

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 17, 2016

PRESENT:

Philip Horan, Chairman
James Ainsworth, Vice Chairman
James Brown, Member
Eugenia Larmore, Member
Bobbi Lazzarone, Member

Nancy Parent, County Clerk
Jennifer Gustafson, 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 Horan called the meeting to order, the Clerk called the roll and the Board conducted the following business:

16-072E PUBLIC COMMENTS

There was no response to the call for public comment.

16-073E WITHDRAWALS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
037-030-70	SPARKS LEGENDS DEVELOPMENT INC	16-0093
402-441-08	D'ANDREA MARKETPLACE SC LP	16-0095

16-074E REQUESTS FOR CONTINUANCE

There were no requests for continuances.

16-075E CONSOLIDATION OF HEARINGS

There were no hearings to consolidate.

16-076E **PARCEL NO. 011-521-03 – WRAY FAMILY 1981 TRUST,
RICHARD – HEARING NO. 16-0005**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 50 North Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 011-521-03 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$246,918, resulting in a total taxable value of \$251,648 for tax year 2016-17. 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.

16-077E **PARCEL NO. 049-662-02 – VANNOY FAMILY TRUST –
HEARING NO. 16-0009**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 1570 Star Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 049-662-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$605,580, resulting in a total taxable value of \$725,580 for tax year 2016-17. 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.

16-078E PARCEL NO. 150-250-28 – MURRAY 2009 TRUST, MARCIA D – HEARING NO. 16-0016R15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 0 Rock Farm Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 150-250-28 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$80,004, resulting in a total taxable value of \$200,004 for tax year 2015-16. 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.

16-079E PARCEL NO. 011-041-11 – PLAZA RESORT CLUB ASSOCIATION – HEARING NO. 16-0049

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 121 West Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and comparative properties, 3 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 011-041-11 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$2,832,800, resulting in a total taxable value of \$3,050,000 for tax year 2016-17. 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.

16-080E PARCEL NO. 045-722-02 – INDART TRUST, DARRIN & TORIN – HEARING NO. 16-0073

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 5285 Cross Creek Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Construction costs documentation, property data documents and assessment notice, 4 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 045-722-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$613,245, resulting in a total taxable value of \$793,245 for tax year 2016-17. 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.

16-081E PARCEL NO. 045-722-02 – INDART TRUST, DARRIN & TORIN – HEARING NO. 16-0073R15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 5285 Cross Creek Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Construction costs documentation, property data documents and assessment notice, 4 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 045-722-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$614,903, resulting in a total taxable value of \$779,903 for tax year 2015-16. 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.

16-082E PARCEL NO. 011-051-19 – BYINGTON CAMPBELL PROP LLC – HEARING NO. 16-0082

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 201 North Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Appraisal and supporting documents, 58 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 011-051-19 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$431,000, resulting in a total taxable value of \$585,000 for tax year 2016-17. 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.

16-083E PARCEL NO. 050-351-19 – AMERICAN TOWERS INC –
HEARING NO. 16-0098

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 8095 Goni Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 050-351-19 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, 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 \$25,058, resulting in a total taxable value of \$195,058

for tax year 2016-17. 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.

**16-084E PARCEL NO. 234-011-32 – SPECTRASITE COMMUNICATIONS
LLC – HEARING NO. 16-0100**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 8465 Chalk Ridge Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

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

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 234-011-32 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$119,422, and the taxable improvement value be upheld, resulting in a total taxable value of \$120,298 for tax year 2016-17. 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.

**16-085E PARCEL NO. 037-030-71 – LOWE'S HOME CENTERS LLC –
HEARING NO. 16-0061**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 1355 Scheels Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessment notice, 1 page.

Exhibit B: Email correspondence and Excess Storage (closed store) Clearance document, 4 pages.

Exhibit C: Email Correspondence and summary sales reports, 70 pages.

Exhibit D: Email correspondence, real estate issues document and comparables, 52 pages.

Assessor

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

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

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. He stated he stood by the written record and he recommended the taxable value be upheld. He noted the Petitioner submitted documentation for vacant box sale stores from across the Country which was not relevant to their property in the County. The subject property was occupied and in a very busy development.

With regard to Parcel No. 037-030-71, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, 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.

Chairman Horan believed the Board had never recognized a presentation of evidence from outside the County. He said that was his reason for upholding the taxable value.

Member Ainsworth concurred with Chairman Horan. He stated the Petitioner utilized evidence which was not comparable since they were comparing different markets.

16-086E PARCEL NO. 528-321-06 – DONAHUE SCHRIBER REALTY GRP LP/PIONEER WEST CTR – HEARING NO. 16-0097

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 2389 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Summary of salient facts, comparable properties, income analysis, and supporting documentation, 16 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 19 pages.

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

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. He stated he stood by the written record and he recommended the taxable value be upheld. He said the Petitioner utilized rent comparables from Clark County, which were all very low. He mentioned the Petitioner valued their rent at 91 cents a square foot; however, they were paying either \$1.39 or \$1.47 over the life of the lease.

Chairman Horan believed the evidence presented by the Petitioner did not pertain to the County. Based on their lack of presence at the meeting, he felt there was no reason not to uphold the taxable value.

With regard to Parcel No. 528-321-06, which petition was brought 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 Larmore, 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.

16-087E BOARD MEMBER COMMENTS

There were no Board member comments.

16-088E PUBLIC COMMENT

There was no response to the call for public comment.

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9:10 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

PHILIP HORAN, Chairman
Washoe County Board of Equalization

ATTEST:

NANCY PARENT, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
Michael Siva, Deputy Clerk*