittler protesting the taxable valuation on land located at 1017 Dorsey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor’s response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor’s Hearing Evidence Packet including comparable sales, maps and subject’s appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-16 be upheld.

08-1224E PARCEL NO. 125-185-18 - SWIFT, LOCKHART M & CAROL E - HEARING NO. 08-0456

A Petition for Review of Assessed Valuation was received from Lockhart M. and Carol E. Swift protesting the taxable valuation on land located at 1011 Dorsey Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-185-18 be upheld.

08-1225E PARCEL NO. 125-201-04 - ERAL, WILLSON J & JENNY K TR - HEARING NO. 08-0489

A Petition for Review of Assessed Valuation was received from Willson J. and Jenny K. Eral protesting the taxable valuation on land located at 816 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-201-04 be upheld.

08-1226E PARCEL NO. 125-201-05 - DOLAN, CAROL J ETAL - HEARING NO. 08-1205

A Petition for Review of Assessed Valuation was received from Carol J. Dolan protesting the taxable valuation on land located at 814 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland,

seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-201-05 be upheld.

08-1227E PARCEL NO. 125-201-06 - ROGERS, JOHN C & PHYLLIS H TR - HEARING NO. 08-0500

A Petition for Review of Assessed Valuation was received from John C. Rogers protesting the taxable valuation on land located at 812 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-201-06 be upheld.

08-1228E PARCEL NO. 125-201-09 – KOENIG, BERT I – HEARING NO. 08-1575

A Petition for Review of Assessed Valuation was received from Bert I. Koenig protesting the taxable valuation on land located at 804 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-201-09 be upheld.

08-1229E PARCEL NO. 125-221-02 - NOTT, RUSSELL & MARY ANN TR - HEARING NO. 08-0070

A Petition for Review of Assessed Valuation was received from Russell and Mary Ann Nott protesting the taxable valuation on land located at 816 Colleen Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-221-02 be upheld.

08-1230E PARCEL NO. 125-221-05 - STEINBERG, PAUL - HEARING NO. 08-0140

A Petition for Review of Assessed Valuation was received from Paul Steinberg protesting the taxable valuation on land located at 811 Colleen Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-221-05 be upheld.

08-1231E PARCEL NO. 125-221-07 - CLEVELAND, GREGORY & CATHERINE - HEARING NO. 08-0685

A Petition for Review of Assessed Valuation was received from Gregory and Catherine Cleveland protesting the taxable valuation on land located at 825 Jeffrey Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-221-07 be upheld.

08-1232E PARCEL NO. 125-221-09 - BLUMENTHAL, LYN K TR - HEARING NO. 08-1415

A Petition for Review of Assessed Valuation was received from Lyn Karol Blumenthal protesting the taxable valuation on land located at 820 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-221-09 be upheld.

**08-1233E PARCEL NO. 125-221-11 - AVERKIN, EUGENE G & CAROLE R
TR - HEARING NO. 08-0971**

A Petition for Review of Assessed Valuation was received from Eugene G. and Carole R. Averkin protesting the taxable valuation on land located at 824 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-221-11 be upheld.

08-1234E PARCEL NO. 125-221-13 - SCHWERDTFEGER, BILL & BARBARA J TR - HEARING NO. 08-0484

A Petition for Review of Assessed Valuation was received from Bill and Barbara J. Schwerdtfeger protesting the taxable valuation on land located at 828 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-221-13 be upheld.

08-1235E PARCEL NO. 125-222-02 - FERTEL, BRUCE C & SYLVIA M B - HEARING NO. 08-1351

A Petition for Review of Assessed Valuation was received from Bruce and Sylvia Fertel protesting the taxable valuation on land located at 847 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-222-02 be upheld.

08-1236E PARCEL NO. 125-222-10 - KAPLAN, MICHAEL P - HEARING NO. 08-1273

A Petition for Review of Assessed Valuation was received from Michael P. Kaplan protesting the taxable valuation on land located at 825 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-222-10 be upheld.

08-1237E PARCEL NO. 125-223-06 - WALDMAN, LORRAINE E - HEARING NO. 08-0860

A Petition for Review of Assessed Valuation was received from Lorraine Waldman protesting the taxable valuation on land located at 829 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-223-06 be upheld.

