

**ASSESSOR'S**

**EVIDENCE**

**Washoe County Board of Equalization**  
**Appeal Summary Page - Secured Roll**

Hearing # 17-0049  
Hearing Date 02/15/2017  
Tax Year 2017

APN: 046-153-05

Owner of Record: PANKOPF, TORY M & PATRICIA

Property Address: 50 BENNINGTON CT

Square Feet (Inc Finished Bsmt) 6,034

Built / WAY: 2006

Parcel Size: 1.70 AC

Description / Location: The subject consists of a 6,034 square foot single family residence built in 2006. It is located 2.5 miles south of the Mount Rose Highway off Joy Lake Road in the upper Saint James's Village neighborhood.



2017/18 Taxable Value:

Land:	\$165,000
Improvements:	\$1,471,048
Total:	<u>\$1,636,048</u>
Taxable Value / SF	\$271

Sales Comparison Approach:

Indicated Value	\$1,540,000
Indicated Value Per SF	\$255

Current Obsolescence: \$0

Conclusions: The comparable improved sales IS-1, IS-2, and IS-4 are considered most similar to the subject property, indicating a value range of \$249 to \$277 per square foot. The subject's total taxable value of \$1,636,048 or \$271 is within the high side of the range. Therefore, it is recommended to reduce the total taxable value to \$1,540,000 or \$255 per square foot with the obsolescence of -\$96,048.

RECOMMENDATION: Uphold Reduce X

	<u>Taxable Value</u>	<u>Assessed Value</u>
Land:	\$165,000	\$57,750
Imps:	\$1,375,000	\$481,250
Total:	<u>\$1,540,000</u>	<u>\$539,000</u>
Recommended Total Obsolescence:	- \$96,048	

**ASSESSOR'S EXHIBIT I**  
**11 PAGES**

# WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

	<b>TAXABLE VALUE</b>	<b>ASSESSED VALUE</b>	
<b>LAND:</b>	\$165,000	\$57,750	Txble
<b>IMPROVEMENTS:</b>	\$1,471,048	\$514,867	\$/ SF
<b>TOTAL:</b>	\$1,636,048	\$572,617	\$271

<b>HEARING:</b>	<b>17-0049</b>
<b>DATE:</b>	<b>02/15/2017</b>
<b>TIME:</b>	<b>9:00</b>
<b>TAX YEAR:</b>	<b>2017</b>
<b>VALUATION:</b>	<b>Reappraisal</b>

**OWNER:** PANKOPF, TORY M & PATRICIA

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Hlf	Built WAY	Sale Date	Sale Price	Sale \$/SF
	046-153-05	50 BENNINGTON CT	1.70	AC	5,673	1,670	361		RHE	TWO	5	4\1	2006			

## IMPROVED SALES

SALE #	APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Hlf	Built	Sale Date	Sale Price	Sale \$/SF
IS-1	047-090-23	1670 GREEN ASH RD	1.67	AC	6,165	2,148			R60	SINGLE	4	5 \ 1	1999	08/12/2016	\$1,532,500	\$249
IS-2	156-084-06	4660 W PINEWILD RD	1.70	AC	3,015	1,396	2,227	7	R60	SINGLE	3	3 \ 2	2005	02/02/2016	\$1,450,000	\$277
IS-3	049-751-03	6470 LEGEND VISTA	2.14	AC	6,122	1346			RHC	TWO	5	5 \ 1	2008	12/08/2015	\$2,050,000	\$335
IS-4	156-084-02	4810 W PINEWILD RD	1.03	AC	5,297	1577			RHA	TWO	4	5 \ 0	2006	08/17/2015	\$1,330,000	\$251

## LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
LS-1	156-082-09	60 PINE VIEW CT	1.32	AC	LDS	1/28/2016	\$110,000	This sale is inferior to the typical lot as it is irregular in shape and has filtered views.
LS-2	046-132-07	0 W WILLIS LN	1.23	AC	LDS	01/22/2016	\$175,000	This sale is a good comparable as it represents the typical lot size to the upper part of St. James's Village.
LS-3	046-153-01	34 BENNINGTON CT	1.60	AC	LDS	11/02/2015	\$165,000	This lot is within the subject neighborhood and represents the typical lot well in size and location.
LS-4	156-121-03	645 SAND CHERRY CT	1.26	AC	LDS	07/05/2016	\$200,000	This lot is within the subject neighborhood and represents the typical lot in this neighborhood as well. It is wooded, has upward sloping and typical mountain views.

## RECOMMENDATIONS/COMMENTS:

UPHOLD:

REDUCE:

X

The subject property is located in the gated community of Saint James's Village. This neighborhood is located 2.5 miles south of Mount Rose Highway. The main access to this neighborhood is on Saint James Parkway and Joy Lake Road. It is comprised of custom homes ranging in quality class from 6.0 up to 12. This property is a high value custom home, built in 2006 with 6,034 square feet of living area which includes 361 square feet finished basement.

