

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 5, 2021

PRESENT:

Eugenia Larmore, Chair
James Ainsworth, Vice Chair
Dennis George, Member
Barbara “Bobbi” Lazzarone, Member
Daren McDonald, Member

Janis Galassini, County Clerk
Jennifer Gustafson, Deputy District Attorney
Michael Large, 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:

21-015E PUBLIC COMMENT

There was no response to the call for public comment.

21-016E SWEARING IN

Jan Galassini, County Clerk, swore in the appraisal staff.

21-017E WITHDRAWN PETITIONS

There were no petitions withdrawn.

21-018E CONTINUANCES

There were no requests for continuance.

21-019E PARCEL NO. 122-127-06 – HIGGINS 2007 TRUST, CHARLES & SARAH – HEARING NO. 21-0016

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 565 Ponderosa Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 122-127-06 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$521,793, resulting in a total taxable value of \$845,793 for tax year 2021-22. 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.

21-020E PARCEL NO. 156-084-04 – PICK TRUST, BRIAN & MELISSA – HEARING NO. 21-0023

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 4720 W. Pinewild Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 156-084-04 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$185,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$187,524 for tax year 2021-22. 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.

21-021E PARCEL NO. 043-271-11 – HEATH, LEROY L & TERESA A. – HEARING NO. 21-0001E20

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 7586 Devonshire Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 043-271-11, 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 Petitioner be granted an exemption for property taxes for tax year 2020-21, pursuant to NRS 361.155.

21-022E PARCEL NO. 036-282-05 – RITCHEY, VALDON R. & VICKI – HEARING NO. 21-0003E20

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 939 Palmwood Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 036-282-05, 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 Petitioner be granted an exemption for property taxes for tax year 2020-21, pursuant to NRS 361.155.

21-023E PARCEL NO. 028-144-11 – DURAN, EDUARDO JR. – HEARING NO. 21-0004E20

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 102 Granada Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 028-144-11, 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 Petitioner be granted an exemption for property taxes for tax year 2020-21, pursuant to NRS 361.155.

21-024E PARCEL NO. 161-152-07 – KIRSTE, CINDY M. & WILLIAM P. –
HEARING NO. 21-0005E20

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 9155 Jackhammer Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 161-152-07, 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 Petitioner be granted an exemption for property taxes for tax year 2020-21, pursuant to NRS 361.155.

21-025E PARCEL NO. 528-131-22 – RODRIGUEZ, SARAH & JOSEPH –
HEARING NO. 21-0006E20

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 6767 Bambey Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 528-131-22, 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 Petitioner be granted an exemption for property taxes for tax year 2020-21, pursuant to NRS 361.155.

21-026E PARCEL NO. 012-142-23 – EDDY HOUSE – HEARING NO. 21-0007E20

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 888 Willow Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 4 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

There was no response to the call for public comment.

With regard to Parcel No. 012-142-23, 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 Petitioner be granted an exemption for property taxes for tax year 2020-21, pursuant to NRS 361.155.

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21-027E Hearings for Parcel Nos. 132-560-09 through 132-560-12, Petitions 21-0018 through 21-0021, were consolidated and heard together.

PARCEL NO. 132-560-09 – G & C PROPERTIES LTD – HEARING NO. 21-0018

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 872 Tanager Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 6 pages.

Exhibit B: Photographs, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Petitioner Greg Flanders was sworn in by County Clerk Jan Galassini.

Deputy District Attorney Michael Large suggested the Board recess briefly to allow a copy of Petitioner's Exhibit A to be provided to Member McDonald, who was attending remotely via Zoom. Ms. Galassini distributed copies to the Board Members attending in person and stated copies of the documents would be placed on the record.

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

9:12 a.m. **The Board recessed.**

9:22 a.m. **The Board reconvened with all Members present.**

Mr. Flanders described the subject property, a condominium located within a 64-unit complex known as Pinebrook, which had been converted from cooperative to fee-simple ownership and deed-restricted to provide affordable housing for low-income residents. He stated he owned four of the units and was a member of the complex's homeowners' board. His petition included a letter from the Pinebrook Homeowner Association, indicating he had the support of others in the complex. He explained that, in the interest of saving time and resources, no other homeowners had submitted petitions, but he represented multiple owners in the complex. He reviewed information provided in Petitioner's Exhibit A and concluded it was difficult for owners to have taxes increased when they were unable to increase rent amounts. He indicated recent value increases seemed unfair and unequal among similar properties.

