



OFFICE OF WASHOE COUNTY ASSESSOR
MICHAEL E. CLARK

ROLL CHANGE REQUEST
WASHOE COUNTY, NEVADA
MICHAEL E. CLARK, COUNTY ASSESSOR
P O BOX 11130 RENO NV 89520-0027

RCR # 2240F19

2019 SECURED ROLL

INCREASE

OWNER 1: SHIGIHARA FAMILY TRUST

ADDRESS: 9259 RED SPRING DR
RENO NV 89521

OWNER 2: SHIGIHARA TRUSTEE, ARLIN S & SETHA C

DATE: NOVEMBER 22, 2019

ESCAPING TAXATION 361.769

WE REQUEST THAT THE **WASHOE COUNTY BOARD OF EQUALIZATION** MAKE THE FOLLOWING CHANGES IN VALUATION ON THE PROPERTY SHOWN BELOW:

PARCEL # 165-262-10

TAX DISTRICT: 1000

SITUS ADDRESS: 9259 RED SPRING DR

COMMISSION DISTRICT: 2

	CURRENT VALUE		PROPOSED VALUE		DIFFERENCE IN VALUE	
	TAXABLE	ASSESSED	TAXABLE	ASSESSED	TAXABLE	ASSESSED
LAND	72,170	25,260	72,170	25,260	0	0
IMPROVEMENTS	3,441	1,204	438,354	153,423	434,913	152,219
PERSONAL PROP	0	0	0	0	0	0
EXEMPTION (MINUS)		(0)		(0)		0
TOTAL	75,611	26,464	510,524	178,683	434,913	152,219
NEW LAND	0	0	0	0	0	0
NEW CONSTRUCTION	0	0	434,913	152,220	434,913	152,220

EXPLANATION:

Underassessment due to escaping taxation. Assessment of real property not on the secured tax roll- property escaping taxation. During the 2020 roll year, it was discovered that the residence located on this parcel had never been on the tax roll. Further investigation through site inspection and building permits revealed the home had been constructed in 2019. The proposed value corrects the omission of the improvements.

Prepared by: Jeffrey Cronin, Appraiser

Reviewed by: Michael Gonzales, Appraiser

TAX AMOUNT: 5,571.25

CURRENT ABATEMENT STATUS: 100% High Cap

PROPOSED ABATEMENT STATUS: No Change

ASSESSOR'S

EVIDENCE

Washoe County Board of Equalization

Appeal Summary Page - Secured Roll

RCR # 2240F19
Hearing Date 02/07/2020
Tax Year 2019

APN: 165-262-10
Owner of Record: SHIGIHARA FAMILY TRUST
Property Address: 9259 RED SPRING DR
Square Feet (Inc Finished Bsmt): 3,675
Built / WAY: 2019
Parcel Size: 0.17 AC
Description / Location: The subject consists of a 3,675 square foot single family residence, built in 2019 on a 0.17 acre lot. The subject is located on Red Spings Drive within South Reno's Bella Vista Ranch Subdivision.

2019/20 Taxable Value:	Land:	\$72,170
	Improvements:	\$438,354
	Total:	\$510,524
	Taxable Value / SF	\$139

Sales Comparison Approach: Value Range: \$569,892 to \$648,995
Value Range / SF: \$163 to \$184

Current Obsolescence: \$0

Conclusions: Taxable value does not exceed full cash value.

RECOMMENDATION: Uphold ☒ Reduce ☐



ASSESSOR'S EXHIBIT I
12 PAGES

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$72,170	\$25,260	Txble
IMPROVEMENTS:	\$438,354	\$153,423	\$/SF
TOTAL:	\$510,524	\$178,683	\$139

RCR#	2240F19
DATE:	02/07/2020
TIME:	
TAX YEAR:	2019
VALUATION:	Reappraisal

OWNER: TOLL NV LIMITED PARTNERSHIP

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
	165-262-10	9259 RED SPRING DR	0.17	AC	3,675	723			R35	TWO	5	4 \ 1	2019	08/19/2019	\$623,053	\$170

IMPROVED SALES

SALE #	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
IS-1	165-293-04	2235 DONCASTER DR	0.14	AC	3,489	680			R35	TWO	5	4 \ 1	2018	12/14/2018	\$569,892	\$163
IS-2	165-292-07	2238 DONCASTER DR	0.14	AC	3,536	652			R35	TWO	5	3 \ 0	2018	12/07/2018	\$648,995	\$184
IS-3	165-122-13	9405 BALDACCI RD	0.14	AC	3,590	610			R35	1.5 ST	5	4 \ 1	2018	06/15/2018	\$644,919	\$180
IS-4	165-111-06	9545 STONY HILL RD	0.17	AC	3,495	610			R35	1.5 ST	5	4 \ 1	2017	09/21/2017	\$617,646	\$177

ALLOCATION SALES: See attached Neighborhood SFR Sales Land Allocation Analysis

RECOMMENDATIONS/COMMENTS: UPHOLD: **X** REDUCE:

The subject property is a 3,675 square foot, 4 bedroom, 4 and 1/2 bath single family residence.

