

WASHOE COUNTY BOARD OF EQUALIZATION

BOARD MEMBERS

James Covert, Chairperson
John Krolick, Vice Chairperson
Benjamin Green
Linda Woodland
James Brown

Alternate:
Philip Horan

COUNTY CLERK

Amy Harvey

**DEPUTY DISTRICT
ATTORNEY**

Herb Kaplan

**AGENDA
THURSDAY FEBRUARY 26, 2009**

**WASHOE COUNTY COMMISSION CHAMBERS
1001 EAST NINTH STREET, RENO, NEVADA
9:00 a.m.**

THE WASHOE COUNTY COMMISSION CHAMBERS ARE ACCESSIBLE TO THE DISABLED. IF YOU REQUIRE SPECIAL ARRANGEMENTS FOR THE MEETING CALL THE COUNTY MANAGER'S OFFICE, 328-2000, 24-HOURS PRIOR TO THE MEETING.

UNLESS OTHERWISE NOTED, ALL REAL PROPERTY HEARINGS ARE FOR 2009/10; PERSONAL PROPERTY AND EXEMPTION HEARINGS ARE FOR 2008/09.

ITEMS ON THE AGENDA MAY BE TAKEN IN AN ORDER OTHER THAN WHAT APPEARS ON THE AGENDA.

ALL HEARINGS BEFORE THE BOARD OF EQUALIZATION PROCEED AS FOLLOWS:

1. ASSESSOR DESCRIBES AND LOCATES THE SUBJECT PROPERTY.
2. PETITIONER(S)' (PROPERTY OWNER) PRESENTATION OF VALUE.
3. ASSESSOR'S PRESENTATION OF VALUE.
4. PETITIONER(S)' REBUTTAL.

THE BOARD MAY CONTINUE THE HEARING TO A FUTURE DATE. IN THE EVENT THAT THE BOARD TAKES ACTION ON THE PETITION, THE BOARD MAY ASK QUESTIONS AT ANY TIME. THE BOARD'S ACTION MAY CONSIST OF DENYING THE PETITION, UPHOLDING THE PETITIONER(S)' VALUE, OR DECIDING A DIFFERENT VALUE FOR THE PROPERTY.

ACTION TAKEN BY THE BOARD OF EQUALIZATION ON ANY APPEAL MAY INCLUDE ADDING THERETO OR DEDUCTING THEREFROM A SUM FROM ANY OTHER PROPERTY ASSESSED BY THE COUNTY ASSESSOR AS IS NECESSARY TO MAKE IT CONFORM TO THE TAXABLE VALUE OF THE PROPERTY ON APPEAL.

Public Comment during the meeting will be for all matters, both on and off the agenda, and be limited to three (3) minutes per person. No public comment will be heard during individual items

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 26, 2009
PAGE 2

on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment during the designated public comment period at the Board meeting. The Chairperson and County Board of Equalization intend that their proceedings should demonstrate the highest levels of decorum, civic responsibility, efficiency and mutual respect between citizens and their government. The Board respects the right of citizens to present differing opinions and views, even criticism, but our democracy cannot function effectively in an environment of personal attacks, slander, threats of violence and willful disruption. To that end the Nevada Open Meeting Law provides the authority for the Chair of a public body to maintain the decorum and to declare a recess if needed to remove any person who is disrupting the meeting, and notice is hereby provided of the intent of this body to preserve the decorum and remove anyone who disrupts the proceedings.

***1. ROLL CALL**

2. SWEARING IN

County Clerk to Administer Oath to Appraisal Staff

3. CONSOLIDATION OF HEARINGS

Discussion and action for possible consolidation of hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.

4. REQUEST FOR REOPEN OF HEARING

Discussion and possible action to reopen hearing on petition on parcel nos. 125-531-17 (appeal no. 09-0887) & 125-522-21 (appeal no. 09-0888), to set aside decision rendered by Board on February 13, 2009 to allow Petitioner opportunity to present evidence in support of Petition. This action, if taken, would be based upon the fact that Petitioner requested a continuance of his hearing prior to the February 13, 2009 hearing date, but that request was not forwarded to the Board until after the hearing was conducted.

