

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:00 A.M.

FEBRUARY 10, 2009

PRESENT:

John Krolick, Vice Chairman
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member
Philip Horan, Alternate Member

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

ABSENT:

James Covert, Chairman

The Board convened at 9:00 a.m. in the Washoe County Health Department, Rooms A and B of the Washoe County Administration Complex, 1001 E. Ninth Street, Reno, Nevada. Vice Chairman Krolick called the meeting to order, the Clerk called the roll and the Board conducted the following business:

SWEARING IN

Agenda Subject: “County Clerk to Administer Oath to Appraisal Staff.”

Nancy Parent, Chief Deputy Clerk, administered the oath to the following member of the Washoe County Assessor’s staff who would be presenting testimony for the 2009 Board of Equalization hearings: Patrick O’Hair, Appraiser III.

CONSOLIDATION OF HEARINGS

Vice Chairman Krolick requested to defer this item until later in the meeting to see if consolidation of any hearings would be necessary.

RESIDENTIAL APPEALS

09-0207E **PARCEL NO. 222-060-32 - CUNNINGHAM, STEVE AND MARY - HEARING NO. 09-0913**

Upon motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered to move the hearing for Assessor’s Parcel No. 222-060-32, Hearing No. 09-0913 to the next available date, which would be February 26, 2009.

**09-0208E PARCEL NO. 043-070-10 – BENGOCHEA FAMILY TRUST,
JOSEPH L – HEARING NO. 09-0181**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 9810 Dixon Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 13 pages.

Exhibit B: Assessed property values after reduction, 1 page.

Exhibit C: Plat Map of Book 44, 1 page.

Exhibit D: Plat Map of Book 43, 1 page.

Exhibit E: Land Taxable Valuation History, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subjects appraisal records, 8 pages.

On behalf of the Petitioner, Joseph Bengoechea was sworn in by Nancy Parent, Chief Deputy Clerk.

On behalf of the Assessor, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Bengoechea stated he did not agree with the information that was provided to him by the Assessor's Office. He went over Petitioner's Exhibit B expressing concern regarding parcels located next to his property that were assessed at a lower rate per acre.

Appraiser O'Hair reported the base lot value for two to three-acre parcels in the area was set at \$450,000, which had been lowered by the 15 percent reduction previously approved by the Board. He further explained that the parcels Mr. Bengoechea referred to were not assessed by acre, but by site and had an allowance for size adjustment, which was why they were less. He next referred to land sale #1, but explained it was under a different zoning code.

Mr. Bengoechea thought he should not be assessed 72 percent more because he had a couple more acres. He stated the parcel across the street from his was a five-acre parcel, but was still assessed 65 percent lower than his property.

Vice Chairman Krolick inquired why it was assessed per parcel and not per acre. Appraiser O'Hair responded the parcel was valued that way because it was zoned LDS, which meant it could be split into two one-acre lots.

Member Green inquired if the two corner parcels were zoned LDS and if they could be split also. Appraiser O'Hair stated they could. Member Green then inquired if they could be split, wouldn't that add value to the property. Appraiser O'Hair stated that was correct; however, they had to value them as they were used. Member Green asked if Assessor's Parcel No. 043-070-13 was land locked. Appraiser O'Hair responded there were easements on it. He stated that parcel was assessed at \$191,000 and then reduced \$10,000 for access and another 10 percent for the adjacent commercial area. Member Green wondered if the Petitioner could have the same deductions for the adjacent commercial property. Appraiser O'Hair stated a reduction for the commercial property might be in order.

Vice Chairman Krolick stated the like property had approximately the same amount of frontage and wondered if it was afforded a discount for fronting the commercial property. Appraiser O'Hair responded it was adjusted 10 percent.

Member Horan inquired of the Assessor's Office if there was a lot size adjustment for parcel number 043-070-13. Appraiser O'Hair responded the difference between the parcels was the zoning. Land sale #1 had HDR zoning, which allowed for two-acre parcels. Mr. Bengoechea's parcel was zoned LDS, which allowed for one-acre parcels.

Member Horan stated there seemed to be a difference in the valuation of the lot between the one-plus acre lot and the Petitioner's two-plus acre lot. Appraiser O'Hair stated the one acre lots had their own value. He explained they added site values to anything above two acres. Member Horan then asked if that applied to all property of that size. Appraiser O'Hair stated that was correct in that area and there was only a 30 percent upward size adjustment made between the Petitioner's 2.33 acres and the five-acre parcels. Appraiser O'Hair stated the Assessor's Office originally put a base lot value on the five acres at \$450,000.

Josh Wilson, Assessor, stated the base value was set for a 2.5 acre parcel in the area, not a five-acre parcel, and the 30 percent adjustment was to acknowledge the five acres being greater than the base value for the 2.5 acres. He stated the parcel the Petitioner was comparing his property to, was included in the one-acre base value.

Member Green stated the sales price from land sale #1 on November 26, 2008 was \$350,000, but the Petitioner's property was at \$382,500. He agreed the land sale parcel was a little larger and it looked like it was not impacted by the commercial property at all. He thought the Board should adjust the Petitioner's value down from the \$350,000. Appraiser O'Hair stated the Board could make that adjustment but the Assessor's Office could not.

Assessor Wilson explained the Assessor's Office could not consider a sale that occurred after the July 1, 2008 deadline when developing a base value, but pursuant to NRS 361.357(3) the Board could consider sales up to January 1, 2009. He believed the

sale was one the Board could consider to determine whether or not there needed to be any further adjustments to the property.

Member Green inquired what would happen if the Board applied a 10 percent reduction for the commercial property impact. Assessor Wilson stated to take 10 percent off the \$382,500 it would render a value of \$344,250. Member Green wondered what the value would be if they reduced the \$350,000 value by 10 percent. Assessor Wilson stated it would be \$315,000.

Mr. Bengoechea further discussed his concerns regarding the value of his property versus surrounding properties.

Vice Chairman Krolick inquired if the Petitioner had enough time to present his case and upon affirmation he closed the hearing and opened discussion up to the Board.

Member Woodland suggested the Board bring the value down to \$350,000 and then apply a 10 percent adjustment to make the value \$315,000. Vice Chairman Krolick stated the Board should then further apply the 15 percent county-wide adjustment for land values. Member Woodland stated she thought the 15 percent adjustment had already been applied. Vice Chairman Krolick suggested to lower the value to \$350,000 apply the 10 percent adjustment for the detriment of the commercial property, and then apply the 15 percent land value adjustment to the \$315,000, which would bring it to \$267,750.

Vice Chairman Krolick inquired if land sale #1 was zoned LDS. Appraiser O'Hair stated it was zoned HDR. Vice Chairman Krolick inquired if there was an added value to property if it could be subdivided. Assessor Wilson said the ability to split into more than one parcel certainly had a value, but they did not add to the value for the ability to split. The Assessor's Office was treating it as a 2.5 acre lot.

With regard to Parcel No. 043-070-10, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered to reduce the taxable land value to \$315,000, which includes a 10 percent detriment for the commercial, then apply a 15 percent downward adjustment to make the total taxable land value \$267,750 and the taxable improvement value be upheld for the tax year 2009-10. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**09-0209E PARCEL NO. 230-032-02 - PINGREE REVOCABLE TRUST,
DURIAN D – HEARING NO. 09-1274**

On behalf of the Petitioner, Durian Pingree and Suellen Fulstone were sworn in by Nancy Parent, Chief Deputy Clerk.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Ms. Fulstone asked for a continuance of this matter because it was pointed out by Appraiser O'Hair that there was a view premium of 50 percent on the parcel. She explained the Petitioner only received the Assessor's view analysis this morning and did not have an opportunity to prepare to address it. She stated the Petitioner asked for the underlying material for the valuation of the property some weeks ago.

Josh Wilson, Assessor, stated it was not a problem to continue this matter to February 26, 2009. He explained pursuant to law the Assessor's Office had 15 days to respond to requests. He reported authorization allowing Ms. Fulstone to represent the Petitioner was just received last week. He checked with Appraiser O'Hair to see if the Petitioner had actually requested the information, and he responded the request had been received Friday. Assessor Wilson said a continuance could be approved; however, he reported there was a significant reduction to this property and the Assessor's Office would be bringing a reduction for the whole Diamond J area to this Board later in the month.