08-1238E PARCEL NO. 125-223-15 - AKERS, WILLARD D & ELFRIEDE - HEARING NO. 08-0828

A Petition for Review of Assessed Valuation was received from Willard D. and Elfriede Akers protesting the taxable valuation on land located at 815 Ellen Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-223-15 be upheld.

08-1239E PARCEL NO. 125-223-17 - THOMPSON, DAVID A & JUDITH G
TR - HEARING NO. 08-1079

A Petition for Review of Assessed Valuation was received from David and Judith Thompson protesting the taxable valuation on land located at 820 Ellen Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the

total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-223-17 be upheld.

08-1240E PARCEL NO. 125-223-21 – QUATELA, SUSAN – HEARING NO. 08-0746

A Petition for Review of Assessed Valuation was received from Susan Quatela protesting the taxable valuation on land located at 828 Ellen Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 10 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-223-21 be upheld.

**08-1241E PARCEL NO. 125-223-29 - GOLDBAUM, CARL J & JEANETTE
TR - HEARING NO. 08-0316**

A Petition for Review of Assessed Valuation was received from Carl and Jeanette Goldbaum protesting the taxable valuation on land located at 813 Jeffrey Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-223-29 be upheld.

**08-1242E PARCEL NO. 125-231-13 - CLARK, JAMES D & ANN M TR -
HEARING NO. 08-0624**

A Petition for Review of Assessed Valuation was received from James D. and Ann M. Clark protesting the taxable valuation on land located at 760 Judith Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-231-13 be upheld.

08-1243E PARCEL NO. 125-232-17 - VALENTA, HENRY J & SHARON A - HEARING NO. 08-1169

A Petition for Review of Assessed Valuation was received from Henry J. and Sharon A. Valenta protesting the taxable valuation on land located at 784 Ida Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor’s Hearing Evidence Packet including comparable sales, maps and subject’s appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor’s response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor’s Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor’s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-232-17 be upheld.

08-1244E PARCEL NO. 125-233-03 - JERVEY, JAMES P III & RUTH P TR - HEARING NO. 08-0609

A Petition for Review of Assessed Valuation was received from James P. III and Ruth P. Jervey protesting the taxable valuation on land located at 798 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor’s response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor’s Hearing Evidence Packet including comparable sales, maps and subject’s appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-233-03 be upheld.

08-1245E PARCEL NO. 125-243-02 - RAY, HIROKO E & EVAN C -
HEARING NO. 08-1491

A Petition for Review of Assessed Valuation was received from Evan C. Ray, Jr. protesting the taxable valuation on land located at 833 Jeffrey Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-243-02 be upheld.

08-1246E PARCEL NO. 125-243-10 - STRUNK, DONALD R & ARLEEN - HEARING NO. 08-0126

A Petition for Review of Assessed Valuation was received from Donald R. and Arleen Strunk protesting the taxable valuation on land located at 842 Hazel Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-243-10 be upheld.

08-1247E PARCEL NO. 125-243-26 – KNEIER, F ALAN – HEARING NO. 08-0787

A Petition for Review of Assessed Valuation was received from F. Alan Kneier protesting the taxable valuation on land located at 864 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-243-26 be upheld.

08-1248E PARCEL NO. 125-243-27 - BENDER, DALE D & JOANNE L TR -
HEARING NO. 08-1338

A Petition for Review of Assessed Valuation was received from Dale D. and Joanne L. Bender protesting the taxable valuation on land located at 862 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-243-27 be upheld.

08-1249E PARCEL NO. 125-243-30 - CARLL, WADE & KATHLEEN TR -
HEARING NO. 08-0006

A Petition for Review of Assessed Valuation was received from Wade and Kathleen Carll protesting the 2008-09 taxable valuation on land located at 860 Susan Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 26 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-243-30 be upheld for the 2008-09 tax year.

08-1250E PARCEL NO. 125-244-18 - JORDAN, PHILIP J & VIRGINIA J - HEARING NO. 08-0392

A Petition for Review of Assessed Valuation was received from Philip J. and Virginia J. Jordan protesting the taxable valuation on land located at 814 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-244-18 be upheld.

08-1251E PARCEL NO. 125-244-20 - AMUNDSEN, HOWARD ETAL - HEARING NO. 08-1201

A Petition for Review of Assessed Valuation was received from H. Amundsen and S. Stewart protesting the taxable valuation on land located at 810 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-244-20 be upheld.