All of the improved sales are located in the subject's subdivision and are within 1/2 mile of the subjects location. All of the improved sales have the same quality class as the subject. IS-1, 2 and 3 are inferior to the subject in land size, square footage and garage square footage. IS-4 is comparable in land size, but is inferior in square footage and garage square footage.

In conclusion, the above improved sales support a value range of between \$569,892 to \$648,995 or \$163/SF to \$184/SF and support that the proposed taxable value does not exceed full cash value.

	Neighborhood: EDLC				Sale Dates Searched		7/1/2017	thru	6/30/2018						
Reappraisal Year	Allocation Data						Time Adj. Median Sales By Qtr		TV/SP Ratio	Sales > 1.0	# Qtr Sales	Yrly Chng	Qtrly Chng		
	Sale Count: 7						2015 Qtr 3:	None	NA	0	0				
2019	Time Adj. Median Sale Price: \$572,915						2015 Qtr 4:	None	NA	0	0				
	COD Sales: 9.80						2016 Qtr 1:	None	NA	0	0				
Appraiser	Median SP @: 0.18 \$103,125						2016 Qtr 2:	None	NA	0	0				
	Rounded Land Value: \$103,100						2016 Qtr 3:	None	NA	0	0				
SMANSFIELD							2016 Qtr 4:	None	NA	0	0				
	Misc Data						2017 Qtr 1:	None	NA	0	0				
Date	Current TV Land Median: \$78,400						2017 Qtr 2:	None	NA	0	0				
	% Change From 31.51%						2017 Qtr 3:	None	NA	0	0				
9/7/2018	Current Land TV:						2017 Qtr 4:	None	NA	0	0				
	Time Adj.	Min	Max	Monthly		2018 Qtr 1:	None	NA	0	0					
Print & Save Final Allocation	Sales Price:		466,943	646,512	% Time	2018 Qtr 2:	\$572,915	70.81%	0	7					
	Bldg SqFt:		2347	3590	Adjustment	2018 Qtr 3:	None	NA	0	0					
	Land Size (ac)		0.14	0.16	0.50%	2018 Qtr 4:	None	NA	0	0					
														Total Median Sales % Change:	0.00%
APN	Location	WAY Built	Qual Class	Sale\List Date	Sale\List Price	Time Adj Sale Price	Bldg SqFt	Price/ SF	Neigh Code	Land Size	Influ1 Code	Influ1 Pct	Influ2 Code	Influ2 Pct	
165-122-12	9401 BALDACCI RD	2018	R35	6/26/2018	\$466,635	\$466,943	2347	\$199	EDLC	0.16					
165-122-03	9470 STONY HILL RD	2018	R35	5/11/2018	\$482,165	\$486,128	2369	\$205	EDLC	0.15					
165-122-10	9404 STONY HILL RD	2018	R35	4/10/2018	\$630,289	\$638,684	3263	\$196	EDLC	0.15					
165-122-05	9450 STONY HILL RD	2018	R35	6/7/2018	\$606,995	\$609,289	3297	\$185	EDLC	0.15					
165-122-21	9485 BALDACCI RD	2018	R35	5/18/2018	\$568,893	\$572,915	3381	\$169	EDLC	0.14					
165-122-11	9400 STONY HILL RD	2018	R35	6/26/2018	\$547,904	\$548,266	3394	\$162	EDLC	0.16					
165-122-13	9405 BALDACCI RD	2018	R35	6/15/2018	\$644,919	\$646,512	3590	\$180	EDLC	0.14					
A 0.5% Per Month Upward Time Adjustment Has Been Applied To All Sales. These Adjusted Sale Prices Are Used In All Calculations and Projections.															