Upon motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered to continue the hearing for Assessor's Parcel No. 230-032-02, Hearing No. 09-1274 to February 26, 2009.

09-0210E PARCEL NO. 040-611-04 – MEYER, GERALD P & JOY D –
HEARING NO. 09-0709

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 1790 Catalpa Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Exhibit B: Analysis of Assessed Values, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

On behalf of the Petitioner, Gerald Meyer was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Meyer stated his main complaint was the sudden increase in value. For the previous two years his value on the land was \$303,160 and this year it was assessed at \$450,000, which represented a 48 percent increase in value and an overall increase of 28 percent for the land and home. He informed the Board he lived in the home for 25 years and there had been a lot of transition around his property, but his property remained the same.

Appraiser O'Hair stated this area had not been reappraised since 2004. In 2006 a 4 percent land factor was added and in 2007 there was a 6 percent land factor added, but those had been the only adjustments in five years until the reappraisal was done.

Vice Chairman Krolick inquired if improved sales and land sales were used to reach this determination and asked Appraiser O'Hair to go through the improved sales and land sales. Appraiser O'Hair informed the Board that the improved sales were in the immediate area of the subject parcel, and probably land sale #1 was the closest. He explained it was a quality class of 5.5 and 3,700 square feet. Improved sale #2 was the same quality class, but it had a finished basement and an unfinished basement. Improved sale #3 was quite a bit larger with a smaller garage and a slightly better quality class. Land sales #2 and #3 were the two most similar land sales located on Olive Place and within a block of the subject parcel. Land sale #4 was farther to the east and land sale #1 was located south of the subject parcel.

Vice Chairman Krolick requested Appraiser O'Hair address land sale #1 in more detail because it seemed to be the most recent land sale in the area and it appeared to be priced considerably higher than the subject parcel. Appraiser O'Hair stated that parcel also included some water rights and a barn. He further explained the property had a detriment of power lines going across it, but also had a creek which would be considered an attribute. He stated the other sales were older with two in 2007 and one in 2006.

Member Green stated Appraiser O'Hair indicated in the last five years there had only been two increases to the property in the amount of 10 percent. He then inquired if the depreciation on the residence, because it was built in 1979, was almost out. Appraiser O'Hair indicated the depreciation was at 45 percent, but it could go as high as 75 percent.

Member Brown stated on improved sale #3 the land value and square footage seemed to be substantial, but the taxable square footage was less than the surrounding property and inquired if that was due to the age or lower value and class. Appraiser O'Hair responded some of it was due to the age, but most of the improved sales were in that same time frame, 1968, 1969 and 1970.

Mr. Meyer stated Olive Place was a new development in his neighborhood and he believed those were serviced by the City, where his was still on the County's services. He said it was brought to his attention that a recent sale on Quilici Lane sold for

\$340,000 last year. He thought with the advent of the housing market the way it was, it seemed incongruous to think that his values were going up when everything else was going down.

Member Green inquired if Mr. Meyer was aware of the decision the Board made to drop eligible land values by 15 percent. Mr. Meyer responded that he was not aware of that adjustment. Member Green stated that adjustment would bring Mr. Meyer's land value down to \$382,500 for a total taxable value of \$607,219.

Member Horan stated he looked at the improved sales, which were all within a four to five month period in 2007. The similarities were pretty strong with regard to quality and size, but the Petitioner's square footage value was considerably higher than all the others. Assessor Wilson stated he noticed that as well. He believed the Petitioner provided an appraisal of the property that indicated \$615,000 as the total value, so it did not seem as though the Assessor's Office was exceeding the full cash value. He stated he would like to look into it to see if they could determine why the taxable value per square foot on this property was higher than the rest. Member Horan agreed that should be looked into before the Board made their decision. Assessor Wilson stated if the Board felt that further reduction was warranted in this area he would bring a recommendation to reduce the base for the 2.5 acre parcels, because he did not want relief to be given to only those that filed a petition.

Assessor Wilson reiterated the 15 percent adjustment was to address the change in market conditions from July 1 to December 31, but they did not have those sales that occurred after the lien date in their evaluation.

Assessor Wilson stated there were significant listings in this area in excess of \$500,000, but they were listings, so they did not know what the values of those were until they sold. Vice Chairman Krolick inquired if there had been any post-sale interview on that recent sale. Assessor Wilson stated he had not talked to anyone, but Appraiser Regan could come and discuss that sale if the Board so desired.

Assessor Wilson stated the subject neighborhood was superior to Dixon and Quilici. The two sales that they had were in inferior neighborhoods, so this property being at \$382,500 was very close. He said it could be looked at again next year. Vice Chairman Krolick asked what the difference in values between the two neighborhoods had been historically. Assessor Wilson stated when he appraised it in 2004 it had a base of \$275,000 for the area.

Member Horan inquired if the difference in the age of these properties accounted for the difference in value. Assessor Wilson stated yes, but typically more often than not, the difference was attributed to the additives such as detached garages and landscaping. He said the age would certainly affect the taxable value per square foot, because they received a 1.5 percent depreciation factor per year.

Appraiser O'Hair stated the 1.5 percent of depreciation was part of it, and the other part was that it was the smallest of all of the improved sales, so the building cost would be more per square foot.

Gail Vice, Senior Appraiser, said the Assessor's Office had different base lot values and the original base lot value for Dixon Lane was \$337,500, before the 15 percent reduction. She next discussed the Quilici lot, which was in an inferior neighborhood, and its base lot value was \$300,000 before the 15 percent adjustment. The appellant's base value was \$450,000 and with the 15 percent adjustment was now at \$382,500.

Vice Chairman Krolick inquired if there was any consideration for the shape for the subject parcel or if that was standard for the neighborhood. Ms. Vice stated she did not believe there were any adjustments on it as far as any detriments or attributes. It was considered a base for the neighborhood.

Vice Chairman Krolick inquired if the appellant had sufficient time to present his case. Mr. Meyer said he did. Vice Chairman Krolick closed the public hearing portion of the meeting and opened up discussion to the Board.

Member Green stated he felt comfortable with the land value, but thought a reduction of \$7,219 to the improvements would make it comparable to the other properties.

With regard to Parcel No. 040-611-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$217,500, resulting in a total taxable value of \$600,000 for tax year 2009-10. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**PARCEL NOS. 041-211-04 AND 041-211-05 - LORENZ, DAVID -
HEARING NOS. 09-0106 and 09-0105**

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered to consolidate Assessor's Parcel Nos. 041-211-04 and 041-211-05.

Please see 09-0211E and 09-0212E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

09-0211E PARCEL NO. 041-211-04 – LORENZ, DAVID – HEARING NO. 09-0106

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 235 Brunswick Mill Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter from petitioner, 1 page.

Exhibit B: MLS listing 8701 Lone Tree Lane, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Exhibit II: Correct page 1 of the Assessor's Hearing Evidence Packet, 1 page.

On behalf of the Petitioner, David and Barbara Lorenz were sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Lorenz stated Assessor's Parcel No. 041-211-05 was their residence and 041-211-04 was vacant land. He stated his opposition was to the taxable value increase to the land for 2009/10. He reported the taxable land values increased from \$330,720 to \$500,000, or an increase of 51 percent. He felt it did not seem reasonable or practical that the land values would increase 51 percent during a period that property values declined 20 to 30 percent. It was his understanding it would be detrimental to the potential sale of the property since the taxes would be based on the \$500,000 land value. He further understood there could be a wide disparity in values due to location, size, lack of city utilities, water rights and improvements, etc, but parcel number 041-211-04 was a vacant 2.5 acre parcel without sewer, well, septic, or water rights. He said parcel number 041-211-05 was their primary residence with a well and septic system. He researched vacant land listings and sales within a one mile radius of his property and he went through those comparable sales. He said there were two properties on Lone Tree that sold for \$300,000 and for \$380,000. He said 3440 Lone Tree was a 2.5 acre parcel and it went on the market in December or January and was currently listed at \$325,000. He stated he didn't think the property on Olive Place could be compared to his because it was more than a mile away and it had city amenities. His parcel was at \$330,000 last year and the market went down, so he could not understand how it could be bumped up to \$500,000.