IS-1 is most similar to the subject in size but is inferior in age and quality. IS-2 is located within the same neighborhood with similar lot size, age, and total living area but is inferior in construction quality. IS-3 is similar to the subject in size and slightly lower quality. Although it is located on the other side of Mount Rose Highway, it is considered to be in a competitive gated neighborhood comprising of similar like homes as the subject's neighborhood. On the other hand, this sale is superior in lot size and slightly superior in age. More weight is given to the other sales. Lastly, IS-4 is also located in the same neighborhood but is inferior in quality and size.

The four above vacant land sales are all located within the Saint James community. These sales range from \$110,000 to \$200,000 and support the subject's land value of \$165,000.

Improved sales IS-1, IS-2, and IS-4 are considered most similar to the subject property, indicating a value range of \$249 to \$277 per square foot. The subject's total taxable value of \$1,636,048 or \$271 falls on the high side of the range. It is our recommendation to reduce the total taxable value to \$1,540,000 or \$255 per square foot.

	<b>TAXABLE VALUE</b>	<b>ASSESSED VALUE</b>	
<b>LAND:</b>	\$165,000	\$57,750	
<b>IMPROVEMENTS:</b>	\$1,375,000	\$481,250	Recommended Obsolescence
<b>TOTAL:</b>	\$1,540,000	\$539,000	-\$96,048

PREPARED BY: C. Greener, Appraiser

REVIEWED BY: G. Vice, Senior Appraiser

**Owner & Mailing Address:**  
PANKOPF, TORY M & PATRICIA  
50 BENNINGTON CT  
RENO, NV 89511

# WASHOE COUNTY APPRAISAL RECORD

## 2017

**APN: 046-153-05**

Card 1 of 1  
Bld. 1 - 1



Tax District: 4000

printed: 01/31/2017

**ACTIVE**

6234.07

JCCG - Bennington Ct/Ridge Crest

VALUATION HISTORY							PARCEL VALUE SUMMARY		Database	Roll Year	Prior % Complete	% Complete
Roll Year	Taxable Land	Land New	Taxable Improvements	Improvement New	Total Taxable	Total Assessed	Primary Valuation	Building Level Cost	PROD			
							Building Value	1,347,265				
2017 NR	165,000	0	1,471,048	0	1,636,048	572,617	Extra Feature Value	123,783				
2016 FV	135,000	0	1,512,107	0	1,647,107	576,487	Land Value	165,000				
2015 FV	130,000	0	1,532,419	482	1,662,419	581,847	Taxable Value	1,636,048			Reopen	Code:
2014 FV	100,000	0	1,424,878	0	1,524,878	533,707	Exemption	0				
2013 FV	55,000	0	1,450,491	0	1,505,491	526,922	FLAGS					
2012 FV	70,000	0	1,329,871	0	1,399,871	489,955	Type	Value			Reappraisal	
2011 FV	150,000	0	1,096,460	0	1,246,460	436,261						
2010 FV	175,000	0	1,271,913	0	1,446,913	506,420	Common Area Group	JCBF				
2009 FV	212,500	0	1,292,210	0	1,504,710	526,649	Cap Code	POQ		NC / C	New Land	New Sketch
2008 FV	300,000	0	1,377,015	928,944	1,677,015	586,955	Eligible for Form?	YES				
2007 FV	316,710	0	438,260	438,260	754,970	264,239	Low Cap Percentage	1		By:	Date:	
2006 FV	275,400	0	0	0	275,400	96,390						

BUILDING DETAILS				BUILDING FEATURES AND ADJUSTMENTS		BUILDING SUB-AREAS					BUILDING COST SUMMARY	
Code		Description		Category	Units	Code	Description	Yr Blt	Units	Cost New	Tot Lump Sum Adj	
Type	RES	Residential		Plumbing Fixtures	25	1FL	1FLR - FIRST FLOOR		3,571	842,577	Sub Area-RCN	169,641
Occupancy	001	Sgl Fam Res ~		Base Appliance From MS		2FL	2FLR - SECOND FLOOR		2,102	495,967	% Incomplete	1,613,491
Story/Frame	02	TWO STORY		Living Units in Building		BH1	BMH1 - BASEMENT HIGH VALUE DUG		361	17,700	% Depreciation	0
Quality	HE	9.0 HIGH VALUE		Bedrooms		BLW	BALW - BALCONY WOOD		152	7,641	\$ Dep & Inc	16.50
Year Built	WAY	%Comp	Year of Addn/Remodel	Bath - Full		GRA	GARA - GARAGE ATTACHED		1,670	68,270	Obso/Other Adj.	266,226
				Bath - Half		PCS	POR1 - PORCH CONCRETE SLAB		421	3,141	Sub Area DRC	0
2006	2006	100				PRW	PRF1 - PORCH ROOF WOOD		97	3,197	Additive DRC	1,347,265
BUILDING CHARACTERISTICS						WDW	WDK1 - WOOD DECK WOOD		371	5,357	Total DRC	123,783
Category	Code	Type	%								Override	1,471,048
Ext. Wall	404	HV STUCCO/FR	90								Cost Code	89502
Ext. Wall	411	HV STONE/MS	10								PROPERTY CHARACTERISTICS	
Roof Cover	6	CONCRETE TIL	100								Water	Municipal
Base	1	MS FLOOR ADJ	100	Base Rate Adjustment	Adj.						Sewer	Septic
Heating Type	16	HV COMPLETE	100								Street	Paved
Sub Floor	2	WOOD	100	CCM SFR Frame -HV	1.16500							
Energy	3	MODERATE ~	100	Local Reno Frame Hig	1.03000							
Foundation	3	MODERATE ~	100									
Seismic	1	SEISMIC FRAME	100	Construction Modifiers	Adj.							
						Gross Living/Building Area				5,673	PERMIT # 04-0009 TO 9/12/05	
						Perimeter				745		
#	Bld	Date	User ID	Activity Notes								
1	0-0	01/31/2017	mjachimow	CBE HEARING NOTICE								