5. RESIDENTIAL APPEALS

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
009-471-18	KOSACH FAMILY TRUST	09-1081
009-572-01	POSTROZNY-LUCHETTI TRUST	09-1176
124-072-05	EPPOLITO, JOHN C & TERESA M	09-0844
130-312-10	SHEARING, STEVEN P & E MIRIAM	09-1082
150-291-02	MARSH TRUST	09-0248
220-072-12	SAITTA, JOSEPH A TTEE	09-0160
222-060-32	CUNNINGHAM, STEVE & MARY A	09-0913
224-031-10	LEVERTY FAMILY TRUST	09-0119
224-032-08	SCHROEDER FAMILY TRUST	09-1217

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 26, 2009
PAGE 3

6. **RESIDENTIAL AND COMMON AREA APPEALS – HEARING NUMBERS
09-1399B THROUGH 09-1399P4 (LADERA RANCH 390 LLC)**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
502-690-04	LADERA RANCH 390, LLC	09-1399B
502-700-01	LADERA RANCH 390, LLC	09-1399C
502-700-02	LADERA RANCH 390, LLC	09-1399D
502-700-03	LADERA RANCH 390, LLC	09-1399E
502-700-04	LADERA RANCH 390, LLC	09-1399F
502-700-05	LADERA RANCH 390, LLC	09-1399G
502-700-06	LADERA RANCH 390, LLC	09-1399H
502-711-01	LADERA RANCH 390, LLC	09-1399I
502-711-02	LADERA RANCH 390, LLC	09-1399J
502-711-03	LADERA RANCH 390, LLC	09-1399K
502-711-04	LADERA RANCH 390, LLC	09-1399L
502-711-05	LADERA RANCH 390, LLC	09-1399M
502-711-06	LADERA RANCH 390, LLC	09-1399N
502-711-07	LADERA RANCH 390, LLC	09-1399O
502-711-08	LADERA RANCH 390, LLC	09-1399P
502-711-09	LADERA RANCH 390, LLC	09-1399Q
502-711-10	LADERA RANCH 390, LLC	09-1399R
502-711-11	LADERA RANCH 390, LLC	09-1399S
502-711-12	LADERA RANCH 390, LLC	09-1399T
502-711-13	LADERA RANCH 390, LLC	09-1399U
502-711-14	LADERA RANCH 390, LLC	09-1399V
502-712-01	LADERA RANCH 390, LLC	09-1399W
502-712-02	LADERA RANCH 390, LLC	09-1399Y
502-712-03	LADERA RANCH 390, LLC	09-1399Z
502-712-04	LADERA RANCH 390, LLC	09-1399A1
502-712-05	LADERA RANCH 390, LLC	09-1399B1
502-712-06	LADERA RANCH 390, LLC	09-1399C1
502-712-07	LADERA RANCH 390, LLC	09-1399D1
502-712-08	LADERA RANCH 390, LLC	09-1399E1
502-712-09	LADERA RANCH 390, LLC	09-1399F1
502-721-01	LADERA RANCH 390, LLC	09-1399G1

