

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

THURSDAY

9:00 A.M.

FEBRUARY 2, 2012

PRESENT:

**James Covert, Chairman**  
**John Krolick, Vice Chairman**  
**James Brown, Member**  
**Philip Horan, Member**  
**Linda Woodland, Member**

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

The Board of Equalization convened at 9:00 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Chief Deputy Clerk called the roll and the Board conducted the following business:

**12-058E      PUBLIC COMMENTS**

There were no public comments.

**12-059E      SWEARING IN**

No Appraisers were sworn in.

**12-060E      WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
530-363-22	BERNARDI, PHILIP & BEVERLY R.	12-0063

**12-061E      REQUESTS FOR CONTINUANCE**

The following hearings were continued until February 24, 2012:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
152-330-30	DEVYAK, SUSAN	12-0075
125-245-06	PAVESE, ROBERT R.	12-0138
125-502-10	PROPERTY SAVERS INC	12-0139
122-111-20	CUADROS, ALBERT L. & ROSINA	12-0142
122-126-19	ADAMS, JOHN R.	12-0162

**12-062E      CONSOLIDATION OF HEARINGS**

No hearings were consolidated at this time.

**12-063E      PARCEL NO. 530-101-13 – VANDENBERG, RICHARD K. & BEATRICE T. – HEARING NO. 12-0092**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 350 Shelby Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 10 pages.

**Exhibit B:** Property Appraisal Dispute documentation, 8 pages.

**Assessor**

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

**Exhibit II:** Assessor's response to *Marshall and Swift* cost increase dated February 1, 2012, 49 pages.

**Exhibit III:** Letter from State of Nevada, Department of Taxation to Mr. Galloway dated January 24, 2012 and Notice of Decision, 6 pages.

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

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

Mr. Vandenberg stated he was appealing his property taxes because he believed there was an inequity in how appraisals were performed in his neighborhood. He said he called the Appraiser and was informed his property was comparable to the sale on 470 Carlene Court, which sold for quite a bit more and indicated everything was fine in the neighborhood. He stated his assumption was the neighborhood's land and building costs had tumbled, and he did not believe he could sell his house in its current location and condition for what his taxable value was.

Mr. Vandenberg stated he received a call from the Assessor's Office saying they were not recommending amending the taxable rate on his property. They said his property was well appraised based on other comparables besides the 470 Carlene Court sale. He said the other comparables they referred to were at 282 Saintsbury Court, 45 Morning Mist Court, and 505 Tranquil Drive, which were all over 2.5 miles away from his property and raised the question on how far out the Assessor's Office could go for comparables.

Mr. Vandenberg said his Exhibit A contained an argument indicating building costs had gone down. He stated he calculated the square footage for some other properties and looked at what the Assessor's Office was appraising new homes for. He believed it was important to use new homes with the same average/good quality his house was appraised at. He indicated the building costs for the three homes in Exhibit A were \$75.15, \$60.20, and \$28.77 per square foot, and his property's replacement building costs were \$88 per square foot. He noted the Assessor's Office called him when they saw the \$28.77 per square foot figure, and he realized his mistake because that house was appraised at only 70 percent complete even though it was a model and had been open to walk through, which he and his wife did. He stated his calculations indicated costs had gone down when comparing new homes regarding replacement costs.

Mr. Vandenberg said the Home Owner Appeal page 6 of Exhibit B, showed the building replacement costs were high at \$88.38, which were the improvement costs he calculated. He reiterated he could not sell the subject in its neighborhood at the total taxable value shown. He asked how his property could go up \$4,000 when home values in his neighborhood were declining. He said with the exception of the Assessor's 470 Carlene Court comparable, all of the other comparables were about 2.5 to 3 miles from his property and across Pyramid Highway. He stated when he tried to get a definition of how far out comparable sales could go, he was not sure he really got an answer from the Appraiser.

Mr. Vandenberg stated every one of the Assessor's documents had a neighborhood code and his neighborhood code was HACD. He said in 2011 there were 41 sales of HACD properties with an average sale price of \$164,707, which included the \$390,000 sale of the 470 Carlene Court property. He said the Tranquil Drive and Morning Mist Court properties were located in the HBCF and HBDF neighborhoods. He stated neighborhood HBCF had 13 sales in 2011 with an average sales price of \$268,339, which was almost \$100,000 more than his neighborhood. He said there were eight sales in the HBDF neighborhood in 2008 with an average sales price of \$238,613. He stated what he was getting at was the Appraiser was comparing his house to houses in another neighborhood, which he felt was not right because his neighborhood was different from the neighborhoods across Pyramid Highway which allowed horses or livestock.

Mr. Vandenberg indicated his final argument was one of inequity. He said his property's total taxable value for this year was \$309,105 and \$305,036 for the prior year, which meant it went up \$4,000. He stated the total taxable value on 470 Carlene Court was \$298,659 for this year and \$295,412 for the prior year, which was an increase of \$3,247. He said this was in a neighborhood with average sales of \$164,000. He said 282 Saintsbury Court had a total taxable value of \$196,000 for this year and \$200,746 for the prior year, which was a decrease. He stated 45 Morning Mist had a total taxable value of \$238,256 for this year and \$253,646 for the prior year, which was a decrease of \$15,390. He stated 505 Tranquil Drive had a total taxable value of \$254,724 for this year and \$269,856 for the prior year, which was a decrease of \$15,132. He said that was a neighborhood with more expensive homes and selling at a higher rate, but their tax rates

were going down while his was not, which indicated there was an inequity. He felt his final argument was his house was not worth the \$88 per square foot the Assessor's Office felt it was worth in the neighborhood it was in.

Mr. Vandenberg stated he plotted the neighborhoods, which was shown on the "Average 2012 taxable improvement rate per square foot..." page of Exhibit B, and the rate had gone down quite a bit.

Mr. Vandenberg said he still did not understand why, with 41 sales in the HACD neighborhood, the Assessor's Office could not make a comparison against his house with those sales instead of going to other higher rated neighborhoods. He felt it was not right to compare his house with houses in other neighborhoods just because of lot size.

Appraiser Stafford identified the subject property as shown on page 1 of Exhibit I and read the comments regarding the comparable sales on page 2 of Exhibit I, which also included comments regarding the Petitioner's comparables in Exhibit A marked as Attachments 2 through 10.

Chairman Covert asked why the homes in Attachments 5 and 7 were getting larger obsolescence adjustments. Appraiser Stafford said it was due to the analysis conducted of the sales in those neighborhoods. She further explained each neighborhood had an analysis done on it, which showed some sales were above market value, so more obsolescence was added to those neighborhoods. Chairman Covert said his question was why obsolescence was necessary in those particular neighborhoods because something must be causing it. Appraiser Stafford replied the sales showed the Assessor's values were over market and she did not know of any other factors.

Appraiser Stafford said \$11,825 in obsolescence was applied to the subject's improvement value, resulting in an improvement taxable value of \$283,805. She said with a taxable land value of \$25,300, the recommendation was to uphold the \$309,105 total taxable value of the property.

Appraiser Stafford said regarding the Petitioner's concern regarding why comparables were used from other neighborhoods, the subject parcel was one acre and was much larger than most other parcels in his neighborhood. Chairman Covert stated the land was not in question, only the building. He asked if there were comparable houses in the area regardless of the land size. Appraiser Stafford said the Petitioner's quality class was 3.5 and most homes in the neighborhood were approximately 1,000 square feet smaller, the lots were smaller, and the quality classes were 2.5. She stated improved comparable IS-1 had a lower taxable value because the subject had a larger attached garage, a detached garage, and other additives that the comparable parcel did not have.

Member Horan asked if the Appraiser answered Mr. Vandenberg's questions. Mr. Vandenberg replied he still did not know how far out the Assessor was willing to go to find comparable sales.

Rigo Lopez, Sr. Appraiser, previously sworn, said Mr. Vandenberg wondered why the Assessor's Office would go to another neighborhood to establish his values. He said they did not go to another neighborhood to establish the value for the appellant. He stated sales from July 1, 2010 to June 30, 2011 were looked at with an emphasis on the most recent sales. Those sales were then analyzed to determine the median selling price in the neighborhood, and 15 percent allocation was used to arrive at the land value. He said the improvement value was based on the subject property's improvements. He stated the subject had an additional garage, which other properties in the neighborhood might not have, and that would play a role in the value of the subject property.