Member Green inquired if Mr. Lorenz was aware that the land value was at \$425,000. Mr. Lorenz stated he heard about the 15 percent reduction through the newspaper, but he did not have anything official.

Appraiser O'Hair stated the listing on Lone Tree Lane was three parcels west of Lakeside and one parcel was part of the Laxalt Estate which he thought would go to a bidding situation. It was a very good parcel for \$325,000 and it did get the Assessor's Office attention. The Olive Place land sale had access to city water and sewer, which cost about \$10,000 to hookup. The Assessor's Office did not take that into consideration when they valued these parcels. The Lone Tree land sale was down in a ravine and it would take an enormous amount of landfill to build a house there. The comparable on Mile Circle Drive was quite a bit farther east and was a flat site with a barn. Improved sales #3 and #1 were closer comparables, although the quality class was slightly better. Improved sale #2 was slightly larger and was built in the same year, so it would have the same depreciation factor.

Member Woodland commented this was a reappraisal year on this property and in the past few years it would have been factored, which equated to 10 percent. Appraiser O'Hair stated that was correct.

Mr. Lorenz stated that both of his properties had a gully behind them, which he thought occupied about 20 to 25 percent of the property.

Vice Chairman Krolick inquired if the Petitioner had enough time to present his case. Mr. Lorenz stated he had. Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

Member Green stated he remembered the area was rather barren and different from some of the properties closer to Lakeside, which had pastures, ponds and trees. He stated he had a problem with the comparable sales, but thought they were close. He stated he understood the Petitioner's concern with the increase in such a short time, but the fact that it was factored only twice in the last five years for a total of 10 percent, made him think it was not improperly valued.

With regard to Parcel No. 041-211-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0212E PARCEL NO. 041-211-05 – LORENZ, DAVID – HEARING NO. 09-0105

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 245 Brunswick Mill Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter from Petitioner, 1 page.

Exhibit B: MLS listing for 8701 Lone Tree Lane, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

On behalf of the Petitioner, David and Barbara Lorenz were sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

With regard to Parcel No. 041-211-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

PARCEL NOS. 222-080-04 AND 222-080-05 - PERSIGEHL FAMILY TRUST - HEARING NOS. 09-0146 and 09-0147

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered to consolidate Assessor's Parcel Nos. 222-080-04 and 222-080-05.

Please see 09-0213E and 09-0214E below for details concerning the petition, exhibits and decisions related to each of the properties in the consolidated group.

09-0213E PARCEL NO. 222-080-04 – PERSIGEHl FAMILY TRUST –
HEARING NO. 09-0146

Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 8555 Mountain Sheep Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 4 pages.

Exhibit B: Copy of Petition, letter from petitioner and appraisal of 222-080-02, 4 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

On behalf of the Petitioner, Angela Persigehl was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Ms. Persigehl stated the property was way over assessed. She stated the parcel that they sold to the County was large and it was worth a lot more than a small parcel. She felt the appraisal done for the County was indicative of the values in 2006, and the assessed valuation on the parcels she had would appear to be excessive. If the assessed value was correct then it would appear the appraisal done for the County was kept low. The comparable that was 3.24 acres had a rut road and power, but there was no septic or well and the parcel her home was located on had a well and a septic but no County road. She explained they maintained the road themselves for snow removal and had no County amenities. She did not see how something could be appraised at the height of the real estate market at \$24,000+ and then her appraised value, when the real estate market was tanking, would be so much more.

Appraiser O'Hair made the appellant aware of the 15 percent reduction to the land value. He reported the vacant parcel was now at \$297,500 and the residential parcel was at \$425,000. He said this was a very nice area and it did have a septic system and well but most of the area from Lakeside west was on a septic and well system. The vacant parcel had an access adjustment of minus 40 percent and a size adjustment of plus 10 percent. He said the residential site was adjusted plus 40 percent for size and a minus 40 percent for access. He said the closest improved sale was #2, but it was slightly larger, of the same quality class, had an unfinished basement and was quite a bit older. Improved sale #3 was on Lunsford Court and was closer in age, same quality class, but the

residence was larger. He explained the land sales were the same they used throughout the area, Olive Place, Lone Tree and Mile Circle Drive.

Member Green inquired about the base lot size. Appraiser O'Hair said the base size was two to three acres, but this parcel was 6.85 acres. He stated they had a private dirt road which they had to maintain.

Assessor Wilson stated he believed the primary question from the Petitioner was how the value per acre for a 200+ acre condemnation would be significantly below what a home site was worth. He explained the 200 acres were open space and were involved in litigation. The larger the parcel, the smaller the value per acre was going to be. When something was developed to its lowest authorized use, which was a home site, then the value became a site value, which was reflective of what the market paid for a typical site. Someone looking for a 2.5 acre site was not looking at purchasing a 200 acre open space parcel. When the Assessor's Office valued a property in the County, they tried to find the most comparable land sales to the subject property and value it accordingly. The Assessor's Office did not consider the 200 acre open space purchase as a good comparable in analyzing a per acre value of the subject property.

Ms. Persigehl thought her residential parcel, which was mostly rocks and hills, was being appraised at the same value as improved parcels. She could not believe the disparity between the \$24,000 and \$109,000, which it was valued at before the 15 percent decrease. She felt that was way out of line, especially since the land they sold to the County for open space could have been subdivided into five acre parcels and it also had City of Reno water services.

Member Woodland asked Appraiser O'Hair to address Ms. Persigehl's comment about the parcels being valued the same when one had no improvements. Appraiser O'Hair stated they did not have them valued the same. The vacant parcel was at \$297,500 and the one with the house was at \$425,000. He believed the parcel valued at \$297,500 was a more desirable parcel than the one on Lone Tree that sold for \$380,000.

Vice Chairman Krolick stated the vacant parcel was adjusted downward 40 percent for access and up 10 percent for the size; whereas the home site was adjusted up for size and down 40 percent for access. Ms. Persigehl inquired why the home site adjustment was adjusted up 40 percent. Appraiser O'Hair replied because the home was on a 6.85 acre parcel and the base lot size was between two and three acres. Vice Chairman Krolick explained the appellant was not being charged 40 percent because the parcel could be subdivided. Member Green asked if the vacant land could be built upon and Appraiser O'Hair replied it could.

Vice Chairman Krolick reminded the appellant the Assessor stated there could be a future agenda item to recommend a reduction for her area.

Vice Chairman Krolick inquired if she had sufficient time to present her case. Ms. Persigehl stated she had enough time. Vice Chairman Krolick closed the hearing.

With regard to Parcel No. 222-080-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0214E PARCEL NO. 222-080-05 – PERSIGEHL FAMILY TRUST –
HEARING NO. 09-0147

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located in Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 pages.

Exhibit B: Copy of petition, letter from petitioner and appraisal of 222-080-02, 4 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

On behalf of the Petitioner, Angela Persigehl was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

With regard to Parcel No. 222-080-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0215E PARCEL NO. 040-572-07 – 301 FLINT STREET LLC – HEARING
NO. 09-1073**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 7000 Sierra Vista Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 11 pages.

Exhibit B: Letter and supporting documentation, 9 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

On behalf of the Petitioner, Jeff Ostomel was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Ostomel stated he was a managing member of the LLC and a licensed attorney. He stated he hoped the Board had an opportunity to read Petitioner's Exhibit A, which was filed in advance. He provided a revised copy of that exhibit, which was labeled Petitioner's Exhibit B. Within that revision was an update to the valuation history from 2005 through 2009 reflecting the 15 percent decrease approved by the Board. He further explained column 6 reflected what the owner felt the valuation should be which happened to be a 15 percent reduction. He said they were not disputing the building values, just the land values. Mr. Ostomel stated that even with the 15 percent reduction, the value was 33 percent higher than last year.