EXTRA FEATURES, ADDITIVES, AND ADJUSTMENTS																
#	Code	Description	Quality	Bld #	Length	Width	Units	Unit Price	Year Built	Roll Year	% Comp	RCN	% Good	DRC	Override Value	Notes
1	BP30	BASEMENT FINISH PARTITIONED HV3 (9.0)	30	1-1	0	0	361	77.41	2006		100	27,945	83.5	23,334		JCBF
2	CMNA	COMMON AREA MANUAL	30	1-1	0	0	1	2,589.00	1996		100	2,589	100.0	2,589		
3	FGS1	FIREPLACE GAS SINGLE 1-STORY	EBLD	1-1	0	0	3	6,084.00	2006		100	18,252	83.5	15,240		
4	FWPV	FLATWORK PAVERS	30	1-1	0	0	8000	6.91	2006		100	55,246	83.5	46,131		
5	SEPT	SEPTIC	30	1-1	0	0	1	4,950.00	2006		100	4,950	83.5	4,133		
6	YIMP	YARD IMPROVEMENTS	30	1-1	0	0	25	1,550.00	2006		100	38,750	83.5	32,356		

LAND VALUE		DOR Code	200	Neighborhood	6234.07 JCCG - Bennington Ct/Ridge Crest			Land Size		74,118		Unit Type	SF		
#	Code	Description	Zone	Units	Unit Type	Sub Type	Unit Price	Influence 1 Code	%	Influence 2 Code	%	Taxable Value	Land Notes		
1	200	Single Family Residence	LDS	1.00	ST	1	165,000.00					165,000			

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**This information is for use by the Washoe County Assessor for assessment purposes only.**

# WASHOE COUNTY APPRAISAL RECORD 2017

APN: 046-153-05



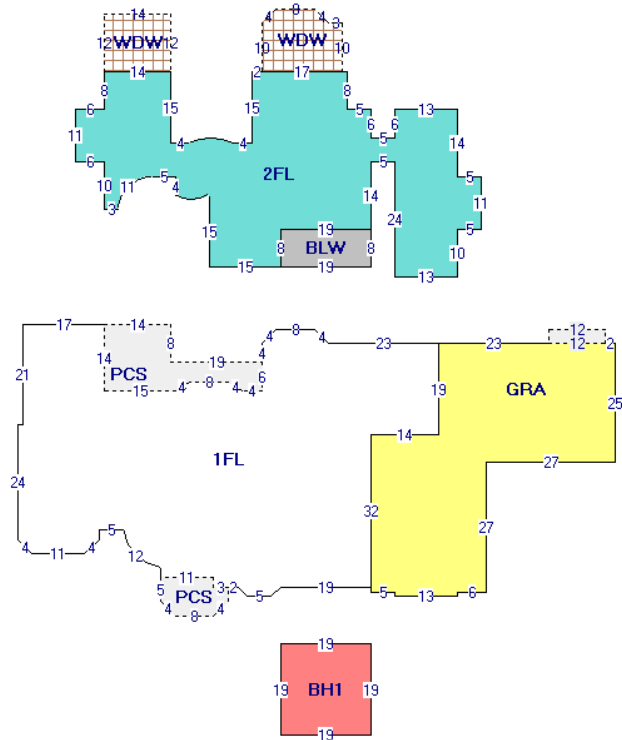
Tax District: 4000

printed: 01/31/2017

ACTIVE

6234.07

JCCG - Bennington Ct/Ridge Crest



## BUILDING PERMITS

Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes
11/15/2010	10-2484	HEATING		0 Compl	0	03/04/11 SKS Compl	NVC
02/22/2008	08-0420	GRADING		0 Compl	0	03/28/08 GLV Compl	NVC
07/06/2005	04-5009	CUS SGL	451,629	Compl	0	03/28/08 GLV Compl	

