

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 06, 2014

PRESENT:

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

**Nancy Parent, County Clerk**  
**Peter Simeoni, Deputy District Attorney**

The Board of Equalization convened at 9:05 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 Clerk called the roll and the Board conducted the following business:

**14-03E        PUBLIC COMMENTS**

**Agenda Subject:** “Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters on and off the Board agenda. Comments are to be made to the Board as a whole.”

There was no response to the call for public comment.

**14-04E        OATH OF OFFICE**

**Agenda Subject:** “County Clerk to Administer Oath of Office to Mr. James L. Brown.”

Nancy Parent, County Clerk, administered the Oath of Office to Mr. James Brown.

**14-05E        ELECTION OF VICE CHAIRMAN**

Member Horan nominated Member Krolick to continue on as Vice Chairman. The nomination was seconded by Member Kizziah. The motion carried unanimously on a 5 to 0 vote.

**14-06E        SWEARING IN**

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

Nancy Parent, County Clerk, swore in the following members of the Assessor's staff who would be presenting testimony for the 2014 Board of Equalization hearings: Craig Anacker, Mike Bozman, Mike Churchfield, Steve Clement, Cori Burke, Ivy Diezel, Stacy Ettinger, Michael Gonzales, Ken Johns, Joe Johnson, Peter Kinne, Linda Lambert, Rigo Lopez, Paul Oliphint, Teresa Olson, Tracy Sanders, Chris Sarman, Ron Sauer, Jana Spoor, Dona Stafford, Mark Stafford, Howard Stockton, Ginny Sutherland, John Thompson, Gail Vice, Theresa Wilkins, and Josh Wilson, Assessor.

#### **14-09E            REQUESTS FOR CONTINUANCES**

Nancy Parent, County Clerk, indicated there were two Requests for Continuances; however, both of the requests concerned untimely filed petitions.

Chairman Covert asked if the Board had to first rule to accept the untimely filings before the continuances were considered.

Pete Simeoni, Legal Counsel, explained that petitions to appeal property tax assessments had to be filed and/or date stamped per statute by January 15th. If a petition was received after that deadline, he said they were determined untimely and the Board had no jurisdiction to rule on those appeals. If the Board had no jurisdiction to rule on those appeals, they also had no authority to grant continuances on those petitions. He explained that Petitioners could appeal to the State Board of Equalization (SBOE).

Chairman Covert inquired on the definition of "untimely" pursuant to the appeal. Ivy Diezel, Department System Analyst, replied that appeals with postmarks up to January 15th were timely and that faxes and e-mails were accepted until midnight of that date. Chairman Covert asked if the untimely filed petitions were all received after January 15th. Ms. Diezel stated that was correct.

Based on those explanations, Chairman Covert said the Board had no jurisdiction to consider the continuances for the untimely filed petitions.

Member Horan questioned why the untimely petitions were listed on the agenda. Ms. Diezel explained that staff received direction last year from the Board to place the untimely petitions on agendas.

Josh Wilson, Assessor, commented that direction may have been prompted on a similar tactic used by the SBOE. He said untimely filed petitions sent to the SBOE went to the Board to determine if there were extenuating circumstances that caused the untimely filing. He was unclear if this Board had the same authority to accept extenuating circumstances.

Chairman Covert felt that the Request for Continuances should not be accepted, but remarked that the Petitioners could file their petition with the SBOE. He asked how the Petitioners would be informed they could appeal to the SBOE. Mr.

Simeoni replied in the past a letter had been sent to the Petitioners either from the Clerk's Office or the District Attorney's Office informing them that their petition was untimely.

Ms. Parent commented that the Clerk's Office did not issue a Notice of Decision for untimely filed petitions.

Assessor Wilson said this item concerned continuances. He noted that Legal Counsel had explained if there was not jurisdiction over the matter, the Board could not grant a continuance. The appropriate action on this agenda item was to deny the Request for Continuances if jurisdiction was in question and move to the next agenda item that dealt with untimely filed petitions, which the Board could either accept or deny, and he believed would be noticed.