Mr. Ostomel disputed the comparable sales that were from the boon period and the sale used after the real estate market had tanked. The Quilici sale, which was discussed during a previous hearing, he considered to be the most comparable. He then discussed the modified exhibit which reflected the monthly income from the rental and the Assessor's revised number which showed a 1.4 percent rate of return. It was the owner's position that the taxable value had been incorrectly determined; the Assessor's Office had not properly considered adverse factors affecting the valuation, and the economic income generated as a rental did not support the proposed valuation.

Mr. Ostomel discussed the base lot size, comparable sales during the boon period, receiving information today, subdivision lot sizes, the Assessor's appraisal, and income approach. In summary, he said the land value should be reduced to \$228,006 as shown on his revised exhibit.

Josh Wilson, Assessor, explained the concept of equalization with regard to a home site and commercial property. He defined the appropriate method used with regard to valuing by square feet versus site values. He said generally there might be some consideration given if it was a smaller than typical site, or a larger than typical site that could be further divided. The sales comparison approach was the most typical and appropriate manner to value single-family residential property and the income approach was not applicable to single family residences in his opinion. The income approach for commercial settings would be very applicable to valuing the total property.

Appraiser O'Hair went through land sales and three improved land sales. He considered improved sale #1 to be the closest in quality, and noted it had a finished basement of 1,100 square feet, but the house size was slightly smaller. Improved sale #2 was 3,000 square feet with a finished and an unfinished basement. Improved sale #3 was a 3,100 square foot single-family residence with a garage and no basement. The subject property was built in 1966, improved sale #1 was built in 1964, improved sale #2 was built in 1970 and improved sale #3 was built in 1972.

Member Brown commented that the taxable square footage for the subject property was significantly higher.

Member Woodland inquired if the subject property had been factored since it was last appraised. Appraiser O'Hair replied it was identical to the other parcels, once at 4 percent and once at 6 percent.

Member Green discussed the sales on Olive Place that took place in 2006 and 2007 for \$550,000 and \$500,000. He said they were encumbered with conservation and drainage easements and wondered if there were any problems like that associated with the subject property. Appraiser O'Hair stated not that he was aware of. Member Green stated the subject property was 2.14 acres and everything they were comparing it to was larger.

Mr. Ostomel stated had he been given the Assessor's Hearing Evidence Packet (HEP) sooner he would have been able to go and look at the properties and research them. He received the appraisal in time to do some research. He questioned why the taxable square foot price for improved sale #1 was at \$157 when his was at \$205. He thought there was a perfectly good sale that was current in time, which was being ignored. He also stated he had a problem comparing a 1.7 acre sale with a six acre sale. The house was being rented to cover taxes and insurance because it could not be sold. The factoring showed what the valuations were in 2005 and the increases. He found it interesting there was no increase from 2007 to 2008, but he believed that was in recognition that the market was tanking. An appraisal was done in the fifth year and instead of looking at that fifth year for information, the Assessor's Office went back three years, which they were required to do, but he thought some weighting should have been done.

Member Woodland inquired if Mr. Ostomel was aware the County would be doing reappraisals every year and not every five years. Mr. Ostomel said he was not aware and he appreciated the difficult job the Assessor's Office and this Board had. He cautioned the Board that if they were going to be using an average, to be reasonable as to what those items were that went into that average. The appraisal came out to \$548,500 and then there was an arbitrary reduction of 15 percent because of a declining market. He appreciated the fact that the Appraiser was trying to fix the problem, because there were no current sales, but that did not mean the situation could be ignored. He thought consideration and weighting in terms of the items that went into the appraisal should have been done.

Assessor Wilson complimented the appellant on a great presentation and he addressed the issue of the HEP not being provided to the appellant. He stated his office was short 12 staff members due to the current budget situation and they had over 1,400 appeals this year. He asked that all the appraisers contact the petitioner once the appeal was filed to try to get the information to them. Unfortunately, that did not seem to have occurred in this situation.

Assessor Wilson thought it was very important that if the listing of this property that the appellant claimed could not be sold was lower than the \$491,000 value they had on the property, then that was a very good indication that they had this property over valued.

Vice Chairman Krolick asked the Assessor's Office to address the appellant's concerns with regard to the price per square foot. Assessor Wilson stated this property was one of those properties in need of a major remodel or a tear down, which was occurring in the area. Appraiser O'Hair stated when they figured the taxable dollars per square foot if there was a finished basement they would consider that part of the square footage of the house. Improved sale #1, which was a 2,000 square foot residence was being viewed as a 3,200 square foot home because of the basement. The same was true of improved sale #2, as they would be looking at it as a 4,100 square foot home.

Member Green stated *Marshall and Swift* had a lower price on the construction of a basement than on the upper part of a home. Appraiser O'Hair stated that was correct and it was considerably less.

Vice Chairman Krolick inquired if the appellant had sufficient time to present his case. Mr. Ostomel said he had. Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

Member Green stated the location of the subject property had a lot to do with the value. He said it was hard to believe the prices were that low in that area, but he thought the Assessor's Office did a good job with the comparable sales and he supported the taxable value.

With regard to Parcel No. 040-572-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

10:15 a.m. The Board recessed the meeting.

10:30 a.m. The Board reconvened with all members present.

Nancy Parent, Chief Deputy Clerk, informed the Board that Louis Test signed in for his property and five other petitioners. After discussion regarding consolidation, it was determined that Mr. Test did not have the proper authorization to represent the other petitioners; therefore, consolidation was not allowed.

09-0216E PARCEL NO. 041-091-08 – TEST FAMILY TRUST – HEARING NO. 09-0959

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 3685 Frost Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Southwest Vacant Land Sales, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

On behalf of the Petitioner, Louis Test was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Test stated Appraiser O'Hair had been very cooperative with the appeal and helped him by explaining the position of the Assessor's Office relating to the appraisal. He said his property was similarly located to the other appeals that had been heard previously and he would like to incorporate everything that Mr. Ostomel just presented in regards to appraised values. He noted his property went up 51 percent. Mr. Test discussed the estate sale on Lone Tree and disclosed he was involved in an estate on Lunsford, which was listed at \$825,000. He explained they had no offers on it. He continued his case by discussing appraised values, the comparables presented,

projections, neighboring properties, values and equalization. He concluded by stating everyone in the area who had 2.5 acres should be valued at \$380,000 to \$382,000. He felt that would be more in line with market values.

Appraiser O'Hair stated improved sale #2 was probably the most comparable to the subject property. It was larger but of the same quality class and age and was the newest sale. He explained Mr. Test's neighbor's property had a drainage easement on it and had a reduction of 10 percent for that detriment.

Vice Chairman Krolick stated he understood the 10 percent reduction for the drainage easement, but inquired if there was an adjustment for the shape and possible impact. Appraiser O'Hair replied that parcel did not, but others had received a reduction. Vice Chairman Krolick commented in this particular area it was considered a single-family parcel and would not be sub-dividable, so the shape would not have an impact. Appraiser O'Hair agreed.

Member Brown stated the analysis was kind of hampered by the lack of current sales data and wondered if anyone had anything else the Board could review. Appraiser O'Hair stated he did not and reiterated the land sales on Quilici were more current. He explained he tried to get the most current improved sales that were similar in both quality and size.

Member Woodland stated she was looking at the drainage easement on the lot across the street from Mr. Test's property and said she thought there should be more than a 10 percent reduction because it went practically through the middle of the property. Vice Chairman Krolick stated the size of the parcel had to be considered because it would not prohibit a typical home from being built on it.

Member Green asked to look at the map of the Meyer's property. Member Woodland stated the base on the Meyer's property was \$450,000 and the 15 percent reduction brought it down to \$382,000. Member Green inquired if the Board further adjusted that property. Appraiser O'Hair replied the Board applied an obsolescence factor on the improvements for the Meyer's appeal as well.