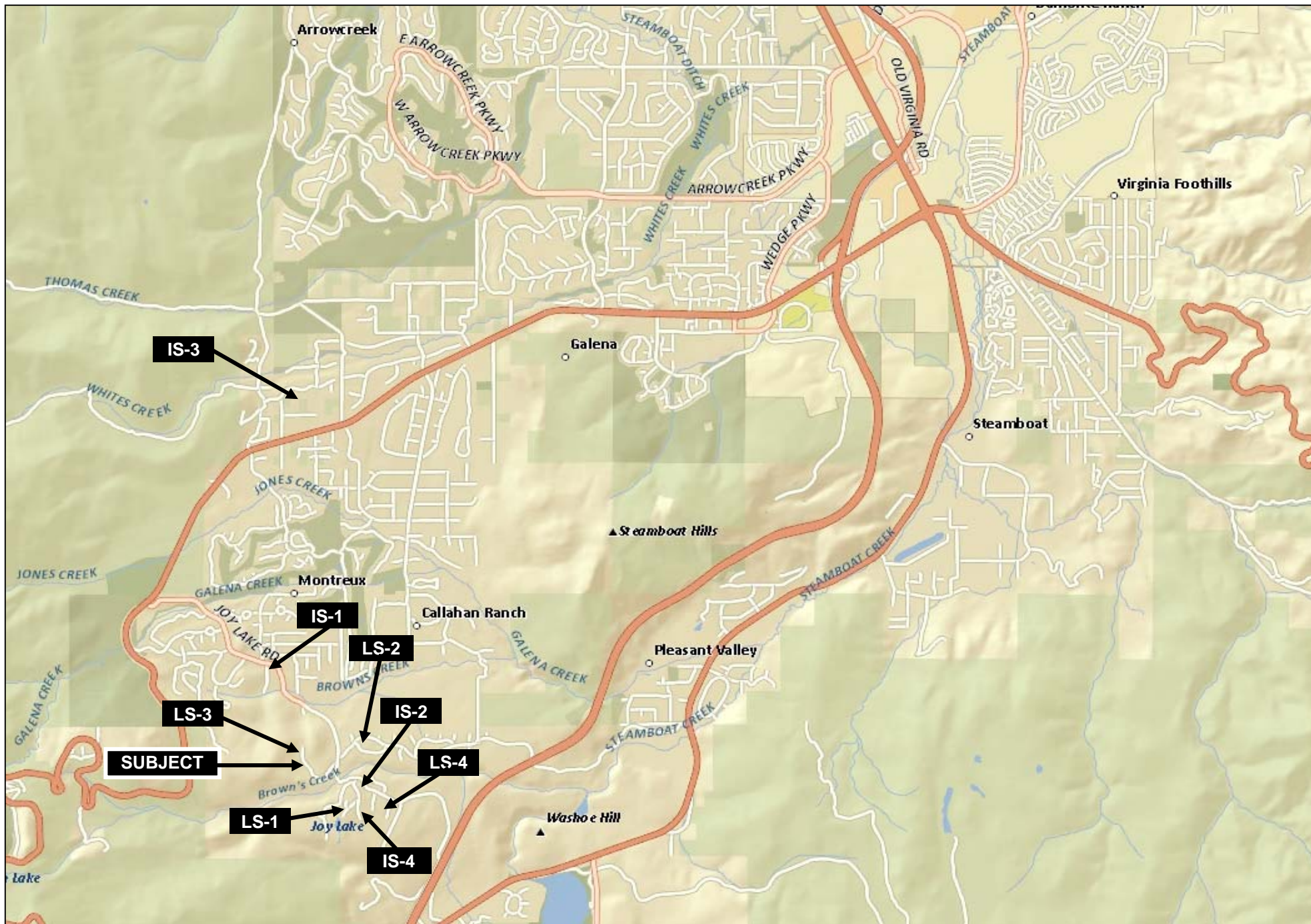
## SALES/TRANSFER INFORMATION

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
ST JAMES VILLAGE INC	3021060	04/12/2004	120	2D		279,900	
ST JAMES'S VILLAGE	2855185	05/15/2003	120	3MNT			
	2036381	10/04/1996					