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 26, 2009
PAGE 4

502-721-02	LADERA RANCH 390, LLC	09-1399H1
502-721-03	LADERA RANCH 390, LLC	09-1399I1
502-721-04	LADERA RANCH 390, LLC	09-1399J1
502-721-05	LADERA RANCH 390, LLC	09-1399K1
502-721-06	LADERA RANCH 390, LLC	09-1399L1
502-721-07	LADERA RANCH 390, LLC	09-1399M1
502-721-08	LADERA RANCH 390, LLC	09-1399N1
502-721-09	LADERA RANCH 390, LLC	09-1399O1
502-721-10	LADERA RANCH 390, LLC	09-1399P1
502-721-11	LADERA RANCH 390, LLC	09-1399Q1
502-721-12	LADERA RANCH 390, LLC	09-1399R1
502-721-13	LADERA RANCH 390, LLC	09-1399S1
502-722-01	LADERA RANCH 390, LLC	09-1399T1
502-722-02	LADERA RANCH 390, LLC	09-1399U1
502-722-03	LADERA RANCH 390, LLC	09-1399V1
502-722-04	LADERA RANCH 390, LLC	09-1399W1
502-722-05	LADERA RANCH 390, LLC	09-1399Y1
502-722-06	LADERA RANCH 390, LLC	09-1399Z1
502-722-07	LADERA RANCH 390, LLC	09-1399A2
502-722-08	LADERA RANCH 390, LLC	09-1399B2
502-722-09	LADERA RANCH 390, LLC	09-1399C2
502-722-10	LADERA RANCH 390, LLC	09-1399D2
502-722-11	LADERA RANCH 390, LLC	09-1399E2
502-722-12	LADERA RANCH 390, LLC	09-1399F2
502-722-13	LADERA RANCH 390, LLC	09-1399G2
502-722-14	LADERA RANCH 390, LLC	09-1399H2
502-722-15	LADERA RANCH 390, LLC	09-1399I2
502-722-16	LADERA RANCH 390, LLC	09-1399J2
502-722-17	LADERA RANCH 390, LLC	09-1399K2
502-722-18	LADERA RANCH 390, LLC	09-1399L2
502-722-19	LADERA RANCH 390, LLC	09-1399M2
502-722-20	LADERA RANCH 390, LLC	09-1399N2
502-722-21	LADERA RANCH 390, LLC	09-1399O2
502-722-22	LADERA RANCH 390, LLC	09-1399P2
502-722-23	LADERA RANCH 390, LLC	09-1399Q2
502-722-24	LADERA RANCH 390, LLC	09-1399R2

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 26, 2009
PAGE 5

502-722-25	LADERA RANCH 390, LLC	09-1399S2
502-722-26	LADERA RANCH 390, LLC	09-1399T2
502-722-27	LADERA RANCH 390, LLC	09-1399U2
502-722-28	LADERA RANCH 390, LLC	09-1399V2
502-722-29	LADERA RANCH 390, LLC	09-1399W2
502-722-30	LADERA RANCH 390, LLC	09-1399Y2
502-722-31	LADERA RANCH 390, LLC	09-1399Z2
502-722-32	LADERA RANCH 390, LLC	09-1399A3
502-722-33	LADERA RANCH 390, LLC	09-1399B3
502-722-34	LADERA RANCH 390, LLC	09-1399C3
502-722-35	LADERA RANCH 390, LLC	09-1399D3
502-722-36	LADERA RANCH 390, LLC	09-1399E3
502-722-37	LADERA RANCH 390, LLC	09-1399F3
502-722-38	LADERA RANCH 390, LLC	09-1399G3
502-722-39	LADERA RANCH 390, LLC	09-1399H3
502-722-40	LADERA RANCH 390, LLC	09-1399I3
502-722-41	LADERA RANCH 390, LLC	09-1399J3
502-722-42	LADERA RANCH 390, LLC	09-1399K3
502-722-43	LADERA RANCH 390, LLC	09-1399L3
502-722-44	LADERA RANCH 390, LLC	09-1399M3
502-722-45	LADERA RANCH 390, LLC	09-1399N3
502-722-46	LADERA RANCH 390, LLC	09-1399O3
502-731-01	LADERA RANCH 390, LLC	09-1399P3
502-731-02	LADERA RANCH 390, LLC	09-1399Q3
502-731-03	LADERA RANCH 390, LLC	09-1399R3
502-731-04	LADERA RANCH 390, LLC	09-1399S3
502-731-05	LADERA RANCH 390, LLC	09-1399T3
502-731-06	LADERA RANCH 390, LLC	09-1399U3
502-731-07	LADERA RANCH 390, LLC	09-1399V3
502-731-08	LADERA RANCH 390, LLC	09-1399W3
502-731-09	LADERA RANCH 390, LLC	09-1399Y3
502-731-10	LADERA RANCH 390, LLC	09-1399Z3
502-732-01	LADERA RANCH 390, LLC	09-1399A4
502-732-02	LADERA RANCH 390, LLC	09-1399B4
502-732-03	LADERA RANCH 390, LLC	09-1399C4
502-732-04	LADERA RANCH 390, LLC	09-1399D4