Ms. Arias spoke regarding recent sales of two nearly identical properties listed in the hearing evidence packet. She stated these sales were recent, occurring between August 2019 and September 2020, and supported a value increase of 34 percent. However, due to the fact that there were only two recent sales, it was decided an increase of only 17 percent was more appropriate. There was also a post-lien sale supporting an increase of more than 30 percent, and recent sales within the subject property itself. She agreed the Toepa Condominiums property was similar, but had some inferior characteristics, such as being 17 years older, having a smaller footprint, and its location on Tahoe Boulevard.

Member Lazzarone asked how the owners' inability to increase rents due to deed restrictions at the subject property had been considered by the Assessor's Office. Ms. Arias remarked the comparable properties whose recent sales had been used to determine the subject's value were also deed restricted.

Senior Appraiser Mike Gonzales added that the recent sales for other deed-restricted properties in the subject area, and whatever detriment the deed restrictions might have on the sales prices, were indicated in the current selling price and reflected what individuals were willing to pay for a deed restricted property in the area.

Member Lazzarone wondered whether owners at the subject property had been aware of the deed restrictions when they purchased units. Mr. Gonzales responded knowledgeable buyers would have known about the deed restrictions when they purchased units in the subject property.

Member George and Mr. Gonzales further discussed the owners' inability to increase rents at the subject property and the correlation between property taxes and recent sales prices. Mr. Gonzales responded the Assessor's Office did not deal with taxes. Since there was no vacant land in this case, the Nevada Revised Statutes required assessors to use the allocation method to value the property, which involved consideration of recent sales. He clarified the Assessor's Office did not consider taxes or the effect of taxes on a property in this or any case.

Member George stated he appreciated the input, but the Board of Equalization dealt with taxes. Chief Deputy Assessor Corey Burke interjected, clarifying the Board dealt with assessed values, not taxes. The assessed value was then used to calculate the property tax bill. In this case, the property had been valued at \$70,000, while recent comparable properties had sold for \$270,000. If Member George wanted to discuss taxes, she continued, the land value on the subject property had increased from \$37,400 to \$43,700, resulting in an increase of approximately \$2.50 per month in taxes, or \$29 for the entire year. Further, tax increases were beyond the control of the Assessor's Office, as the 8 percent increase was mandated by legislation. The Assessor was only responsible for determining values.

Mr. Flanders expressed frustration that the Toepa Condominiums had not been used to value the Pinebrook units. He opined the difference between the two valuations was inequitable despite the properties' age differences. He reiterated the reasons he felt the two properties were comparable and concluded that if he were to sell his properties, he would value the Toepa properties higher and sell them for more than the Pinebrook units. He stated there had been sales within the Toepa complex during 2020, but he was not certain whether they occurred in time to be used for the current fiscal year.

Chair Larmore indicated she did not feel the business income earned on renting the condominium was relevant. She thought the question was whether the Assessor's Office should value the Pinebrook units based on the recent sales within the

subject property, or whether staff should also consider the value of the other properties mentioned by the Petitioner, such as the Toepa Condominiums.

Member Lazzarone asked why the Toepa Condominiums had not been used to value the subject property. Ms. Arias responded that, at the time of the subject property's reappraisal for Fiscal Year 2019-2020, there were no recent sales posted in the Toepa complex, but there were recent sales within the Pinebrook complex itself. Those sales, she said, were the best indicators of the subject property's value for the current taxable year.

Ms. Arias acknowledged there had been post-lien date sales in the Toepa complex during 2020, as Mr. Flanders had mentioned. She said those sales would be used in the upcoming reappraisal for the Toepa property, and she expected the Toepa complex's value would also increase as a result.

Member McDonald understood the subject property's deed restriction limited rents to some extent based on income level. He asked the Petitioner whether property owners were limited to charging a fixed or set rent price, or if those rent limits changed over time if poverty levels fluctuated.

Mr. Flanders answered the amounts landlords could charge for rent were suggested amounts based on Washoe County's median income level, which also determined the amount property owners could sell the units for. He noted the subject property's deed restrictions made it more difficult to obtain mortgages for the units, as well as to sell them, but he acknowledged there was no specific number as far as what the units could be rented for.