Assessor Wilson stated he understood the Petitioner's position that no one knew where the market was going, but based on historical evidence, the sales always indicated that higher values were paid for higher-end neighborhoods. He said it sounded like the Petitioner wanted to be equalized with other neighborhoods that the Assessor's Office considered to be inferior. He said right after he did the reappraisal in 2003 for the 2004 roll, he remembered thinking that he really missed the mark when a sale came up on Farretto and Kinney at \$560,000 and he had it at \$300,000. That sale was not before the Board today because, pursuant to NAC, the Assessor's Office was limited to a 36 month time period. There were older sales in the area that they could have used to justify the current valuation, but again they were restricted to a time line, and he was not sure the relationship of the neighborhoods had changed that dynamically yet.

Member Green discussed the comparables in detail and thought the subject property was within the ball park for taxable value. He inquired if the area was zoned for animals. Gail Vice, Senior Appraiser, commented when the Board looked at the taxable value of the comparables, there was such diversity as far as the 2.5 acre parcels or the horse-type properties. She explained there were larger parcels and some had barns, detached garages and plot work, which was all taken into consideration.

Mr. Test stated he was only concerned about the land value, not his home. His main concern was that the land value increased 51 percent. He informed the Board that residents were landscaping the conservation easements, so that portion of their parcel was being used and really was not a detriment. He said he was just asking the Board to equalize the 2.5 acre lots in that area to about \$380,000, which was still a \$50,000 increase from last year.

Member Woodland commented the subject property had not been appraised for five years and had only been factored twice. She explained the increase was mainly catching up with the market and she thought once the Assessor's Office started doing reappraisals every year, they would see a more appropriate value applied to the land.

Vice Chairman Krolick inquired if a 10 percent downward adjustment was applied would the appellant feel that was justice or would he feel out of equalization because of his opinion of the way the easement was treated on the neighbor's parcel. Mr. Test stated they would have difficulty putting animals or corrals on that property, so there could be more of a reduction, not necessarily for the drainage easement, but if someone wanted to use it for animal value they would have a hard time. Vice Chairman Krolick stated the goal was to equalize and value the land appropriately. Mr. Test stated the property across the street could be decreased a little, but he felt if someone put a lot on the market it would go for about \$380,000, which he thought was fair market value.

Vice Chairman Krolick inquired if the appellant had sufficient time to present his case. Mr. Test stated he had. Vice Chairman Krolick closed the hearing.

With regard to Parcel No. 041-091-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0217E PARCEL NO. 040-591-08 – WILKE, PATRICK E & JEAN W
ETAL – HEARING NO. 09-0968**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 1670 View Crest Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

On behalf of the Petitioner, Jean Wilke was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Ms. Wilke stated they had done no improvements to the property, they had a graveled driveway with no pavement, and no one had actually gone out to appraise the property in the last five years, yet the taxable value had gone up significantly. She noted she received the Notice of Assessment before the 15 percent reduction, but it still was over what it was last year.

Appraiser O'Hair detailed the 2,700 square foot single-family residence stating it had a 1,344 square foot finished basement and a 320 square foot unfinished basement, had a quality class of 4.5, was remodeled in 1990, but built in 1972. He reported the closest comparable was improved sale #2 on Catalpa Lane, which was very similar in square footage, had a finished and unfinished basement and was of the same quality class. The comparable land sales were the same land sales the Board had been dealing with all morning. He reported this home sold for \$587,500 in 1994, which was just about where they were now with regard to the taxable value.

Assessor Wilson reported the Assessor's Office was going to look at this area again and it was very unfortunate that the increases occurred in a declining market. When the Assessor's Office reappraised the area during the boon years and there had been minimal factoring in the subject area that led him to believe that the land was below its market value for the last couple of years. Now they had squared everything up and everyone was at market value and from this point forward they should be able to better react to the current market trends. He knew that was not necessarily the answer the appellant was hoping for, but from an assessor's standpoint, having to value all 171,000+ parcels in the County, they did have to bring these to what they estimated the market value to be in a declining market.

Vice Chairman Krolick stated this parcel fell under the same as the past several hearings with the base lot value at \$450,000. He wondered what kind of adjustment it would take to bring the subject property down to \$382,500. Appraiser

O'Hair responded 15 percent. He stated the base lot was \$450,000 but all properties had been lowered by 15 percent and that was how they reached \$382,500.

Ms. Wilke stated with everything declining and their taxes going up, even though there may be an adjustment in the future, it did not help them now. Vice Chairman Krolick and Assessor Wilson discussed in detail how the tax cap was calculated and the functions and responsibilities associated therewith. Assessor Wilson stated all he could do was reappraise all the property in the County next year and follow the market trends at that time.

Vice Chairman Krolick inquired if the Petitioner had sufficient time to present her case. Ms. Wilke stated she had. Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

Assessor Wilson stated land was the only portion of the taxable value that was really required to be at market value. He thought when you take the market value, the land, plus the depreciated replacement cost new of the improvements, the total taxable value fell well below the true market value of the property.

With regard to Parcel No. 040-591-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0218E PARCEL NO. 041-130-03 – MEHLHAFF, DAROLD D & KATHLEEN – HEARING NO. 09-0941

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 8605 Bellhaven Rd, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

On behalf of the Petitioner, Kathleen Mehlhaff was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Ms. Mehlhaff stated she was not in an inferior area, and she appreciated the 15 percent reduction for land value. She said when she filed the appeal she thought a 25 percent reduction would be more appropriate. She commented that the comparables being used were in the high range developed and gated areas, had underground utilities and County water and sewer. She said properties on Belhaven were not in a development and her well was not operable when she bought the property. After checking into the cost, she discovered it would be extremely expensive, so she applied and qualified for a hardship permit to put in their own well.

Ms. Mehlhaff thought her property should be considered unimproved because they did not have all the utilities that were in the developments being considered as comparable. She stated the unimproved properties sold for thousands less than the improved properties.

Ms. Mehlhaff explained she appealed to this Board previously and was given a 5 percent reduction for having the Steamboat ditch easement through her property. She further explained her property had a huge drainage area, which was not buildable without bringing in a ton of fill, which she felt made the lot not as useable as other lots. She noticed that the 5 percent reduction was not currently on her tax bill.

Appraiser O'Hair stated the subject parcel had a minus 10 percent for the ditch, but also had a plus 10 percent adjustment for size, because it was over three acres.

Vice Chairman Krolick asked what the typical lot size was for that area. Appraiser O'Hair stated 2.5 acres. He said improved sale #1 was the closest to the subject parcel. It had an 1,100 square foot home, was of a fair quality class, and it sold for \$790,000 in 2006. He stated that house had little value, so the sale was indicative of where the land values were in 2006.

Vice Chairman Krolick inquired how much of the subject property was impacted or unusable because of the ditch. Appraiser O'Hair stated they had an adjustment of 10 percent for the ditch, which was offset for the size adjustment. So right now she was at the base lot value for that area. He thought the improved sale on Lunsford Court was the most similar in size and was a little inferior in quality. He referenced the same land sales that he presented to the Board earlier, Olive Place, Lone Tree Lane and Mile Circle Drive.

Member Brown asked Appraiser O'Hair to respond to the Petitioner's opinion about missing the mark on 2006 assessments. Appraiser O'Hair said there was a 4 percent adjustment in 2006 applied to the land value. In retrospect he knew now that was way too low. Member Brown stated he had a note regarding the Petitioner's remark about a 5 percent reduction, but he did not know what that represented. Appraiser O'Hair responded previously the appellant received a plus 5 percent size adjustment and then a

minus 5 percent adjustment for the ditch, so they offset each other. There was further discussion with regard to size and detriment adjustments on other properties and the subject property.

Member Green stated if the Board considered taking off 10 percent for size that might set a precedent for other parcels that were close to the 3 acre mark. He thought it would be better to adjust the value instead. Ms. Mehlhaff stated Appraiser O'Hair said the lot distinction was between two and three acres. She said if the Assessor's Office wanted to increase the value by two percent for size and then reduce it 10 percent for the easement that would be fine with her.

