

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

WEDNESDAY

9:00 A.M.

FEBRUARY 13, 2013

PRESENT:

**James Covert, Chairman**  
**John Krolick, Vice Chairman**  
**James Brown, Member**  
**Philip Horan, Member**  
**Gary Kizziah, Member**

**Nancy Parent, Chief Deputy Clerk**  
**Leslie Admirand, 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:

**13-169E      WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing: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>
122-211-19	STEINBERG FAMILY TRUST	13-0296
008-074-05	GREEN LEAF PINES LLC	13-0297

**13-170E      REQUEST FOR CONTINUANCE**

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
023-723-04	SLOTNICK, JORDAN	13-0143
400-040-07	TROY COMBS LLC	13-0295
025-372-30	SEARS ROEBUCK & CO.	13-0298A
025-372-31	SEARS ROEBUCK & CO.	13-0298B

On motion by Member Horan, second by Member Kizziah, which motion duly carried, it was ordered that the aforementioned hearings were continued to the February 25, 2013 Board of Equalization meeting.

**13-171E      CONSOLIDATION OF HEARINGS**

The Board consolidated items as necessary when they each came up on the agenda.

**13-0172      PARCEL NO. 125-223-15 – AKERS, WILLARD D & ELFRIEDE –**  
**HEARING NO. 13-0154**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 815 Ellen Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Comparable sales, 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, Dale Akers was sworn in by Chief Deputy Clerk Nancy Parent.

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

Mr. Akers stated he was appealing the Assessor's Office 138 percent increase in the square footage for the so-called unfinished basement. He said that translated to a 6 percent, \$4,950 increase in the taxable value of the building. Last year, he agreed with a survey conducted for builders that building costs had decreased or stayed the same. Mr. Akers commented that the Washoe County Assessor chose to ignore the opinion of the majority of builders and increased the taxable value of his home by 8 percent. For tax year 2013-14, he had been given another 6 percent increase totaling a 14 percent increase in two years. Due to his appeal last year, the Assessor's Office conducted a microscopic examination of their records on his property and deconstructed the drawings of the home. After that was completed, it was decided that the unfinished basement was 138 percent larger than it had been for the last 32 years. Mr. Akers said four appraisers, on different occasions, inspected the basement. He was unclear if the appraisers measured the basement, but they had measured the exterior of the house more than once. He said he had spoken to Sr. Appraiser Rigo Lopez who requested another inspection be conducted. Mr. Akers stated he declined that request and questioned how many times should one be required to have County Appraisers appraise or re-inspect a property. He commented that he requested a legal definition of an "unfinished basement" and was given an opinion of what it might be. He remarked that after he conducted an online search to locate a legal description of an unfinished basement, he could not find one. Mr. Akers explained that his unfinished basement had no windows, no room separators or plumbing, no heat, no interior or exterior doors and just enough electricity for a light. In addition to the lack of amenities, he said about one-third of the basement was occupied with two furnaces, two hot water heaters and a maze of associated duct

work. He indicated that some of the ducts were at least 16 inches in diameter with a vertical clearance of about five feet. Mr. Akers remarked to convert that space to a usable living space would be a monumental task and not economically feasible. Due to the steepness of the land, there was never an intention to have the lower level used as living space. He had checked the 2013-14 changes in building taxable values for 18 properties in his area and found that only five had any increases as noted in Exhibit A. He said those five increases were a fraction of 1 percent and the remaining properties had decreases of 3 percent. Mr. Akers indicated that equated to a 9 percent difference between his home and those that were decreased in the same area. He reiterated that the taxable value of his home had increased by 14 percent in the last two years. Mr. Akers requested the Board set aside the 2013-14 6 percent increase in the taxable value of his property and give it a taxable value of \$115,942, which would incorporate the 2012-13 8 percent increase. He said that still would not give him the decrease in taxable value enjoyed by 72 percent of his immediate neighbors.

Chairman Covert stated that individuals sometimes changed basements, which was why appraisers wished to conduct inspections.

Member Kizziah stated that the Assessor's Office arrived at a market value that exceeded \$500,000, and asked if that was being challenged. Mr. Akers clarified that he was just challenging the increase to the size of the basement.

Member Horan inquired as to the access to the basement. Mr. Akers explained that the only access was through the garage.