Situs & Keyline Description:
9259 RED SPRING DR RENO
BELLA VISTA RANCH VILLAGE C
LOT 77

Owner & Mailing Address:
TOLL NV LIMITED PARTNERSHIP
1140 N TOWN CENTER DR STE 250
LAS VEGAS, NV 89144

WASHOE COUNTY APPRAISAL RECORD 2019

APN: 165-262-10

Card 1 of 1
Bld. 1-1



Tax District: 1000

printed: 01/13/2020

ACTIVE

4017.03

EDLC - SIERRA CREEK - DIAMOND

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			RDE_2019								
2019 FV	72,170	0	3,441	0	75,611	26,464	Building Value	424,721											
2018 FV	54,880	39,198	3,218	3,218	58,098	20,334	Extra Feature Value	13,633											
2017 FV	13,260	13,260	0	0	13,260	4,641	Land Value	72,170											
							Taxable Value	510,524											
							Exemption	0											
							FLAGS												
							Type	Value											
							Sub Plat Map	5214											
							Eligible for Form?	NO											
							Cap Code	NFM											
							Low Cap Percentage	0											
BUILDING DETAILS							BUILDING FEATURES AND ADJUSTMENTS							BUILDING SUB-AREAS				BUILDING COST SUMMARY	
Type	Code	Description	Category	Units	Code	Description	Yr Blt	Units	Cost New	Tot Lump Sum Adj									
Occupancy	001	RESidential	Base Appliance From MS	1	1FL	1FLR - FIRST FLOOR	2019	1,845	159,556	Sub Area-RCN	424,721								
Story/Frame	02	Sgl Fam Res ~	Bedrooms	5	2FL	2FLR - SECOND FLOOR	2019	1,830	158,258	% Incomplete	0								
Quality	35	TWO STORY	Bath - Full	4	BLW	BALW - BALCONY WOOD	2019	242	6,933	% Depreciation	.00								
		Average-Good	Bath - Half	1	CTH	CATH - CATHEDRAL CEILING	2019	217	5,666	\$ Dep & Inc	0								
Year Built	WAY	%Comp	Year of Addn/Remodel		21	GRB	GARB - GARAGE BUILT-IN	2019	723	18,993	Obso/Other Adj.	0							
2019	2019	100			1	PPA	POR6 - PORCH PAVERS	2019	277	3,111	Sub Area DRC	424,721							
BUILDING CHARACTERISTICS							PRW	PRF1 - PORCH ROOF WOOD	2019	277	4,219	Additive DRC	13,633						
Category	Code	Type	%							Total DRC	438,354								
Base	1	MS FLOOR ADJ	100							Override									
Ext. Wall	4	STUCCO/FR ~	100							Cost Code	89502								
Heating Type	11	FA/AC ~	100							PROPERTY CHARACTERISTICS									
Roof Cover	6	CONCRETE TIL	100							Water	Municipal								
Sub Floor	1	SLAB	100							Sewer	Municipal								
Energy	3	MODERATE ~	100							Street	Paved								
Foundation	3	MODERATE ~	100							BUILDING NOTES									
Seismic	1	SEISMIC FRAME	100																
Base Rate Adjustment							Adj.												
CCM SFR Frame							1.05000												
Local Reno Frame							1.05000												
Construction Modifiers							Adj.												
Gross Living/Building Area							3,675												
Perimeter							490												
#	Bld	Date	User ID	Activity Notes															
1	0-0	12/06/2018	smartell	RALL BY SM - 10/04/2018															
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	CMNA	COMMON AREA MANUAL	30	1-1	0	0	1	3,441.00	2017	2017	100	3,441	100.0	3,441		EDMC			
2	YIMP	YARD IMPROVEMENTS	30	1-1	0	0	4	1,593.78	2019	2019	100	6,375	100.0	6,375					
3	FWPV	FLATWORK PAVERS	30	1-1	0	0	400	9.54	2019	2019	100	3,817	100.0	3,817					
LAND VALUE DOR Code 200 Neighborhood 4017.03 EDLC - SIERRA CREEK - DIAMOND Land Size 7,321 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	PUD	1.00	ST		103,100.00	SB	0.70			72,170							
PREPARED BY: Jeff Cronin, Appraiser I REVIEWED BY: Mike Gonzales, Senior Appraiser																			
This information is for use by the Washoe County Assessor for assessment purposes only.																			

WASHOE COUNTY APPRAISAL RECORD 2019

APN: 165-262-10



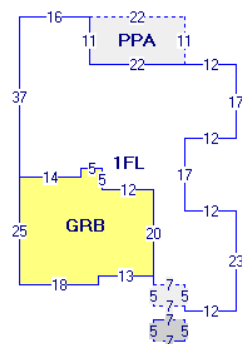
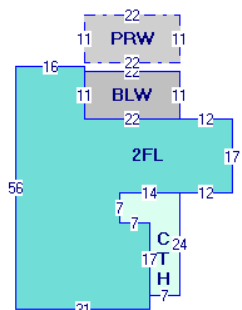
Tax District: 1000

printed: 01/13/2020

ACTIVE

4017.03

EDLC - SIERRA CREEK - DIAMOND



BUILDING PERMITS

Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes

SALES/TRANSFER INFORMATION

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
TOLL NV LIMITED	4719670	06/30/2017		3NTT			