There was no response to the call for public comment.

With regard to Parcel No. 132-560-09, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**PARCEL NO. 132-560-10 – G & C PROPERTIES LTD – HEARING
NO. 21-0019**

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 872 Tanager Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 6 pages.

Exhibit B: Photographs, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Petitioner Greg Flanders was sworn in by County Clerk Jan Galassini.

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

Discussion for Hearing Nos. 21-0018 through 21-0021 was consolidated; refer to Hearing No. 21-0018 for discussion detail regarding this item.

There was no response to the call for public comment.

With regard to Parcel No. 132-560-10, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

PARCEL NO. 132-560-11 – G & C PROPERTIES LTD – HEARING NO. 21-0020

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 872 Tanager Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 6 pages.

Exhibit B: Photographs, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Petitioner Greg Flanders was sworn in by County Clerk Jan Galassini.

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

Discussion for Hearing Nos. 21-0018 through 21-0021 was consolidated; refer to Hearing No. 21-0018 for discussion detail regarding this item.

There was no response to the call for public comment.

With regard to Parcel No. 132-560-11, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

PARCEL NO. 132-560-12 – G & C PROPERTIES LTD – HEARING NO. 21-0021

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 872 Tanager Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 6 pages.

Exhibit B: Photographs, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

Petitioner Greg Flanders was sworn in by County Clerk Jan Galassini.

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

Discussion for Hearing Nos. 21-0018 through 21-0021 was consolidated; refer to Hearing No. 21-0018 for discussion detail regarding this item.

There was no response to the call for public comment.

With regard to Parcel No. 132-560-12, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

21-028E Hearings for Petitions 21-0058R20A and 21-0058R20B, which were retroactive for the 2020 tax year, were consolidated and heard together.

PARCEL NO. 236-120-04 – EDWARDS TRUST, JOHN & EUNICE – HEARING NO. 21-0058R20A

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 9156 Erickson Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 26 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Via the Zoom app, Petitioners John and Eunice Edwards were sworn in by County Clerk Jan Galassini.

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

Mr. Edwards said he and his wife wished to contest the recent value increase on their property. They believed the increase was based on development and the price of recent sales in the neighborhood. Ms. Edwards felt other nearby comparables, some of which were superior properties, were valued lower than their property. She did not understand the reasoning for this.

Mr. Edwards explained the developer of their neighborhood had not been able to develop everything as intended, which resulted in oversized lots being placed next to the adjacent properties. Mr. Edwards stated he and his wife had purchased two of those lots. When assessed, those lots had been compared to other recently sold properties in the area, but the Petitioners felt the comparison was inaccurate as those lots were different, larger, and in a more expensive neighborhood. Mr. Edwards expressed confusion as to why their land values seemed escalated when compared to the adjoining community.

Ms. Edwards opined the land value should be used, rather than the improvement value. She wondered whether inflation had also been a factor in the determination of their property's value.

Chair Larmore asked whether the Petitioners believed the comparable properties they suggested would be more appropriate for valuing the subject property. Mr. Edwards confirmed they did.

Mr. Sarman noted the property valuation in question was for the 2020 tax year, which typically would have been heard the previous spring, but there had been no roads or utilities to consider in the valuation prior to 2020, which resulted in a large underdevelopment discount on the property. As the roads and utilities were added, the value increased and the underdevelopment discount was removed; however, there were time constraints that limited which sales could be used to value the property.

Mr. Sarman reviewed the comparable sales listed in Assessor's Exhibit I, explaining similarities and differences between those properties and the subject, such as inferior access and improvements. He stated the best available indicator of value was the recent sale of the subject property itself.

Member McDonald and Mr. Sarman discussed the value of the property in relation to the improvements that had been done at the time of the assessment, as well as the effect of new roads and utilities added within the subdivision as the neighborhood was further developed. Mr. Sarman felt the Petitioners would have paid even more for their property had the improvements existed on the lot at the time of the sale.

Ms. Edwards asked why another property within the same development had sold for \$200,000 but was only assessed at a value of \$55,000. Mr. Sarman responded the Assessor's Office could not consider that sale in the current hearing because of when it had occurred, but it could be considered in the next hearing.

