

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 28, 2020

PRESENT:

**Eugenia Larmore, Chair**  
**James Ainsworth, Member**  
**Barbara “Bobbi” Lazzarone, Member**  
**Daren McDonald, Member**  
**James Richards, Member**

**Jan Galassini, Chief Deputy 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. Chair Larmore called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**20-106E      PUBLIC COMMENT**

There was no response to the call for public comment.

**20-107E      SWEARING IN**

There were no appraisers to be sworn in.

**20-108E      WITHDRAWN PETITIONS**

There were no petitions withdrawn.

**20-109E      CONTINUANCES**

There were no requests for continuance.

**20-110E      PARCEL NO. 011-251-06 – RAMASASTRY, JAYARAM & PETRA**  
**– HEARING NO. 20-0049**

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 634 Saint Lawrence Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supporting documentation, 2 pages.

**Exhibit B:** Supporting documents, 2 pages.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

**Exhibit II:** Email correspondence, 3 pages.

On behalf of the Petitioner, Mr. Jayaram Ramasastry was sworn in by Chief Deputy County Clerk Jan Galassini.

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

Mr. Ramasastry provided additional documents to the Board, which were placed on file with the Clerk. He stated the Appraiser went to his home to discuss the appeal he filed. He opined the street was a one-way street with significant traffic and explained the house was 100 years old, though the condition was passable. He agreed with the assessment for the first floor but believed the second floor was not accurate due to the ceiling being sloped. He thought the second floor was assessed at 102 square feet more than it should be. He stated the basement had a water issue and half of it was not usable because the sink did not have the necessary pump to work; the entire basement was not in good condition. The condition of the house, he summarized, needed improvements and he thought an adjustment should be made to the taxable value.

Appraiser Greener provided additional documentation to the Board, which was placed on file with the Clerk. She stated it was brought to her attention by the Petitioner that information concerning square footage and bedroom and fireplace inventory counts was incorrect. She said a walkthrough and measurements were performed with the Petitioner's permission; the Petitioner agreed with the measurement of the first floor but disagreed with the square footage of the second. She noted adjustments had been made accordingly to correct the fireplace and bedroom inventory count. She explained stairways and closets were included in the square footage because construction costs were involved, and it was considered usable space. She noted a separate cost calculation under Marshall & Swift (MS) accounted for slanted roofs and shorter walls. She indicated the Petitioner did not agree with the measurement of the second floor, but the entire home was measured and calculated according to MS guidelines. In the basement, an adjustment was made to correct the room as finished; the square footage was corrected and an adjustment was made for quality due to the inoperable sink. She remarked discussions had occurred related to the home being located on a one-way street, which she felt should have less traffic and not be a detriment to the valuation of the property. The comparables listed supported the land value, and the Assessor's Office recommended a reduction to \$86,256 to correct the changes related to improvement values. She stated the current total taxable value did not exceed the actual cash value.

Mr. Ramasastry thanked the Assessor's Office staff for being polite and professional. He stated he wanted to bring equitable value to the taxes he paid. He indicated the reevaluation by the Assessor's Office was slightly different than his assessment. He requested the Board consider the information he provided and authorize more downward adjustments.

Member McDonald asked Appraiser Greener about the recalculations made under MS guidelines and the condition standards that were used. Appraiser Greener stated the appeal pertained to both square footage and the condition of the basement, and it also referred to the cost estimate. She noted the basement improvement value was reduced due to the condition and square footage, which were taken from MS costs. Member McDonald mentioned the house was being valued in excess of the cap, and he did not believe there would be a change in the tax bill. Appraiser Greener stated there would not be a change on the tax bill because the current total taxable value was \$220,000; the reduction would reduce it to \$214,000, but the property was currently abated at a value of \$129,000. She said the Petitioner's concerns were addressed and reductions were made, but it would not affect his tax bill.

There was no response to the call for public comment.

With regard to Parcel No. 011-251-06, 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 Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the taxable improvement value be reduced to \$86,256 and the taxable land value be upheld, resulting in a total taxable value of \$214,256 for tax year 2020-21. The reduction was based on the square footage and the inventory count. 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.

**20-111E      PARCEL NO. 165-262-10 – SHIGIHARA FAMILY TRUST – HEARING NO. 2240F19**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 2240F19.

The Assessed Valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 9259 Red Springs Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Jeff Cronin, Appraiser, oriented the Board as to the location of the subject property. He stated that, due to a technical error, the building permit had not been uploaded in the Assessor's Office database when the building was complete. This RCR was to correct the valuation.

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member Richards, which motion duly carried, it was ordered the land value be upheld and the improvement value be increased to \$438,354, resulting in a total taxable value of \$510,524 for RCR Number 2240F19 as recommended by the Assessor's Office. 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.