Mr. Simeoni said a Notice of Decision was appropriate if action was taken since it was an official notice from the Board, through the Clerk's Office informing the Petitioner of the matter that was open, before the Board and a decision was made. He said that was not that case for these petitions.

Assessor Wilson noted that two sessions ago, when untimely petitions were not listed on an agenda, a letter was written by the Board's District Attorney, notifying the Petitioner that their appeals were untimely filed and the Board had no jurisdiction to consider the appeal.

Member Horan suggested the County Clerk, the Assessor and the Deputy District Attorney consider if the untimely petitions should be listed on future agendas, and how notifications to Petitioners would be handled.

There was no action taken on this item.

**14-10E      PETITIONS NOT TIMELY FILED**

**Agenda Subject: "Jurisdictional review on petitions filed past the statutory deadline."**

Pete Simeoni, Legal Counsel, said if a petition was received after the January 15th deadline, those petitions were untimely and the Board had no jurisdiction to rule on those appeals. The following petitions were received untimely:

<b>ASSESSOR'S PARCEL NO.</b>	<b>PROPERTY OWNER</b>	<b>HEARING NO.</b>
011-450-22	NEVADA LAND LLC	14-0116NA
236-051-03	CONNOLLY FAMILY TRUST, RANDOLPH C & GLORIA J	14-0231NA
236-073-08	CONNOLLY FAMILY TRUST, RANDOLPH C & GLORIA J	14-0232NA
046-170-25	SHAPIRO LIVING TRUST, IDA A	14-0233NA

140-675-04	DURANTE, BARBARA L	14-0316NA
046-170-26	SHAPIRO LIVING TRUST, IDA A	14-0317NA
047-032-36	JOHNSTON, SCOTT B	14-0336NA
047-032-37	JOHNSTON, SCOTT B	14-0337NA

There was no action taken on this item.

**14-11E      PARCEL NO. 018-223-07 – LEPIRE TRUST –**  
**HEARING NO. 14-0063**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1865 Berkeley Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Record card and comparable sales, 7 pages.

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

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

On behalf of the Petitioner, Judith Lepire was sworn in by County Clerk Nancy Parent.

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

Ms. Lepire stated that Exhibit B was a general appraisal conducted in the area of the subject property. She said she was concerned over the assessed value placed on her property. Ms. Lepire said over the last four years the sales and assessed values had decreased. However, over the past year, the property values had increased approximately 5.2 percent, and then decreased approximately 2.2 percent, but had now become stable. From last year to this year, she said the Assessor's Office had increased her property's assessed value by 22 percent. She requested that the assessed value on her property stay in line with what was factual, which was 3.2 percent increase.

Chairman Covert explained that the Assessor's Office used the comparable sales as of July 1st of the previous year. He commented that the Board could consider evidence up to December 31st to make any adjustments if needed.

Appraiser Lambert reviewed the comparable Improved Sales (IS) and the Land Sales (LS) to the subject property. She said the sales ranged between \$165 and \$180 per square foot, all above the subject property's taxable value of \$159 per square foot.

Based on the improved sales and the land sales, the taxable value did not exceed the full cash value.

Member Kizziah asked on the time adjustment comparable and what percentage was used from December 13th. Appraiser Lambert explained that the percentage was calculated to July 1st and was 2 percent per month. Member Kizziah said the lot next to the subject property sold for \$135,000, and he asked why a lower amount was used for the land value. Appraiser Lambert replied that the \$135,000 was not keeping with surrounding neighborhoods. She said all the surrounding neighborhoods were reviewed, and it was determined that the land value in those neighborhoods increased approximately 35 percent, which was applied to the subject parcels neighborhood.

In rebuttal, Ms. Lepire indicated that the Appraiser was using the improved sale at 2170 Hunter Lake Drive. She noted that house was smaller than her property and sat empty for two years. She explained the reason that property sold was because it was owner-financed.

Chairman Covert brought the discussion back to the Board.

With regard to Parcel No. 018-223-07, 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 it was found 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.