WASHOE COUNTY BOARD OF EQUALIZATION
 AGENDA – FEBRUARY 26, 2009
 PAGE 6

502-732-05	LADERA RANCH 390, LLC	09-1399E4
502-732-06	LADERA RANCH 390, LLC	09-1399F4
502-732-07	LADERA RANCH 390, LLC	09-1399G4
502-732-08	LADERA RANCH 390, LLC	09-1399H4
502-732-09	LADERA RANCH 390, LLC	09-1399I4
502-732-10	LADERA RANCH 390, LLC	09-1399J4
502-732-11	LADERA RANCH 390, LLC	09-1399K4
502-732-12	LADERA RANCH 390, LLC	09-1399L4
502-732-13	LADERA RANCH 390, LLC	09-1399M4
502-732-14	LADERA RANCH 390, LLC	09-1399N4
502-732-15	LADERA RANCH 390, LLC	09-1399O4
502-732-16	LADERA RANCH 390, LLC	09-1399P4

7. RESIDENTIAL APPEALS – HEARING NUMBERS 09-1472A THROUGH 09-1472WWW (WACHOVIA NA)

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
527-050-12	WACHOVIA NA	09-1472A
527-141-01	WACHOVIA NA	09-1472B
527-141-02	WACHOVIA NA	09-1472C
527-141-03	WACHOVIA NA	09-1472D
527-141-04	WACHOVIA NA	09-1472E
527-142-01	WACHOVIA NA	09-1472F
527-142-02	WACHOVIA NA	09-1472G
527-142-03	WACHOVIA NA	09-1472H
527-142-04	WACHOVIA NA	09-1472I
527-143-01	WACHOVIA NA	09-1472J
527-143-02	WACHOVIA NA	09-1472K
527-143-03	WACHOVIA NA	09-1472L
527-143-04	WACHOVIA NA	09-1472M
527-143-05	WACHOVIA NA	09-1472N
527-143-06	WACHOVIA NA	09-1472O
527-143-07	WACHOVIA NA	09-1472P
527-143-08	WACHOVIA NA	09-1472Q
527-143-09	WACHOVIA NA	09-1472R

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 26, 2009
PAGE 7

527-143-10	WACHOVIA NA	09-1472S
527-151-01	WACHOVIA NA	09-1472T
527-151-02	WACHOVIA NA	09-1472U
527-151-03	WACHOVIA NA	09-1472V
527-151-04	WACHOVIA NA	09-1472W
527-151-05	WACHOVIA NA	09-1472Y
527-152-01	WACHOVIA NA	09-1472Z
527-152-02	WACHOVIA NA	09-1472AA
527-152-03	WACHOVIA NA	09-1472BB
527-152-04	WACHOVIA NA	09-1472CC
527-152-05	WACHOVIA NA	09-1472DD
527-152-06	WACHOVIA NA	09-1472EE
527-152-07	WACHOVIA NA	09-1472FF
527-152-08	WACHOVIA NA	09-1472GG
527-152-09	WACHOVIA NA	09-1472HH
527-153-01	WACHOVIA NA	09-1472II
527-153-02	WACHOVIA NA	09-1472JJ
527-153-03	WACHOVIA NA	09-1472KK
527-153-04	WACHOVIA NA	09-1472LL
527-153-05	WACHOVIA NA	09-1472MM
527-153-06	WACHOVIA NA	09-1472NN
527-153-07	WACHOVIA NA	09-1472OO
527-153-08	WACHOVIA NA	09-1472QQ
527-153-09	WACHOVIA NA	09-1472RR
527-153-10	WACHOVIA NA	09-1472SS
527-154-01	WACHOVIA NA	09-1472TT
527-154-02	WACHOVIA NA	09-1472UU
527-154-03	WACHOVIA NA	09-1472VV
527-154-04	WACHOVIA NA	09-1472WW
527-154-05	WACHOVIA NA	09-1472XX
527-154-06	WACHOVIA NA	09-1472YY
527-154-07	WACHOVIA NA	09-1472ZZ
527-161-01	WACHOVIA NA	09-1472AAA
527-161-02	WACHOVIA NA	09-1472BBB
527-161-03	WACHOVIA NA	09-1472CCC
527-161-04	WACHOVIA NA	09-1472DDD

