

**PETITIONER'S
EVIDENCE**

P1 of 19

10 February 2018

Sent by fax to Washoe County Clerk 775 784 7262

Mr. Philip Horan, Chairman
Washoe County Board of EqualizationRe: Appeal Case #18-0018 for hearing on 02/15/2018
Petition for review of taxable valuation
McNulty Living Trust
Parcel 131-080-24
501 Country Club Drive, Incline Village

Dear Sir;

1. Our home has been owned by my wife and I for the past 27 years and is located on the corner of Country Club Drive and Fairway Blvd. We are asking that Board to consider adjusting downward the 2018/2019 taxable land value to a fair and equitable value of \$250,000 based on our objective review of the properties referred by the assessors office in their email of 01/05/2018 and noted below.
2. Our property sits on County Club Drive which is a heavily trafficked secondary highway (as designated by the state) maintained by the county with a seriously steep grade used to connect the Mt. Rose NV Hwy 431 with NV Hwy 28 as well as the Diamond Peak area, the Championship Golf Course, the new pathway connecting Incline Village and Sand Harbor as well as homes and businesses in the area. During the construction season this is also the main thoroughfare for heavy vehicles and workers commuting from RNO. Fairway Blvd, also a county maintained road, is used by incoming and outgoing traffic to accessing Country Club Drive, Diamond Peak and the Mt. Rose highway. These are two of the busiest roads in the area. We have no access to the golf course, we have no view.
3. We reviewed the 2018/2019 assessments in a phone call to the assessor's office on 01/05/2018 that was replied to in Ms. Tung's email of the same day and in a further call made on the 01/08/2018. Six comparison properties have been referred to by the county in their letter as justifying the 6.3% upward adjustment to my Land Taxable values for the upcoming tax year.
4. We feel that the comparisons are not equitable or fair when looking at the examples used to justify the upward value placed on our land valuation. For your reference, attached are copies of the quick map aerial view, county data sheet and parcel map for each comp used by the county and for my own property as well as a map showing the location of all properties being discussed.

Petitioner's Exhibit A
19 pages

Pg 2 of 19

APN 131-014-03 (635 Country Club): This was the only land parcel sale (2015) that the county can reference. The TRPA does not record nor involve itself in the sales transactions of development rights, nor is this recorded in the grant deed, so the actual price paid for these development rights is estimated by the county when establishing land value. In addition, the adjoining parcel of 0.51 acres (131-014-04) is a conservation easement owned by the state of NV that substantially increases the value of the counties 'comp' when the land was purchased by the builder. In addition, the backside of the parcel fronts Anderson Dr., a quiet street, and has a year round stream running through the property which greatly enhances the value.

APN 131-250-09 (999 Fairway Blvd): This property shares the busy intersection of Country Club Dr. and Fairway with ours. The assessor has argued that this property (assessed at the same value as ours) is fair and equitable and we would agree (traffic negatively effecting resale value) except for one factor: The appeal of having a property boundary shared by the Championship Golf Course would be a factor in a fair and equitable property valuation involving buyer and seller.

APN 131-012-04 (645 Anderson): Other than being directly behind 131-014-03 and 131-014-04, we fail to understand why this we support the county argument that this makes our property fairly valued. They enjoy a quiet street to walk their dog with no busy intersection to disturb the peace.

APN 131-012-11 (974 Driver Way): The property has a beautiful view of the Championship Golf Course, is on a side road (Driver) and cul de sac (Glenrock Ct.) with little traffic and does not equate to being fairly or objectively compared to our property.

APN 131-080-30 (984 Fairway Blvd.): The corner property is a flat parcel fronting Fairway Blvd. and accessed from Tee Court, a cul de sac servicing 3 homes with the club house for the Championship Golf course 200 yards down Fairway. This is not a fair comparison with the features of our property.

APN 131-250-32 (976 Wedge Court): The use of this comp appears to be a bit of a stretch. The property is on a quiet cul de sac with Championship Golf Course access at the end.

Thank you for your consideration in this,

Respectively,



Bruce and Marian McNulty, Trustees, McNulty Living Trust

Corner Country Club Dr./Fairway Blvd.: Par.#131-250-09/131-080-24/131-080-23

02/12/2018 15:02 7758315555

POSTAL EXPRESS

PAGE 04/19

284 00 19

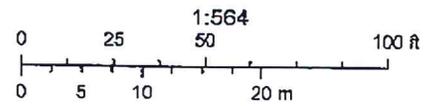


February 12, 2018

polygonLayer

Override 1

APN



Washoe County
Washoe County GIS

This information is for illustrative purposes only. Not to be used for boundary resolution or location and not intended to be used for measurement, calculation, or definition. Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.net/gis (775) 328-2345