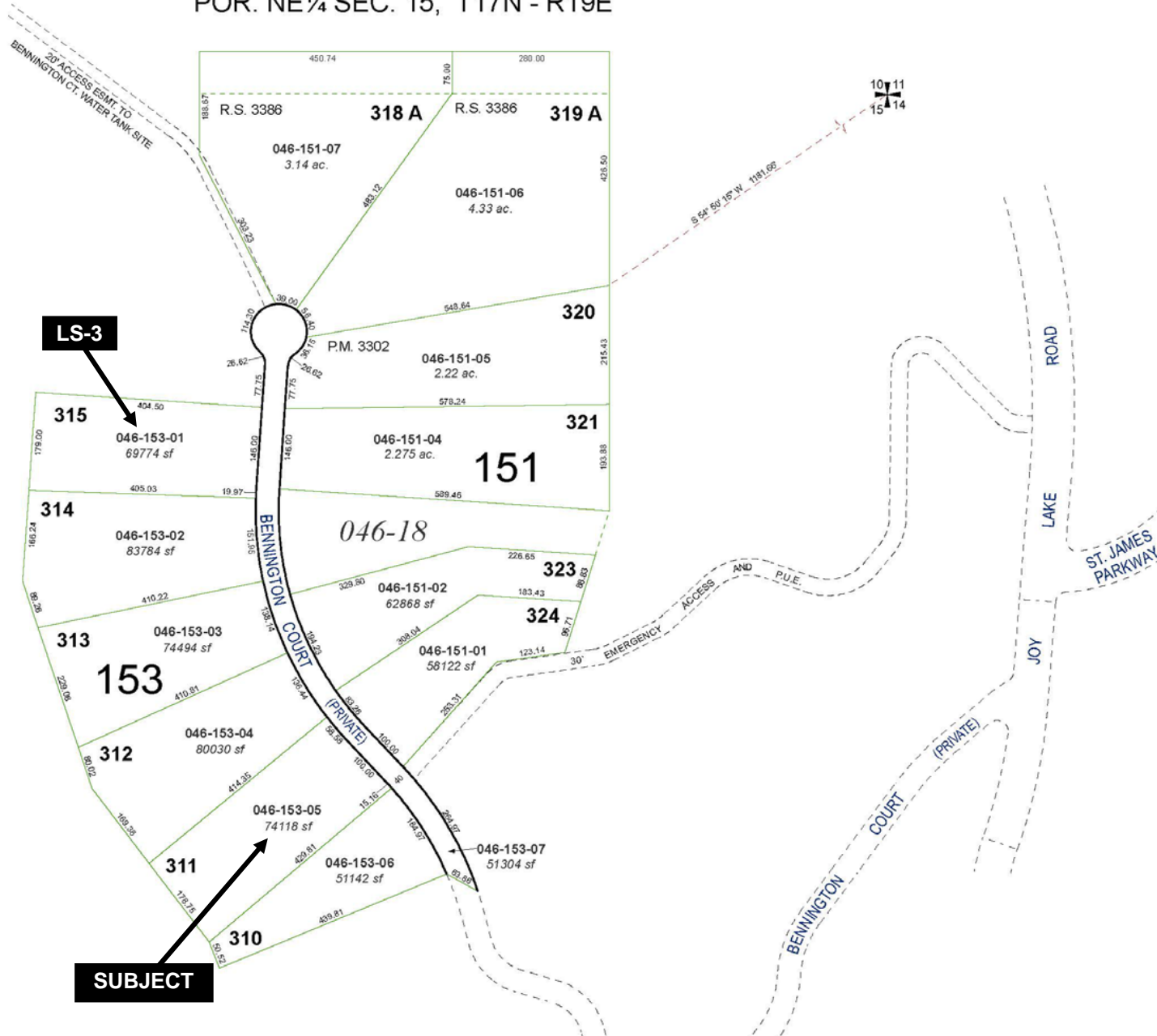
#	Bld	Date	User ID	Activity Notes
2	0-0	01/25/2017	sjack	Entering Date Scheduled
3	0-0	05/09/2016	idiez	TMFD MERGER WITH SFPD
4	0-0	11/06/2015	sjack	REXT BY PJK - OCTOBER, 2015
5	1-1	09/10/2013	pkinn	REXT JCCG IMPROVEMENT LINE DONE 10/21/2013 BY RD, LAND LINE DONE
6	1-1	09/10/2012	pkinn	REXT JCCG IMPROVEMENT LINE DONE 10/31/2012 BY RD, LAND LINE DONE
7	1-1	02/10/2012	mluns	BOE CBE #12-0256, BOARD REDUCED-PETITIONER'S EVIDENCE, APPLY \$100,000
8	1-1	12/14/2011	wjack	TINQ SEE WEBXTENDER FOR TAXPAYER INQUIRY.
9	1-1	10/14/2011	pkinn	REXT JCCG IMPROVEMENT LINE DONE 10/26/2011 BY JAK, LAND LINE DONE
10	1-1	10/11/2010	pkinn	REXT JCCG IMPROVEMENT LINE DONE 10/25/2010 BY KH, LAND LINE DONE



NEIGHBORHOOD MAP



**(#3314)**  
**BENNINGTON COURT (THE WOODS - PHASE 3)**  
 POR. NE¼ SEC. 15, T17N - R19E



Assessor's Map Number

**046-15**

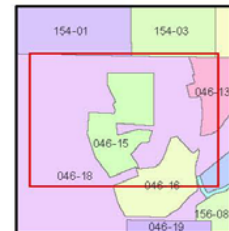
STATE OF NEVADA  
**WASHOE COUNTY**  
**ASSESSOR'S OFFICE**  
 Joshua G. Wilson, Assessor