#	Bld	Date	User ID	Activity Notes
2	0-0	02/05/2018	drsta	AERL-Pictometry Review by DRS - 02/05/2018
3	0-0	09/28/2017	smans	RALL BY DRS - 08/24/2017
4	1-1	07/27/2017	srsco	7/1/2017 / DS / SUB / SPLIT#234R17
5	0-0	07/27/2017	srsco	New Land on New Sub

PREPARED BY: Jeff Cronin, Appraiser I

REVIEWED BY: Mike Gonzales, Senior Appraiser

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City of Reno Building Permit

Total Fees Due: \$4,914.88

Permit Number: BLD19-01008

Total VMTs:

Address: 9259 RED SPRING DR LOT 77

Job Type: Building/Residential/New Construction/NA

Parcel No: 165-262-10
Zoning: Planned Unit Developm
Type: Wood Framing-IRC
Dwelling Units: 1
Height: 28

Valuation: \$ 380,696.00
Occupancy: SINGLE FAMILY R
Group: R-Dwellings/Repeat of M
Fire Sprinklers: No
Fire Alarm: No

Area(Sq.Ft.): 4376
Stories: 2
Subdivision: BELLA VISTA RANCH VILLAGE C
Lot: 77

Owner Information:
TOLL NV LIMITED PARTNERSHIP

1140 N TOWN CENTER DR STE 250 ,
LAS VEGAS, NV 89144

Tenant Information:

CREDIT BOOK

Description of Work to Be Done

SFR.,
REPEAT PLAN 2; 5 BD, BONUS RM, 4 1/2 BA, 3 CAR, 2 A/C;
RE:MST18-01931; 2012 CODE, 2012 IECC. FULL CB - SOUTH.

Builder / General Contractor:

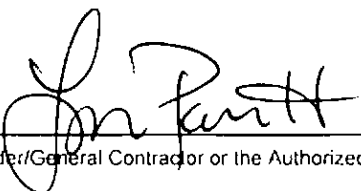
TOLL NV LIMITED PARTNERSHIP
500 DAMONTE RANCH PKWY, STE 972
RENO, NV 89521
775-851-9200
NV Lic.: 0081303

The undersigned hereby agrees to defend, indemnify and hold harmless the City of Reno, its officers, employees and agents from and against all demands, claims or liabilities that are asserted against the City of Reno arising from the undersigned's construction activities performed pursuant to the issuance of this permit (including but not limited to the undersigned's failure to perform in accordance with the approved permit and plans), save and except such demands, claims or liability that arise from the City of Reno's sole negligence or willful misconduct.

The undersigned agrees to obtain/maintain commercial liability insurance covering it during the term of the construction authorized by this permit, in an amount no less than the total construction cost of the work to be performed, and warrants that such liability policy shall include completed operations coverage as well as an additional insured endorsement naming the City of Reno as an additional insured with respect to operations performed by or for the undersigned for which the City of Reno has issued a building permit, without exclusion for bodily injury or property damage within the completed operations of hazard.

Subcontractors:

FREEDOM PLUMBING LLC
8985 DOUBLE DIAMOND PKWY B3
RENO, NV 89521
7755255383
NV Lic.: 0064763A
HIGH VOLTAGE ELECTRIC LLC
9 E FREEPORT BLVD
SPARKS, NV 89431
7753599999
NV Lic.: 0076573
SONRAY SOLAR INC
4161 CITRUS AVE
ROCKLIN, CA 95677
9163159864
NV Lic.: 0077359

By  Date 8/2/18
Builder/General Contractor or the Authorized Agent

Building Permit

Permission is hereby granted to execute the work described in this application in accordance with the Rules, Regulations, and Ordinances of the City of Reno.

APPROVED

Building and Safety Division
CITY OF RENO
BUILDING DEPT

PERMIT EXPIRATION:

In accordance with the IBC, this permit shall expire if work is not commenced within 180 days from the issue date or if work is suspended or abandoned at any time after the work is commenced for a period of 180 days.