Mr. Edwards wanted to know why the subject property had been assessed in comparison to the development rather than the adjoining community. Chair Larmore noted the amenities offered in the more developed part of the neighborhood increased the value of the land, whereas parcels in the older section of the development had limited access, which decreased the value of the land. Mr. Sarman agreed, explaining the subject property had a private access easement, as opposed to other properties with inferior access. He recalled the appraiser had gotten stuck on the road while traveling to look at one of the properties for comparison, as the hill was particularly steep.

Member George asked whether the situation was the same for both parcel numbers being heard together; Chair Larmore confirmed it was.

Member McDonald asked about the actual purchase price paid by the Petitioners for the land. Mr. Edwards explained he and his wife did not have a lot of time to negotiate during the purchase and had considered buying a third lot but ended up not

doing so. He recalled that a similar lot, which he felt was not a direct comparison to the subject property, had appraised for \$170,000 and sold for \$200,000. The lot had road access and was stubbed for water and sewer, but it was not bulldozed and was located on a hill with very raw land. He believed the building cost for his properties would be higher than other lots which were flat. If there was access to their property through the back of the adjoining neighborhood, he indicated it might be more valuable as the drive to the property would be quicker, but this was not the case.

Vice Chair Ainsworth expressed uncertainty regarding the most appropriate section of the Nevada Revised Statutes (NRS) to cite in a motion for the petitions in question. Deputy District Attorney Michael Large noted NRS sections 361.355 through 361.357 would apply regarding valuation.

There was no response to the call for public comment.

With regard to Parcel No. 236-120-04, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet their burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

PARCEL NO. 236-120-05 – EDWARDS TRUST, JOHN & EUNICE – HEARING NO. 21-0058R20B

A Petition for Review of Assessed Valuation was received protesting the 2020-21 taxable valuation on land and improvements located at 9162 Erickson Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 26 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Via the Zoom app, Petitioners John and Eunice Edwards were sworn in by County Clerk Jan Galassini.

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

Discussion for Hearing Nos. 21-0058R20A and 21-0058R20B was consolidated; please refer to Hearing No. 21-0058R20A for discussion detail regarding this item.

There was no response to the call for public comment.

With regard to Parcel No. 236-120-05, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

21-029E Hearings for Petitions 21-0058A and 21-0058B were consolidated and heard together.

PARCEL NO. 236-120-04 – EDWARDS TRUST, JOHN & EUNICE – HEARING NO. 21-0058A

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 9156 Erickson Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 26 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

Via the Zoom app, Petitioners John and Eunice Edwards were sworn in by County Clerk Jan Galassini.

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

Mr. Edwards spoke about a recent sale of a similar property he felt was comparable to the subject property. He indicated he was not certain why the subject property had been assessed much higher than a similar property that recently sold.

Mr. Sarman stated the sale of the comparison property occurred on October 27, 2020, after the appraisal. He explained the comparison property in question had a discount applied to it because it had previously been owned by the developer.

Nevada Revised Statutes (NRS) section 361.127 allowed a discount for parcels owned by developers, and the Assessor's Office reviewed these properties at the end of each year to determine which had been sold to individuals, in order to remove the discount if it was no longer applicable. When reassessed in the spring, Mr. Sarman continued, the discount would be removed. He thought the owner might choose to appeal the following year, but he felt the property was appropriately valued for the current year. He reviewed the reasons why he felt the subject property was superior to the comparison property, including more direct access, better topography, and a lesser impact due to nearby traffic. He believed Land Sale 1 was the strongest comparable property.

Member Ainsworth and Mr. Sarman discussed development discounts and their impact on appraisals until developments were finished and sold, as well as subdivision discounts, which were applied after streets had been put in. The developer still owned the properties until selling to individual buyers.

Member McDonald wanted to know more about the amount of the discount. Mr. Sarman explained the discounts varied, but the discount was 30 percent for the subject property.

Ms. Edwards spoke regarding easements, opining they were not necessarily a disadvantage for adjoining property owners. Mr. Edwards felt the property behind the subject property was completely different from the property adjacent to the lot which had recently been sold. He displayed a photo of the lot in question, and wanted to know why everything seemed to be appraised at \$180,000 regardless of lot size.