Chairman Covert asked if the biggest issue was the quality class if all of the houses in his area were two quality classes lower than the subject. Sr. Appraiser Lopez replied the differences in the quality classes would play a role in the valuation as would a difference in the square footage between the subject and other homes in the neighborhood. He said in a larger home, the replacement costs new for improvements would have a higher improvement value based on the improvements on the property. He stated if there had been three comparables with the same size homes and lot sizes as the subject within the subject's neighborhood, they would have been used to support the overall value of the subject property rather than going to a competing neighborhood.

Sr. Appraiser Lopez advised that neighborhoods were established based on the year built, the quality of the residences, the lot sizes, and the uses of the properties. Chairman Covert said the Assessor's Office would not go out of a geographic area. Sr. Appraiser Lopez replied that was correct. He said competing neighborhoods were looked at when there were not enough sales in the subject's neighborhood. Chairman Covert said the Petitioner's issue with not staying in his neighborhood was he had a bigger lot, a higher quality class, and a larger home than would be found in the area he lived in. Sr. Appraiser Lopez confirmed that was a true statement and could have a negative impact on the subject property when put up for sale. He said the comparable sale that was in the neighborhood supported the Assessor's value but no one would hang their hat only on one sale, which was why the other sales were used.

Sr. Appraiser Lopez explained once the neighborhoods were established, sales were looked at and, if it was found values were exceeding market values, then a percentage adjustment of obsolescence would be applied. He said that percentage would vary from neighborhood to neighborhood. He stated it was felt the obsolescence on the subject was enough to ensure the taxable value did not exceed market value, which did result in a \$4,000 increase to the improvement value.

Member Brown asked if the subject had an extra garage or just a larger garage than the comparables. Mr. Vandenberg clarified he had a four-car garage that was attached to the house and he added a three-car detached garage out back. Sr. Appraiser Lopez advised the additional garage area would affect the improvement value. Based on the cost approach used in Nevada, properties being compared had to have the same

amenities; and those improvement values should be in line when taking into account the age, the quality class, and the size of the improvements.

Member Horan said 470 Carlene Court was very similar in age to the subject, but the cost per square foot was \$84 versus the subject at \$96, and he asked why that was different. Sr. Appraiser Lopez said the subject had a 1,871 square foot garage, while the garage for comparable IS-1 was only 840 square feet. He said the additional 1,000 square feet would make a difference, but IS-1 being 300 square feet larger in living area would offset that. He felt with the lot sizes being similar, the land value would be relatively close, but the subject would get one more year of depreciation because of the year built. He said the detached garage would receive depreciation based on the year it was built, but it would have less depreciation than the house, would account for the differences in the cost per square foot.

In rebuttal, Mr. Vandenberg said in the HADC neighborhood all of the properties along the edge were at least an acre or more. He stated there were probably just as many homes in his neighborhood with second garages and, in fact, next door to his home was a 5,800 square foot garage built in the backyard that was air-conditioned and heated. He said there were 845 homes in the HADC neighborhood. He reiterated in 2011 there were 41 home sales with an average sales price of \$164,707. He believed his house should be compared to the sales in the HADC neighborhood and not those in other places.

Chairman Covert asked if the lots mentioned by the Petitioner were included in his analysis. Mr. Vandenberg said they were not. He stated 470 Carlene Court was the biggest one, but it was an anomaly because other sales were in the \$260,000 price range and the Carlene Court sale was \$100,000 more. He felt the house most be outrageous on the inside because from the outside it looked like his. Chairman Covert indicated that was one of the problems with using averages. Mr. Vandenberg replied he understood that, but he had to cull the data down to something manageable.

Member Woodland asked how many of the 41 sales were short-sales or foreclosures. Mr. Vandenberg replied he looked at the foreclosure list available from the Assessor's Office and he believed there were three. He said he did not have any information about short-sales, but he imagined there would be quite a few. He stated he liked to keep his property up, but three houses down was a rental house where all of the trees and plants were dead. He said that was not an isolated case and there were three or four houses in the neighborhood like that, and that kind of influx had a tendency to drive prices down. He said it went back to his argument he would have a hard time selling the house for its appraised value in that neighborhood.

Chairman Covert brought the discussion back to the Board.

Member Horan felt the comparison with the Carlene Court house was valid, even though it might have been an anomaly, but it was in the neighborhood and was a recent sale.

Member Brown said this was a tough one because the Petitioner made a good case.

With regard to Parcel No. 530-101-13, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

Chairman Covert said the Petitioner made a good argument, but it was not quite enough to overwhelm the Assessor's argument.

**12-064E      PARCEL NO. 534-403-01 – BURNEY TRUST, KENNETH JR. & LINDA R. – HEARING NO. 12-0087**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 9425 Cordoba Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Comparable sales, 7 pages.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 pages.

**Exhibit II:** Assessor's response to *Marshall and Swift* cost increase dated February 1, 2012, 49 pages.

**Exhibit III:** Letter from State of Nevada, Department of Taxation to Mr. Galloway dated January 24, 2012 and Notice of Decision, 6 pages.

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

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

Mr. Burney said the recent taxable values in his area were not representative of the market values. He stated he did not receive a call from the Assessor's Office after he filed his petition. Chairman Covert noted the Assessor's Office was overwhelmed if the petition was filed after December 31, 2011. He said they tried to get back to as many appellants as they could, but it was not always possible to contact everyone.

Mr. Burney said it was believed that bank-owned sales and short-sales did not necessarily sell for the same money a market-value home would. He stated he had been keeping an eye on the many forecloses and short-sales within his association, especially the one right across the street. He noted it was typical for Fannie Mae and other banks to come in on bank foreclosures to repaint, re-carpet and to otherwise revitalize the home before it went on the market. He felt in many cases the foreclosures might be in better condition than some market-value homes.

Mr. Burney said in Exhibit I, the Assessor's Office indicated both his front yard and backyard were finished, but only a very small portion of the backyard was finished. Chairman Covert asked him to define not finished. Mr. Burney stated the backyard was dirt with a fence. He said enough of it was finished to allow his dogs to run around.

Mr. Burney said the comparables in Exhibit A included some of the same comparables the Assessor's Office used. He stated they were within two streets of each other in his general neighborhood. He noted in a portion of his subdivision, the developer sold lots to individuals to build their own custom homes.

Mr. Burney said 45 Marilyn Mae Drive was the same floor plan as the subject, was 1.62 acres, which was more than double the subject's size, and sold for \$235,000 on November 21, 2011. He stated in his development anything less than one acre was not approved for horses, which was a huge consideration in terms of property values because of the cost of boarding horses. He stated 59 Marilyn Mae Drive was the same floor plan, was one acre, and sold for \$225,000 on October 31, 2011. He said the house at 9420 Cordoba Boulevard was across the street from the subject, had a bigger floor plan, and was refurbished with paint, new carpet, and appliances before being listed. He explained the property was 2.395 acres, which was many times the size of the subject. He noted the rear landscaping died, but it was partially improved with a fence and front landscaping and just closed for \$227,000. He said the house was purchased because it was horse property and would save the new owners from having to pay boarding fees. He stated 41 Marilyn Mae Drive was the same square footage, was 1.01 acres, had a 1,800 square foot detached garage, and was under contract for \$245,900 or less. He noted almost all of the properties sold for less than the asking price. He noted 9225 Ogden Trail Drive was a 2,268 square foot house, was a little older than the subject, was 2.24 acres, and had a 1,148 square foot detached garage. He said the property was under contract for \$199,000 or less.

Mr. Burney said the subject had a \$33,300 taxable land value but the other properties, being an acre or more, saw little increase in their land values. He stated the house with 2.395 acres had a taxable land value of \$36,630 and some of the one acre parcels only had a taxable land value of \$1,000 more than the subject.

Chairman Covert indicated Mr. Burney needed to tell the Board what he felt the property was worth, which then needed to be weighed against the Assessor's



value. Mr. Burney replied his opinion of value had been evolving because of the recent sales, which were indicative of the most recent property values and which continued to go down in the area. Chairman Covert said the Assessor's Office could look at values to July 1, 2011, while the Board had the latitude to look at values until December 31, 2011; but he still needed to know what the Petitioner wanted the Board to do. Mr. Burney replied he was requesting an overall value decrease of \$30,000 to \$40,000.

Mr. Burney said the \$32,000 value placed on the detached garage did not reflect a realistic replacement cost per square foot. He felt since he did half of the work himself, the cost to build the garage was a little over \$22,000. He said the 1.5 percent depreciation was not making up for the additional value that had been placed on the detached garage. He stated the building value had gone from \$151,830 to \$209,751 since 2003.

Appraiser Churchfield understood the Petitioner had one of the smaller lots in the subdivision, but the zoning in a subdivision was one home per lot regardless of its size. He said there was not a lot of sales data to support a bigger lot adjustment for the larger lots. He advised a 10 percent adjustment was made, which was all the available sales data supported.