ALL INSPECTIONS MUST
BE COMPLETED

City of Reno

Certificate of Occupancy

This certificate is hereby issued by the City of Reno, Nevada and indicates that at the time of issuance this structure was inspected and found to be in compliance with the adopted codes and ordinances of the City regarding building construction or the use for the following:

Building Address 9259 RED SPRING DR LOT 77 Building Permit Number BLD19-01008
Edition of Code 2012 Building Code International Residential Code Zoning Planned Unit Development
Type of Construction Wood Framing-IRC Fire Sprinklers No Fire Alarms No
Occupancy Group R-Dwellings/Repeat of Master-IRC Occupancy Use SINGLE FAMILY RESIDENCE
Owner of Building TOLL NV LIMITED PARTNERSHIP
Address 1140 N TOWN CENTER DR STE 250, LAS VEGAS, NV 89144
Current Tenant _____ Contractor TOLL NV LIMITED PARTNERSHIP



Community Development Department
Building Official

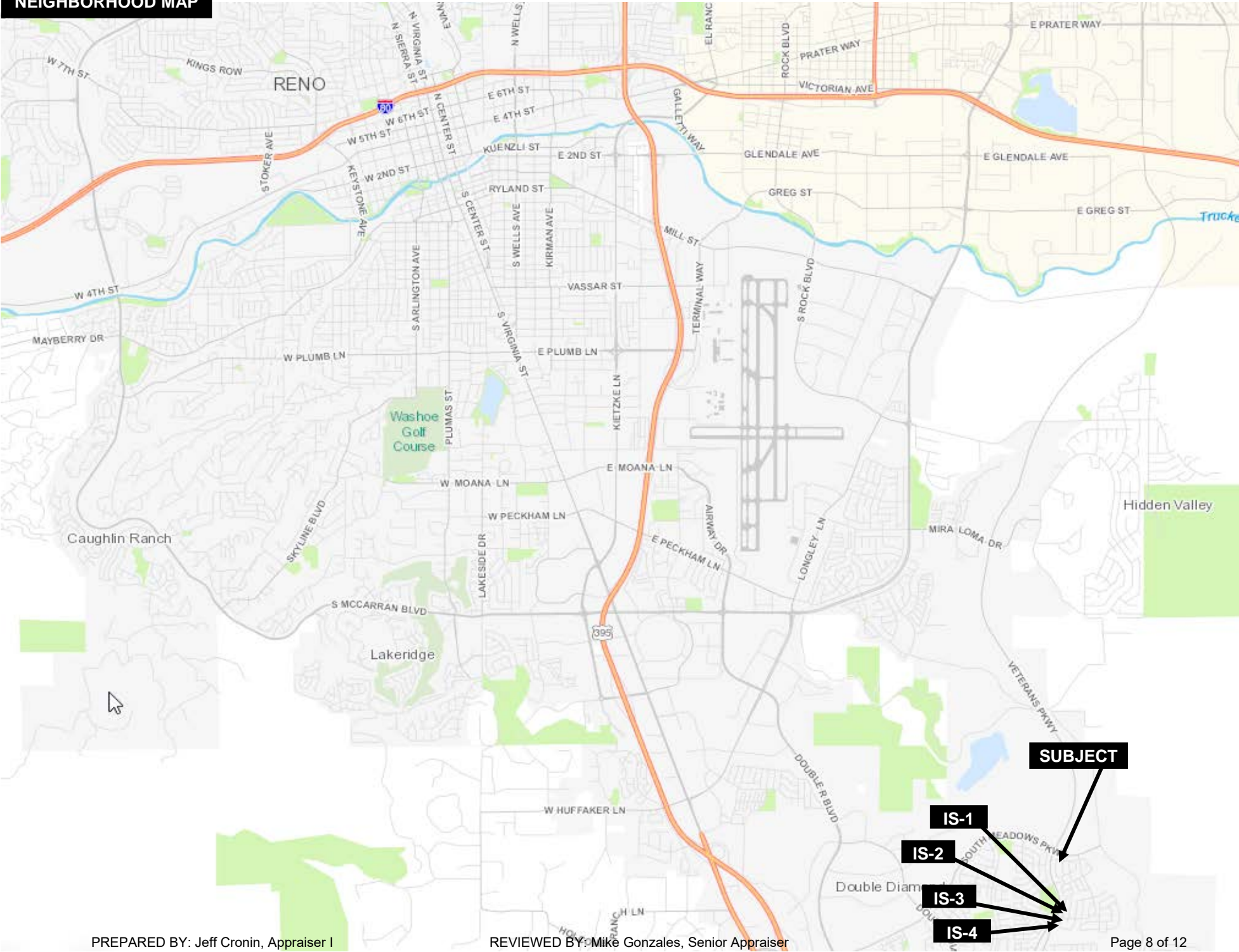
By Kris Kruse
Date 07/22/2019

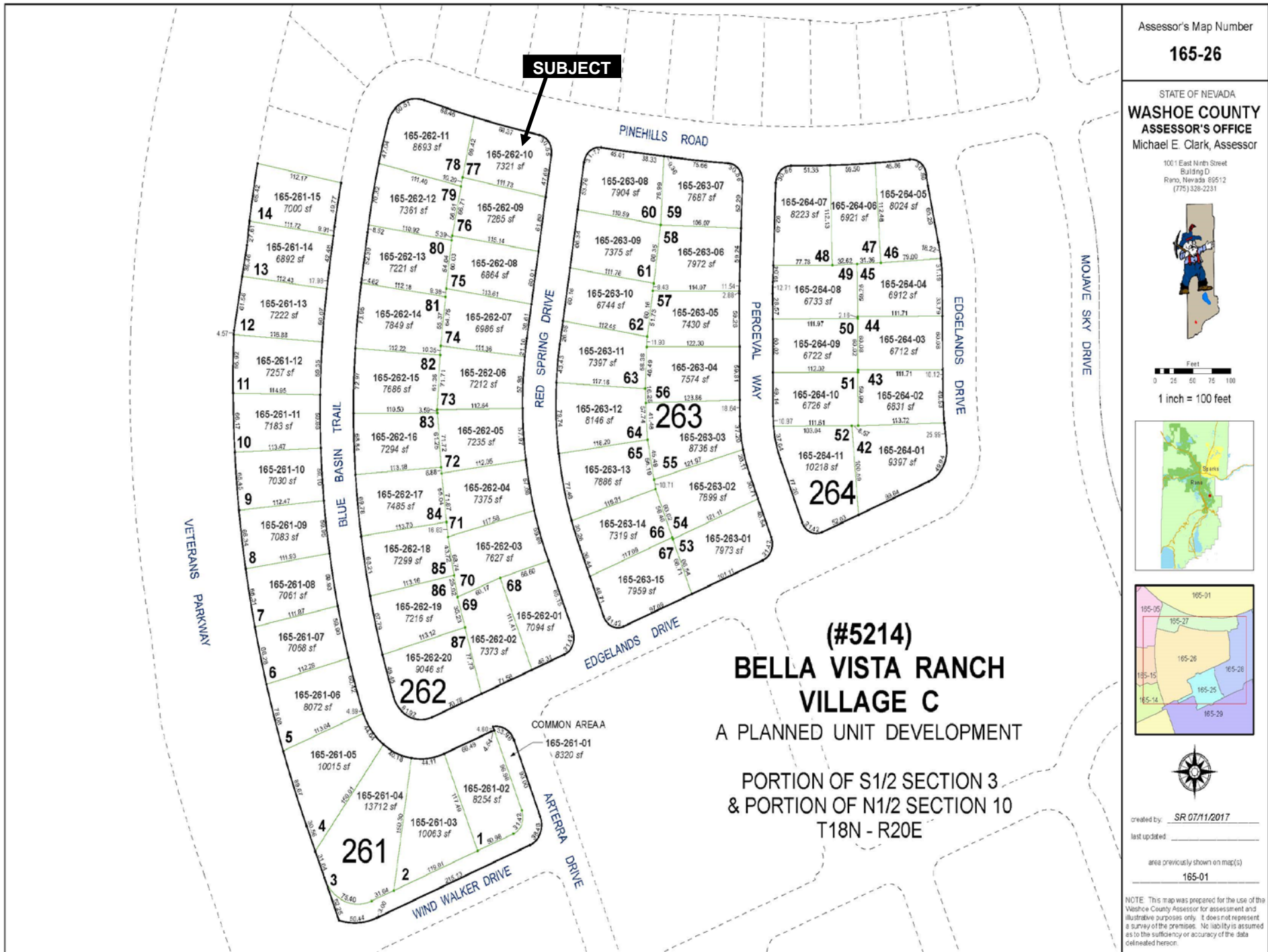


PLEASE POST IN A CONSPICUOUS LOCATION

This certificate of occupancy does not create an express or implied warranty or guarantee