Appraiser Lopez acknowledged that several appraisers had visited the subject parcel a number of times. He said the Assessor's Office was not stating this was a finished basement and clarified it was assessed as unfinished. He explained that this property was appealed last year, and when reviewing the sketch of the parcel, as noted in Exhibit I, it was a stacked sketch, meaning that the floors of the drawing were layered on top of each other. When stacked sketches were received, the Assessor's Office had been unstacking them using a sketching program. He noted that the finished sketch was also included in Exhibit I. Appraiser Lopez noted that the current sketch referred to a section of the basement as a crawl space, which was not designated any value. In reviewing the new unstacked sketch, the Assessor's Office arrived at the basement area being 913 square feet compared to the 403 square feet previously appraised.

Once the difference was discovered, Chairman Covert asked if that was bothersome. Appraiser Lopez explained the way the difference was discovered was after the Appellant contacted the office and asked why the improvement value had increased this year. In review of the parcel, it was discovered how the increase occurred. After researching the cause of the increase, the new square footage figure was discovered and placed into effect for the 2013-14 tax year. He had requested another inspection in order to determine their data was correct and, if the basement was actually 403 square feet, then it would be changed on the record card. Without the ability to enter the basement for a measurement, he had to believe the area was 913 square feet. He explained that he would

gladly conduct the inspection to determine verification of the correct dimensions. Appraiser Lopez said improved sales were provided to support the overall value and an overview of the land sales that had taken place in Incline Village. He believed that the Assessor's Office value was well supported, but the only way to ensure the correct square footage was to verify the measurements.

Member Krolick questioned the transition difference between an unfinished basement and a crawl space. Appraiser Lopez replied that difference would be ceiling height and a crawl space would not have any flooring. Member Krolick asked if *Marshall & Swift* gave a definition for an unfinished basement. Appraiser Lopez felt it did and thought that definition was discussed with the Appellant. Member Krolick said the definition of an unfinished basement would be an area that could be finished to a livable space, but a crawl space would take substantial work to make anything useful. Appraiser Lopez stated that was correct.

Member Brown asked if there was any assessment for the partial Lake Tahoe view. Appraiser Lopez indicated this was a view property with a 30 percent adjustment included on the record card.

Barring another inspection of the property, Member Kizziah said the record card would remain with the current calculations. Appraiser Lopez stated that was correct.

Mr. Akers explained the area with the limited height level was not the crawl space. He noted it was on the same level as the unfinished basement and the section with the furnaces and water heaters, which occupied one-third of that level and had a plywood floor. He felt that 200 square feet, or one-third, would have to be subtracted from the assessed 913 square feet. He was still unclear how an unfinished basement that had no amenities could be valued with one that had plumbing, electrical, windows, etc.

Chairman Covert asked if this basement was underground. Mr. Akers replied it was above ground. Chairman Covert was concerned because the Appraiser was unable to conduct an inspection. He was prepared to uphold the Assessor's Office value pending a review of the basement and, if at that time it was discovered that the square footage was incorrect, the assessed value could be changed. Leslie Admirand, Legal Counsel, stated that could be done if the Assessor's Office was able to conduct an inspection. Appraiser Lopez stated that inspection could be arranged. If it was determined that the area was 403 square feet, Chairman Covert asked if that would be corrected on the record card. Appraiser Lopez stated that was correct.

Ms. Admirand asked if the Appellant was willing to allow the inspection to occur. Mr. Akers stated he would allow the inspection to occur.

With regard to Parcel No. 125-223-15, pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Kizziah, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and find that the Petitioner has 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. It was further ordered that the Assessor's Office revisit the property to confirm the amount of space being contested and if it is smaller than listed, the Assessor will adjust the space and reduce the appraisal accordingly. The Petitioner was in agreement with that condition.

**13-173E      PARCEL NO. 035-150-06 – RAMOS, EDWARD & JACQUELINE – HEARING NO. 13-0023**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 3325 Scottsdale Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Roll notice, 1 page.

**Exhibit B:** Broker's opinion and comparable sales, 5 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 035-150-06, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$119,200, resulting in a total taxable value of \$149,000 for tax year 2013-14. 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.

**13-174E      PARCEL NO. 160-220-46 – WELLS FARGO BANK NA - AS TRUSTEE – HEARING NO. 13-0086B**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 770 South Meadows Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Cash Flow Report, 6 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 160-220-40, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$1,496,775 resulting in a total taxable value of \$2,295,615 for tax year 2013-14. 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.