08-1252E PARCEL NO. 125-244-21 - AMUNDSEN, HOWARD ETAL - HEARING NO. 08-1202

A Petition for Review of Assessed Valuation was received from H. Amundsen and S. Stewart protesting the taxable valuation on land located at 808 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's

response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land for Parcel No. 125-244-21 be upheld.

08-1253E PARCEL NO. 125-245-02 - WARREN, RONALD J JR & MEGAN P
TR - HEARING NO. 08-1302

A Petition for Review of Assessed Valuation was received from Ron and Megan Warren protesting the taxable valuation on land located at 801 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-245-02 be upheld.

08-1254E PARCEL NO. 125-245-06 - PAVESE, ROBERT R - HEARING NO. 08-0965

A Petition for Review of Assessed Valuation was received from Robert R. Pavese protesting the taxable valuation on land located at 809 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-245-06 be upheld.

**08-1255E PARCEL NO. 125-251-13 - BROSNAN, LEONARD A & BARBARA
TR - HEARING NO. 08-0955**

A Petition for Review of Assessed Valuation was received from Leonard and Barbara Brosnan protesting the taxable valuation on land located at 772 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-251-13 be upheld.

**08-1256E PARCEL NO. 125-252-06 – ROSS, ROBERTA – HEARING NO.
08-1297**

A Petition for Review of Assessed Valuation was received from Roberta Ross protesting the taxable valuation on land located at 756 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-252-06 be upheld.

**08-1257E PARCEL NO. 125-254-01 - DAHLGREN, RANDY A & CHRISTINE
M TR - HEARING NO. 08-0943**

A Petition for Review of Assessed Valuation was received from Randy A. and Christine M. Dahlgren protesting the taxable valuation on land located at 798 Randall Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-254-01 be upheld.

08-1258E PARCEL NO. 125-254-04 - BRADT, CHARLES L & JULIE A TR - HEARING NO. 08-0959

A Petition for Review of Assessed Valuation was received from Charles L. and Julie A. Bradt protesting the taxable valuation on land located at 790 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-254-04 be upheld.

08-1259E PARCEL NO. 125-254-06 – HUGHES, SUSAN – HEARING NO. 08-0228

A Petition for Review of Assessed Valuation was received from Susan Hughes protesting the taxable valuation on land located at 797 Charles Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and information provided by the Assessor's Office, 24 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-254-06 be upheld.

08-1260E PARCEL NO. 125-353-02 - UHRIG, CHARLES E - HEARING NO. 08-0885

A Petition for Review of Assessed Valuation was received from Charles E. Uhrig protesting the taxable valuation on land located at 759 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-353-02 be upheld.

08-1261E PARCEL NO. 125-353-06 - KING, PETER J ETAL - HEARING NO. 08-0694

A Petition for Review of Assessed Valuation was received from Peter J. King and Lesley V. Higgins protesting the taxable valuation on land located at 767 Geraldine Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-353-06 be upheld.

08-1262E PARCEL NO. 125-361-03 - PROSENKO, GARY J & SHARON A TR - HEARING NO. 08-1486

A Petition for Review of Assessed Valuation was received from Gary J. Prosenko protesting the taxable valuation on land located at 901 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 8 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-361-03 be upheld.

08-1263E PARCEL NO. 125-361-04 – GILES, PAUL B – HEARING NO. 08-1649

A Petition for Review of Assessed Valuation was received from Paul B. Giles protesting the taxable valuation on land located at 903 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-361-04 be upheld.

08-1264E PARCEL NO. 125-361-08 - HAYES, BOBBY L TR - HEARING NO. 08-1122

A Petition for Review of Assessed Valuation was received from Bobby L. Hayes Living Trust protesting the taxable valuation on land located at 911 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-361-08 be upheld.

08-1265E PARCEL NO. 125-361-11 - ORDAZ, ALEJANDRO L & SYLVIA M - HEARING NO. 08-0083

A Petition for Review of Assessed Valuation was received from Alejandro L. and Sylvia M. Ordaz protesting the taxable valuation on land located at 917 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 27 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-361-11 be upheld.

08-1266E PARCEL NO. 125-361-13 - SCHMIDT, JAMES H & KIM A - HEARING NO. 08-1291

A Petition for Review of Assessed Valuation was received from James H. and Kim A. Schmidt protesting the taxable valuation on land located at 921 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-361-13 be upheld.