Vice Chairman Krolick stated she mentioned earlier about having to bring fill in if she wanted to extend her garage. Ms. Mehlhaff stated that was true because her house was built right on the cliff. There was another area where they could build a shop, but if they wanted an attached garage they would have to bring in lots of fill, which would be very expensive.

Vice Chairman Krolick stated an upward adjustment was applied for the size and a downward adjustment for the easement, but he wondered if there was an adjustment for topography. Appraiser O'Hair stated there was not.

Vice Chairman Krolick asked if Ms. Mehlhaff had sufficient time to present her case. Ms. Mehlhaff replied she did. Vice Chairman Krolick then closed the hearing and opened up discussion to the Board.

Member Woodland stated she was inclined to give the appellant another 5 percent adjustment for the ditch rather than doing anything else on the property. Vice Chairman Krolick stated he thought where the building sat on the lot prohibited it from expansion and it was more of a topography issue than an easement issue. He thought that would satisfy Member Green's concern about setting a precedent by applying these kinds of decisions to the size versus the other detriments of the property.

With regard to Parcel No. 041-130-03, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be reduced to \$403,750 and the taxable improvement value be upheld, resulting in a total taxable value of \$544,738 for tax year 2009-10. The reduction was based on a 5 percent reduction for topography. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-0219E PARCEL NO. 041-051-51 – WADE, JON P – HEARING NO. 09-1151

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 65 Bear Mountain Place, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

On behalf of the Petitioner, Jon Wade was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Wade thanked the Assessor's Office for helping him with the appeal process. He stated that at no time did he feel like he did not have a fair assessment. He reported he bought this property at the peak of the market in 2006 and he discussed the graph he had as part of Exhibit A. He stated the Washoe County data as of 2008 showed sales prices dropped about 30 percent. He looked at the drop in land values around the subject property and he reviewed a map that was contained in his submitted evidence packet. He said after he bought this property another development came on line and there were 20 properties that had a very high listing price. The assessed values for those properties were in the range of \$300,000 to \$330,000. He looked at a 30 percent reduction as really what he was seeing with the different properties around and that would put his value down to \$612,000. All the numbers he had were before the 15 percent reduction was granted by this Board for the land. He believed the number of people that were willing to buy properties at the high end was going down. He discussed the comparables listed on the Assessor's Hearing Evidence Packet.

Vice Chairman Krolick inquired if there was a well on the property when he purchased it in 2006. Mr. Wade stated there was, but there was only a small amount of space they could actually build on.

Member Green asked if there were any city utilities and services included for any of the lots that were developed. Mr. Wade stated he thought there was electricity but no water and sewer, and it would be very expensive to get the water there.

Member Brown asked if Mr. Wade would regard the city view as excellent. Mr. Wade responded yes, which was why he bought the property.

Appraiser Bozman said he agreed the view was excellent, because he went to the site and he could see the whole downtown skyline. He reported the one land sale was for two parcels, which was purchased for \$850,000 per lot in January 2008. The three sales showed a range of \$850,000 to \$925,000 and Mr. Wade's property was at \$680,000, which he felt was a fair assessment of the property.

Assessor Wilson stated the Petitioner testified under oath that he would sell his property for \$680,000. The quandary he found himself in was the land was supposed to be at market, so if the market value was at \$680,000 then they seemed to have assessed this properly. He was not going to dispute that the market may continue to correct, and he felt it was unfortunate for anyone in this situation who lost a significant amount of money. He thought this property could be between \$603,000 to \$680,000, but land was supposed to be at market value. The Petitioner testified that he would sell the property for the taxable value.

Mr. Wade discussed the challenges of assessing property when properties were not selling. He did not know what a fair assessment would be for someone who had to carry their property because they were unable to sell.

Member Green commented he thought Mr. Wade would be surprised at the number of properties that have sold between \$500,000 and \$3 million in the past year. Mr. Wade stated he looked under his zip code and he did not find very many. Assessor Wilson stated the Petitioner may find a sales file which could be sorted by price and zip code available on the Assessor's Office website. Assessor Wilson noted that the availability of funding had almost dried up for the higher end sales, and he would be curious to see how that would affect the values and the market.

Vice Chairman Krolick inquired if the Petitioner had sufficient time to present his case. Mr. Wade stated he had. Vice Chairman Krolick closed the hearing.

With regard to Parcel No. 041-051-51, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

12:45 p.m. The Board recessed.

12:56 p.m. The Board reconvened with all members present.

09-0220E PARCEL NO. 041-120-62 – ABDOLLAHOLIAEE, PIROUZE –
HEARING NO. 09-1074

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 30 McFarlane Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 4 pages.

Exhibit B: Copy of petition and letter from petitioner with supporting documents, 7 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

On behalf of the Petitioner, Mahnoush Bagheri and Pirouze Abdollaholiaee were sworn in by Deputy Clerk Jaime Delleria.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Ms. Bagheri stated since they purchased this house in 2005, the highest peak of the market, their building value increased by almost \$300,000 and the land increased by almost \$200,000. The home was not totally finished when they bought it and they had to finish a few rooms. She discussed the sale on Frost Lane for \$1 million and the fact that Appraiser O'Hair informed them it might not be a valid sale. However, Brent Webster, the owner, explained to her the reason the property was first in his father's name and then put in his name was because he did not have all his finances together. She said the sale was in September 2008 and the square footage was close to hers. Her home had a studio of about 1,400 square feet added to it in 2000, which she said was the only difference between the two houses.

Ms. Bagheri next disclosed information regarding property on Anitra that was similar in square-footage, was classed at a higher quality and had a similar guest area. She said both Mr. Webster's land and Ms. Baker's land were assessed at \$450,000 before the 15 percent decrease. She noted hers was a little bigger, but she was told by the developer that her lot was a typical size for the subdivision but had some unusable sloped area. All of the lots on Cassas, including Ms. Baker's, which was part of the same development, had been assessed at either \$400,000 or \$450,000 before the 15 percent reduction.

Member Horan inquired if she had a value in mind for the land and improvements for both parcels. Ms. Bagheri stated she was suggesting \$382,500 for the land and \$660,000 for the improvements, for a total of \$1,042,500.

Appraiser O'Hair stated the biggest comparable sale they had was the subject property, which sold for \$1,477,500 in May 2005. He stated that even though the previous owner had done a lot of remodeling, he did not pay the property tax. The property tax was levied in 2005 after the Petitioners bought it, so they saw a big jump in their property tax. Previously it was \$599,000 and it went up to \$853,000 the following year in 2006. He stated improved sale # 3 was the closest even though it was a smaller lot and slightly smaller in size, it did have a larger garage, but it was the same quality class. He stated except for the Anitra land sale, land sale #1, #2 and #3 were all inferior to the subject parcel. The sale on Anitra was slightly superior, because it was behind a "gate" on Anitra Drive. As far as the Webster sale the Petitioner was talking about, it was a sale from a father to a son and it could not be considered an arms-length transaction. Member Horan inquired why the Assessor's Office could not accept it after the explanation from the Petitioner about the son trying to get his finances together. He said it still was a sale from a third party to the father and then the father transferred it to the son on the same day for the same price. Appraiser O'Hair stated he did not know who the third party was and it seemed it just went from the father to the son. Member Horan stated there was no question as to that transaction, but inquired if the transfers were done on the same day. Appraiser O'Hair stated they could have been.

Ms. Bagheri stated Appraiser O'Hair was comparing her house to improved sale #3, which was built in 2002 and her home was built 1985. Appraiser O'Hair stated the subject property had a weighted average year of 2000 because of the remodel.

Vice Chairman Krolick inquired what the 1,443 square foot improvement applied to. Appraiser O'Hair stated that was for the additional guest house. Vice Chairman Krolick confirmed there was also an additional garage of 720 square feet.

Assessor Wilson responded to Member Horan's concerns regarding the Webster transaction. He said it looked as though that property was in foreclosure. The bank foreclosed on it and then it was transferred to the father for \$1 million, and \$4,100 in transfer tax was paid.