Appraiser Churchfield said a couple of the Petitioner's comparable sales occurred after the cutoff date and would be factored into the 2013/14 value. He advised regarding sales in contract, until a sale closed a number of things could cause the contract not to be completed.

Appraiser Churchfield stated he understood the Petitioner's argument about banks rehabbing homes before putting them up for sale. He said page 13 of Exhibit I was based on a Multiple Listing Service (MLS) listing and indicated the property was a HUD home and was being sold "as is," which indicated the house was not being fixed up. He stated improved sales IS-1 and IS-2 were model matches to the subject, but they were inferior because the aerial of the subject indicated it had some retaining walls, grass, a concrete pad, and a large detached garage in at least part of the backyard; while IS-1 and IS-2 were sold with no backyard finishes. He advised he was not using the high-end sales, but used the midpoint of the sales because he deemed them to be the most accurate. He said IS-3 came in at a time-adjusted sales price of \$1.07 per square foot, which was in direct line with the subject. He stated IS-4 was just a hair smaller than the subject and did not have a detached garage, but it still sold for \$139 per square foot.

Appraiser Churchfield said the Petitioner indicated there was a large premium for horses, but he could not interview all of the buyers to understand their motivations; he could only look at the sales. He advised he was not seeing a lot of difference in the sale prices whether it was on an acre or less, which was why he went to the midpoint. He said the median supported the \$107 per square foot taxable value on the subject.

Appraiser Churchfield said he believed the Petitioner spoke to Rigo Lopez, Sr. Appraiser, previously sworn, about his issues so he did get some answers.

Appraiser Churchfield stated the taxable value was well supported even though it was very close.

Chairman Covert asked how having one neighborhood with one or two foreclosures or short-sales and another with a lot more of them factored into the values. He asked if they really had an affect on the market value of everyone else's properties. Appraiser Churchfield said it depended on the home. He stated he pulled information off of the MLS because the realtor selling the property would list what was wrong with it. He said banks did go in and fix up some of the foreclosures, but that was reflected in the sales price. He stated he noticed a difference in this neighborhood, but in Red Hawk the bank was fixing up the foreclosures and they sold for more than the short-sales. He said research had to be done to make sure the comparison being done was apples-to-apples. Chairman Covert said whether or not the bank refurbished the house depended on what their return on investment would be. Appraiser Churchfield agreed and added it also depended on how long the property had been on the market and what would be the chances of recouping the bank's investment.

In rebuttal, Mr. Burney said the only concrete pad in the backyard was immediately in front of the detached garage. He acknowledged there were some retaining walls, the walkway was pavers, and there were some grass and rocks on the lower section; but everything else was dirt. He advised there was a lot of work left to be done before the landscaping could be called finished. He said the pavers were an attempt to keep mud out of the house.

Mr. Burney understood the Appraiser could not interview all of the property owners to find out the difference in value between a horse and a non-horse property, but common sense had to come into play at some point. If a person could save money by buying a parcel big enough to put horses on it, it would make common sense to do that. He again discussed the house across the street that just sold. He noted all of the lots on the opposite side of Cordoba Boulevard were lots of more than one acre, while those on his side of Cordoba Boulevard were less than one acre.

Mr. Burney said the comparable sales examples were at an acre plus because not too many under an acre had been offered for sale, which was why he assumed the Appraiser did not compare any of them and was why he did not either. He believed the time on the market and the economy had something to do with the difference in the sales prices of the comparables.

Member Woodland asked if the drive to the detached garage was only paved to the end of the house. Mr. Burney explained he laid some rock from the gate to where the house stopped to help control mud, but from where the house stopped all the way back to the detached garage was dirt.

Chairman Covert brought the discussion back to the Board.

Member Woodland noted the Petitioner's last three comparables would have to be addressed next year, and she felt the Assessor's value was close.

Member Krolick said he would support a further adjustment for lot size. He said because there was a substantial difference in the size of the parcels, which would put the property in a less desirable situation for selling when competing against foreclosures and short-sales. Chairperson Covert stated he tended to agree. Member Krolick said he could not see going over 5 percent for lot size, which would be \$12,150.

Rigo Lopez, Sr. Appraiser, previously sworn, asked if an adjustment to land value was being considered. Member Krolick said the 5 percent was to the total value. He stated the base-lot value was \$33,300 for a full acre, but this property was a half acre and 5 percent off the base-lot value still put the property higher than what the market could support.

Josh Wilson, Assessor, previously sworn, stated parcels with an acre received a 10 percent adjustment to the \$33,300 base-lot value for excessive size. He suggested applying obsolescence. Chairman Covert agreed and said he would be happy with \$15,000 in obsolescence.

With regard to Parcel No. 534-403-01, pursuant to NRS 361.357, 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 upheld and the taxable improvement value be reduced to \$194,751, resulting in a total taxable value of \$228,051 for tax year 2012-13. The reduction was based on obsolescence of \$15,000. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Mr. Burney said the Board could see why he had a tough time stipulating on his application exactly what he felt should be done. He stated he still did not have a good understanding of why his 20,000 square foot property was valued at \$33,300, the one-acre properties went up approximately \$1,300 and the 1.62 acre property was \$36,300. He stated he was still wrestling with understanding the land value based on its value and use. Chairman Covert suggested the Petitioner contact the Assessor's Office because they would be happy to go over that with him.

Mr. Burney said during the process of trying to research this, he spoke with the Nevada Department of Taxation about *Marshall and Swift* because it kept being brought up, and he found the average person could find very little information regarding *Marshall and Swift's* data that was put into the factor used. Chairman Covert said the Assessor's Office had access to all of *Marshall and Swift's* information. Appraiser Churchfield said that was true and the taxpayer could come to the Assessor's Office to view the *Marshall and Swift* books.

Mr. Wilson noted the hearing had been closed. He advised *Marshall and Swift* was a subscription service that the Assessor had to subscribe to and handing out the books would be in violation of that contract. He said if the Petitioner wanted the printouts from the database showing the costing that derived the property value, he would be happy to provide that information.

Chairman Covert reiterated the hearing was closed.

**12-065E**      **PARCEL NO. 510-622-04 – SHARMA, KRISHAN & KIRAN –**  
**HEARING NO. 12-0113**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 1066 Silver Coyote Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Washoe County Assessor's Parcel Search, 2 pages.

**Assessor**

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

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

On behalf of the Assessor and having been previously sworn, Michael Churchfield, Appraiser, oriented the Board as to the location of the subject property. He said there was a recommendation for a reduction on this property as shown on page 1 of Exhibit I. After discussing the recommendation with the Petitioner, Mr. Sharma stated he was in agreement with the Assessor's recommendation.

With regard to Parcel No. 510-622-04, pursuant to NRS 361.357, 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 upheld and the taxable improvement value be reduced to \$169,438, resulting in a total taxable value of \$190,638 for tax year 2012-13. The reduction was based on obsolescence of \$56,479. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**10:30 a.m.**      The Board recessed.

**10:42 a.m.**      The Board reconvened with all members present.

**12-066E**      **PARCEL NO. 125-411-05 – WOLD, ROYCE D. & E. ELANE –**  
**HEARING NO. 12-0143**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 939 Jupiter Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter, 1 page.

**Assessor**

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

**Exhibit II:** Assessor's response to *Marshall and Swift* cost increase dated February 1, 2012, 49 pages.

**Exhibit III:** Letter from State of Nevada, Department of Taxation to Mr. Galloway dated January 24, 2012 and Notice of Decision, 6 pages.

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

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

Mr. Wold read the letter in Exhibit A, which stated one of the reasons for his appeal was in 2007 the Board of Equalization, per a Court Order, set the land value at \$121,500; but the land was currently \$204,250, which was 68 percent more than the value set by the court. The letter stated the building value should be less due to the recession, but was up due to *Marshall and Swift*. The home insurer, USAA, also using *Marshall and Swift*, adjusted the Dwelling Protection replacement costs by less than 1 percent (+0.4). The letter further discussed the Nevada Department of Taxation survey and concluded the 2012 building value should be less than the 2007 value due to the recession.