**20-112E      PARCEL NO 085-730-03 – LOPEZ GUTIERREZ et al –**  
**HEARING NO. 2336F19**

**INCREASE** – For consideration of and action to approve or deny on roll change request (RCR) Number 2336F19.

The Assessed Valuation was reviewed for the 2019-20 taxable valuation on land and improvements located at 5375 Sidehill Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioners**

None.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 24 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Diana Arias, Appraiser, oriented the Board as to the location of the subject property. She stated the mobile home on this property was converted to real property in May of 2019. This RCR was to correct the valuation.

There was no response to the call for public comment.

On motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered the land value be upheld and the improvement value be increased to \$52,478, resulting in a total taxable value of \$127,678 for RCR Number 2336F19 as recommended by the Assessor's Office. 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.

**20-113E      ROLL CHANGE REQUESTS – PERSONAL PROPERTY ACCOUNTS**

**DECREASE** – consideration of and action to approve or deny RCR No. 4 – Personal Property Accounts (RCR 4-1 THROUGH 4-14)

<b>Roll No.</b>	<b>Petitioner</b>	<b>RCR No.</b>
2001358	HAPPY TAX	4-1
2002266	NAT'L COUNCIL OF JUVENILE & FAMILY COURT JUDGES	4-2
2004180	DA VINCIS	4-3
2004557	A1 FINGERPRINTING	4-4
2115877	KATHERINE A MARTIN LCSW LADC	4-5
2118229	B AND B SWEEPING	4-6
2118370	CRAFTY VANN	4-7
2123054	FARMERS INSURANCE AGENCY	4-8
2129080	NEVADA ADVANCED PAIN SURGICAL CENTER	4-9
2182045	TWENTYEIGHTY INC	4-10
2410815	SUPREME LENDING	4-11
2410900	SUPREME LENDING	4-12
2461890	IT HEATING & AIR	4-13
2500532	RENO A & E LLC	4-14

On behalf of the Assessor and having been previously sworn, Shannon Scott, Appraiser, explained that the subject personal properties were incorrectly assessed due to clerical errors or corrections to estimated accounts. She indicated it was the Assessor's recommendation to reduce the personal property values.

There was no response to the call for public comment.

On motion by Member McDonald, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 4-1 through 4-14 as set forth on the spreadsheet attached to the Roll Change Request. With those adjustments, it was found that the subject personal property is valued correctly and the total taxable value does not exceed full cash value.

**20-114E**      **APPROVAL OF MINUTES** Approval of minutes for the County Board of Equalization meetings of January 22, 2020 and February 7, 2020.

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which was duly carried, it was ordered that the minutes of January 22 and February 7 be approved.

**20-115E**      **APPROVAL OF OTHER MINUTES FROM THE 2020 MEETINGS**

Chief Deputy County Clerk Jan Galassini stated there was a law in place requiring minutes to be approved within 45 days. Since there would not be another meeting before the end of the year, the proposed minutes would be emailed to Board Members and Board approval emailed to the County Clerk by March 26, 2020.

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member McDonald, which duly carried, it was ordered that the minutes for the meetings of February 19, 2020, February 20, 2020, and February 28, 2020 be approved via email to the Clerk's Office by March 26, 2020.

**20-116E**      **BOARD MEMBER COMMENTS**

Vice Chair Ainsworth thanked the Assessor's Office staff for making the Board's job simple.

Chair Larmore expressed appreciation for the responsiveness and the willingness of the Assessor's Office to work with petitioners. She mentioned she was grateful for the lack of petitions this year. She thanked the Clerk's Office, the District Attorney's Office, the IT staff, and the Board.

**20-117E**      **PUBLIC COMMENT**

On the call for public comment, Chief Property Appraiser. Rigo Lopez noted Chair Larmore covered thanking everyone. He thanked the Clerk and her staff for their work on some challenging decision letters. He said it was nice to see departments working together within the County. As public servants to taxpayers, he stated they took their jobs seriously and provided answers to taxpayers' questions. He thanked the District Attorney's Office for their guidance and said they could not do these meetings without the technical staff. He thanked the Board for another good year and extended an invitation to the Board members to visit the Assessor's Office if they ever wanted to learn more about the processes. He thanked the Assessor's Office staff for the pride they put into their work.

Chief Deputy County Clerk Jan Galassini thanked the Board and said this was an enjoyable Board to work with. She noted Daren McDonald was a new Member this year and hoped all Members would return next year. She stated it was a privilege to work with the Assessor's Office and was thankful for the IT staff who made sure everything worked smoothly. She noted there was new staff in the Assessor's Office and understood the amount of training they needed before the annual process started. She thanked the entire County Clerk staff for their hard work and the District Attorney for keeping everyone out of jail.

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**9:42 a.m.** There being no further business to discuss, the meeting was adjourned.

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**EUGENIA LARMORE**, Chair  
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  
Doni Gassaway, Deputy Clerk*