**13-175E PARCEL NO. 160-220-46 – WELLS FARGO BANK NA - AS TRUSTEE – HEARING NO. 13-0086C**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 770 South Meadows Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Cash Flow Report, 6 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 160-220-46, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$1,061,780, resulting in a total taxable value of \$1,934,720 for tax year 2013-14. 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.

**13-176E      PARCEL NO. 007-301-18 – KF-RENO LLC –  
HEARING NO. 13-0102A**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 555 Evans Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Narrative Appraisal, 8 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 007-301-18, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 upheld, resulting in a total taxable value of \$944,772 for tax year 2013-14. 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.

**13-177E      PARCEL NO. 007-301-20 – KF-RENO LLC –  
HEARING NO. 13-0102B**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at Evans Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Narrative Appraisal, 8 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 007-301-20, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 upheld, resulting in a total taxable value of \$136,073 for tax year 2013-14. 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.

**13-178E      PARCEL NO. 007-301-22 – KF-RENO LLC**  
**HEARING NO. 13-0102C**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 590 Lake Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Narrative Appraisal, 8 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 007-301-22, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$4,668,350, resulting in a total taxable value of \$6,856,750 for tax year 2013-14. 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.

**13-179E      PARCEL NO. 007-362-19 – KF-RENO LLC –**  
**HEARING NO. 13-0102D**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at Evans Avenue, Washoe County, Nevada.



The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Narrative Appraisal, 8 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 007-362-19, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 upheld, resulting in a total taxable value of \$274,635 for tax year 2013-14. 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.

**13-180E      PARCEL NO. 007-501-01 – KF-RENO LLC –**  
**HEARING NO. 13-0102E**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at Lake Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Narrative Appraisal, 8 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 007-501-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 upheld, resulting in a total taxable value of \$256,572 for tax year 2013-14. 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.

**13-181E      PARCEL NO. 007-501-09 – KF-RENO LLC –**  
**HEARING NO. 13-0102F**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 530 N. Center Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Narrative Appraisal, 8 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 007-501-09, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolock, 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 upheld, resulting in a total taxable value of \$95,198 for tax year 2013-14. 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.

**13-182E      PARCEL NO. 232-210-18 – DITCHEV, DIMO & DORA –**  
**HEARING NO. 13-0162**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 1280 Whisper Rock Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supporting documentation, 3 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 232-210-18, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$385,884, resulting in a total taxable value of \$468,384 for tax year 2013-14. 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.

**13-183E      PARCEL NO. 050-220-56 – WOODSIDE, FREDERICK D & KATHLEEN A – HEARING NO. 13-0201**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 40 Middlefield Place, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and inspection report, 18 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 050-220-56, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$188,250, resulting in a total taxable value of \$250,000 for tax year 2013-14. 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.

**13-184E      PARCEL NO. 125-184-05 – HUGAR, ANTHONY T – HEARING NO. 13-0204**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 996 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 125-184-05, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$460,000, resulting in a total taxable value of \$675,000 for tax year 2013-14. 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.

**13-185E      PARCEL NO. 017-020-01 – DOROTHY TOWNE TRUST –**  
**HEARING NO. 13-0212A**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land located at 4510 Towne Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 017-020-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$125,000, resulting in a total taxable value of \$125,000 for tax year 2013-14. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**13-186E      PARCEL NO. 017-020-18 – DOROTHY TOWNE TRUST –**  
**HEARING NO. 13-0212B**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land located at 15820 S. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 017-020-18, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$200,000, resulting in a total taxable value of \$200,000 for tax year 2013-14. With that adjustment, it was found that the land is are valued correctly and the total taxable value does not exceed full cash value.

**13-187E      PARCEL NO. 017-301-01 – DOROTHY TOWNE TRUST –**  
**HEARING NO. 13-0212C**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 500 Rhodes Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 017-301-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$470,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$473,389 for tax year 2013-14. 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.

**13-188E      PARCEL NO. 017-301-02 – DOROTHY TOWNE TRUST –  
HEARING NO. 13-0212D**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 490 Rhodes Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 017-301-02, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$150,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$170,065 for tax year 2013-14. 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.

**13-189E      PARCEL NO. 017-301-24 – DOROTHY TOWNE TRUST –  
HEARING NO. 13-0212E**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 488 Rhodes Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 017-301-24, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$470,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$502,854 for tax year 2013-14. 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.