**14-12E      PARCEL NO. 050-310-43 – CLARK, KIMBERLY –**  
**HEARING NO. 14-0001**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located at 335 Old Washoe Circle, 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. 050-310-43, 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 \$386,000, resulting in a total taxable value of \$424,000 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.

**14-13E            PARCEL NO. 040-143-17 – KIETZKE CORRIDOR INVESTORS  
LLC – HEARING NO. 14-0002**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located on Kietzke Lane, 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. 040-143-17, 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 \$1,395,466 and the taxable improvement value be reduced to \$193,239, resulting in a total taxable value of \$1,588,705 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.

**14-14E            PARCEL NO. 040-143-18 – KIETZKE CORRIDOR INVESTORS  
LLC – HEARING NO. 14-0003**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on land and improvements located on Del Monte Lane, 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. 040-143-18, 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 \$500 and the taxable improvement value be upheld, resulting in a total taxable value of \$66,597 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.

**14-15E      ROLL NO. 3111073 – DAMONTE, LOUIS –**  
**HEARING NO. 14-0006PP**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on personal property located at 13000 Sage Hill Road, 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 Roll No. 3111073, 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 personal property be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2013-14. With that adjustment, it was found that the property is valued correctly and the total taxable value does not exceed full cash value.

**14-16E**            **ROLL NO. 5600748 – BOARDROOM AVIATION LLC –**  
**HEARING NO. 14-0008PP**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on personal property located on South Rock Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 161 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 Roll No. 5600748, 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 personal property be reduced to \$3,084,886, resulting in a total taxable value of \$3,084,886 for tax year 2013-14. With that adjustment, it was found that the property is valued correctly and the total taxable value does not exceed full cash value.

**14-17E**            **PARCEL NO. 003-510-24 – LEMAIRE FAMILY TRUST, A & K –**  
**HEARING NO. 14-0011**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 3060 Socrates Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Uniform Residential Appraisal Report, 16 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. 003-510-24, 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 upheld and the taxable improvement value be reduced to \$347,100, resulting in a total taxable value of \$400,000 for tax year 2014-15. 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.

**14-18E            PARCEL NO. 015-193-28 – AIROSO TRUST, EMILY –**  
**HEARING NO. 14-0012**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 880 E Plumb Lane, 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. 015-193-28, 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 upheld and the taxable improvement value be reduced to \$149,219, resulting in a total taxable value of \$800,000 for tax year 2014-15. 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.

**14-19E**            **ROLL NO. 2103247 – ASPLUNDH TREE EXPERT CO –**  
**HEARING NO. 14-0014PP**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on personal property located at 13205 Hodge Drive, 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 Roll No. 2103247, 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 personal property be reduced to \$0, resulting in a total taxable value of \$0 for tax year 2013-14. With that adjustment, it was found that the property is valued correctly and the total taxable value does not exceed full cash value.

**14-20E**            **PARCEL NO. 156-083-07 – CLAUSON, LUKE –**  
**HEARING NO. 14-0017**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 4895 W Pinewild Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Letter and 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. 156-083-07, 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 \$1,010,000, resulting in a total taxable value of \$1,150,000 for tax year 2014-15. 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.

**14-21E            PARCEL NO. 042-222-27 – LAKESIDE RENTAL ASSOCIATES  
LLC – HEARING NO. 14-0018**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 6140 Plumas Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Statements of Operation, 39 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. 042-222-27, 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 \$2,241,266, resulting in a total taxable value of \$2,800,000 for tax year 2014-15. 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.

**14-22E            PARCEL NO. 076-282-17 – KNOTT, VICTOR & SILA –  
HEARING NO. 14-0019**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 280 Cabrillo Lane, 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. 076-282-17, 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 \$265,000, resulting in a total taxable value of \$315,000 for tax year 2014-15. 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.

**14-23E      PARCEL NO. 018-351-20 – POLLARD, DAVIS & TATIANA –**  
**HEARING NO. 14-0023**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1756 Belford Road, 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. 018-351-20, 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 reduced to \$461,400, resulting in a total taxable value of \$560,000 for tax year 2014-15. 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.