Appraiser Regan reviewed the comparable sales on page 1 of Exhibit I, which were in the same neighborhood as the subject and bracketed the subject in size, quality, and the year built. She said because of the limited vacant land sales in Incline Village, all vacant land sales were looked at. She noted the ratio of their taxable value to the base-lot values in the various neighborhoods was extremely low, typically ranging from 50 to 75 percent. She stated the subject was not in one of the two neighborhoods that were reduced because the land values in the subject's neighborhood had been maintained. She said that was supported by the studies done of actual sales and by testing whether obsolescence was necessary because the total taxable value was exceeding market value. She explained just because *Marshall and Swift* resulted in a higher

improvement value, the Assessor's Office had no statutory authority to reduce the improvement value any further. She requested the Board uphold the Assessor's total taxable value.

Mr. Wold stated he had nothing further to add.

Chairman Covert brought the discussion back to the Board.

Member Krolick stated he did not see the \$401,439 total taxable value exceeding market value.

Mr. Wold advised for the past three years the house had been up for sale, but there had been no offers even after a reduction in price. He said he did not see how his house could be compared to the Assessor's figures. Chairman Covert replied that was what made the Assessor's and the Board's job tough in these times. He said Member Krolick was the expert for Incline Village, and the Board tended to go with what his recommendation was.

Member Woodland said all of the comparable sales were recent sales, which were time adjusted.

With regard to Parcel No. 125-411-05, pursuant to NRS 361.356, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

Chairman Covert commented the Board upheld the Assessor's valuation because the subject did not exceed market value.

Mr. Wold asked if his taxes were still being increased. Chairman Covert explained the Board did not deal with taxes, but only with assessed valuation. Mr. Wold felt this was what it was all about. Chairman Covert said the Board only dealt with whether the subject property exceeded market value or not, and the evidence tended to support it did not. He stated the hearing was closed, but Mr. Wold could appeal to the State Board of Equalization. Mr. Wold felt that would be an even bigger waste of time then coming before this Board.

**12-067E      PARCEL NO. 128-310-02 – HASH, JOHN A. & DOREEN M. –**  
**HEARING NO. 12-0083**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 692 Palmer Court, 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, 10 pages.

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

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

Mr. Hash said he bought the subject in July of 2011 and immediately after closing received a letter from an attorney at the Incline Law Group stating he did not own the land the condominium was situated on. Chairman Covert asked who did. Mr. Hash said it was owned by William H. Harlan and John G. and Nancy S. Montgomery as shown on page 3 of Exhibit A, which he believed were the original developers of the condominiums. He stated the property taxes for the common area were billed to the individual owners rather than the rightful owners of the land. He wrote Josh Wilson, Assessor, in November 2011 explaining the facts and referencing the Washoe County Quick Info document, and he received an answer in December by e-mail. The e-mail stated while it was recognized there were problems with ownership of the property, it was not felt it was necessary to invalidate the assessed value and associated taxes. He stated he spoke with several real estate agents who indicated he was on an island with the stairs, parking, decks, BMP's, landscaping, and sprinkler system being located in the common area. He said the tax documents were sent to William Crandle every year indicating the land was worth \$48,000, but the land was not owned by the individual owners of the units. He advised the County collected taxes on the land from the individual owners since 1979. He asked the \$48,000 value of the common area land be removed from his assessed value.

Appraiser Gonzales reviewed the comments on the recent improved sales (IS) on page 1 of Exhibit I, which supported the subject's total taxable value. He indicated the \$48,000 land value was based on the subject parcel's concrete pad and not the common area. Chairman Covert asked if the Petitioner owned the ground the concrete pad was on. Appraiser Gonzales replied the Petitioner owned the ground his condominium sat on and he had no ownership rights to the common areas. He stated page 5 of Exhibit I was a letter from the Incline Law Group to Mr. and Mrs. Hash, which indicated in the third paragraph that the appellant had been made aware of the common area issue prior to the subject's closing. He advised four condominium parcels were affected by the common area issue. He said he went back as far as he could in the Assessor's records to see if there had been any problems with sales. He stated the four

condominiums had been sold a total of 13 times since 1985, with five of the sales involving the subject parcel, and no common area issues affecting the values or the ability of the individual owners to access their parcels were found. He said the recommendation was to uphold the Assessor's valuation.

Chairman Covert asked if Appraiser Gonzales was convinced by the documentation that the land the condominiums sat on belonged to the individual owners of the condominiums. Appraiser Gonzales said he was because the common area had a different parcel number.

Member Horan asked if taxes were being collected on the common area. Appraiser Gonzales stated the record did not show a common area line item for this parcel. Chairman Covert asked who paid the taxes on the common area. Josh Wilson, Assessor, previously sworn, stated the Nevada Legislature in 2005 amended NRS 361.233 to state common-area parcels had no value and, if there were any common area improvements such as a club house or a swimming pool, the cost of those improvements would be determined and split up amongst each of the individual units that comprised that community association. He said he was not sure this community association had any of those improvements, but the land was exempted by the Nevada Legislature. Chairman Covert said the common area had a parcel number, but the value was zero. Mr. Wilson said that was true throughout Washoe County. He said any common area improvements would be divided among all of the units and would appear as "C area" on the record cards.

Member Horan said no value was attached to the improvements in the common area. Mr. Wilson said no common area improvements were associated with this association, therefore no common area value was allocated to each of the individual units.

In rebuttal, Mr. Hash said Appraiser Gonzales was not speaking honestly when he stated he had been aware of the common area issue prior to the purchase of the subject property. He stated the title indicated there were no encumbrances indicating he did not own the common area. He said the property was classified in the original documents as a condominium and was amended in 1980 to make it a townhome. He stated that amendment was not followed through in the title documents, and all four units hired an attorney to straighten it out. During that time it came to light the common area land was not owned by the homeowners association, but was still owned by the Montgomerys and Harlan. Prior to 2005 when the Legislature mandated all common areas be rolled into the improvement value, they sent individual documents showing a value on the land to the accounting office in care of the Montgomerys and Harlan. The land was broken out, had a value, and that value was sent to the owners, but taxes were not collected on it because the taxes were billed and rolled into the individuals owners' area.

Mr. Hash said IS-2 and IS-3 showed a percentage of ownership in the common area, but his showed no percentage of ownership in the common area in his taxable value. If there was no value to the BMP's done, the sprinkler system, the landscaping, and the stairs and decks used to access the units, then how could that be



accessed and rolled into the pad the improvement was built on. Somewhere that must have value. The individual owners did not own the parking spaces or the stairs used to access the units, even though there might be an easement because of use, but they were part of the common area owned by someone else. He said he should not be taxed on land he did not own.

Chairman Covert said the common area land was not being taxed according to the Assessor. Mr. Hash said it was not currently being taxed and had not been taxed since 2005. Appraiser Gonzales said that was correct. Chairman Covert said the Assessor's Office was showing the common area as a parcel, but there was no tax on it. Appraiser Gonzales said it had a zero land value.

Chairman Covert believed the disclosure of the common area issue was the responsibility of the real estate agent and not that of the Assessor. That should all be disclosed at the time of sale. Member Krolick said Mr. Wilson explained how that was addressed. He stated he lived in the Triolian Village Homeowners Association, and part of his taxes was for the value of the Association and the easement or right to enjoy the common area. He said the subject's value for the pad, or the buildable lot the structure sat on, was \$48,000. He did not see how the subject was being treated any differently than other freestanding condominium complexes within the County.

Member Horan stated he did not understand why someone was not paying tax on the common area if there were improvements on the land. Member Krolick said some associations had tennis courts or a swimming pool, but that value would be broken down and applied to how many residences were within the association. Member Horan said in this case it appeared the Assessor was saying there was no value to the improvements on the land surrounding the pads. Mr. Wilson said there were no common area improvements such as a clubhouse or tennis courts associated with this association. He stated the statutory changes in 2005 said land in the common area would be zero and the value of any improvements on the land would be divided up amongst the individual owners that comprised that association. Member Horan asked if the landscaping and the irrigation system were not looked at as improvements. Mr. Wilson replied they were not picked up on the assessment roll. Chairman Covert asked if the sidewalks to the units and all of the other stuff would not be picked up. Mr. Wilson stated possibly. He said generally parking lots and curbing were not picked up, only structures.

Mr. Hash asked if taxes were collected from the rightful owners of the common area land, because a land value was assessed prior to 2005. Mr. Wilson said the Assessor did not assess or collect taxes, which was the Treasurer's duly elected duty. He stated prior to 2005 there was a law that said there could not be a zero value on land. He said all associations' land was valued at a token \$500 taxable value, which equated to \$175 assessed. He stated he did not know where the tax bill was sent or if taxes were ever collected. Mr. Hash said the Assessor's documents showed they were sent to the owners of the common area.