Member Horan inquired how the Assessor's Office looked at foreclosed bank-owned property with regard to market value because one could make a case that it was really not necessarily a market sale. Assessor Wilson stated that was a good point and traditionally the real estate market looked at foreclosures as somewhat unreliable. When he analyzed the sales that occurred in 2008 and he saw that one out of every four sales was in fact a foreclosure sale, then that was certainly bringing the whole market down. So they looked at foreclosures and considered them on a case by case basis. If they seemed to be in the range and represented a reasonable market value, they were placing more weight on foreclosures currently than in past history because of the volume and

how many foreclosure transactions there were. Foreclosures were listed on MLS and typically represented by a realtor, so for all intents and purposes they were the market. Assessor Wilson discussed in more detail how his office handled foreclosure sales and what they represented to the market.

Ms. Bagheri stated she knew some of the assessment may come from the price that she paid for the house, as she said the real estate was high then and she fell in love with the house even though it was not finished. She said after they bought it they knew they paid at least \$200,000 too much, which she hoped did not cause them to pay extra in taxes.

Member Green stated he thought there was another sale after the Webster sale of \$1,264,500 for Steven D. Addi on March 13, 2008. Member Horan stated he thought it went from Addi to Countrywide and then to Webster. Addi was the person who Countrywide foreclosed on. Assessor Wilson explained the sales price represented typically what was owed on the property when the bank took it over.

Vice Chairman Krolick inquired if Ms. Bagheri had enough time to present her case. She said she did. Vice Chairman Krolick closed the hearing.

With regard to Parcel No. 041-120-62, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing or presented to the Board by the Assessor's Office at the hearing:

| Assessor's Parcel No. | Petitioner | Hearing No. |
|-----------------------|--------------------------------|-------------|
| 071-130-02 | JACKRABBIT PROPERTIES, LLC | 09-0310 |
| 234-112-27 | THIEL LIVING TRUST | 09-0099 |
| 222-060-43 | TAPPAN, WILLIAM R & MAUREEN | 09-0916 |
| 222-071-04 | BURGARELLO, LOUIE R & JANICE M | 09-0914 |
| 222-072-03 | YOUNG FAMILY TRUST | 09-0964 |
| 040-152-22 | MADDOX, CHARLES B | 09-1101 |
| 230-031-04 | JORST FAMILY TRUST, HENRIK | 09-0996 |
| 230-031-05 | JORST FAMILY TRUST, HENRIK | 09-0997 |
| 230-031-08 | ALTMANN FAMILY TRUST | 09-0299 |
| 230-031-09 | BRUCE FAMILY TRUST | 09-0148 |
| 230-031-10 | HARRIS FAMILY TRUST | 09-0298 |

| | | |
|------------|----------------------------|---------|
| 230-031-11 | JORST FAMILY TRUST, HENRIK | 09-0998 |
| 230-031-12 | JORST FAMILY TRUST, HENRIK | 09-0999 |
| 230-040-02 | LORSON TRUST, RICHARD C | 09-0161 |
| 230-040-07 | JORST, HENRIK & CHARLOTTE | 09-1000 |

CONSOLIDATION OF HEARINGS

PARCEL NOS. 041-091-07, 041-091-09, 041-092-05 and 041-092-31 - HEARING NOS. 09-0955, 09-0958, 09-0957 and 09-0956

After discussion with legal counsel and the Assessor's Office it was determined that the following parcels could be consolidated based on similar evidence and common issues of law and fact. On motion by Vice Chairman Krolick, seconded by Member Woodland, which motion duly carried, it was ordered to consolidate Assessor's Parcel Nos. 041-091-07, 041-091-09, 041-092-05 and 041-092-31.

Please see 09-0222E through 09-0225E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

09-0222E PARCEL NO. 041-091-07 – TURNER, DAVID W – HEARING NO. 09-0955

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 3645 Frost Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He stated the taxable land value was at \$425,000, which he felt did not exceed full cash value.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 041-091-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0223E PARCEL NO. 041-091-09 – HOMANN, ROBERT L & JAYNE K –
HEARING NO. 09-0958

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 3725 Frost Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 10 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He stated the taxable land value was at \$425,000, which he felt did not exceed full cash value.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 041-091-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0224E PARCEL NO. 041-092-05 – LARENA TRUST, CANDIDA –
HEARING NO. 09-0957

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 3600 Frost Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He stated the taxable land value was at \$382,500, which represented a 10 percent reduction for an easement. He felt the value did not exceed full cash value.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 041-092-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0225E PARCEL NO. 041-092-31 – SAPPERSTEIN, LAWRENCE A JR – HEARING NO. 09-0956

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 3520 Frost Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He stated the taxable land value was at \$425,000, which he felt did not exceed full cash value.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 041-092-31, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0226E PARCEL NO. 040-591-21 – RIBEIRO, LORALEE – HEARING NO. 09-0800

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 1920 View Crest Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Map, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Exhibit II: Corrected page 1 of Assessor's Hearing Evidence Packet, 1 page.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He explained all comparable improved sales were on Catalpa Lane and the closest was improved sale #1. It was slightly smaller in size, smaller in land area, close to the same size garage and was of the same quality class. He stated the land sales were the same land sales the Board reviewed today on Thomas Creek Road, Olive Place and Mile Circle Drive.

Member Green stated the Petitioner sent in a listing for 10 acre parcels for sale that were \$990,000. He inquired if the Assessor's Office felt those were comparable.

Appraiser O'Hair stated they did not because they were unimproved parcels with no roads.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 040-591-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0227E PARCEL NO. 040-632-09 – HERRERA, ANTHONY C – HEARING NO. 09-0444

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 8200 Lakeside Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Multiple Listing Service information, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He discussed the improved comparable sales and land sales and detailed how the valuation was determined.

Vice Chairman Krolick asked the Appraiser to address the Petitioner's concerns, which were submitted prior to the hearing. Appraiser O'Hair commented the sale was for property on Quilici and he felt it was not comparable.

Member Woodland asked what the notation of 754GCV3 under the square footage meant. Appraiser O'Hair responded that it was a garage that had been converted to living space and reported the appellants brought it up to the same standards as the house.

Member Brown inquired as to when the home was built. Appraiser O'Hair responded it was built in 1964.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 040-632-09, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0228E PARCEL NO. 041-092-36 – DUXBURY, M NEIL – HEARING NO. 09-0293

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 3780 Frost Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Member Woodland noted the Petitioner filed a Partial Abatement Petition for Review and the Assessor's Office requested that a proper petition be filled out and returned. However, that did not seem to have occurred. Appraiser O'Hair stated he did not see a completed correct petition in the file. Assistant District Attorney, Herb Kaplan, advised that the proper petition form must be filed and, without that, the Board lacked jurisdiction to hear it. He stated NRS 361.357(2) guided the Board in this type of situation. Assessor Wilson explained the Assessor's Office did not have the authority to deny these types of petitions, so they accepted it and presented it to the Board for formal action and determination of jurisdiction.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 041-092-36, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was determined that the Board did not have jurisdiction to hear the appeal based on NRS 361.357 (2), an inappropriate appeal form.

09-0229E PARCEL NO. 041-130-34 – ANDERSON-MENANTE TRUST –
HEARING NO. 09-1328

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 3510 Lone Tree Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Evidence packet, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property and discussed the Petitioner's evidence packet, improved comparable sales, land sales and valuation.

Vice Chairman Krolick inquired if the Petitioner submitted any additional information to support her concerns about sales. Appraiser O'Hair stated she did not.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 041-130-34, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**09-0230E PARCEL NO. 043-062-01 – MURPHY FAMILY TRUST –
HEARING NO. 09-0448**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 695 Mile Circle Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property and discussed the improved comparable sales, land sales and valuation.

Member Brown inquired if the age and quality class figured into the taxable square footage. Appraiser O'Hair stated that was what was reducing the taxable square footage.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 043-062-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0231E PARCEL NO. 046-041-04 – NYE, WILLIAM – HEARING NO. 09-0450

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 185 Old Mill Place, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Steven Clement, Appraiser III, oriented the Board as to the location of the subject property and discussed the improved comparable sales, land sales and valuation. He explained he attempted to contact the appellant to let him know the reappraisal value had gone down even before the 15 percent reduction. He recommended the Board uphold the current valuation.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 046-041-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0232E ROLL CHANGE REQUESTS #7-1 THROUGH #7-6

On behalf of the Assessor and having been previously sworn, Steven Clement, Appraiser III, oriented the Board as to the location of the subject properties.