**14-24E      PARCEL NO. 082-316-12 – HODGINS FAMILY TRUST –  
HEARING NO. 14-0025**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located on Panther Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supporting documentation, 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. 082-316-12, 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 Krolick, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$19,500 and the taxable improvement value be upheld, resulting in a total taxable value of \$37,710 for tax year 2014-15. 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.

**14-25E      PARCEL NO. 007-473-01 – MOUNTAIN AIR ENTERPRISES LLC  
HEARING NO. 14-0031**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 450 N Arlington Avenue, 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. 007-473-01, 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 reduced to \$559,978, resulting in a total taxable value of \$684,442 for tax year 2014-15. 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.

**14-26E      PARCEL NO. 050-441-08 – KAPLAN FAMILY TRUST –  
HEARING NO. 14-0033**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 3365 Lyon Lane, 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. 050-441-08, 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 \$637,738, resulting in a total taxable value of \$681,838 for tax year 2014-15. 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.

**14-27E**            **ROLL NO. 2500651 – ALTAIRNANO INC –**  
**HEARING NO. 14-0037PP**

A Petition for Review of Assessed Valuation was received protesting the 2013-14 taxable valuation on personal property located at 204 Edison Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Financial information and amended BPPT 2013 report, 64 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 Roll No. 2500651, 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 personal property be reduced to \$1,347,357, resulting in a total taxable value of \$1,347,357 for tax year 2013-14. With that adjustment, it was found that the property is valued correctly and the total taxable value does not exceed full cash value.

**14-28E**            **PARCEL NO. 082-600-03 – GV RP1 LLC –**  
**HEARING NO. 14-0040**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 300 Western Road, 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. 082-600-03, 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 \$1,276,427, resulting in a total taxable value of \$1,584,962 for tax year 2014-15. 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.

**14-29E            PARCEL NO. 018-280-37 – BRAR, KANWAL ROOP S –**  
**HEARING NO. 14-0042**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1878 Three Mile Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Comparable sales, 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. 018-280-37, 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 \$426,662, resulting in a total taxable value of \$521,832 for tax year 2014-15. 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.

**14-30E            PARCEL NO. 232-583-02 – SULTANA TRUST –**  
**HEARING NO. 14-0048**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 1845 Graysburg Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:



**Petitioner**

**Exhibit A:** Reasons for Appeal, 8 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. 232-583-02, 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 upheld and the taxable improvement value be reduced to \$509,400, resulting in a total taxable value of \$589,000 for tax year 2014-15. 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.

**14-31E      PARCEL NO. 200-590-16 – CALIFORNIA GREEN STRATEGIES  
LLC – HEARING NO. 14-0052**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 6180 Mae Anne Avenue, 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.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

With regard to Parcel No. 200-590-16, 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 \$424,060, resulting in a total taxable value of \$578,435 for tax year 2014-15. 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.

**14-32E            PARCEL NO. 530-770-01 – ROBBINS 2007 FAMILY TRUST,  
MICHAEL C & PENNY L – HEARING NO. 14-0053**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 145 Isidor Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Declaration of Value Form, 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. 530-770-01, 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 reduced to \$99,315, resulting in a total taxable value of \$118,125 for tax year 2014-15. 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.

**14-33E            PARCEL NO. 534-311-08 – CONGDON, SHAWN –  
HEARING NO. 14-0054**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 225 Stags Leap Circle, 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. 534-311-08, 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 \$341,533, resulting in a total taxable value of \$379,933 for tax year 2014-15. 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.

**14-34E            PARCEL NO. 534-513-05 – BLEAKNEY, RICHARD & LOWENA N**  
**HEARING NO. 14-0072**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 265 Horizon Ridge Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Buyer's final settlement statement, 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. 534-513-05, 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 \$308,410, resulting in a total taxable value of \$352,710 for tax year 2014-15. 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.