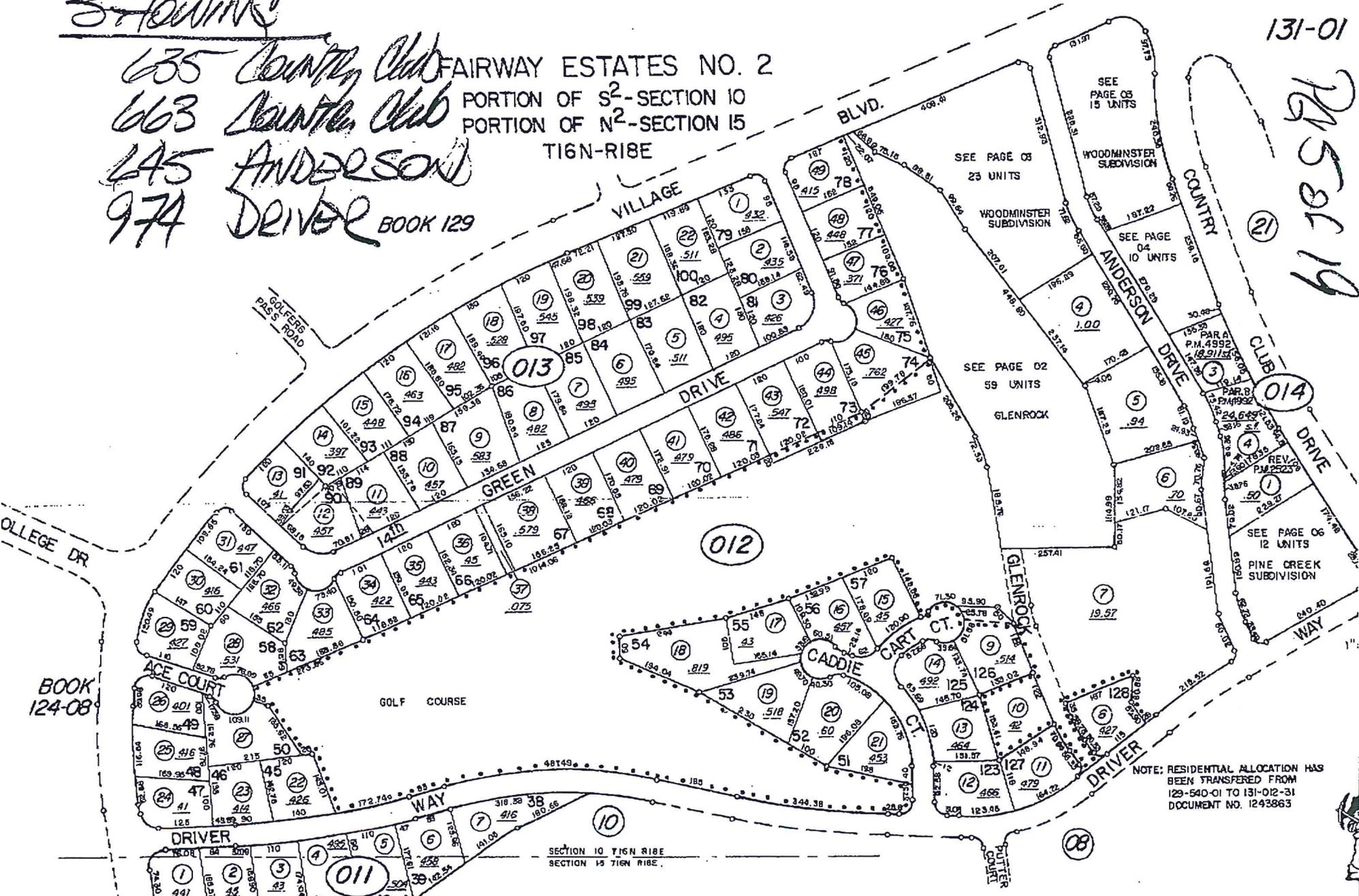
Showing

635 County Club
663 County Club
645 ANDERSON
974 DRIVER BOOK 129

FAIRWAY ESTATES NO. 2
PORTION OF S²-SECTION 10
PORTION OF N²-SECTION 15
T16N-R18E

131-01

PL 581 19



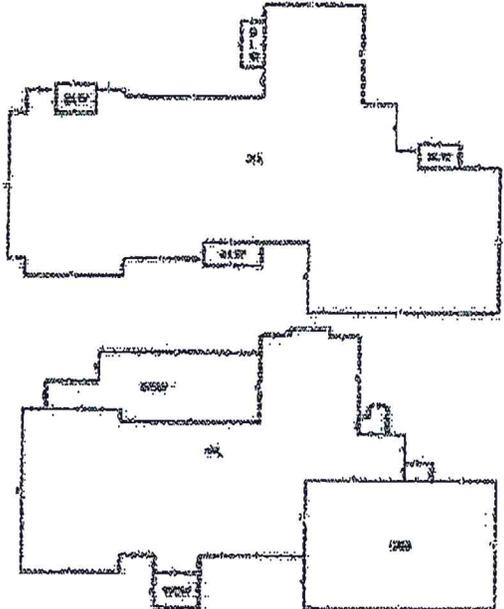
NOTE: This map is prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.

Assessor's Map County of Washoe, Nevada
NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by B.T. 3/84
Revised by TWT 5/14/09

PG 6 of 19

WASHOE COUNTY ASSESSOR PROPERTY DATA						02/10/2018				
APN: 131-014-03 Card 1 of 1										
Owner Information & Legal Description						Building Information				
Site	635 COUNTRY CLUB DR, WASHOE COUNTY 89451					Quality	RHA 7.0 HIGH VALUE CLASS 1		Blgd Type	Sgl Fam Res
Owner 1	MYLES FAMILY TRUST					Stories	TWO STORY		Square Feet	4,368
Mail Address	635 COUNTRY CLUB DR INCLINE VILLAGE NV 89451					Year Built	2017		Sizable Foot does not include Basement or Garage Conversion Area.	
Owner 2 or Trustee	MYLES TRUSTEE, RICHARD & HELEN R					W.A.Y.	2017		Finished Bsm	0
Rec Doc No	4489116	Rec Date	05/17/2015			Bedrooms	5		Infln Bsm	0
Prior Owner	ALPI, BRUNO & IRMGARD					Full Baths	5		Bsm Type	
Priory Doc	3789583					Half Baths	1		Gar Conv Sq Foot	0
Keyline Desc	PM 4992 LY A					Fixtures	25		Total Gar Area	726
Subdivision	UNSPECIFIED					Fireplaces	1		Gar Type	BUILTIN
Lot: A Block		Sub Major		Parcel Major	8992	Heat Type	HV HEAT ONLY		Det Garage	0
Record of Survey & Top						Struct Type			Bsm Cnr Door	0
Section 10	Township: 16 Range 18		SPC			Ext Walls	HV SIDING/FR		Sub Floor	WOOD
Tax Dist	5200	Acq Tax Info	Prior APN		131-014-02	5:0 Ext Walls	HV BR VEN/FR		Frame	FRAME
Tax Cap Status	Use does not qualify for Low Cap. High Cap Applied					Roof Cover	COMP SHINGLE		Construction Mod	0
						Obsr/Blgd Adj	0		Units/Blqy	1
						% Complete	70%		Units/Parcel	1
Land Information										
Land Use	200		Zoning	HDS		Sewer	Municipal		NBC	TACE
Site	18911 SqFt or - 0.434 Acre					Water	Muni		NBC Map	NBC Map Index
Valuation Information						Sales/Transfer Information/Recorded Document				
Valuation History	2017/18 FV	2018/19 NR	V Code	DOR	Doc Desc	Value/Sale Pct	Grantor	Grantee		
Taxable Land Value	256,000	272,000	1GCA	120	05-17-2015	300,000	ALPI, BRUNO & IRMGARD	MYLES FAMILY TRUST		
Taxable Improvement Value	774,095	780,662	3BEA	120	09-08-2009	0	ALPI, BRUNO	ALPI, BRUNO & IRMGARD		
Taxable Total	1,030,095	1,052,662	3NTT	170	05-12-2009	0	ALPI, BRUNO	ALPI, BRUNO		
Assessed Land Value	89,600	95,200								
Assessed Improvement Value	270,953	273,292								
Total Assessed	360,553	368,492								
The 2018/2019 values are preliminary values and subject to change.										
Building #1 Sketch						Property Photo				



All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 02/09/2018. NOTE: The 2018/2019 values are preliminary values and subject to change.