The following exhibits were submitted into evidence:

Assessor

Exhibit I: Assessor's Recommendation, 2 pages.

Appraiser Clement stated the Assessor's recommendation was to decrease the taxable land value from \$320,000 to \$170,000 for all six one-acre riverfront parcels in the AALF neighborhood based on the analysis and comparison with land values for riverfront lots located in Reno. He stated this will prevent all taxable values from exceeding market value and equalize these parcels with similarly situated parcels in Washoe County.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

In reference to the six parcels as noted under RCR #7-1 through #7-6 on the agenda for February 10, 2009, upon motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was moved to accept the Assessor's recommendation to decrease the taxable land value from \$320,000 to \$170,000. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

| APN | TAXPAYER | RCR NO. |
|------------|----------------------------|---------|
| 039-290-13 | HILL, STEPHEN | 7-1 |
| 039-290-14 | MARSHALL FAMILY TRUST | 7-2 |
| 039-290-27 | EDWARDS, G GEOFFREY | 7-3 |
| 039-290-26 | EDWARDS, GEORGE G | 7-4 |
| 039-290-20 | HILL FAMILY TRUST, GARTH C | 7-5 |
| 039-290-19 | WILTSE, MELEVA H | 7-6 |

09-0233E PARCEL NO. 050-330-02 – SALAUN, DANIEL L & IRENA –
HEARING NO. 09-1312

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 2375 Lakeshore Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser II, oriented the Board as to the location of the subject property.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 050-330-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0234E PARCEL NO. 222-071-06 – ROBERTS, FRANK H & VALERIE N –
HEARING NO. 09-0706

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 7860 Kevin Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He discussed the Petitioner's concerns expressed in their evidence packet with regard to comparable sales.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 222-071-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0235E PARCEL NO. 222-071-07 – BERMAN FAMILY TRUST –
HEARING NO. 09-0915

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 7850 Kevin Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter from Petitioner. 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Member Green stated the Petitioner brought up an issue regarding a pool house. Appraiser O'Hair stated it could be another type of building, but someone classified it as a pool house. Josh Wilson, Assessor, stated NRS 361.768 allowed for the Assessor's Office to reopen the roll for corrections, if in fact there was a costing error. He explained they were reluctant to make any change until they could do a site inspection.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 222-071-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10, with the understanding that the Assessor's Office will contact the Petitioner regarding the pool house. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0236E PARCEL NO. 222-072-01 – KIENER FAMILY TRUST – HEARING NO. 09-1201

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 2320 Kinney Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 222-072-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0237E PARCEL NO. 230-032-05 – GARRETT, CHRISTOPHER AND KATHY – HEARING NO. 09-0974

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 2324 Diamond J Place, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

Exhibit II: Corrected Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

There was no one present on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property. He stated that due to a lack of current sales and prior appraisals, the Assessor's Office was making a recommendation to adjust the base lot value from \$425,000 to \$350,000.

Member Horan inquired if the Assessor's Office would be making an adjustment on like properties also. Appraiser O'Hair stated the Assessor's Office would bring a roll change request for the entire neighborhood towards the end of February for review by the Board.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

With regard to Parcel No. 230-032-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be

reduced to \$350,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$1,291,440 for tax year 2009-10. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-0238E ROLL CHANGE REQUEST #6-1 THROUGH #6-165

The following exhibits were submitted into evidence:

Assessor

Exhibit I: Assessor's recommendation, 4 pages.

On behalf of the Assessor and having been previously sworn, Virginia Dillon, Appraiser II, oriented the Board as to the location of the subject properties. She said it was the Assessor's Office recommendation to decrease the building values by \$50,000 to the parcels in the FACC neighborhood in the form of obsolescence to prevent taxable values from exceeding full cash value as of January 1, 2009.

Member Horan stated the Assessor's Office was going to apply it through obsolescence and he wondered exactly what that meant. Josh Wilson, Assessor, stated it meant that the data presented did not verify the land was over valued, so obsolescence would be applied to the improvement value. He explained they would be reappraising this area next year and if the land values needed to be reduced at that time they would be able to reduce that value then. He said because of foreclosures in these subdivision neighborhoods, they could not build a house for what they could sell it for, so they applied obsolescence to the improvement value, not the land value. Member Horan thought the value of the building was obtained through *Marshall and Swift*, and he wondered how that would impact them for going forward. Assessor Wilson stated computed taxable value could not exceed full cash value. He believed the land was appropriately valued.

Vice Chairman Krolick closed the hearing and opened up discussion to the Board.

In reference to the 165 parcels located in the FACC neighborhood and as noted under RCR #6-1 through #6-165 on the agenda for February 10, 2009, upon motion by Member Green, seconded by Member Woodland, which motion duly carried, it was moved to accept the Assessor's recommendation to decrease the building value by \$50,000 in the form of obsolescence. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value as of January 1, 2009.

| APN | TAXPAYER | RCR NO. |
|------------|---------------------------|----------------|
| 232-104-06 | DUNBAR, ROBERT A | 6-1 |
| 232-102-03 | LEEDY, WESLEY T & SUSAN L | 6-2 |

| | | |
|------------|--|------|
| 232-102-02 | REYNOLDS LIVING TRUST | 6-3 |
| 232-102-01 | GULLA TRUST, ROY P & KATHRYN P | 6-4 |
| 232-101-10 | CAY LIVING TRUST, EVELYN S | 6-5 |
| 232-101-09 | MCNAMARA, DANIEL M & THERESA M | 6-6 |
| 232-101-03 | PLOURDE, PAUL J & JEANNE L | 6-7 |
| 232-101-02 | CHERRINGTON, RODNEY V & SUZANNE L | 6-8 |
| 232-101-01 | PEECK RODGERS FAMILY TRUST | 6-9 |
| 232-230-35 | MILUM FAMILY TRUST | 6-10 |
| 232-230-34 | SCHWERIN, ARTHUR J III & RUBY E | 6-11 |
| 232-230-33 | WATTS, GEOFFREY W & CHRISTINE J | 6-12 |
| 232-230-32 | GETTY, CRAIG | 6-13 |
| 232-230-31 | MONTGOMERY, MICHAEL H | 6-14 |
| 232-230-30 | ZULIM, WON SOOK ETAL | 6-15 |
| 232-230-29 | PERATA TRUST, BOBBIE S | 6-16 |
| 232-230-28 | STOCKSTILL LIVING TRUST, PATRICK D & BEVERLY G | 6-17 |
| 232-230-27 | HONG, PAULINE H | 6-18 |
| 232-230-26 | BISHOP-PARISE, BRIAN & JEANNE | 6-19 |
| 232-230-25 | DENNEY, BRUCE & ALLYSON | 6-20 |
| 232-230-24 | SMITH LIVING TRUST | 6-21 |
| 232-230-23 | KAHL, WILLIAM P ETAL TTEE | 6-22 |
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BOARD MEMBER COMMENTS

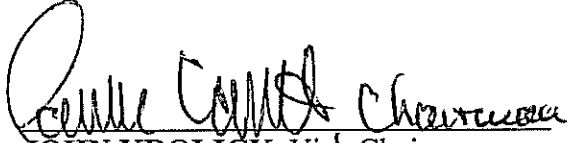
There were no Board member comments.

PUBLIC COMMENTS

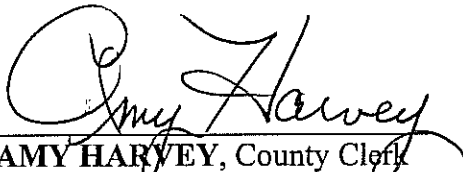
There was no response to the call for public comment.

* * * * *

2:35 p.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, the meeting was adjourned.


JOHN KROLICK, Vice Chairman
Washoe County Board of Equalization

ATTEST:


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