NEIGHBORHOOD MAP







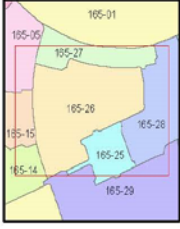

Assessor's Map Number
165-26

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Michael E. Clark, Assessor

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

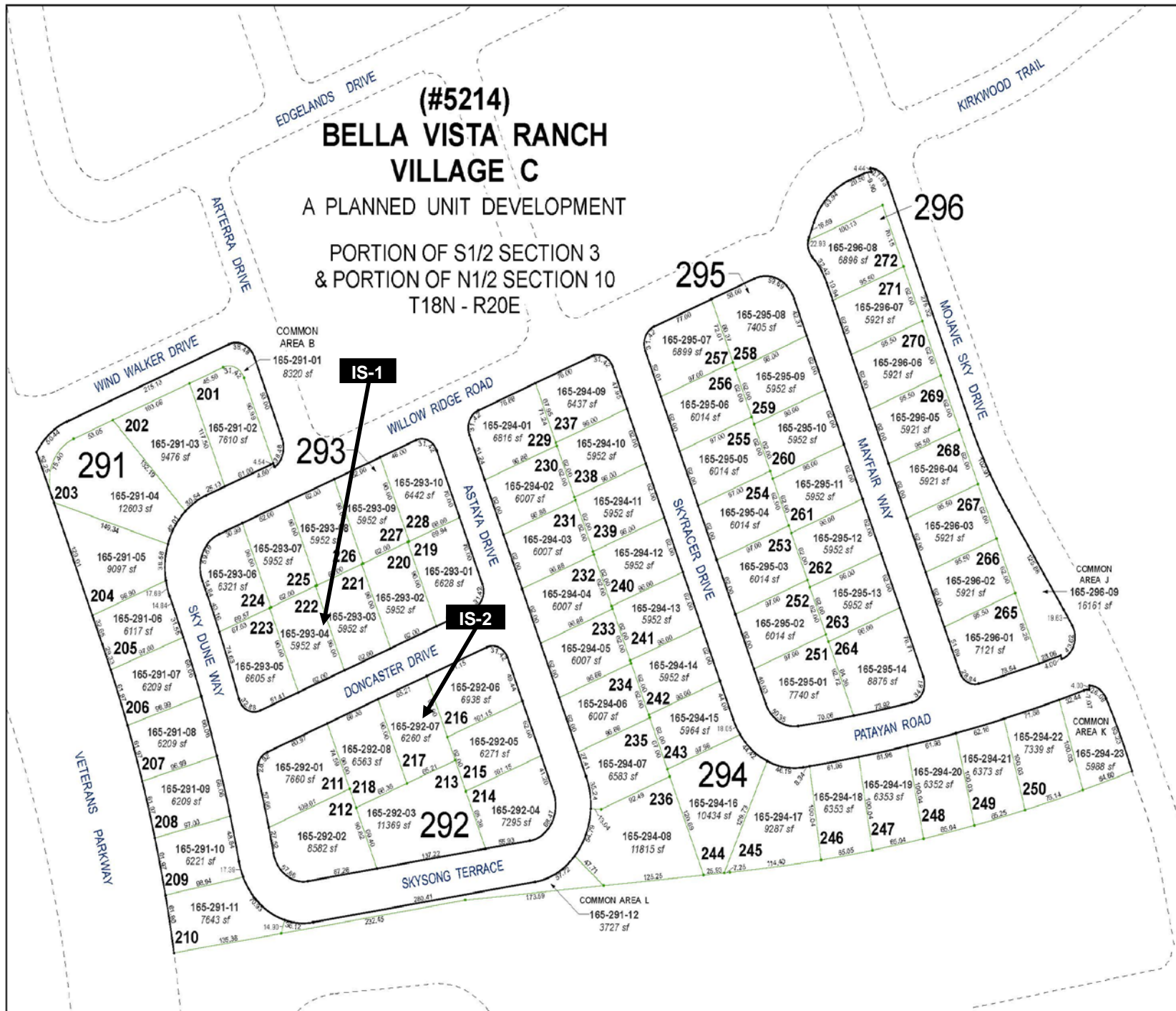


0 25 50 75 100
Feet
1 inch = 100 feet



created by: SR 07/11/2017
last updated: _____
area previously shown on map(s):
165-01

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 herein.



Assessor's Map Number

165-29

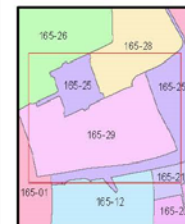
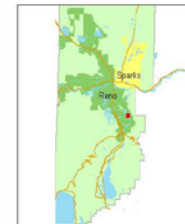
STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
 Michael E. Clark, Assessor

1001 East North Street
 Building D
 Reno, Nevada 89512
 (775) 326-2231



Feet
 0 25 50 75 100

1 inch = 100 feet



created by **SR 07/13/2017**

last updated:

area previously shown on map(s)

165-01

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(#4802)
BELLA VISTA RANCH - VILLAGE D, UNIT NO. 1

PORTION OF N½ SECTION 10
T18N - R20E

Assessor's Map Number

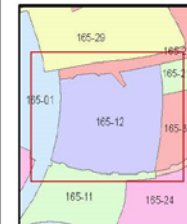
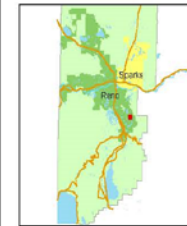
165-12