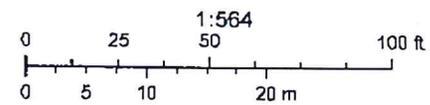
635 country club



February 10, 2018

polygonLayer

 Override 1
APN



Washoe County
Washoe County GIS

This information for illustrative purposes only. Not to be used for boundary resolution or location and not intended to be used for measurement, calculation, or delineation.
Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/gis (776) 328-2345

297 of 19

Page 8 of 19

WASHOE COUNTY ASSESSOR PROPERTY DATA										02/10/2018				
AFN: 131-014-04 Card 1 of 1														
Owner Information & Legal Description						Building Information								
Status: 0 COUNTRY CLUB DR, WASHOE COUNTY 89451						Quality: Stories: 0								
Owner: 1 NEVADA STATE OF						Year Built: 0								
Mail Address: 901 S STEWART ST STE 5003						Square Foot does not include Basement or Garage Conversion Area								
C/O DIVISION OF STATE LANDS						Finished Bsmnt: 0								
CARSON CITY NV 89701						Unfin Bsmnt: 0								
Rec Doc No: 3759882						Full Baths: 0								
Rec Date: 09/08/2009						Bsmnt Type: 0								
Prior Owner: ALPI, BRUNO						Half Baths: 0								
Prior Doc: 3785881						Gar Conv Sq Foot: 0								
Keyline Desc: PM 4992 LT B						Total Gar Area: 0								
Subdivision: UNSPECIFIED						Fixtures: 0								
Lot B Block: Sub Map: 4992						Replaces: 0								
Record of Survey Map: Parcel Map: 4992						Heat Type: 0								
Section: 10 Township: 16 Range: 18						Sec Heat Type: 0								
SFC: 033						Ext Walls: 0								
Tax Dist: 5200 Actl Tax 1112						Sec Ext Walls: 0								
Prior APN: 131-014-02						Roof Cover: 0								
Tax Cap Status: Use does not qualify for Low Cap, High Cap Applied						Construction Mod: 0								
						Units/Bldg: 0								
						% Complete: 0%								
						Units/Parcel: 0								
Land Information														
Land Use: 170				Zoning: HD5		Sewer: Municipal		NBC: TACE						
Size: 24,649 SqFt or 0.566 Acre				Water: Muni		Street: Paved		NBC Map: 0		NBC Map Index: 0				
Valuation Information						Sales/Transfer Information/Recorded Document								
Valuation History			2017/18 FV			2018/19 NR			V-Code			Doc Date		
Taxable Land Value			500			500			3EO			09-08-2009		
Taxable Improvement Value			0			0			3ECT			09-08-2009		
Taxable Total			500			500			3NTT			05-12-2009		
Assessed Land Value			175			175			Value/Sale Price			Grantor		
Assessed Improvement Value			0			0			75,000			ALPI, BRUNO		
Total Assessed			175			175			0			ALPI, BRUNO		
									0			ALPI, BRUNO		
The 2018/2019 values are preliminary values and subject to change.														
Building #1 Sketch						Property Photo								

If the property sketch is not available on-line you can obtain a copy by calling (775) 328-2277 or send an email to assessor@washoecounty.nv.us with "Sketch Request" in the subject line. Please include the APN.

All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reprocessed each year. This is a true and accurate copy of the records of the Washoe County Assessor's Offices as of 02/09/2018. NOTE: The 2018/2019 values are preliminary values and subject to change.

633 country club

Pa 9 of 19

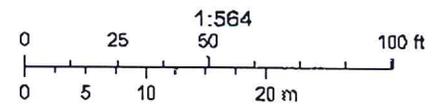


February 10, 2018

polygonLayer

Override 1

APN



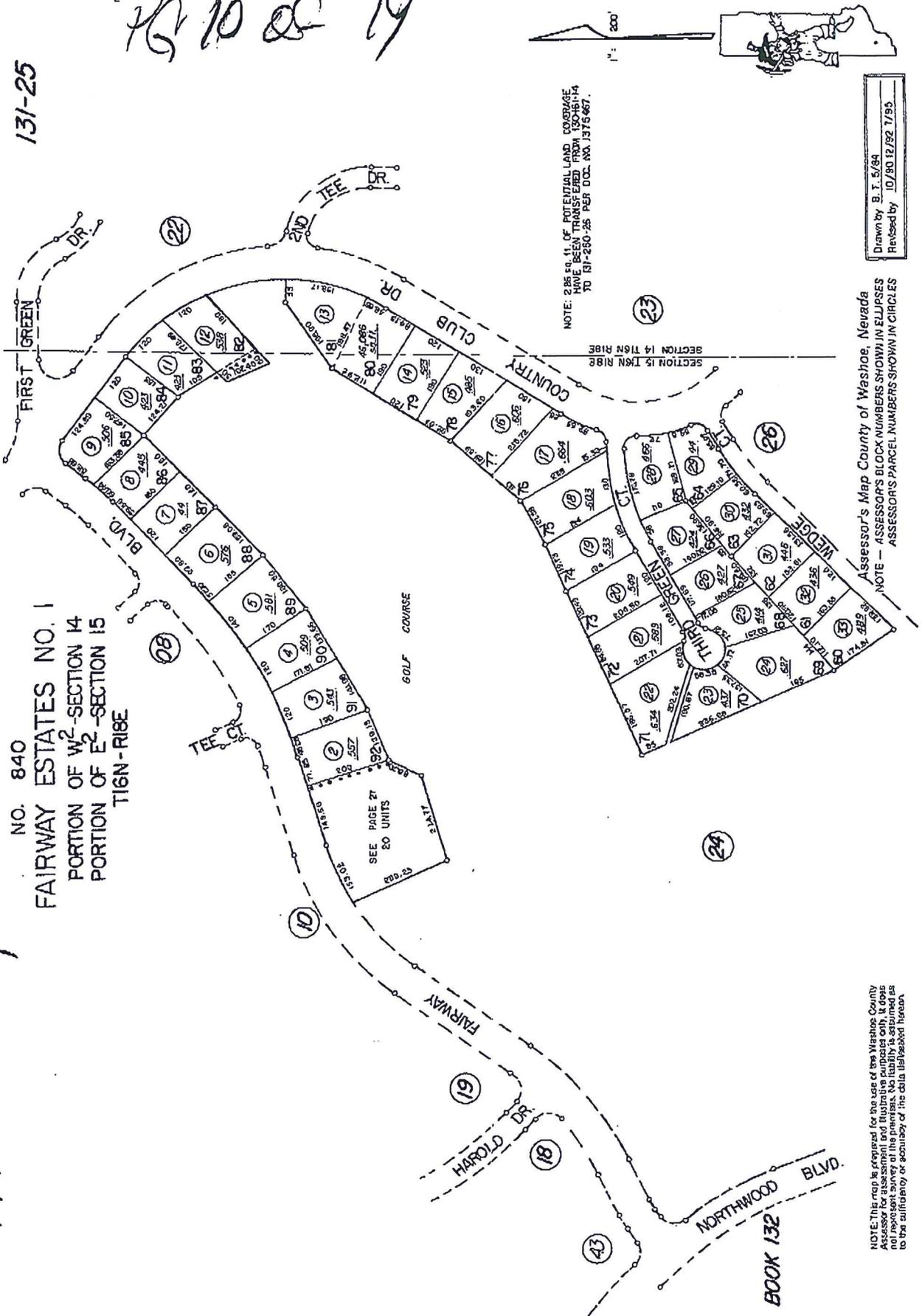
Washoe County
Washoe County GIS

PG 10 of 19

999 Fairway Blvd.

NO. 840
FAIRWAY ESTATES NO. 1
PORTION OF W²-SECTION 14
PORTION OF E²-SECTION 15
TIGN-RIBE

131-25



NOTE: 2.85 AC. OF POTENTIAL LAND COVERAGE
HAVE BEEN TRANSFERRED FROM 130161-14
TO 131-250.25 PER DEC. NO. 1375-667.