**13-190E      PARCEL NO. 017-301-28 – DOROTHY TOWNE TRUST –**  
**HEARING NO. 13-0212F**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 16006 S. US 395 Highway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No.017-301-28, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$80,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$284,530 for tax year 2013-14. 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.

**13-191E      PARCEL NO. 017-301-29 – DOROTHY TOWNE TRUST –**  
**HEARING NO. 13-0212G**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land located at 16006 S. US 395 Highway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 017-301-29, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$210,000, resulting in a total taxable value of \$210,000 for tax year 2013-14. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**13-192E      PARCEL NO. 049-392-04 – DOROTHY TOWNE TRUST –**  
**HEARING NO. 13-0212H**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 14505 S. US 395 Highway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Owner's opinion of values, 1 page.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.



With regard to Parcel No. 049-392-04, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Krolick, 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 \$0, resulting in a total taxable value of \$1,455,531 for tax year 2013-14. 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.

**13-193E      PARCEL NO. 003-791-13 – FUCHS TRUST –**  
**HEARING NO. 13-0009**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 940 University Park Loop N., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** 2013-14 Assessment Notice, 1 page.

**Exhibit B:** Letter and supporting documentation, 3 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property and stood on the written record.

With regard to Parcel No. 003-791-13, 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 and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**13-194E      PARCEL NO. 003-843-16 – MILLAR, JAMES R & LUZ P –**  
**HEARING NO. 13-0011**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 760 Sienna Park Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

Chairman Covert stated the Appellant noted that the property across the street was identical to the subject parcel and he asked if the appraiser agreed. Appraiser Lambert replied that it was the same model, but indicated there was a reduction on that property for power lines.

With regard to Parcel No. 003-843-16, 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 and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**13-195E      PARCEL NO. 026-561-16 – LAW, ROBERT B –**  
**HEARING NO. 13-0144**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 2490 Melody Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Tax roll and property profile, 6 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property and stood on the written record. In response to a question posed by Chairman Covert, she said the comparable sales in Exhibit I were the same comparable sales used by the Appellant.

Member Kizziah asked if the taxable value had decreased this year. Appraiser Lambert stated that was correct.

With regard to Parcel No. 026-561-16, 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 and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**13-196E      PARCEL NO. 232-533-01 – KORN, WILLIAM G JR & ELIZE L – HEARING NO. 13-0157**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 2440 Mountain Spirit Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Comparables, 5 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, and Cori Burke, Sr. Appraiser, oriented the Board as to the location of the subject property and stood on the written record.

Member Horan said the Appellant referred to a private appraisal and that the value was established by an appeal to the State Board of Equalization (SBOE). Appraiser Sutherland stated that was correct. She explained that a private appraisal was done for last year and then the County Board decision was appealed to the SBOE. Chairman Covert asked if the SBOE upheld the County Board's decision. Appraiser Sutherland replied that the SBOE had further reduced the value. Cori Burke, Sr. Appraiser, explained that the County Board had upheld the Assessor's value, but the SBOE reduced the value to \$535,000. The Petitioner requested the appraised value be maintained, but she noted that the Assessor's Office was not in agreement with the

SBOE's decision. After review of the parcel and due to five sales found in the Somerset area, it was determined that low of a value could not be maintained.

Member Brown asked if the size of the lot was considered to be small, medium or large. Appraiser Sutherland stated that the subject parcel was located on a custom lot, which were all different. She noted there was a 10 percent downward adjustment for size on the subject parcel and a 20 percent topographical downward adjustment. She explained there was a downward slope on the back of the property.

Member Kizziah questioned the value range which ran between \$750,000 and \$1.2 million. Appraiser Sutherland explained that all the custom sales in the Somerset area were used for 2012 and the range could be due to the quality and the size of the other homes. Member Kizziah asked if there was an interior inspection of the subject property by the Assessor's Office. Appraiser Sutherland replied there had been several inspections.

With regard to Parcel No. 232-533-01, 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 and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**13-197E      PARCEL NO. 163-130-05 – CRONIN TRUST, SIDNEY –**  
**HEARING NO. 13-0308**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 9744 S. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 163-130-05, 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 and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**13-198E      PARCEL NO. 163-130-12 – CRONIN TRUST, SIDNEY –  
HEARING NO. 13-0309**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 9748 S. Virginia Street, 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, 14 pages.