Member Horan said if taxes were not being assessed on the common area now, it was not relevant. Chairman Covert said it was valuable historically to show how this point was reached, but currently the common area had no value and no one paid taxes on it. Appraiser Gonzales said that was correct and the Petitioner only paid taxes for the land under the concrete pad the condominium sat on.

Mr. Hash said it was unrealistic to believe an acre of common area had no value. Chairman Covert said by statute the common area land had no value. Appraiser Gonzales said the common area would be looked at if there was a structure on it, but the land had zero value.

Mr. Hash asked if that meant no one could take his deck away. Member Krolick said it had been there since 1979 and there were other real estate laws that would cover it. Mr. Hash felt it was a very unfair situation.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 128-310-02, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

#### **DISCUSSION FOR HEARINGS 12-0032A THROUGH 12-0032F**

On behalf of the Petitioner, Larry Max Bigler was sworn in by Chief Deputy Clerk Nancy Parent.

Chairman Covert asked if there was an authorization for representation. Ms. Parent replied there was.

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

Mr. Bigler said the Assessor did a good job but lacked the actual income information, which indicated the income had gone down on all six properties. He said in 2008 there was a profit of \$230,000 and in 2009 it was \$177,000. Chairman Covert asked if the Assessor had been provided the income statement because he did not have it, only a comparison of the properties. Mr. Bigler replied the statement was provided to the Assessor and he had a copy for the Board.

Mr. Bigler stated he was okay with sales comparables, but he disputed the Assessor's current year's income. Member Horan said the revenue decreased, but not as much as the income had decreased according to Exhibit B. Mr. Bigler explained costs went up. Chairman Covert asked if the Petitioner felt the 8 percent cap rate was

reasonable. Mr. Bigler replied he did. He requested the values for the six properties be reduced back to the prior year.

Appraiser Churchfield said all of the improved sales (IS) were inferior to the subject based on their location in the lower portion of downtown. Studies showed the vacancies there were higher and the rates were lower. He stated the Petitioner submitted a blanket overall income for all of the properties with the appeal. The problem was he did not know what was being loaded into the expenses. He said if that data was not available, a typical market scenerio was used.

Appraiser Churchfield reviewed the income approach on page 2 of Exhibit I. Chairman Covert asked if 10 percent was indicitive of the neighborhood. Appraiser Churchfield said the subject was in a desirable neighborhood by the University of Nevada, Reno and the comparables were in the less desirable part of town. He stated the property on page 9 of Exhibit I had expenses of 44 percent and was verging on becoming a weekly motel. He said the expense rates showed 45 percent was typical for the market and it was important to look at the expenses to see why they would be higher than typical. He said the subject's value was well supported by the Assessor's income approach data and by the sales comparables.

Mr. Bigler said he had nothing further to add.

Chairman Covert brought the discussion back to the Board.

Chairman Covert stated the Assessor's Office did a good job.

See 12-068E through 12-071E below for details concerning the petition, exhibits and decisions related to each of the properties in the consolidated group.

**12-068E      PARCEL NO. 007-491-12 – BERGER REALTY LTD –**  
**HEARING NO. 12-0032A**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 823 Ralston Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter regarding increase in assessed value, 1 page.

**Exhibit B:** Income information, 1 page.

**Assessor**

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

For the discussion that took place for this hearing, see DISCUSSION FOR HEARING NO'S 12-0032A THROUGH 12-0032D above.

With regard to Parcel No. 007-491-12, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-069E      PARCEL NO. 007-492-01 – BERGER REALTY LTD – HEARING NO. 12-0032B**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 402 W. 9th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter regarding increase in assessed value, 1 page.

**Exhibit B:** Income information, 1 page.

**Assessor**

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

For the discussion that took place for this hearing, see DISCUSSION FOR HEARING NO'S 12-0032A THROUGH 12-0032D above.

With regard to Parcel No. 007-492-01, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-070E      PARCEL NO. 007-492-03 – BERGER REALTY LTD – HEARING NO. 12-0032C**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 815 Nevada Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter regarding prior years' income, 1 page.

Exhibit B: Income information, 1 page.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 20 pages.

For the discussion that took place for this hearing, see DISCUSSION FOR HEARING NO'S 12-0032A THROUGH 12-0032D above.

With regard to Parcel No. 007-492-03, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-071E      PARCEL NO. 007-492-05 – BERGER REALTY LTD – HEARING NO. 12-0032D**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 800 Ralston Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter regarding increase in assessed value, 1 page.

Exhibit B: Income information, 1 page.

**Assessor**

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

For the discussion that took place for this hearing, see DISCUSSION FOR HEARING NO'S 12-0032A THROUGH 12-0032D above.

With regard to Parcel No. 007-492-05, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-072E      PARCEL NO. 007-491-05 – BERGER REALTY LTD –**  
**HEARING NO. 12-0032E**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 808 Bell Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter regarding increase in assessed value, 1 page.

**Exhibit B:** Income information, 1 page.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 pages.

On behalf of the Petitioner, Larry Max Bigler was previously sworn.

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

Mr. Bigler said his argument was the same as the argument he made for Hearing No's 12-0032A through 12-0032D.

For additional discussion that took place for this hearing, see DISCUSSION FOR HEARING NO'S 12-0032A THROUGH 12-0032F above.

Appraiser Bozman said this parcel was an eight unit apartment, which was valued off of the gross income. He stated the sales comparables were on a unit basis and ranged from a sales price of \$41,667 to \$51,875. He said the subject was at \$45,196. He reviewed the comments on page 1 of Exhibit I and noted, based on the gross income multiplier analysis, the recommendation was to uphold the Assessor's values.

With regard to Parcel No. 007-491-05, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-073E**      **PARCEL NO. 007-492-02 – BERGER REALTY LTD –**  
**HEARING NO. 12-0032F**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 845 Nevada Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter regarding decrease in assessed value, 1 page.

**Exhibit B:** Income information, 1 page.

**Assessor**

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

On behalf of the Petitioner, Larry Max Bigler was previously sworn.

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. He stated the property was a six-unit apartment complex. He said the same income multiplier was used as for Hearing No. 12-0032E, but the property's income was different. He stated the income approach supported the valuation of the property.

Mr. Bigler said he had nothing to add.

For additional discussion that took place for this hearing, see DISCUSSION FOR HEARING NO'S 12-0032A THROUGH 12-0032F above.

With regard to Parcel No. 007-492-02, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-074E**      **PARCEL NO. 163-090-16 – MB AMERICA, INC –**  
**HEARING NO. 12-0018**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 8730 Technology Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 163-090-16, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$42,726, resulting in a total taxable value of \$436,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-075E      PARCEL NO. 514-242-03 – KINNEY TRUSTEES , LEW A. & LORAIN E. – HEARING NO. 12-0019**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 4416 Desert Hills Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 514-242-03, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$153,418, resulting in a total taxable value of \$174,618 for tax year 2012-13. With that adjustment, it was found that the land and



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

**12-076E      PARCEL NO. 034-353-05 – MEISER FAMILY 1980 TRUST –  
HEARING NO. 12-0042**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 315 Freeport Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter and supporting documentation, 4 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 034-353-05, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$967,291, resulting in a total taxable value of \$1,600,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-077E      PARCEL NO. 017-171-17 – MACDONALD, RANALD –  
HEARING NO. 12-0053**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 15689 Copper Canyon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 017-171-17, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$31,400, resulting in a total taxable value of \$65,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-078E      PARCEL NO. 040-730-14 – ETTER, BOYD A. & SHERYL L. –**  
**HEARING NO. 12-0057**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3350 Quilici Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 040-730-14, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$586,080, resulting in a total taxable value of \$811,080 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-079E**      **PARCEL NO. 040-952-15 – MIDDLEMAS FAMILY TRUST,  
DAVID P. ET AL – HEARING NO. 12-0073**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 5090 Kietzke Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 040-952-15, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$752,252 and the taxable improvement value be reduced to \$610,033, resulting in a total taxable value of \$1,362,285 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-080E**      **PARCEL NO. 552-040-46 – DENNIS, FRANCEY –  
HEARING NO. 12-0078**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 9275 Wigwam Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 22 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 552-040-46, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$184,860, resulting in a total taxable value of \$225,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-081E      PARCEL NO. 034-070-52 – SPRINGHILL LLC ET AL –  
HEARING NO. 12-0101**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 655 Spice Islands Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Rent Roll, 13 pages