SECTION 14 TIGN RIBE
SECTION 15 TIGN RIBE

Assessor's Map County of Washoe, Nevada
NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by B. T. 5/84
Revised by 10/80 12/92 7/95

NOTE: This map is prepared for the use of the Washoe County
Assessor's Office and is not intended for use in any
other capacity. No liability is assumed as
to the sufficiency or accuracy of the data furnished hereon.

PG 11 OF 19

999 Fairway Blvd.



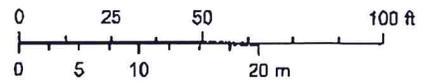
February 12, 2018

1:564

polygonLayer

 Override 1

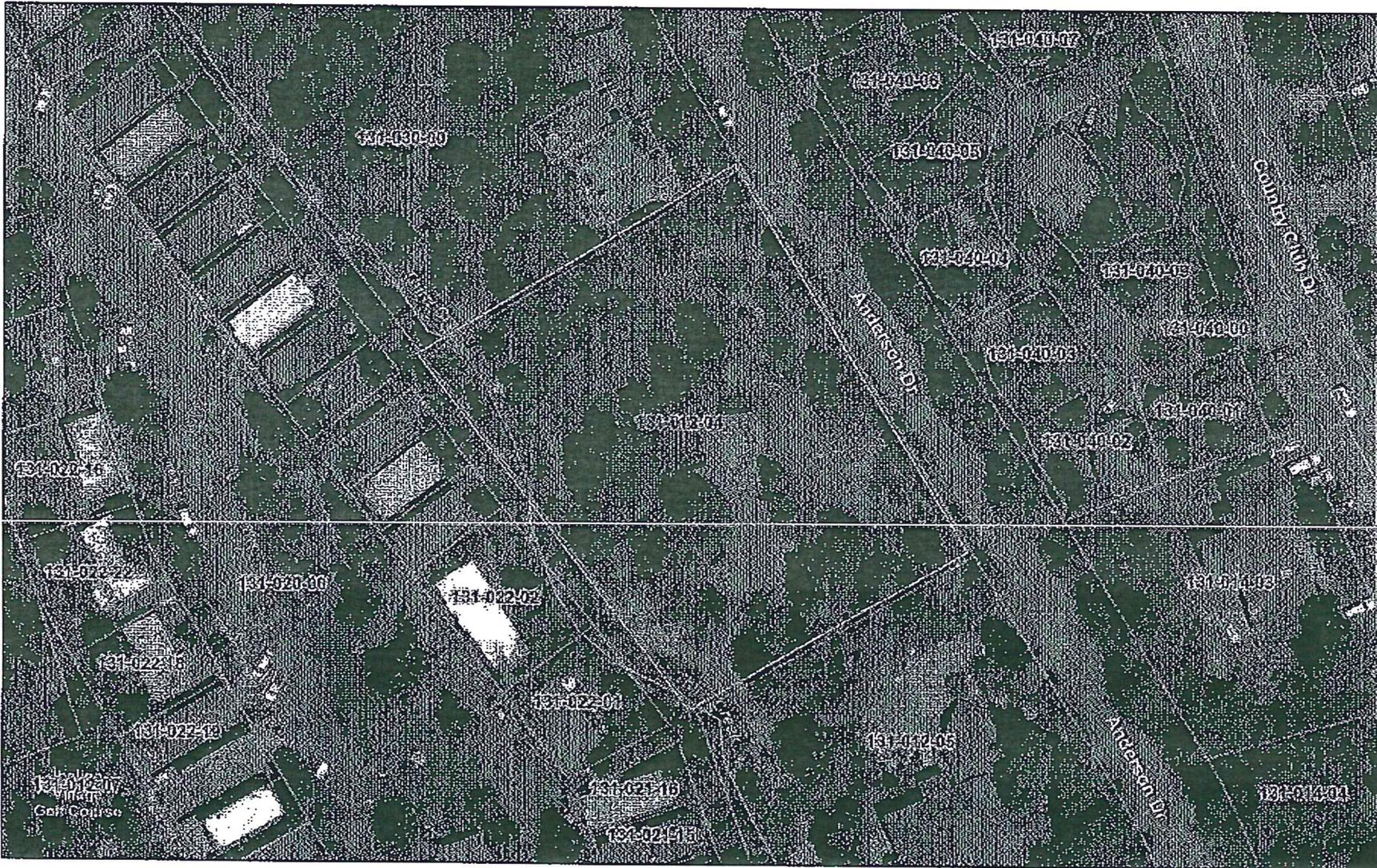
APN



Washoe County
 Washoe County GIS
 Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus
 DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

This information for illustrative purposes only. Not be used for boundary resolution or location and not intended to be used for measurement, calculation, or delineation.
 Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/gis (775) 328-2245

645 Anderson Dr.

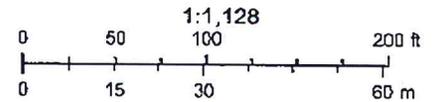


February 10, 2018

polygonLayer

Override 1

APN



Washoe County
Washoe CountyGIS

This information is for illustrative purposes only. Not to be used for boundary resolution or location and not intended to be used for measurement, calculation, or delineation.
Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/gis (775) 328-2345