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 163-130-12, 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 and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**CONSOLIDATION AND DISCUSSION – PARCEL NOS. 042-470-01  
& 042-470-02 – PRUDENZA LLC HEARING NOS. 13-0050A & 13-  
0050B**

No one offered testimony on behalf of the Petitioner.

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

Chairman Covert asked if these properties were located next to each other. Appraiser Regan replied that one parcel was buried within the other.

Member Kizziah stated that the property was listed from January 2009 until March 2012 and asked if there was any information on the asking price. Appraiser

Regan explained that the subject parcel was 25+ acres located in southwest Reno near Lake Stanley. According to the City of Reno, she said this would always be a single building site. The portion delineated inside the parcel was strictly for the guest home associated with the estate site parcel, but two single-family residences could not be built. Appraiser Regan indicated that the parcel was accessed through the Bellagio subdivision, a high-end tract neighborhood. She said last year the property had been listed for \$1.95 million; however, the owner came with a broker's opinion of value for \$985,000, which led to a stipulation last year for value of \$902,000. The listing price had not been lowered and remained at \$1.95 million. In March of 2012, the asking price was lowered to \$1.75 million and remained in place through December 15, 2012 when it was taken off the market. In the Assessor's Office analysis, Appraiser Regan said this parcel was viewed as a custom south-suburban site and noted that the comparable sales for that type increased from last year. In keeping with equalization, she maintained the value stipulated to last year occurred as a good-faith effort thinking the asking price would be reduced.

Chairman Covert felt there would not be a wide market for this property because of the conditions. Appraiser Regan replied it was a unique property, which could also give the property value. She said some vacant land sales were provided and she reviewed some of those comparable sales to give an indication on the scarcity of sites.

Member Kizziah asked if there were any comparable sales for 2012. Appraiser Regan replied that the best comparable sale may be sale was LS-4, Exhibit I.

Please see items 13-199E and 13-200E below for the details concerning the petition, exhibits and decision related to each of the properties in the consolidated hearing.

**13-199E      PARCEL NO. 042-470-01 – PRUDENZA LLC –**  
**HEARING NO. 13-0050A**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at Ridgeview Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Brokers Value of Opinion, 1 page.

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

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 22 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 042-470-01 & 042-470-02 – PRUDENZA LLC HEARING NOS. 13-0050A & 13-0050B.

With regard to Parcel No. 042-470-01, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**13-200E**      **PARCEL NO. 042-470-02 – PRUDENZA LLC –**  
**HEARING NO. 13-0050B**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at Ridgeview Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Brokers Value of Opinion, 1 page.

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

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 22 pages.

For the discussion that took place on this hearing, see CONSOLIDATION AND DISCUSSION – PARCEL NOS. 042-470-01 & 042-470-02 – PRUDENZA LLC HEARING NOS. 13-0050A & 13-0050B.

With regard to Parcel No. 042-470-02, 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 Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and find that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

**13-201E**      **PARCEL NO. 150-090-08 – SPITTLER, SCOTT –**  
**HEARING NO. 13-0056**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land located at Fawn Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 48 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He said the recommended adjustment accounted for the challenging access and the steep topography on the subject parcel. He indicated that the Appellant was not in agreement with the recommendation. Appraiser Kinne noted that the subject parcel was under litigation since the Appellant sued the adjacent owner for access and was awaiting a Supreme Court decision. Based on the findings of the District Court, he said the parcels were not land locked and could be accessed through a United States Forest Service parcel on Fawn Lane.

With regard to Parcel No. 150-090-08, 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 Horan, which motion duly carried, it was ordered that the taxable land value be reduced to \$40,250, resulting in a total taxable value of \$40,250 for tax year 2013-14. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**13-202E      PARCEL NO. 150-090-09 – SPITTLER, SCOTT –**  
**HEARING NO. 13-0057**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land located at Fawn Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 47 pages.

No one was present to offer testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He noted that this



property was also in litigation as noted in the above hearing brought forward by the same petitioner. Appraiser Kinne indicated there was a recommendation for a reduction on the parcel.

With regard to Parcel No. 150-090-09, 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 Kizziah, which motion duly carried, it was ordered that the taxable land value be reduced to \$51,750, resulting in a total taxable value of \$51,750 for tax year 2013-14. With that adjustment, it was found that the land is are valued correctly and the total taxable value does not exceed full cash value.