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 034-070-52, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$3,007,517, resulting in a total taxable value of \$4,100,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-082E**      **PARCEL NO. 039-290-14 – MARSHALL, LAWRENCE A. –**  
**HEARING NO. 12-0105**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 6570 Stagg Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Uniform Residential Loan Application dated 12/14/2011, 3 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 039-290-14, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$329,300, resulting in a total taxable value of \$409,300 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-083E**      **PARCEL NO. 077-220-13 – WIGGINS, CHRISTOPER & CRISTEN**  
**– HEARING NO. 12-0110**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3400 Amy Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 077-220-13, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$492,400, resulting in a total taxable value of \$530,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-084E      PARCEL NO. 220-030-01 – MALLORY/OLIVER1994 LIVING TRUST – HEARING NO. 12-0112**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 30 Hawken Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Appraisal, 27 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 220-030-01, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$1,302,150, resulting in a total taxable value of \$1,425,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-085E**      **PARCEL NO. 516-422-01 – KERSTEN, CYNTHIA A. & BORGEN, DOUGLAS J. – HEARING NO. 12-0114**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 4955 Chevalier Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 13 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 516-422-01, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$139,796, resulting in a total taxable value of \$174,396 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-086E**      **PARCEL NO. 041-313-10 – HART, CARL W. III ET AL – HEARING NO. 12-0116**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3744 Ranch Crest Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supporting documentation, 7 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 041-313-10, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$206,100, resulting in a total taxable value of \$242,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-087E      PARCEL NO. 049-782-02 – ROSENBERG, ERIC T. AND STACEY L. – HEARING NO. 12-0127**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 12665 Fieldcreek Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Appraisal, 20 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 049-782-02, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$301,300, resulting in a total taxable value of \$370,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.



**12-088E**      **PARCEL NO. 142-241-63 – FRITZ, JOHN & MELISSA –**  
**HEARING NO. 12-0128**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 14400 Bihler Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supporting documentation, 11 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 142-241-63, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$103,000, resulting in a total taxable value of \$175,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-089E**      **PARCEL NO. 162-271-14 – DUFFRIN REVOCABLE TRUST,**  
**BRIAN G. & ELIZABETH M. – HEARING NO. 12-0129**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 10097 Romagnola Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 26 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 162-271-14, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$525,000, resulting in a total taxable value of \$650,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-090E      PARCEL NO. 048-081-18 – GARCIA TRUST, JAN P. –**  
**HEARING NO. 12-0133**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 25 Sunridge Ctourt W., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Buyer's/Borrower's Closing Statement, 2 pages.

Exhibit B: Letter and supporting documentation, 3 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 048-081-18, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$454,520, resulting in a total taxable value of \$510,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-091E**      **PARCEL NO. 510-170-06 – SUMNER, RICHARD & YVONNE – HEARING NO. 12-0146**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 6652 Chula Vista Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Settlement statement and charges, 2 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 510-170-06, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$126,040, resulting in a total taxable value of \$152,500 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-092E**      **PARCEL NO. 526-155-06 – RONALD DENNIS TYE REVOCABLE LIVING TRUST – HEARING NO. 12-0147**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 6646 N. Latour, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Declaration of Value, 1 page.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 526-155-06, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$105,900, resulting in a total taxable value of \$125,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-093E      PARCEL NO. 131-213-11 – SCHWIETERMAN, MICHAEL J. & LISA P. – HEARING NO. 12-0166**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 663 Eagle Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 131-213-11, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$306,000, resulting in a total taxable value of \$750,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-094E**      **PARCEL NO. 018-161-34 – LAMB, ERIKA C. & ESHOO ELVAZ – HEARING NO. 12-0193**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2693 Markridge Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Copy of 2011 petition and assessment information, 4 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 018-161-34, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$150,300, resulting in a total taxable value of \$200,000 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-095E**      **PARCEL NO. 028-011-47 – PINGLE, MARK – HEARING NO. 12-0249**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3460 Gwynelle Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter, 1 page.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 028-011-47, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$110,210, resulting in a total taxable value of \$126,360 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-096E      PARCEL NO. 027-281-17 – METHOD ART CORP –  
HEARING NO. 12-0253**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2415 Pyramid Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 027-281-17, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$1,064,232, resulting in a total taxable value of \$1,654,056 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-097E      PARCEL NO. 041-091-02 – SCHENK, MICHAEL K. –  
HEARING NO. 12-0011**

Chief Deputy Clerk Nancy Parent said the Petitioner had signed in but left after requesting a continuation. She advised the February 24, 2012 agenda was getting

full, therefore the recommendation was to continue the hearing until February 29, 2012. Chairman Covert indicated that date was fine.

**12-098E      PARCEL NO. 125-221-05 – STEINBURG, PAUL –**  
**HEARING NO. 12-0037**

Chief Deputy Clerk Nancy Parent said the Petitioner had signed in but left after requesting a continuation. She said it was suggested continuing the hearing until February 29, 2012. Chairman Covert indicated that date was fine.

**12-099E      PARCEL NO. 152-512-02 – MORGAN TRUSTEES, LEWIS R. &**  
**DELORES M. – HEARING NO. 12-0022**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 5426 Ventana Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Residential Summary Statistics, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzales, Appraiser, oriented the Board as to the location of the subject property. He stated the neighborhood was at the top of Zolezzi Lane in South Reno. He said when entering the right-hand side, which was Ventana Parkway, all the lots were 2.5 acres. He stated the lots on the left-hand side were approximately 1/2 acre or less. He said the parcels on the right-hand side were larger than the rest of the neighborhood, even though they were built by the same developer and were the same houses. He reviewed the improved sales on page 1 of Exhibit I, noting all of the improved sales were located in the same neighborhood as the subject. He said based on the improved sales, the recommendation was to uphold the Assessor's valuation.

Member Horan asked Appraiser Gonzales to respond to each of the Petitioner's comments that were on his Petition. Appraiser Gonzales said regarding the first comment, Nevada's modified cost approach to value did not trend to any indexes. Regarding the second comment, he confirmed once construction was complete, someone from the Assessor's Office would inspect the property only if a permit was pulled. He said the stucco flaking could be deferred maintenance or could be a structural issue. Member Horan said the third comment mentioned a lawsuit due to flawed construction

and the flaking stucco might relate to that. Appraiser Gonzales said this was the first time he had been made aware of construction issues, and he was not aware of any other problems in the neighborhood. He advised he had worked several permits in the neighborhood over the past several years and none of the homeowners had indicated a problem. Chairman Covert said even if a lawsuit was filed, it would only affect the value if it was settled. Appraiser Gonzales stated even in that case the house would have to be uninhabitable to make any adjustment.

Appraiser Gonzales said regarding comment four, the Petitioner showed the average days on market were 91, which indicated a more normal market. Regarding comment five, it was very likely the last sale was a foreclosure because there had been foreclosure sales and short-sales in the neighborhood. He said those sales were not standing out as much in this neighborhood as they did in other neighborhoods. He stated regarding comment six that the market was down, he explained Nevada used a modified cost approach and did not trend with the market. He noted when the subject was purchased in 2002, the Assessor's value was approximately \$90,000 below the purchase price. He stated regarding comment seven, the sketch showed angles, while the Petitioner felt he was being valued on the squared off portion. He said the record card had the porch slab and porch roof and not the square footage.

With regard to Parcel No. 152-512-02, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-100E      PARCEL NO. 526-252-14 – STELLER, MAUREEN –**  
**HEARING NO. 12-0048**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3716 Lepus Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Summary of Salient Features, 1 page.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.



On behalf of the Assessor and having been previously sworn, Michael Churchfield, Appraiser, oriented the Board as to the location of the subject property. He said there was a stipulation to reduce the total taxable value based on the sale of the subject, which the Petitioner accepted by e-mail.

With regard to Parcel No. 526-252-14, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$132,091, resulting in a total taxable value of \$156,191 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-101E      PARCEL NO. 049-724-05 – BEVERLY OSOWSKI ADMIN TRUSTEE – HEARING NO. 12-0058**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 4905 Gallup Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Zillow.com details for 4905 Gallup Road, 1 page.

**Exhibit B:** Letter from the Petitioner, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzales, Appraiser, oriented the Board as to the location of the subject property. He read the comments on page 1 of Exhibit I regarding the improved sales. He noted the Petitioner said the house had been listed and the sales price was lowered to \$598,000 in December 2011, which was approximately \$1,000 below the Assessor's taxable value. The Petitioner said she had been informed if the listing was less than the taxable value, it had to be lowered. He informed her he would look at comparable sales to determine if it should be lowered. He discussed the listing history of the subject on page 10 of Exhibit I. He said the Assessor's comparable sales were good indicators of value and supported the total taxable value.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 049-724-05, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-102E      PARCEL NO. 162-271-26 – DALEN, GRANT C. & SHIRLEY –**  
**HEARING NO. 12-0061**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 485 Genovese Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Taxable information for surrounding properties, 1 page.