Handwritten note: 128 128 19

Handwritten: PG 13 of 19

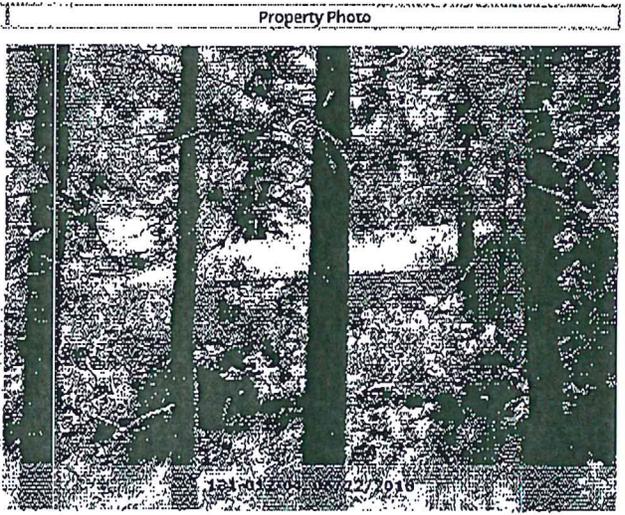
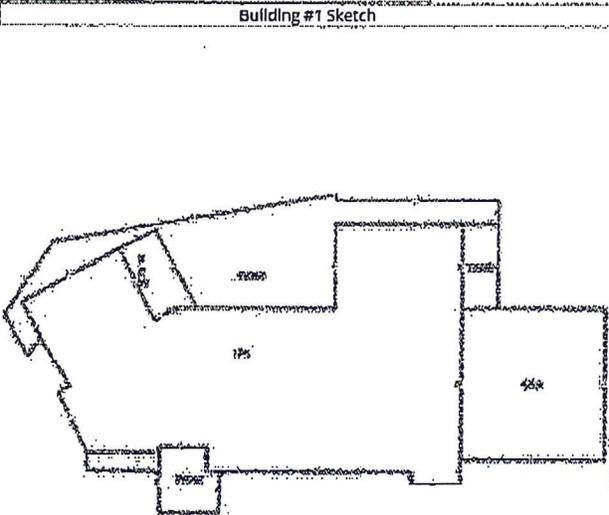
WASHOE COUNTY ASSESSOR PROPERTY DATA 02/10/2018

Owner Information & Legal Description				Building Information			
Situs: 645 ANDERSON DR, WASHOE COUNTY 89451				Quality: RES Average Good	Bldg Typ: SINGLE STORY		Sq Ft: 2,143
Owner 1: DORA REED W II	Mail Address: 255 N SIERRA ST UNIT 2302			Year Built: 1967	Square Feet does not include Basement or Garage Conversion Area.		
RENO NV 89501	RENO NV 89501			W.A.V. 1975	Finished Bsmnt: 0		
Rec Doc No: 4728373	Rec Date: 07/28/2017			Bldg Parts: 3	Unfin Bsmnt: 0		
Prior Owner: CARROLL FAMILY TRUST	Prior Doc: 3788502			Full Baths: 2	Bsmnt Type:		
Keyline Desc: FRAC 5E4	Subdivision: UNSPECIFIED			Half Baths: 0	Gar Conv Sq Foot: 0		
Record of Survey Map: Parcel Map: 0				Fireplaces: 1	Total Gar Area: 600		
Sector: 10 Township: 16 Range: 18 SPC:				Heat Type: BB HOT WATER	Det Garage: 0		
Tax Dist: 5200 Addtl Tax Info: Prior APN:				Sec Heat Type:	Bsmnt Gar Door: 0		
Tax Cap Status: Low Cap Qualified Primary Residence				Ext Walls: SIDING/FR	Sub Floor: WOOD		
				St: Ext Walls:	Frame: FRAME		
				Roof Cover: COMP SHINGLE	Construction Mod: 0		
				Obsor Bldg Adj: 0	Units/Bldg: 1		
				% Complete: 100%	Units/Parcel: 1		

Land Information			
Land Use: 200	Zoning: HDS	Sewer: Municipal	NBC: TACE
Site: 43,560 Sq Ft or - 1 Acre	Water: Muni	Street: Paved	NBC Map: NBC Map Index

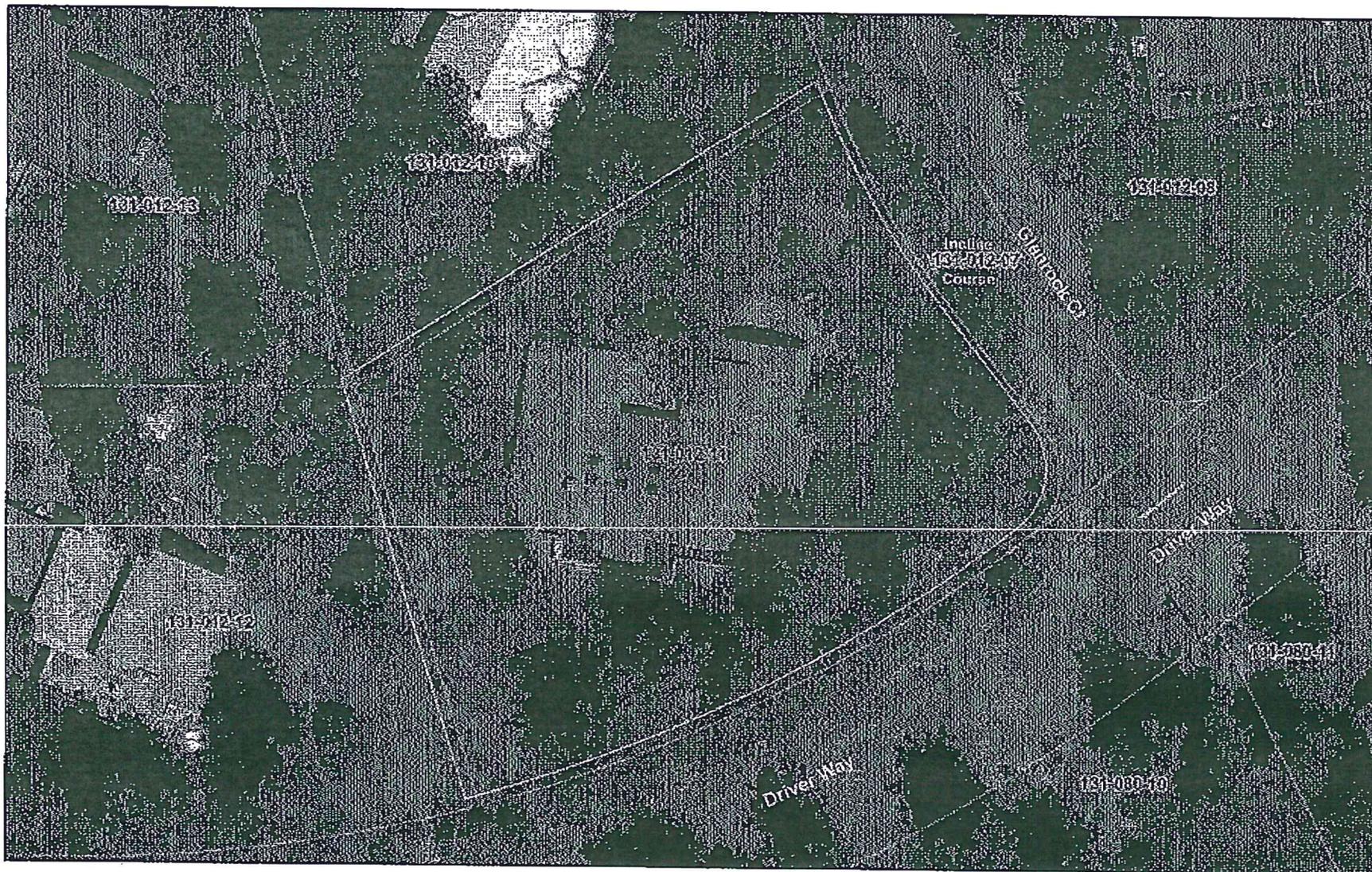
Valuation Information			Sales/Transfer Information/Recorded Document					
Valuation History	2017/18 FV	2018/19 NR	V Code	DOB	Doc Date	Value/Sale Price	Grantor	Grantee
Taxable Land Value	320,000	340,000	1G	200	07-28-2017	1,048,000	CARROLL FAMILY TRUST	DORA REED W II
Taxable Improvement Value	123,974	122,794	39GG	200	08-06-2009	0	CARROLL JAMES V & ANDREA B	CARROLL FAMILY TRUST
Taxable Total	443,974	462,794	39SG	200	03-05-2009	0	CARROLL JAMES V & ANDREA B	CARROLL JAMES V & ANDREA B
Assessed Land Value	112,000	119,000			12-29-1986	0		CARROLL JAMES V & ANDREA B
Assessed Improvement Value	43,391	42,978						
Total Assessed	155,391	161,978						