WASHOE COUNTY BOARD OF EQUALIZATION
 AGENDA – FEBRUARY 26, 2009
 PAGE 8

527-161-05	WACHOVIA NA	09-1472EEE
527-161-06	WACHOVIA NA	09-1472FFF
527-161-07	WACHOVIA NA	09-1472GGG
527-162-01	WACHOVIA NA	09-1472HHH
527-162-02	WACHOVIA NA	09-1472III
527-162-03	WACHOVIA NA	09-1472JJJ
527-162-04	WACHOVIA NA	09-1472KKK
527-162-05	WACHOVIA NA	09-1472LLL
527-162-06	WACHOVIA NA	09-1472MMM
527-162-07	WACHOVIA NA	09-1472NNN
527-162-08	WACHOVIA NA	09-1472OOO
527-162-09	WACHOVIA NA	09-1472PPP
527-163-01	WACHOVIA NA	09-1472QQQ
527-163-02	WACHOVIA NA	09-1472RRR
527-164-01	WACHOVIA NA	09-1472SSS
527-164-02	WACHOVIA NA	09-1472TTT
527-164-03	WACHOVIA NA	09-1472UUU
527-164-04	WACHOVIA NA	09-1472VVV
527-164-05	WACHOVIA NA	09-1472WWW

8. RESIDENTIAL APPEALS – HEARING NUMBERS 09-1473A THROUGH 09-1473O (PNK (RENO) LLC)

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
038-120-03	PNK (RENO) LLC	09-1473A
038-120-10	PNK (RENO) LLC	09-1473B
038-120-12	PNK (RENO) LLC	09-1473C
038-120-13	PNK (RENO) LLC	09-1473D
038-132-25	PNK (RENO) LLC	09-1473E
038-430-21	PNK (RENO) LLC	09-1473F
038-090-33	PNK (RENO) LLC	09-1473G
038-090-34	PNK (RENO) LLC	09-1473H
038-090-60	PNK (RENO) LLC	09-1473I
038-430-50	PNK (RENO) LLC	09-1473J
038-870-20	PNK (RENO) LLC	09-1473K

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 26, 2009
PAGE 9

038-870-19	PNK (RENO) LLC	09-1473L
038-870-22	PNK (RENO) LLC	09-1473M
038-870-16	PNK (RENO) LLC	09-1473N
038-090-61	PNK (RENO) LLC	09-1473O

9. OPEN SPACE APPEALS

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
502-250-05	LADERA RANCH 390, LLC	09-1399A

10. COMMERCIAL APPEALS

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

<u>ASSESSOR'S PARCEL NO.</u>	<u>PETITIONER</u>	<u>HEARING NO.</u>
011-026-01	FITZGERALDS RENO INC	09-1425
011-051-01	DRW FITZGERALD REAL PROP LLC	09-1475A
011-051-02	FITZGERALD OLD RENO LLC	09-1427
011-051-07	OPPIO INVESTMENTS LLC	09-1428
011-051-10	SIERRA & VIRGINIA PROPERTY LLC	09-1474A
011-051-11	SIERRA & VIRGINIA PROPERTY LLC	09-1474B
011-051-23	SIERRA & VIRGINIA PROPERTY LLC	09-1474C
011-051-24	WELLS FARGO BANK ETAL	09-1426
011-051-25	DRW FITZGERALD REAL PROP LLC	09-1475B
011-370-12	FITZGERALD VIRGINIA & PLAZA LLC	09-1424
025-590-02	LUCEY PROPERTIES LLC	09-1158
033-152-05	IRON HORSE KOHALA, LLC	09-0980B
033-152-17	IRON HORSE KOHALA, LLC	09-0980C
033-152-19	IRON HORSE KOHALA, LLC	09-0980A
037-020-43	ESM MARINA LLC	09-0983
043-011-48	LONGLEY CENTER ANNEX LLC	09-0981
049-360-20	TAMARACK CROSSING LLC	09-1421

WASHOE COUNTY BOARD OF EQUALIZATION
AGENDA – FEBRUARY 26, 2009
PAGE 10

*11. **BOARD MEMBER COMMENTS:** This item is limited to announcements or topics/issues proposed for future agendas.