**Exhibit B:** Letter and supporting documentation, 5 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzales, Appraiser, oriented the Board as to the location of the subject property. He reviewed the comments regarding the comparable sales on page 1 of Exhibit I. He noted he included a vacant land listing because it was in the subject's neighborhood. He said the land was purchased during a short-sale at \$76,000 even though it was listed for \$66,000. He stated after the sale it was relisted at \$130,500, which he felt was another indicator of value for that neighborhood. He said the comparable sales supported the Assessor's taxable value and the recommendation to uphold.

Member Horan said the Petitioner was requesting a reduction in the land value. Chairman Covert looked at the Petitioner's information and advised he was okay and did not have any questions.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 162-271-26, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Krolick, which motion duly carried, it was ordered that the

Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-103E      PARCEL NO. 125-373-21 – EDWARDS, ROBERT & MARY –**  
**HEARING NO. 12-0069**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 943 Jennifer Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter, 1 page.

**Assessor**

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

**Exhibit II:** Assessor's response to *Marshall and Swift* cost increase dated February 1, 2012, 49 pages.

**Exhibit III:** Letter from State of Nevada, Department of Taxation to Mr. Galloway date January 24, 2012 and Notice of Decision, 6 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser, oriented the Board as to the location of the subject property. She said the subject had a downward adjustment to the land value to account for its close proximity to State Route 431. She reviewed the comments regarding the comparable sales on page 1 of Exhibit I, and noted the recommendation was to uphold the Assessor's values.

Member Horan noted the Petitioner mentioned the 2002 rollback. Appraiser Regan stated that was for a specific year and the Assessor's Office reappraised every year and these values were based on the reappraisal. She said the Petitioner referred to the rollback and the lawsuit, which would affect the Petitioner's taxes going forward. She explained that was nothing the Assessor's Office did and was strictly through the Treasurer's Office.

Chairman Covert brought the discussion back to the Board. He stated the Petitioner wrote the "Board routinely rules against Incline Village property owners regardless of the evidence and in violation of court orders." He said that statement was absolutely not true because each individual petition was heard. He stated a member of the Board was from Incline Village and the Board relied heavily on his expertise.

With regard to Parcel No. 125-373-21, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-104E      PARCEL NO. 152-330-26 – TIEXIERA, LINDA A. –**  
**HEARING NO. 12-0074**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2760 Spirit Rock Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Residential Full Listing Reports, 10 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser, oriented the Board as to the location of the subject property. She reviewed the comparable sales on page 1 of Exhibit I and, based on the evidence, the recommendation was to uphold the Assessor's values.

Chairman Covert said the Petitioner submitted many listings. Appraiser Regan said the Petitioner had indicated she was going to withdraw, but the withdrawal was never received. She stated there was a reference on the petition that 2732 Spirit Rock Trail sold for \$315,682 on December 13, 2011. She explained that sales price was for the original sale of the subject, which the Petitioner misread on the listing printouts from the title company.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 152-330-26, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner

failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-105E      PARCEL NO. 524-411-16 – HUNTER, WERNER JUSTIN –**  
**HEARING NO. 12-0090**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 7465 Baldwin Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Churchfield, Appraiser, oriented the Board as to the location of the subject property. He said based on the comparable sales, there was a stipulation on this property because the property was overbuilt for the neighborhood. He stated the Petitioner was in agreement.

With regard to Parcel No. 524-411-16, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$306,300, resulting in a total taxable value of \$364,800 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-106E      PARCEL NO. 164-232-08 – CHENG, CISSY T. –**  
**HEARING NO. 12-0111**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 1044 E. Huffaker Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** State of Nevada Declaration of Value Form, 2 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, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzales, Appraiser, oriented the Board as to the location of the subject property. He said this was a distressed property purchased through an auction and had a very low sales price. He read the comments regarding the comparable sales on page 1 of Exhibit I.

Chairman Covert asked if all of the sales were arms-length transactions. Appraiser Gonzales replied they were. He said the recommendation was to uphold the Assessor's total taxable value.

With regard to Parcel No. 164-232-08, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-107E      PARCEL NO. 534-323-01 – MEDGYESI, JEFFREY & MICHELLE  
– HEARING NO. 12-0115**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 50 Carneros 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, 13 pages.

**Exhibit II:** Assessor's response to *Marshall and Swift* cost increase dated February 1, 2012, 49 pages.

**Exhibit III:** Letter from State of Nevada, Department of Taxation to Mr. Galloway dated January 24, 2012 and Notice of Decision, 6 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

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

Chairman Covert noted the Petitioner provided no evidence, but only provided his opinion of value. Appraiser Churchfield said he had talked with the Petitioner several times, and this was an issue with *Marshall and Swift*. He indicated the \$96 per square foot taxable value was well supported by all of the comparable sales.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 534-323-01, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-108E      PARCEL NO. 040-611-04 – MEYER, GERALD & JOY –**  
**HEARING NO. 12-0131**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 1790 Catalpa Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Market information, 2 pages.

**Assessor**

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

**Exhibit II:** Assessor's response to *Marshall and Swift* cost increase dated February 1, 2012, 49 pages.

**Exhibit III:** Letter from State of Nevada, Department of Taxation to Mr. Galloway dated January 24, 2012 and Notice of Decision, 6 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Patricia Regan, Appraiser, oriented the Board as to the location of the subject property. She stated the three comparable sales were also located in the subject's immediate area. She

reviewed the comments regarding the comparable sales on page 1 of Exhibit I. She said the recommendation was to uphold the Assessor's taxable value.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 040-611-04, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-109E      PARCEL NO. 538-171-07 – MYSTIC MOUNTAIN LLC –  
HEARING NO. 12-0082**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located on Pyramid Way, 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.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Churchfield, Appraiser, oriented the Board as to the location of the subject property. He said the subject parcel was 143 acres. He stated based on the comparable sales, an acreage value of \$10,000 was determined. He stated land sale LS-1 was located 1/2 mile from the subject and sold for \$15,379 per acre in May 2010, which was a little dated. He said LS-2 and LS-3 sold for \$20,000 and \$30,000 an acre respectively, and it was felt the Assessor's total taxable value was well supported.

Member Horan said the Petitioner mentioned something about the Tentative Map expiring and did that have any impact on the value. Appraiser Churchfield said the subject had a small Tentative Map on it, but its expiration meant the value reverted back to acreage.

Chairman Covert brought the discussion back to the Board.



With regard to Parcel No. 538-171-07, pursuant to NRS 361.357, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-110E      PARCEL NO. 049-070-47 – DYESS, JOHN R. –**  
**HEARING NO. 12-0106**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located at 100 Timberline View Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigoberto Lopez, Sr. Appraiser, oriented the Board as to the location of the subject property. He said there was a stipulation with which the Petitioner was in agreement.

With regard to Parcel No. 049-070-47, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$67,500, resulting in a total taxable value of \$67,500 for tax year 2012-13. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**12-111E      PARCEL NO. 049-070-49 – DYESS, JOHN R. –**  
**HEARING NO. 12-0107**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located at 150 Timberline View Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Rigoberto Lopez, Sr. Appraiser, oriented the Board as to the location of the subject property. He said there was a stipulation with which the Petitioner was in agreement.

With regard to Parcel No. 049-070-49, pursuant to NRS 361.345 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$97,500, resulting in a total taxable value of \$97,500 for tax year 2012-13. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**12-0112E      ROLL CHANGE REQUEST (RCR NO. 1)**

**Agenda Subject:** “DECREASE – consideration of and action to approve or deny RCR No. 1 – Wildcreek Estates (RCR 1-1 through 1-131).”

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I:** Roll Change Request 2012/2013 RCR 1-1 thru 1-131, 6 pages.

On behalf of the Petitioners, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Gail Vice, Appraiser, said based on a review of the BFID (Wildcreek Estates) neighborhood, it was determined the obsolescence was incorrectly calculated according to NRS 361.227. She stated based on this analysis and comparisons with current sales and listings in this neighborhood, it was recommended the correct obsolescence should be applied as shown on pages 2 through 5 of Exhibit I.