**14-35E            PARCEL NO. 402-020-29 – PENINSULA SPARKS LLC –**  
**HEARING NO. 14-0101**

A Petition for Review of Assessed Valuation was received protesting the 2014-15 taxable valuation on land and improvements located at 3150 Vista Blvd., 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. 402-020-29, 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 upheld and the taxable improvement value be reduced to \$2,314,098, resulting in a total taxable value of \$3,587,442 for tax year 2014-15. 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.

**14-36E            ROLL CHANGE REQUEST**

**Agenda Subject:** “**DECREASE – For consideration of and action to approve or deny on RCR No. 1210F11.**”

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:**    Roll Change Request, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor.

Pursuant to NRS 361.345, on motion by Member Horan, seconded by Member Kizziah, which motion duly carried, it was ordered that the following changes in valuation, as recommended on Assessor’s Roll Change Request No. 1210F11 be approved. 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.

**14-37E            ROLL CHANGE REQUEST – RCR NO. 1 – MILL CREEK**

**Agenda Subject: “DECREASE – consideration of and action to approve or deny RCR No. 1 – Mill Creek (RCR 1-1 THROUGH 1-36)”**

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:**    Letter and Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor.

Pursuant to NRS 361.345, on motion by Member Kizziah, seconded by Member Horan, which motion duly carried, it was ordered that the location adjustments of +10 percent and +20 percent be removed from the affected parcels for the 2014-15 tax year, as recommended on Assessor’s Roll Change Request Nos. 1-1 through 1-36. 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>
130-170-04	MASCARICH, GISELE B	1-1
130-170-05	BAXTER-KOUNALAKIS FAMILY TRUST	1-2
130-170-06	DECAPRIO FAMILY TRUST	1-3
130-170-07	MARION, LAWRENCE	1-4
130-170-08	SEIFERT FAMILY TRUST	1-5
130-170-09	INIGUEZ FAMILY TRUST, LARRY M & BEATRICE	1-6
130-201-11	PERRY FAMILY TRUST	1-7
130-201-12	WEINBERGER FAMILY TRUST	1-8
130-201-13	STRANZ, SCOTT AND CHRISTIE	1-9
130-201-14	SCHNEIDER FAMILY TRUST	1-10
130-201-15	SAUNDERS 2008 TRUST, G T	1-11
130-201-16	WILSON FAMILY TRUST	1-12

130-201-17	LYAU FAMILY TRUST	1-13
130-201-18	THOMS, CARL W & JEAN M	1-14
130-201-19	MINOR/ZOLLINGER 2008 TRUST	1-15
130-201-20	DURFEE FAMILY TRUST	1-16
130-201-21	HART, FREDERICK B	1-17
130-201-22	TAHOE JMCH LLC	1-18
130-202-04	GREEN, ROBERT B JR & KARA K	1-19
130-202-05	COLOMBANA LIVING TRUST	1-20
130-202-06	CHEN FAMILY TRUST, ROLAND & SHIRLEY	1-21
130-202-07	HOMOLA, JEFF & SUSAN	1-22
130-202-08	JUSKALIAN TRUST, ARA K & ARDELE C	1-23
130-202-09	POBER, LIONEL	1-24
130-202-10	CAUDILL FAMILY TRUST	1-25
130-202-11	LAURIE, ROBERT K	1-26
130-202-12	POSTLE FAMILY TRUST	1-27
130-202-13	MITCHELL, WAYNE A & MARITA A	1-28
130-202-14	MARSTON, THEODORE F & BARBARA S	1-29
130-202-15	BAHLMAN, ROBERT H	1-30
130-202-16	TAMBLYN TRUST, WILLIAM & PATTY	1-31
130-211-10	ALMASI, AZITA	1-32
130-211-11	BOCK, CATHERINE J	1-33
130-211-12	DOHERTY TRUST, GERALD F & FRANCES W	1-34
130-211-13	DOWLING FAMILY TRUST, GLEN & NANCY	1-35
130-211-14	GURSKY FAMILY TRUST	1-36

**14-38E            ROLL CHANGE REQUEST – RCR NO. 2 – LAKEVIEW**

**Agenda Subject: “DECREASE – consideration of and action to approve or deny RCR No. 2 – Lakeview (RCR 2-1 THROUGH 2-17)”**

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:**     Letter and Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor.