1001 East Ninth Street  
 Building D  
 Reno, Nevada 89512  
 (775) 328-2231



Feet  
 0 50 100 150 200

1 inch = 200 feet



created by: TWT 10/19/2011

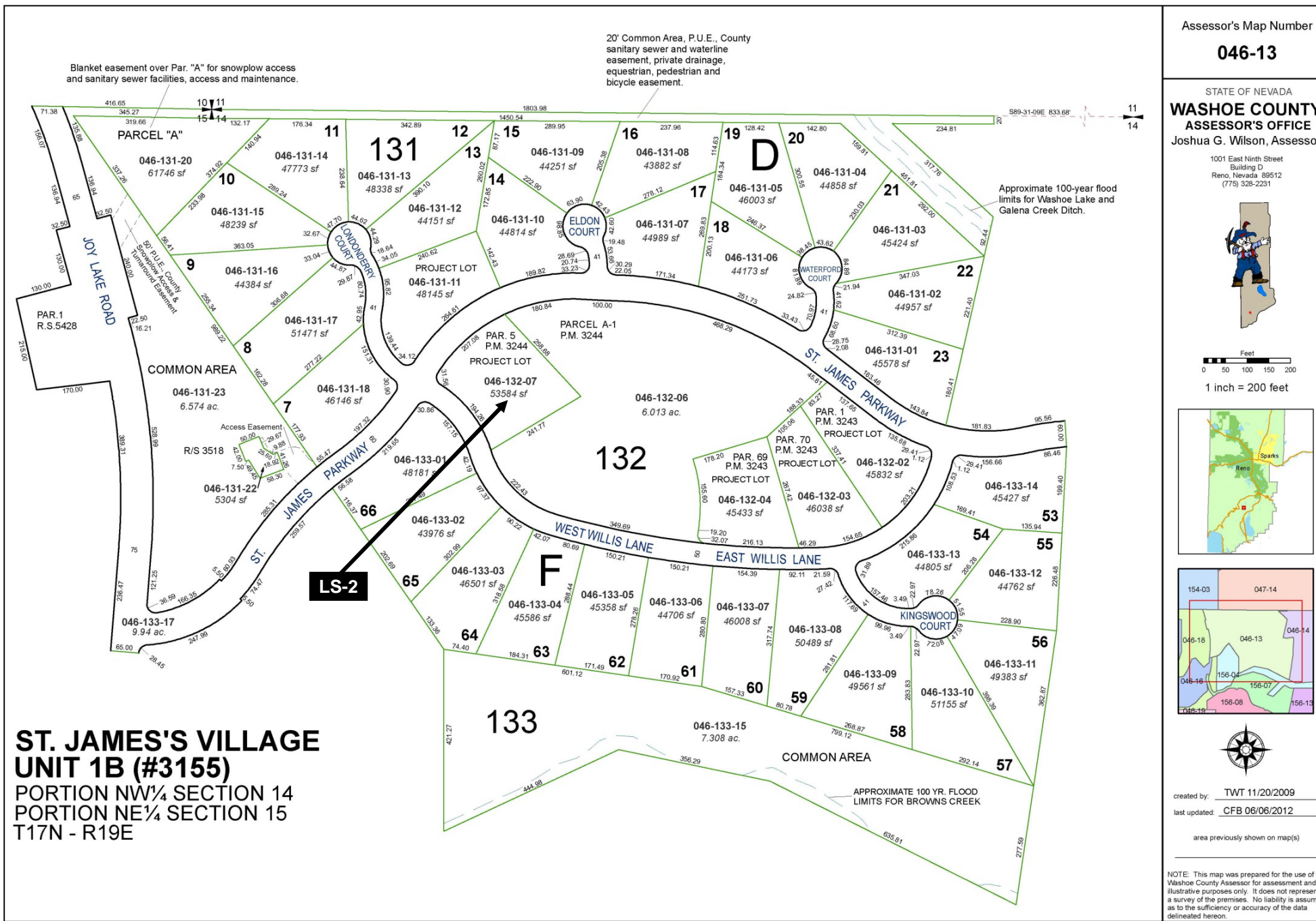
last updated: KSB 8/12/13

area previously shown on map(s)