08-1267E PARCEL NO. 125-361-14 - SCHOLL, HORST H & LINDA S TR - HEARING NO. 08-0022

A Petition for Review of Assessed Valuation was received from Horst H. Scholl protesting the taxable valuation on land located at 923 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-361-14 be upheld.

08-1268E PARCEL NO. 125-362-02 – INMAN, CHARLES – HEARING NO. 08-0614

A Petition for Review of Assessed Valuation was received from Charles Inman protesting the taxable valuation on land located at 690 Bridger Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-362-02 be upheld.

08-1269E PARCEL NO. 125-362-07 - FLORES, MICHAEL ETAL - HEARING NO. 08-1305

A Petition for Review of Assessed Valuation was received from Michael Flores protesting the taxable valuation on land located at 912 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-362-07 be upheld.

**08-1270E PARCEL NO. 125-362-10 - BARNEY, JACKSON S & KAREN R TR
- HEARING NO. 08-0330**

A Petition for Review of Assessed Valuation was received from Jackson S. and Karen R. Barney protesting the taxable valuation on land located at 906 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-362-10 be upheld.

08-1271E PARCEL NO. 125-362-11 - HAYES, CAROL TR - HEARING NO. 08-0034

A Petition for Review of Assessed Valuation was received from Carol Hayes protesting the taxable valuation on land located at 904 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and information provided by the Assessor's Office, 13 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-362-11 be upheld.

08-1272E PARCEL NO. 125-363-01 - OLMER, ROBERT J - HEARING NO. 08-0514

A Petition for Review of Assessed Valuation was received from Robert Olmer protesting the taxable valuation on land located at 681 Bridger Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-363-01 be upheld.

08-1273E PARCEL NO. 125-371-05 - SIINO, JOSEPH S & ALAMAY D -
HEARING NO. 08-0436

A Petition for Review of Assessed Valuation was received from Joseph S. and Alamay Siino protesting the taxable valuation on land located at 920 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland,

seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-371-05 be upheld.

08-1274E PARCEL NO. 125-372-04 - BASLER, PETER A & TONI TR - HEARING NO. 08-1206

A Petition for Review of Assessed Valuation was received from Peter Basler protesting the taxable valuation on land located at 950 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-372-04 be upheld.

08-1275E PARCEL NO. 125-372-09 - LENZI, CHARLES A & JOANNE G -
HEARING NO. 08-0147

A Petition for Review of Assessed Valuation was received from Charles A. and Joanne G. Lenzi protesting the taxable valuation on land located at 936 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-372-09 be upheld.

08-1276E PARCEL NO. 125-372-14 - NORRIS, RALPH & LEONA -
HEARING NO. 08-1316

A Petition for Review of Assessed Valuation was received from Leona and Ralph Norris protesting the taxable valuation on land located at 681 Ralston Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-372-14 be upheld.

08-1277E PARCEL NO. 125-372-15 - RUSSELL, EDWARD & SUSAN B TR - HEARING NO. 08-0561

A Petition for Review of Assessed Valuation was received from Edward and Susan B. Russell protesting the taxable valuation on land located at 683 Ralston Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor’s Hearing Evidence Packet including comparable sales, maps and subject’s appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor’s response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor’s Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor’s Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-372-15 be upheld.

08-1278E PARCEL NO. 125-373-02 - FARMER, BEVERLY T - HEARING
NO. 08-1318

A Petition for Review of Assessed Valuation was received from Beverly T. Farmer protesting the taxable valuation on land located at 694 Marlette Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor’s response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor’s Hearing Evidence Packet including comparable sales, maps and subject’s appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land was valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land for Parcel No. 125-373-02 be upheld.

08-1279E PARCEL NO. 125-373-03 - CABELLON, TERRELL F - HEARING NO. 08-1317

A Petition for Review of Assessed Valuation was received from Terrell F. Cabellon protesting the taxable valuation on land located at 692 Marlette Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-373-03 be upheld.

08-1280E PARCEL NO. 125-373-04 - MILLER, KELLY S TR - HEARING
NO. 08-0292

A Petition for Review of Assessed Valuation was received from Harold M. Donahoe protesting the taxable valuation on land located at 925 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-373-04 be upheld.

08-1281E PARCEL NO. 125-373-08 - KOHUT, HERSHAL & SHARON K -
HEARING NO. 08-1054

A Petition for Review of Assessed Valuation was received from Hershah and Sharon K. Kohut protesting the taxable valuation on land located at 697 Carson Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-373-08 be upheld.