The 2018/2019 values are preliminary values and subject to change.



All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 02/09/2018. NOTE: The 2018/2019 values are preliminary values and subject to change.

974 Driver Dr.

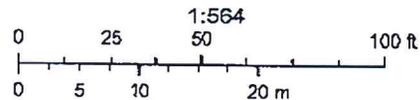


February 10, 2018

polygonLayer

Override 1

APN



Washoe County
Washoe County GIS

This information for illustrative purposes only. Not be used for boundary resolution or location and not intended to be used for measurement, calculation, or delineation.
Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/gis (775) 328-2345

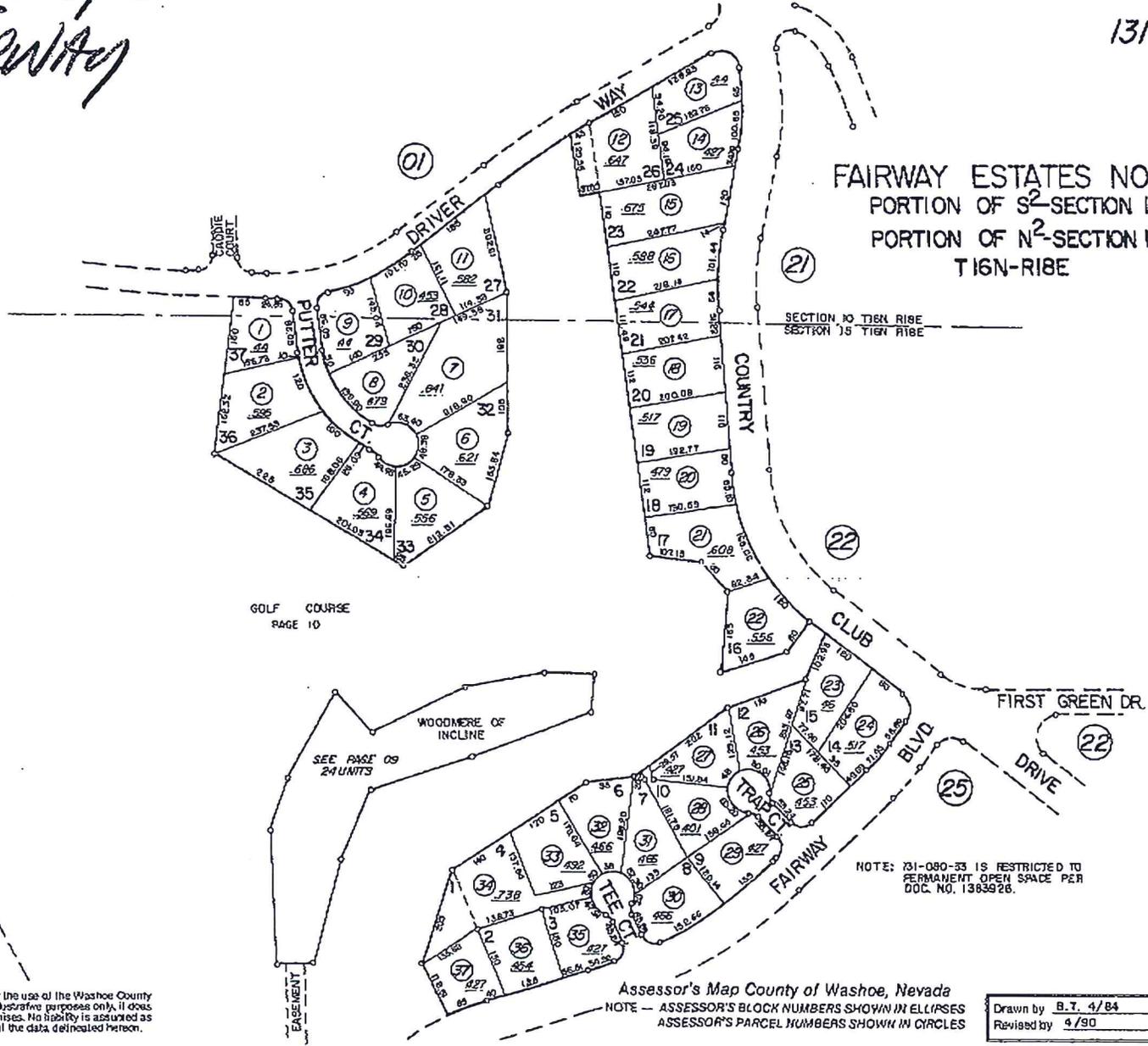
Pa 15 SF 19

Showing
 501 Country Club
 984 Fairway

131-08

FAIRWAY ESTATES NO. 2
 PORTION OF S²-SECTION 10
 PORTION OF N²-SECTION 15
 T16N-R1E

984 131-08 19



SECTION 10 T16N R1E
 SECTION 15 T16N R1E

GOLF COURSE
 RAGE 10

WOODMERE OF
 INCLINE

SEE PAGE 09
 24 UNITS

FIRST GREEN DR.