Chair Larmore discussed the ways in which similar lots were appraised and how the taxable value was used to calculate the assessed value.

Mr. Sarman explained similar lots typically received the same base valuation, but each property's individual utilities, any easements that impacted the property, and the lot's ease of access could change those values.

Chair Larmore repeated that the lot in question currently had a developer discount which would be removed in the spring, and she opined it was therefore not a truly equal comparison. Mr. Edwards stated it was not an inferior property if access or the adjoining properties were taken into consideration.

There was no response to the call for public comment.

Mr. Large requested copies of the photographs displayed by the Petitioners. Ms. Galassini indicated the photographs had been captured and would also be viewable on the Zoom video recording of the meeting.

With regard to Parcel No. 236-120-04, which petition was brought pursuant to NRS 361.356, 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 Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

PARCEL NO. 236-120-05 – EDWARDS TRUST, JOHN & EUNICE – HEARING NO. 21-0058B

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 9162 Erickson Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 26 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

Via the Zoom app, Petitioners John and Eunice Edwards were sworn in by County Clerk Jan Galassini.

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

Discussion for Hearing Nos. 21-0058A and 21-0058B was consolidated; please refer to Hearing No. 21-0058A for discussion detail regarding this item.

There was no response to the call for public comment.

With regard to Parcel No. 236-120-05, which petition was brought pursuant to NRS 361.356, 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 Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

21-030E ROLL CHANGE REQUEST – PARCEL 089-274-05

DECREASE – Consideration of and action to approve or deny RCR No. 2-1.

Assessor's Parcel No.	Property Owner	RCR No.
089-274-05	JOHNSON, DIANNA M	2-1

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 to approve the recommendation of the Assessor's Office to decrease the values for RCR No. 2-1 as set forth on the spreadsheet attached to the Roll Change Request. With those adjustments, it was found that the subject property is valued correctly and the total taxable value does not exceed full cash value.

21-031E ROLL CHANGE REQUESTS – MAYBERRY LOFTS

DECREASE – consideration of and action to approve or deny RCR No. 1 – Mayberry Lofts subdivision (RCR 1-1 THROUGH 1-8).

Assessor's Parcel No.	Property Owner	RCR No.
009-861-01	MICHAEL & AMY GERBUS FAMILY TRUST	1-1
009-861-02	MICHAEL & AMY GERBUS FAMILY TRUST	1-2
009-861-03	MICHAEL & AMY GERBUS FAMILY TRUST	1-3
009-861-04	MICHAEL & AMY GERBUS FAMILY TRUST	1-4
009-861-05	MICHAEL & AMY GERBUS FAMILY TRUST	1-5
009-861-06	MICHAEL & AMY GERBUS FAMILY TRUST	1-6
009-861-07	MICHAEL & AMY GERBUS FAMILY TRUST	1-7
009-861-08	MICHAEL & AMY GERBUS FAMILY TRUST	1-8

On motion by Member Lazzarone, 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. 1-1 through 1-8 as set forth on the spreadsheet attached to the Roll Change Request. With those adjustments, it was found that the subject properties are valued correctly and the total taxable value does not exceed full cash value.

21-032E ROLL CHANGE REQUEST – INCREASES

INCREASE – Set hearing date and time for consideration and action on the Roll Change Requests (RCR) for the following parcels:

Assessor’s Parcel No.	Property Owner	RCR No.
032-062-21	RHEMA CHRISTIAN CHURCH	263F20
035-093-12	DE TORRES, LAURA F et al	3-1

County Clerk Jan Galassini stated these RCRs were taxable value increases for which notices of hearing would need to be sent. She suggested a hearing date of February 26, 2021.

On motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered the Roll Change Request Increases be heard on February 26, 2021.

21-033E BOARD MEMBER COMMENTS

Vice Chair Ainsworth thanked staff for preparing the meetings.

Member Lazzarone stated it was good to be back and opined everyone on the Board did their best to be fair and impartial. She felt the Board of Equalization was important for the citizens of Washoe County, and she expressed gratitude that she was able to be a part of the Board’s processes.

21-034E PUBLIC COMMENT

There was no response to the call for public comment.

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10:54 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned without objection.

EUGENIA LARMORE, Chair
Washoe County Board of Equalization

ATTEST:

JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
LJ Burton, Deputy Clerk*