08-1282E PARCEL NO. 125-382-09 - MACDOUGAL, ROBERT J & RENEE -
HEARING NO. 08-0675

A Petition for Review of Assessed Valuation was received from Robert J. and Renee MacDougal protesting the taxable valuation on land located at 966 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-382-09 be upheld.

08-1283E PARCEL NO. 125-382-10 - RAFAT, TAIT & SHANNON - HEARING NO. 08-0184

A Petition for Review of Assessed Valuation was received from Tait and Shannon Rafat protesting the taxable valuation on land located at 964 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-382-10 be upheld.

08-1284E PARCEL NO. 125-385-01 - BERRY, ROSS C & JUDY TR - HEARING NO. 08-0958

A Petition for Review of Assessed Valuation was received from Ross C. and Judy Berry protesting the taxable valuation on land and improvements located at 975 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's

response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-385-01 be upheld.

08-1285E PARCEL NO. 125-386-04 - FLEMING, GEORGE R & CATHY J - HEARING NO. 08-0319

A Petition for Review of Assessed Valuation was received from George R. and Cathy J. Fleming, protesting the taxable valuation on land located at 957 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-386-04 be upheld.

08-1286E PARCEL NO. 125-391-04 - HANSEN, STEPHEN E JR & DEBORAH M TR - HEARING NO. 08-1308

A Petition for Review of Assessed Valuation was received from Stephen E. and Deborah M. Hansen protesting the taxable valuation on land located at 996 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland,

seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-391-04 be upheld.

**08-1287E PARCEL NO. 125-393-06 - CORNEIL, DANNY E & KATHLEEN C
- HEARING NO. 08-0558**

A Petition for Review of Assessed Valuation was received from Daniel Corneil protesting the taxable valuation on land located at 993 Jennifer Street, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-393-06 be upheld.

08-1288E PARCEL NO. 125-411-05 - WOLD, ROYCE D & E ELANE -
HEARING NO. 08-0092

A Petition for Review of Assessed Valuation was received from Royce D. and E. Elane Wold protesting the taxable valuation on land located at 939 Jupiter Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-411-05 be upheld.

08-1289E PARCEL NO. 125-411-11 - ENNEKING, ROBERT J & ROXANA J -
HEARING NO. 08-0322

A Petition for Review of Assessed Valuation was received from Robert J. and Roxana J. Enneking protesting the taxable valuation on land located at 993 Galaxy Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and information provided by the Assessor's Office, 18 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-411-11 be upheld.

**08-1290E PARCEL NO. 125-413-04 - WILSON, DONALD T & PATRICIA A
TR - HEARING NO. 08-0776**

A Petition for Review of Assessed Valuation was received from Donald T. Wilson protesting the taxable valuation on land located at 960 Apollo Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Amended Exhibit to Petition, 17 pages.

Exhibit C, Second Amended Exhibit to Petition, 45 pages.

Exhibit D, Hearing Exhibits, 266 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-413-04 be upheld.

08-1291E PARCEL NO. 125-413-10 - FOCHT, KENNETH E & PATRICIA J - HEARING NO. 08-0878

A Petition for Review of Assessed Valuation was received from Kenneth E. and Patricia Focht protesting the taxable valuation on land located at 948 Jupiter Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-413-10 be upheld.

08-1292E PARCEL NO. 125-413-12 - JONES, ROBERT A TR - HEARING
NO. 08-1229

A Petition for Review of Assessed Valuation was received from Robert A. Jones protesting the taxable valuation on land located at 944 Jupiter Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-413-12 be upheld.

08-1293E PARCEL NO. 125-413-17 - LANGSFELD, ROBERT D & TONI R
TR - HEARING NO. 08-0060

A Petition for Review of Assessed Valuation was received from Robert and Toni Langsfeld protesting the taxable valuation on land located at 924 Jupiter Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-413-17 be upheld.

08-1294E PARCEL NO. 125-421-03 - TICE, JOAN D TR ETAL - HEARING
NO. 08-1465

A Petition for Review of Assessed Valuation was received from Joan D. Tice protesting the taxable valuation on land located at 1843 Apollo Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-421-03 be upheld.

08-1295E PARCEL NO. 125-421-06 - MORRIS, WILLIAM L JR & JOSEPHINE TR - HEARING NO. 08-1204

A Petition for Review of Assessed Valuation was received from William L. Jr. and Josephine L. Morris protesting the taxable valuation on land located at 1049 Apollo Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's request for information, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-421-06 be upheld.