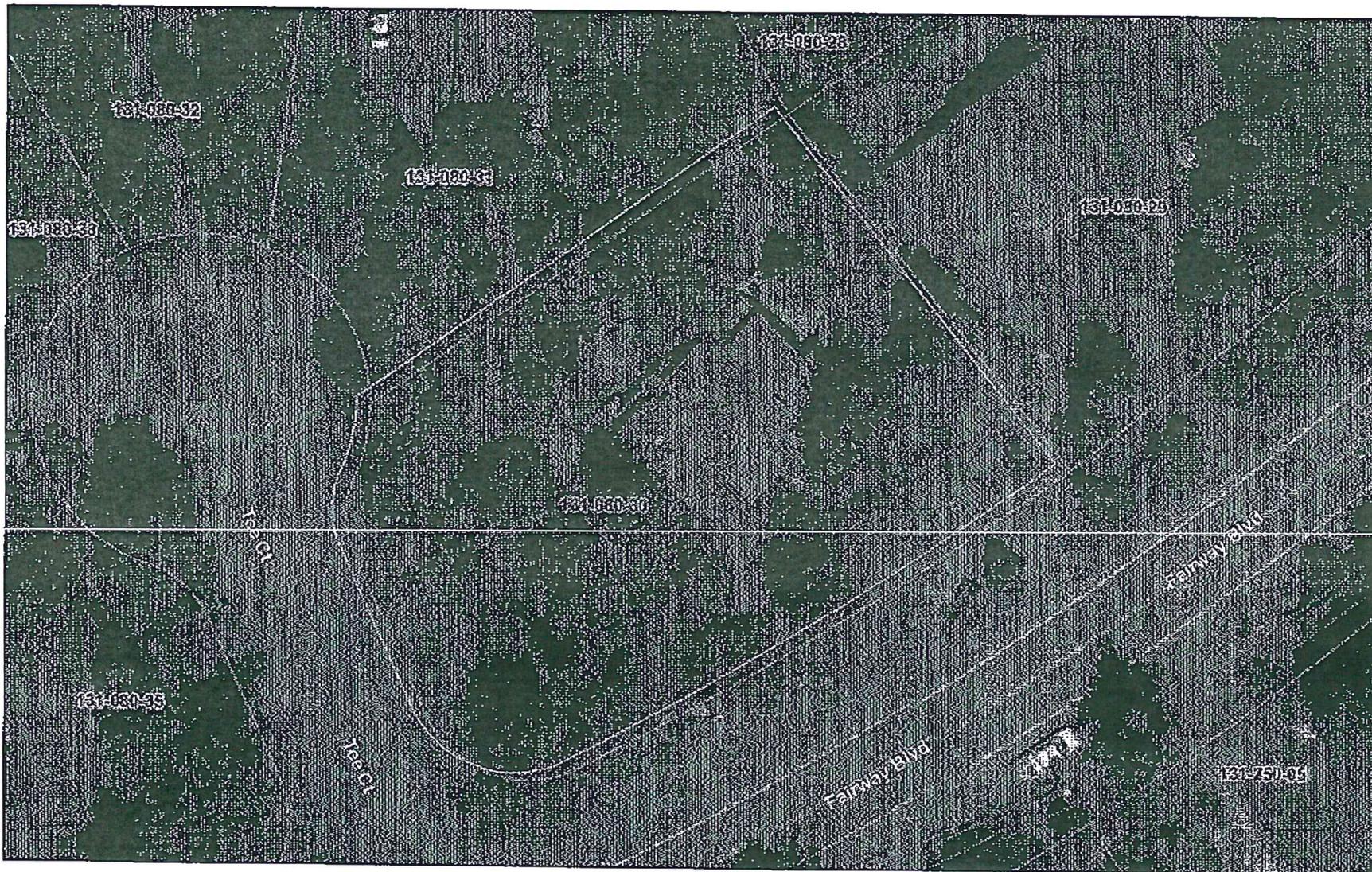
NOTE: 131-080-33 IS RESTRICTED TO
 PERMANENT OPEN SPACE PER
 DOC. NO. 1383928.

Assessor's Map County of Washoe, Nevada
 NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
 ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by B.T. 4/84
 Revised by 4/90

NOTE: This map is 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.

984 Fairway Blvd.



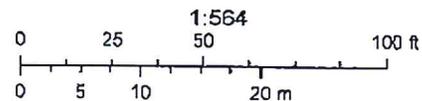
February 10, 2018

polygonLayer



Override 1

APN



Washoe County
Washoe County GIS

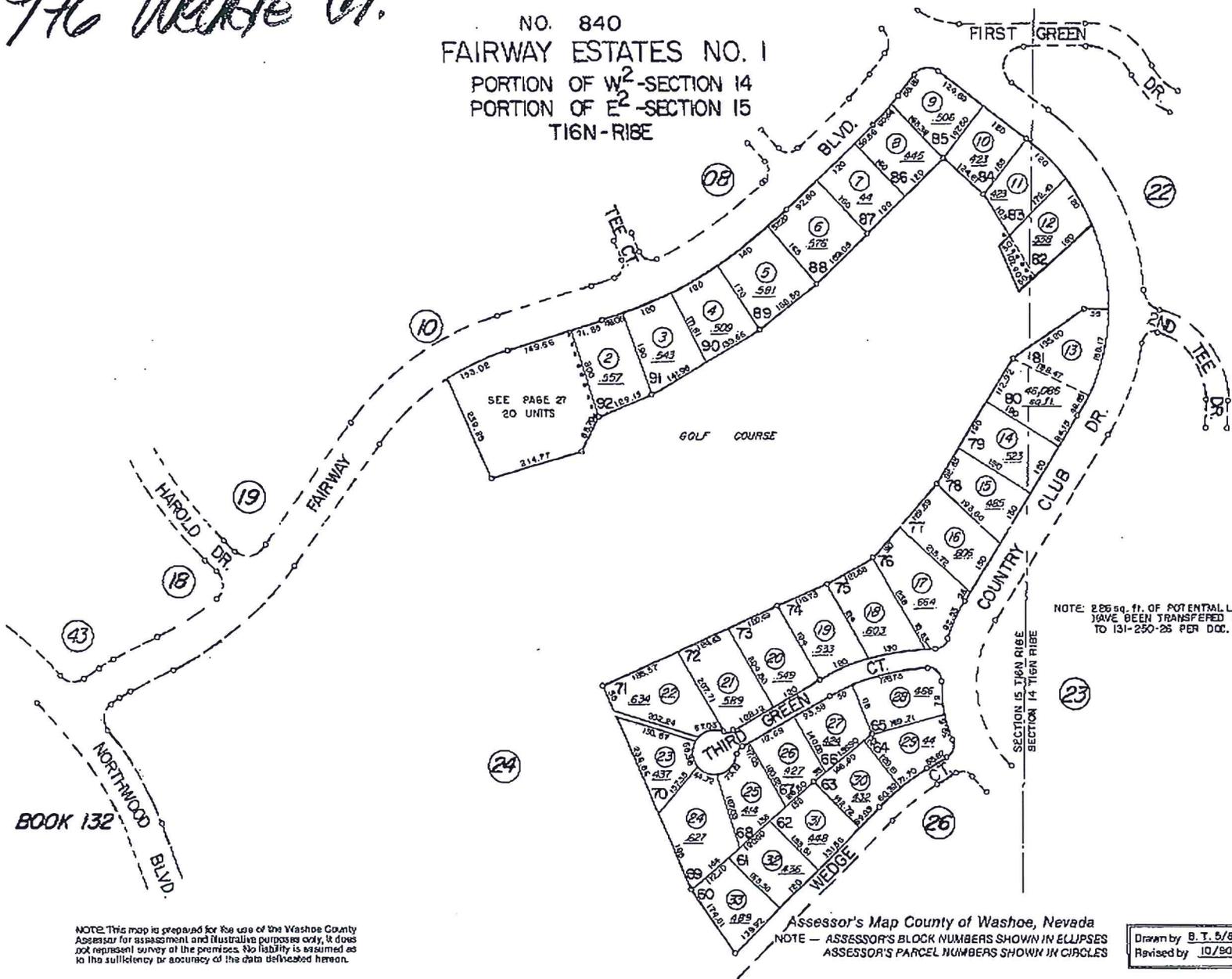
This information for illustrative purposes only. Not be used for boundary resolution or location and not intended to be used for measurement, calculation, or definition.
Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.net/gis (775) 328-2345