Pursuant to NRS 361.227, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the obsolescence be correctly applied as depicted on pages 2 through 5 of Exhibit I for the 2012-13 tax year, as recommended on the Assessor's Roll Change Request Nos. 1-1 through 1-131. With

those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

<b>ASSESSOR'S PARCEL NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
026-671-01	BARRIENTOS FAMILY TRUST	1-1
026-671-02	BARRIOS, JOSE D Z et al	1-2
026-671-03	ANAMELECHI-OSUJI, IHUAKU C et al	1-3
026-671-04	SANCHEZ, EDUARDO A & ROSEVINIA B	1-4
026-671-05	BERMEOSOLO, GREG & JENELLE	1-5
026-671-06	FEDERAL HOME LOAN MTG CORP	1-6
026-671-07	SCHAUPP, SPENCER A & DONNA J	1-7
026-671-08	CRISOSTOMO, RANIE M C & RHODORA B	1-8
026-671-09	SHEEHAN, DENISE L	1-9
026-671-10	GUAN, CHAO DA et al	1-10
026-671-11	TRUJILLO, JAMES & DAMIANA	1-11
026-672-01	NEWELL, THOMAS E	1-12
026-672-02	ALVAREZ, DANIEL E SR & JULIE L	1-13
026-672-03	SINGH, KRIPAL	1-14
026-672-04	MORENO, DONOVAN	1-15
026-672-05	WOO, JONG M et al	1-16
026-672-06	MCLELLAN, KENNETH et al	1-17
026-672-07	FLORES, MICHELLE & VIRGILIO	1-18
026-672-08	LAMORENA, JOSEPH V & EVELYN M	1-19
026-672-09	BERGGREN TRUST	1-20
026-672-10	NUNEZ, MANUEL J & JOSEFINA A D	1-21
026-672-11	NGO, HAI V et al	1-22
026-672-12	BOUCHER, FRANCIS J & CAROLYN N	1-23
026-672-13	GITTHENS, RICHARD C JR & ALETTA R	1-24
026-680-01	LIU, LISHA et al	1-25
026-680-02	WK & J LLC	1-26
026-680-03	LEE, JESSIE J & KATHERINE L	1-27
026-680-04	KING, TERESA L	1-28
026-680-05	LORD, MARK E	1-29
026-680-06	DEL CANIZO, SERGIO & JUSTINE	1-30
026-680-07	FERGUSON, SHAUNE D	1-31
026-680-08	KORTENBER, ROBERT A & VALERIE K	1-32
026-680-09	ZHAO, YAN P	1-33
026-680-10	GARCIA, ROBERTO M & CHARITO	1-34
026-680-11	KESSEL, OLIVER P	1-35
026-680-12	CHEN, HONGWEI et al	1-36
026-680-13	LU, TOM K & YAN P	1-37
026-680-14	FRIAS, OFELIA L	1-38
026-680-15	PANG, JINGNAN & JACQULYN M	1-39
026-680-16	BARRERA, AMANDA	1-40
026-720-01	DIEP, SARA	1-41
026-720-02	BAINS, KEWAL S & IQUAL K	1-42
026-720-03	ROYBAL, ALICE N et al	1-43
026-720-04	DHATT, JARNAIL S & HARPAL K	1-44

026-720-05	ATIENZA, IMEE R et al	1-45
026-720-06	WOODS, LAURENCE O JR & AMANDA L	1-46
026-720-07	RAO, JACK et al	1-47
026-720-08	RAO, JACK et al	1-48
026-720-09	VALDESANZO, ANNABELLE B & HAROLD A	1-49
026-720-10	MARTINSON, ANNA T	1-50
026-720-11	ZINK, CAMERON G	1-51
026-720-12	SMITH, GLENNA E et al	1-52
026-720-13	VERDUZCO-MEDINA , FRANCISCO	1-53
026-720-14	AGUIRRE, ASCENCION	1-54
026-720-15	BRISTOL, KYLE A	1-55
026-720-16	OSUNA-MORALES, MANUEL	1-56
026-720-17	RUVALCABA, SIDRONIO & ALICIA	1-57
026-720-18	GONZALEZ, JOSE F & BEATRIZ A	1-58
026-720-19	SNORRADOTTIR, THORUNN	1-59
026-720-20	MARIANO, ANNALIZA & EFREN O	1-60
026-731-01	LONG, LING	1-61
026-731-02	HOLLAND, JENNIFER A	1-62
026-732-01	RIEL, CLARK W et al	1-63
026-732-02	HERRERA, JUAN M & BERTHA D	1-64
026-732-03	LORD, LUKE E	1-65
026-732-04	OLGUIN, SANDRA M	1-66
026-732-05	MALHOTRA, RISHI & PRIYANKA	1-67
026-732-06	KAUR, SARBJEET et al	1-68
026-732-07	LOOC, SOI et al	1-69
026-732-08	DIAZ, ALEJANDRO M et al	1-70
026-732-09	PELLEGRINO REVOCABLE TRUST, DANIEL I & BROOKE D	1-71
026-732-10	RAO, JIL et al	1-72
026-733-01	KRAFT, DANIEL J & INEZ D	1-73
026-733-02	RODRIGUEZ, SALVADOR O & JOSEPHINE A	1-74
026-733-03	SMITH, PATRICIA E	1-75
026-733-04	RODRIGUEZ, SALVADOR O & JOSEFINA A	1-76
026-733-05	SINGH, SANTOKH et al	1-77
026-733-06	HENG, ELLIOT	1-78
026-733-07	PEREZ, ROSA M	1-79
026-733-08	COMEAX LIVING TRUST, WARDE P & MARY L	1-80
026-733-09	CERDA, LEONEL S & LUZ M	1-81
026-733-10	NAKAMURA, FRED H et al	1-82
026-733-11	ROSE TRUST, PHYLLIS G	1-83
026-740-01	BEAN, SHERRI R et al	1-84
026-740-02	WILKISON, STEVEN L et al	1-85
026-740-03	CHRISTIAN, DEBBIE A	1-86
026-740-04	PETTERSON, PAUL A & DAISY L	1-87
026-740-05	WILLIARD, PATRICIA A	1-88
026-740-06	MORGAN, RANDY & SARAH	1-89
026-740-07	BROWN, STEPHEN G & MARILOU R	1-90
026-740-08	ESPARZA, RODOLFO C et al	1-91
026-740-09	SMITH TRUST	1-92

026-740-10	MCVEY, MAURICE & DEBRA	1-93
026-740-12	SU, WEI et al	1-94
026-740-13	ORTIZ, JACKMURF	1-95
026-740-14	NGUYEN, LONG T et al	1-96
026-740-15	SMITH TRUST	1-97
026-740-16	VONG, PHUC A et al	1-98
026-740-17	NGO, PHI H et al	1-99
026-740-18	SANTOS, MARLOU P & MARIA I	1-100
026-740-19	WONG, MAN K et al	1-101
026-740-20	EMPIRE MORTGAGE LLC	1-102
026-751-01	BRIGGS, VIRGINIA	1-103
026-751-02	JENTZ, JON L	1-104
026-751-03	BALDWIN, TRENT & LORI	1-105
026-751-04	LORD, ANNA D	1-106
026-751-05	PETERSON, RACHEL M	1-107
026-751-06	KAUR, GURCHARAN et al	1-108
026-751-07	SCHRAMM, RICHARD F & LINDA S	1-109
026-751-08	ALCALA, JOSE J & BERTHA A et al	1-110
026-751-09	BANK OF AMERICA NA	1-111
026-751-10	LUCE, ROBERT	1-112
026-752-01	TOMANA, KYSTYNA	1-113
026-752-02	SAHLBERG, GUNTHER EDITH et al	1-114
026-752-03	GARCIA, MARIA J et al	1-115
026-752-04	ROYBAL, ALICE N et al	1-116
026-752-05	VALDEZ, LEONEL D J & SILVIA	1-117
026-752-06	BAUMBACH, WENDY	1-118
026-752-07	LAMORENA, JOE V & EVELYN M	1-119
026-752-08	GROSS, RETO M & BRENDA L	1-120
026-752-09	HAFALLA, ANGELO B & ROSEVIMINDA M	1-121
026-752-10	WU, YU Y et al	1-122
026-753-01	MADRIGAL-LEDESMA, DANIEL	1-123
026-753-02	SHARMAN, RUBY R	1-124
026-753-03	US BANK NA	1-125
026-753-05	WOODARD, CORY B	1-126
026-753-06	SO, LIN	1-127
026-753-07	VUONG, DUNG N et al	1-128
026-753-08	DONATO, EULOGIA et al	1-129
026-753-09	NRES-NV1 LLC	1-130
026-753-10	SEXTON, DAVID	1-131

**12-0113E      BOARD MEMBER COMMENTS**

There were no Board Member comments.

**12-0114E      PUBLIC COMMENT**

Cathy Brandhorst addressed the Board on items of concern to herself.

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**12:35 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.

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**JAMES COVERT**, Chairman  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Jan Frazzetta, Deputy Clerk*