Pursuant to NRS 361.345, on motion by Member Brown, seconded by Member Krolick, which motion duly carried, it was ordered that a downward adjustment of 10 percent be applied to the land value for the affected parcels for the 2014-15 tax year, as recommended on Assessor’s Roll Change Request Nos. 2-1 through 2-17. 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>
122-211-09	IULIANO 1977 TRUST	2-1
122-211-10	MEYER, GORDON & MARION	2-2
122-211-11	DEL CARLO, GEORGE & CAROL	2-3
122-211-12	THOMA REVOCABLE TRUST	2-4
122-211-13	SPEAR FAMILY TRUST, LAWRENCE J & LAUREN A	2-5
122-211-14	TENGLER TRUST AGREEMENT	2-6
122-211-15	DONOVAN FAMILY TRUST	2-7
122-211-16	KOLLURU, GOPALA R & SHYAMALA	2-8
122-211-17	REINHARDT GOLL FAMILY TRUST	2-9
122-211-18	BENIGNO FAMILY TRUST	2-10
122-211-19	STEINBERG FAMILY TRUST, LEE M	2-11
122-211-20	LOCKTON, JOHN D & EVELYN B	2-12
122-211-21	WINTER FAMILY TRUST	2-13
122-211-22	DEALBA 2012 LIVING TRUST, KENNETH W & GLORIA	2-14
122-211-23	WINSLOW FAMILY TRUST	2-15
122-211-24	HAZEN LIVING TRUST, DANIEL A & NANCY J	2-16
122-211-25	KEIL FAMILY TRUST	2-17

**14-39E      ROLL CHANGE REQUEST – RCR NO. 4 – WILD STALLION  
ESTATES**

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:**    Letter and Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor.

**Agenda Subject: “DECREASE – consideration of and action to approve or deny RCR No. 4 – Wild Stallion Estates (RCR 4-1 THROUGH 4-13)”**

Pursuant to NRS 361.345, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that 10 percent obsolescence be applied to all parcels less than 1,982 square feet. This would prevent all taxable values from exceeding full cash value as of January 1, 2014 for the 2014-15 tax year, as recommended on Assessor’s Roll Change Request Nos. 4-1 through 4-13. 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>
552-291-01	LEE, VISITT & NEVA RAE	4-1
552-291-04	BARKER, LORENE M	4-2
552-292-02	RAY LAKE & SANDRA HARRIS TRUST	4-3
552-292-06	MILLER FAMILY TRUST	4-4
552-292-08	LN MANAGEMENT LLC SERIES 440, SARMENT	4-5
552-292-14	ZUNINO, LARRY	4-6
552-292-15	LEDBETTER, GAYLA D & LARRY L	4-7
552-292-16	REED, PATRICIA & RICK	4-8
552-293-10	ROGERS FAMILY TRUST	4-9
552-293-11	GOMEZ, JAMES L & DOROTHY M	4-10
552-301-04	ROGULA, PAUL	4-11
552-301-08	MEYERS, EDWARD	4-12
552-302-04	GALLAGHER FAMILY TRUST	4-13

**14-40E      BOARD MEMBER COMMENTS**

**Agenda Subject: “This item is limited to announcements or topics/issues proposed for future agendas.”**

Chairman Covert welcomed back all the Board members.

Member Krolick thanked the Clerk’s Office for the updated laptops the Board would be using during the hearings.



**14-41E            PUBLIC COMMENTS**

**Agenda Subject: “Comment heard under this item will be limited to three (3) minutes per person and may pertain to matters on and off the Board agenda. Comments are to be made to the Board as a whole.”**

There was no response to the call for public comment.

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

**9:56 a.m.**       There being no further hearings or business to come before the Board, on motion by Member Krolick, 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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**NANCY PARENT**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Stacy Gonzales, Deputy Clerk*