08-1296E PARCEL NO. 125-431-03 - CORNELL, STEVEN D & SUZANNE M
- HEARING NO. 08-1385

A Petition for Review of Assessed Valuation was received from Steven D. and Suzanne M. Cornell protesting the taxable valuation on land located at 1006 Galaxy Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-431-03 be upheld.

08-1297E PARCEL NO. 125-431-17 – LEACH, M ROGER – HEARING NO.
08-0434

A Petition for Review of Assessed Valuation was received from M. Roger Leach protesting the taxable valuation on land located at 985 Wander Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-431-17 be upheld.

08-1298E PARCEL NO. 125-431-19 - THOMSEN, GARY & MARIEL TR - HEARING NO. 08-1102

A Petition for Review of Assessed Valuation was received from Gary and Mariel Thomsen protesting the taxable valuation on land located at 989 Wander Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-431-19 be upheld.

08-1299E PARCEL NO. 125-441-06 - STEHLING, STEPHANIE ETAL - HEARING NO. 08-1474

A Petition for Review of Assessed Valuation was received from Stephanie Stehling protesting the taxable valuation on land located at 986 Wander Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-441-06 be upheld.

08-1300E PARCEL NO. 125-441-16 - BIGELOW, JON H & RAMONA - HEARING NO. 08-0043

A Petition for Review of Assessed Valuation was received from Jon H. and Ramona Bigelow protesting the taxable valuation on land located at 997 Apollo Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-441-16 be upheld.

08-1301E PARCEL NO. 125-443-14 - LINDERMAN, SAMUEL W & MARY A
TR - HEARING NO. 08-0950

A Petition for Review of Assessed Valuation was received from Samuel W. and Mary A. Linderman protesting the taxable valuation on land located at 964 Mercury Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-443-14 be upheld.

08-1302E PARCEL NO. 125-443-15 - MADDOX, LARUE A TR ETAL -
HEARING NO. 08-0786

A Petition for Review of Assessed Valuation was received from LaRue A. Maddox protesting the taxable valuation on land located at 962 Mercury Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – residential, 34 pages.

Exhibit II, GIS Map – West Slope/Incline Village, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

The Petitioner was not present to offer testimony.

Appraiser Howard Stockton, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit IV, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Stockton indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements for Parcel No. 125-443-15 be upheld.

08-1303E PARCEL NO. 132-252-06 - LUBBE, GREGG E & SHELLY M -
HEARING NO. 08-1679

A Petition for Review of Assessed Valuation was received from Gregg and Shelly Lubbe protesting the taxable valuation on land located at 820 Oriole Way, #53, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 1 page.

Assessor

Exhibit I, Assessor's Objection to Hearing pursuant to NRS 361.340(11), 1 page.

The Petitioner was not present to offer testimony.

Chairperson McAlinden pointed out the appeal form was postmarked February 5, 2008.

Based on the evidence presented by the Petitioner and the Assessor's Office, and pursuant to NRS 361.340(11), on motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was found that the appeal for Parcel No. 132-252-06 was filed after January 15, 2008 and the Board had no jurisdiction to hear the petition for the 2008-09 tax year.

08-1304E BOARD MEMBER COMMENTS

Chairperson McAlinden recalled a comment by County Assessor Josh Wilson that the hearing schedule was supposed to have been posted on the County Board of Equalization website. She asked, for next year, that the tentative hearing schedules be posted as soon as they were determined so that petitioners could be directed to that information.

Member Green stated he wanted to make sure none of the cases already heard by the Board were brought forward for a second hearing. Chairperson McAlinden asked if it was the role of the Assessor's Office to make sure there was no duplication. Senior Appraiser Rigo Lopez acknowledged that several appeals had been rescheduled to February 28, 2008, but hearings were typically placed on only one agenda. Member Covert stated the concern was that an attorney would bring something forward for a group of properties that contained a parcel already heard by the Board. He wondered if the Assessor's Office would separate those out and Mr. Lopez responded that they would.

08-1305E PUBLIC COMMENT

There was no response to the call for public comment.

* * * * *

2:20 p.m. There being no further hearings or business to come before the Board, on motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, the meeting was adjourned.

BENJAMIN GREEN, Vice Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Lisa McNeill, Deputy Clerk*