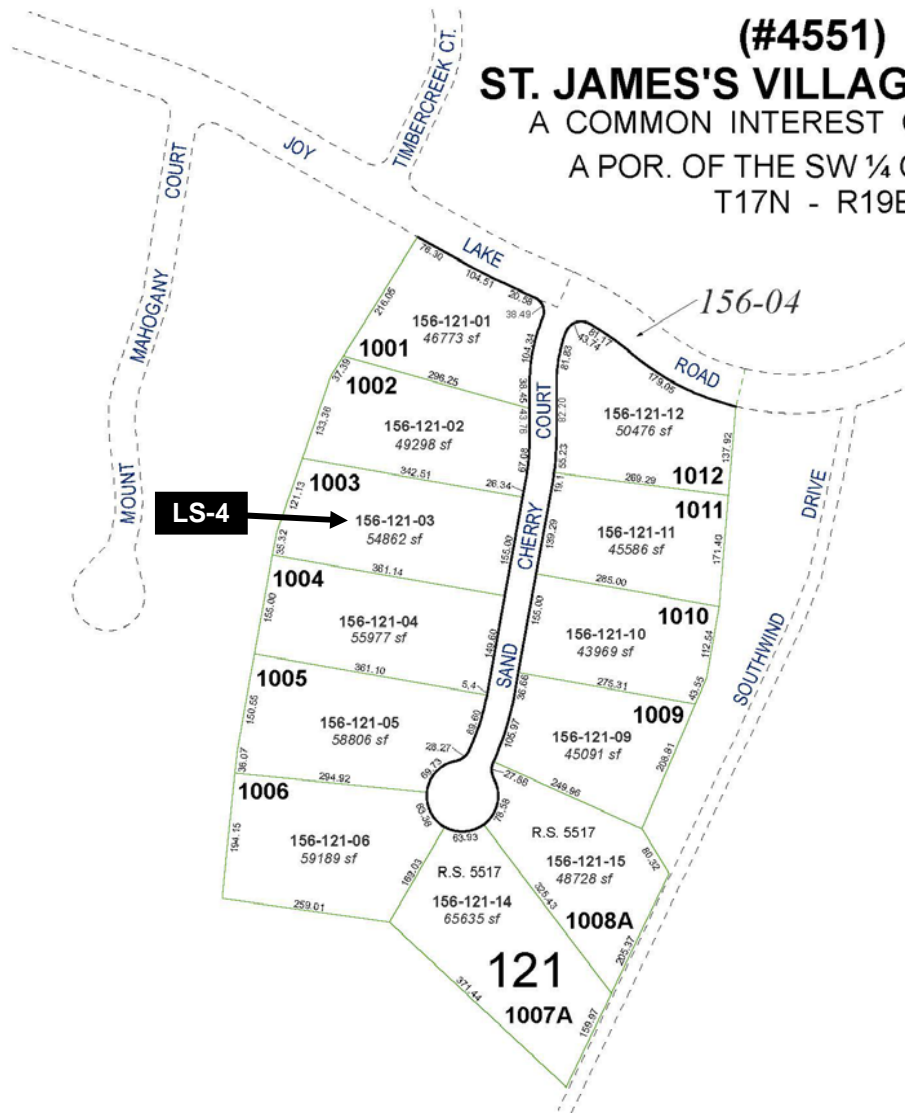
**046-06**

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.









Assessor's Map Number

**156-12**

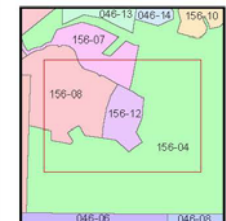
STATE OF NEVADA  
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created by: **NLH 01/12/2012**

last updated: KSB 6/12/2013 CFB 09/25/2013

area previously shown on map(s)

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156-08

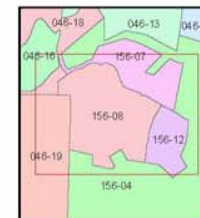
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last updated: \_\_\_\_\_

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**(# 3602)**  
**ST. JAMES'S VILLAGE**  
**UNIT 2A**