**13-203E      PARCEL NO. 125-492-12 – ROBERT W WETZEL TRUST –  
HEARING NO. 13-0271**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land located at 561 Len Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

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

No one was present to offer testimony on behalf of the Petitioner.

No one was present to offer testimony on behalf of the Assessor.

With regard to Parcel No. 125-492-12, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, 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 reduced to \$200,000, resulting in a total taxable value of \$200,000 for tax year 2013-14. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**13-204E      ROLL CHANGE REQUEST – RCR NO. 2 – Breckenridge**

**Agenda Item:** “DECREASE – For consideration of and action to approve or deny on RCR No. 2 – Breckenridge (RCR 2-1 THROUGH 2-5).”

Pursuant to NRS 361.345, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that parcels in the Breckenridge Neighborhood (BBKC) for tax year 2013/14 were appraised using the allocation method with sales that took place prior to July 1, 2012. In addition, view

adjustments were applied at the time. Based on the review of the BBKC, it was determined that some of the view premiums were no longer appropriate due to the new homes which had been constructed and were partially obstructing the views, as recommended on Assessor's Roll Change Request Nos. 2-1 through 2-5. 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.

APN	Petitioner	RCR No.
202-241-22	BRADLEY, REGINA M	2-1
202-241-23	HENRY FAMILY TRUST	2-2
202-241-25	LOFFREDO, VINCENT A	2-3
202-241-26	LEUNG, EDWARD Y	2-4
202-241-27	LEEK FAMILY TRUST	2-5

**13-205E      ROLL CHANGE REQUEST – RCR NO. 3 – The Boulders**

**Agenda Item: “DECREASE – For consideration of and action to approve or deny on RCR No. 3 – The Boulders (RCR 3-1 THROUGH 3-16).”**

Pursuant to NRS 361.345, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the base lot value in this area be lowered to \$45,000 from \$50,000 for the 2013-14 tax year, as recommended on Assessor's Roll Change Request Nos. 3-1 through 3-16. 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.

APN	Petitioner	RCR No.
232-602-09	UPPAL FAMILY TRUST	3-1
232-602-10	KOLODGE, ROBERT S	3-2
232-602-11	IRELAND, KELLY	3-3
232-602-14	FARRELL FAMILY TRUST, TIMOTHY & SHELLEY	3-4
232-602-15	RICCIARDI, DR PETER L & LIANNE F	3-5
232-602-16	HEMPLER, CRAIG & RANEE	3-6
232-602-17	WILLY BUG AND BUBBY LLC	3-7
232-602-18	UPPAL FAMILY TRUST	3-8
232-602-25	ROBERTS LIVING TRUST	3-9
232-602-28	LAKESIDE MORTGAGE CO	3-10
232-603-03	MARTIN, RICHARD A & SHARMISA C	3-11
232-603-04	MATCHAND, ERIC & KELLI	3-12
232-603-05	COOK, GARY F	3-13
232-603-07	HOPSON, PATRICIA L & THOMAS W	3-14
232-603-08	ROSENE, TIMOTHY M & DIANE M	3-15
232-603-10	SANDGREN, STEVEN M & NANCY J	3-16

**13-206E      BOARD MEMBER COMMENTS**

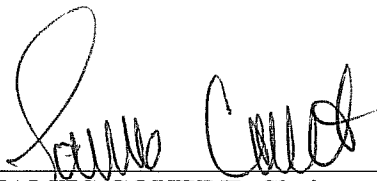
There were no Board member comments.

**13-207E      PUBLIC COMMENT**

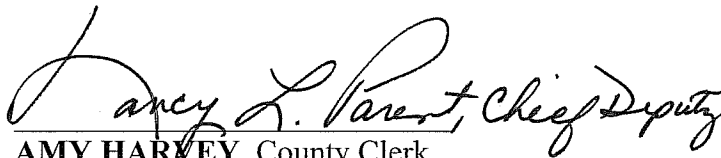
There was no response to the call for public comment.

\*      \*      \*      \*      \*      \*      \*      \*      \*

**10:22 a.m.**      There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Krolick, which motion duly carried, the meeting was adjourned.

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

ATTEST:

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

*Minutes prepared by  
Stacy Gonzales, Deputy Clerk*