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Michael E. Clark, Assessor

1001 East Ninth Street
Reno, Nevada 89512
(775) 326-2231



0 25 50 75 100
1 inch = 100 feet

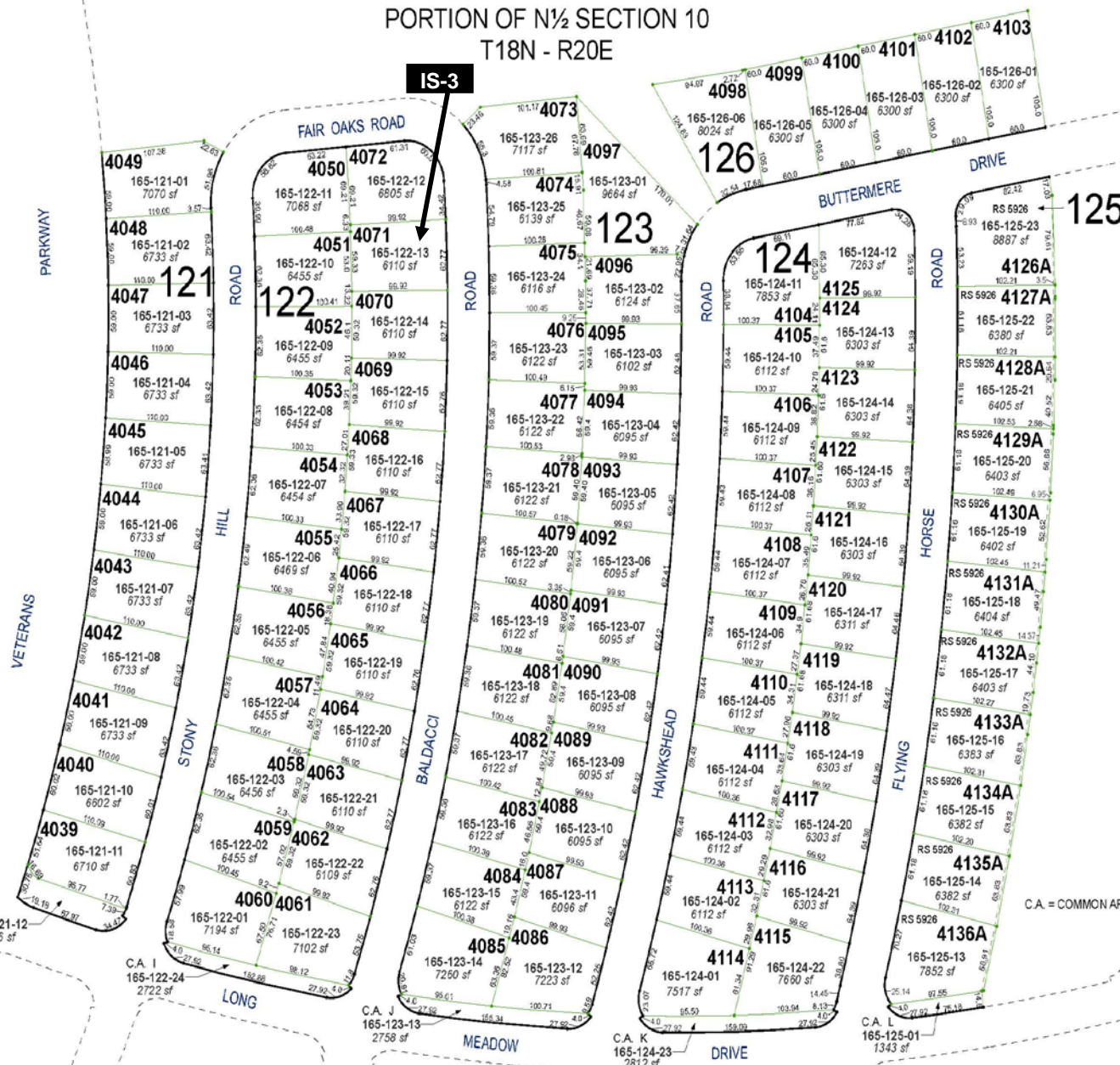


created by **NLH 05/04/2012**

last updated **SR 3/30/17 SR 3/15/18**

area previously shown on map(s)
165-01

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(#4802)
BELLA VISTA RANCH - VILLAGE D, UNIT NO.1
 PORTION OF N½ SECTION 10
 T18N - R20E

Assessor's Map Number

165-11

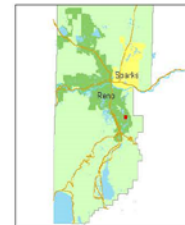
STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
 Michael E. Clark, Assessor

1001 East Ninth Street
 Building D
 Reno, Nevada 89512
 (775) 328-2221



Feet
 0 25 50 75 100

1 inch = 100 feet



created by **NLH 06/04/2012**

last updated: **SR 11/28/16 SR 3/6/17**

area previously shown on map(s)

165-01

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C.A. = COMMON AREA