PORTION W1/2 OF SECTION 14 &  
 PORTION NE1/4 OF SECTION 15  
 T17N - R19E

**BOOK 046**

**BOOK 046**

**LS-1**

**IS-2**

**IS-4**

**156-081-01**  
47149 sf

**156-081-02**  
2.647 ac.

**156-082-01**  
59749 sf

**156-082-02**  
53838 sf

**156-082-03**  
66639 sf

**156-082-04**  
49584 sf

**156-082-05**  
54708 sf

**156-082-06**  
45869 sf

**156-082-07**  
43602 sf

**156-082-08**  
44320 sf

**156-082-09**  
57491 sf

**156-083-01**  
48553 sf

**156-083-02**  
44720 sf

**156-083-03**  
46448 sf

**156-083-04**  
43592 sf

**156-083-05**  
45523 sf

**156-083-07**  
2.225 ac.

**156-084-01**  
45001 sf

**156-084-02**  
44997 sf

**156-084-03**  
45022 sf

**156-084-04**  
44999 sf

**156-084-05**  
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**156-084-06**  
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**156-084-15**  
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**156-084-16**  
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**156-084-17**  
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**156-084-18**  
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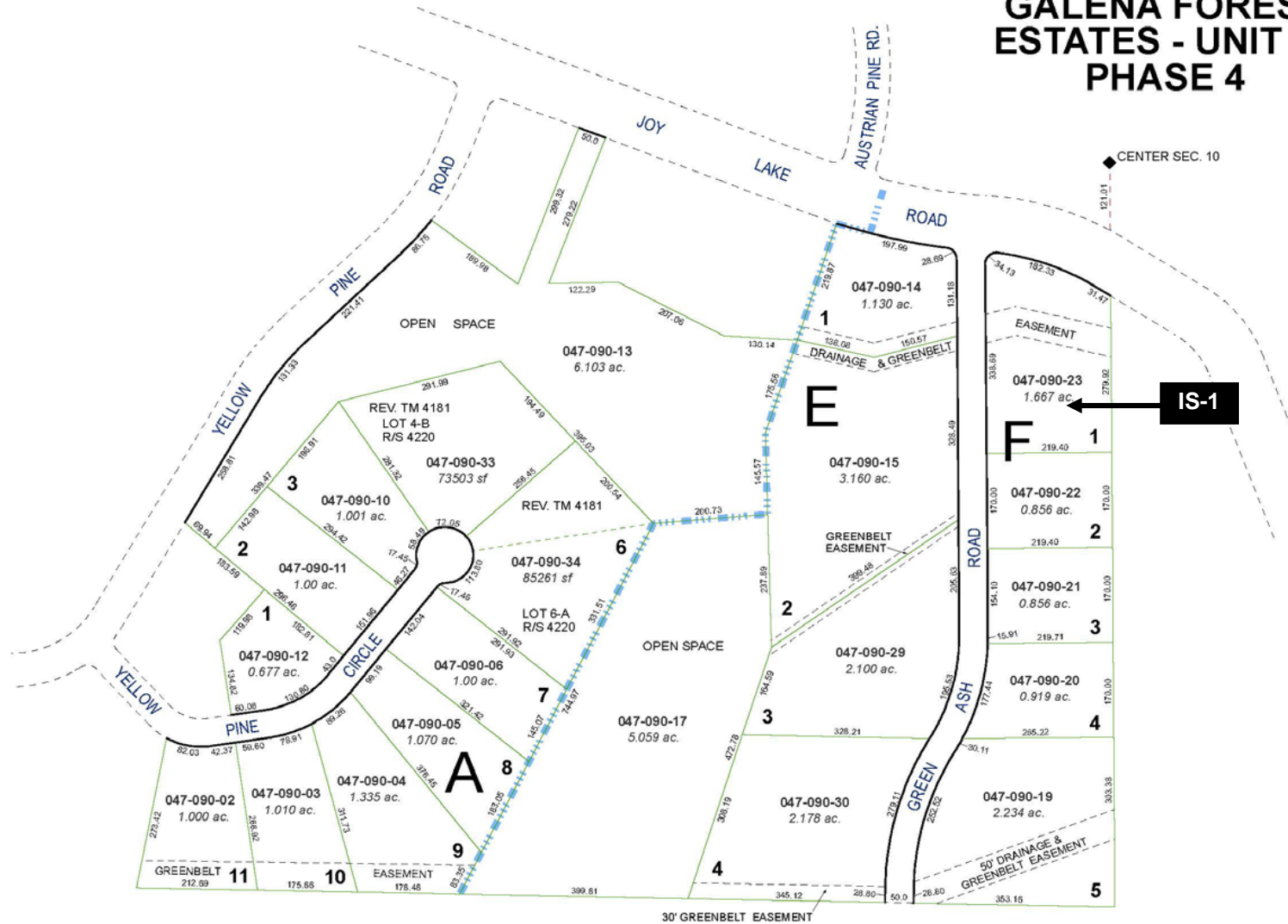
**156-082-07**  
43602 sf

**156-082-08**  
44320 sf

**156-082-09**  
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**(#2027)**  
**GALENA FOREST ESTATES - UNIT 2-A**  
 A DENSITY SUBDIVISION  
 POR. OF W ½ SECTION 10, T17N - R19E

**(#2603)**  
**GALENA FOREST ESTATES - UNIT 2E**  
**PHASE 4**



Assessor's Map Number

**047-09**

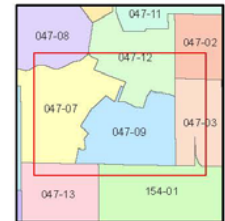
STATE OF NEVADA  
**WASHOE COUNTY**  
**ASSESSOR'S OFFICE**  
 Joshua G. Wilson, Assessor

1001 East Ninth Street  
 Building D  
 Reno, Nevada 89512  
 (775) 328-2231



Feet  
 0 50 100 150 200

1 inch = 200 feet



created by: **KSB 4/05/2012**

last updated: \_\_\_\_\_

area previously shown on map(s)

**047-01**

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated hereon.