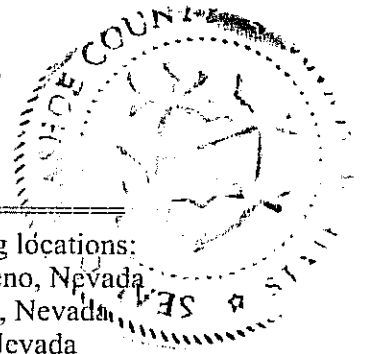
*12. **PUBLIC COMMENTS.** Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters both on and off the Board agenda. Comments are to be made to the Board as a whole.

13. **ADJOURNMENT**

* INDICATES NON-ACTION ITEMS

THIS AGENDA IS AN OFFICIAL AGENDA OF THE WASHOE COUNTY BOARD OF EQUALIZATION POSTED BY THE WASHOE COUNTY CLERK AS CLERK OF THE BOARD OF EQUALIZATION.

If seal affixed here



Pursuant to NRS 241.020, this Agenda has been posted at the following locations:
County Clerk's Office, Washoe County Courthouse, 75 Court Street, Reno, Nevada
Washoe County Administration Complex, 1001 East 9th Street, Reno, Nevada
Washoe County Central Library, 301 South Center Street, Reno, Nevada
Sparks Justice Court, 630 East Greenbrae Drive, Sparks, Nevada
Incline Village Justice Court, 865 Tahoe Blvd, Incline Village, Nevada
Incline Village Branch Library, 845 Alder Ave., Incline Village, Nevada
Washoe County Clerk's Office, 855 Alder Ave., Incline Village, Nevada
www.washoecounty.us

AFFIDAVIT OF POSTING

WASHOE COUNTY BOARD OF EQUALIZATION

COUNTY OF WASHOE }
 }
STATE OF NEVADA } ss
 }

I, **JAIME DELLERA**, being first duly sworn, depose and say that on February 20, 2009, I posted the Agenda for the February 26, 2009 meeting of the Washoe County Board of Equalization by faxing or delivering said agenda, with a cover sheet including posting instructions, to the following posting locations. Said agenda was also posted on the website at www.washoecounty.us/clerks on February 20, 2009.

Washoe County Courthouse
Public Bulletin Board
Attn: Admin Team
Fax # 775-328-3582

Washoe County Clerk's Office
855 Alder Ave.
Incline Village, NV
Fax # 775-832-4161

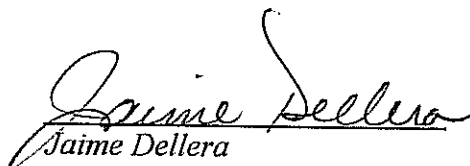
Sparks Justice Court
630 Greenbrae Drive
Sparks, NV
Fax # 775-352-3004

Incline Village Justice Court
865 Tahoe Blvd.
Incline Village, NV
Fax # 775-832-4162

Washoe County Main Library
301 South Center Street
Reno, NV
Fax # 775-327-8392

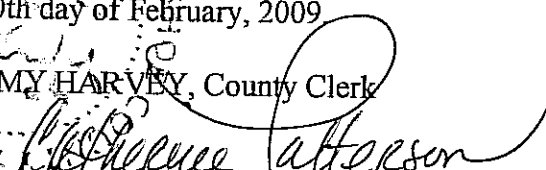
Washoe County Library
Incline Village Branch
845 Alder Avenue
Incline Village, NV
Fax # 775-832-4180

Washoe County Manager's Office
Admin Complex (Chambers)
1001 East Ninth Street
Fax# 775-328-2037


Jaime Deller

Subscribed and sworn to before me this
20th day of February, 2009

AMY HARVEY, County Clerk


Deputy Clerk