PA 17 OF 19

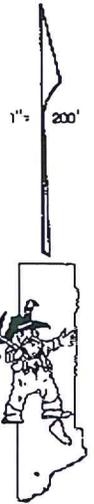
976 WEDGE CT.

NO. 840
 FAIRWAY ESTATES NO. 1
 PORTION OF W²-SECTION 14
 PORTION OF E²-SECTION 15
 TIGN-RIBE

131-25



PG 131-25



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

Assessor's Map County of Washoe, Nevada
 NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
 ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

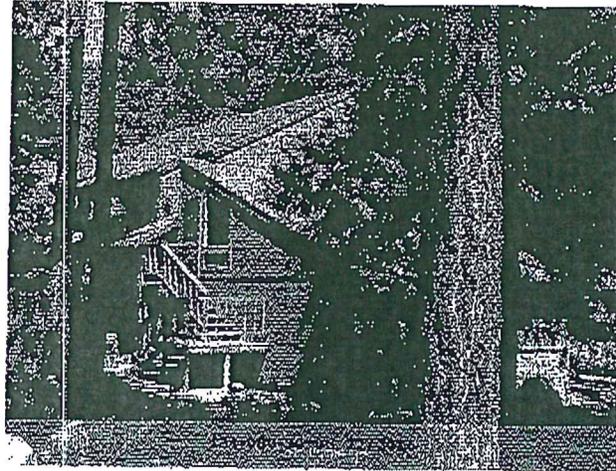
Drawn by B. T. 5/84
 Revised by 10/90 12/92 7/95

PA 19 of 19

WASHOE COUNTY ASSESSOR PROPERTY DATA				02/10/2018		
APN: 131-08030 Card 1 of 1						
Owner Information & Legal Description			Building Information			
Address	984 FAIRWAY BLVD, WASHOE COUNTY 89451		Quality	R30 Average	Bldg Type	Egl Fam Res
Owner 1	SUNDEHEIM, MICHAEL J et al		Stories	TWO STORY	Square Feet	2,205
Mail Address	984 FAIRWAY BLVD INCLINE VILLAGE NV 89451		Year Built	1978	Square Foot does not include Basement or Garage Conversion Area.	
Owner 2 or Trustee	NEERI, SHIRLEY Z		W.A.V.	1978	Finished Bsmt	0
Rec Doc No	4634236	Rec Date	02/28/2017	Economics	Unfin Bsmt	0
Prior Owner	GUMMER FAMILY TRUST		Full Baths	2	Bsmt Type	
Prior Doc	4249295		Half Baths	0	Gar Conv Sq Foot	0
Keyline Desc	FAIRWAY ESTATES 2 LT B		Fixtures	11	Total Gar Area	619
Subdivision	FAIRWAY ESTATES 2		Fireplaces	1	Gar Type	ATTACHED
Lot & Block	Sub Map	B43	Heat Type	GA	Det Garage	0
Record of Survey Map	Parcel Map		Sec Heat Type		Bsmt Gar Door	0
Section: Township: 16 Range: 18	SPC		Ext Walls	SIDING/FR	Sub Floor	WOOD
Tax Dist: 5200 Addl Tax Inv	Prior APN		Sec Ext Walls		Frame	FRAME
Tax Cap Status	2017 Change Form Mailed, High Cap Applied		Roof Cover	COMP SHINGLE	Construction Mod	0
			Glass/Bldg Atr	0	Units/Bldg	1
			% Complete	100 %	Units/Parcel	1

Land Information										
Land Use	200		Zoning	MCS		Sever	Municipal		NBC	YACE
Size	20,299 SqFt or ~0.466 Acre		Water	Muni		Street	Paved		NBC Map	NBC Map Index
Valuation Information			Sales/Transfer Information/Recorded Document							
Valuation History	2017/18 FY	2018/19 NR	V Code	EDR	Doc Date	Value/Sale Price	Grantor	Grantee		
Taxable Land Value	320,000	340,000	2D	200	02-28-2017	895,000	GUMMER FAMILY TRUST	SUNDEHEIM, MICHAEL J		
Taxable Improvement Value	120,972	119,570	2D	200	05-18-2013	749,000	DOHERTY TRUST,	GUMMER FAMILY TRUST		
Taxable Total	440,972	459,570	1SVR	200	09-16-2002	763,000	SUMMERS, JERRY R & LAURIE D	DOHERTY TRUST		
Assessed Land Value	112,000	119,000	3NTT	200	09-18-2001	0	SUMMERS, JERRY R & LAURIE D	SUMMERS, JERRY R & LAURIE D		
Assessed Improvement Value	42,340	41,850	3NTT	200	09-18-2001	0	SUMMERS, JERRY R & LAURIE D	SUMMERS, JERRY R & LAURIE D		
Total Assessed	154,340	160,850	3NTT	200	07-06-2001	0	SUMMERS, JERRY R & LAURIE D	SUMMERS, JERRY R & LAURIE D		
The 2018/2019 values are preliminary values and subject to change.										
Building #1 Sketch					Property Photo					

If the property sketch is not available on-line you can obtain a copy by calling (775) 328-2277 or send an email to enquiries@washoecounty.us with 'Sketch Request' in the subject line. Please include the APN.



All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 02/09/2018. NOTE: The 2019/2019 values are preliminary values and subject to change.