

**ASSESSOR'S**

**EVIDENCE**

# Washoe County Board of Equalization

## Appeal Summary Page - Secured Roll

Hearing # 23-0070  
Hearing Date 2/15/2023  
Tax Year 2023

APN: 074-090-42

Owner of Record: CAMPOS, ARMAN I

Property Address: 0 UNSPECIFIED

Parcel Size: 40.00 AC

Description / Location: The subject property is forty acres of vacant rural land. It is located in the outlying north directly south of High Rock Rd approximately 7.75 miles northwest of Flannigan, NV and just 2.5 miles east of the California border.

2023/24 Taxable Value:	Land:	\$16,000
	Improvements:	\$0
	Total:	\$16,000
	Taxable Value / AC.	\$400

Sales Comparison Approach: Indicated Value Range: \$33,750-\$35,000  
Indicated Value Range / ACRE \$816-\$870



Conclusions: The comparable sales indicate a total value range of \$816 per acre to \$870 per acre. Most weight was given to LS-1 and LS-2 due to being the most similar to the subject property in location, size and characteristics. The total taxable value of the subject at \$400 per acre does not exceed full cash value. Therefore, it is recommended that the current total taxable value be upheld.

RECOMMENDATION: Uphold X Reduce

ASSESSOR'S EXHIBIT I  
8 PAGES

\$0.00

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (Vacant Land)

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$16,000	\$5,600	Txble
IMPROVEMENTS:	\$0	\$0	\$/ Unit
TOTAL:	\$16,000	\$5,600	\$16,000

HEARING:	23-0070
DATE:	2/15/2023
TIME:	TBD
TAX YEAR:	2023
VALUATION:	Reappraisal

OWNER: CAMPOS, ARMAN I

SUBJECT	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
	074-090-42	0 UNSPECIFIED	40.00	AC	GR	-	-	The subject is a level square shaped parcel with dirt road access. Like most parcels in this area, utilities are unfeasible and the subject would require a well and septic

LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
LS-1	074-051-17	0 RAINBOW WAY	40.22	AC	GR	7/6/2022	\$35,000	LS-1 is a vacant rural parcel. The property is a level square shaped parcel with dirt road access.
LS-2	074-051-15	0 BONANZA LN	41.36	AC	GR	7/7/2022	\$33,750	LS-2 is a vacant rural parcel. The property is a level square shaped parcel with dirt road access.
LS-3	074-441-24	0 UNSPECIFIED	20.00	AC	GR	3/16/2022	\$34,380	LS-3 is a vacant rural parcel. The property is a level rectangular shaped parcel with dirt road access. The sale price of \$17,190 was adjusted for size +100% to \$34,380

RECOMMENDATIONS/COMMENTS: UPHOLD: X

The subject property consists of a forty acre GR zoned parcel. It is located in the rural north and has dirt road access via High Rock Road. The property has level topography, no power, no sewer and no water. All of the sales below are comparable recent sales from a similar rural area.

**LS-1** Is the recent sale of 40.219 acres on the corner of Bonanza Ln and Rainbow Way in the rural north of Washoe County. LS-1 is a level square shaped parcel with dirt road access. LS-1 has no water, no electricity and no septic. LS-1 is very similar to the subject.

**LS-2** Is the recent sale of 41.36 acres on Bonanza Ln just west of Rainbow Way in the rural north of Washoe County. The property is a level square shaped parcel with dirt road access. LS-2 has no water, no electricity and no septic. LS-2 is located in the playa, making it slightly inferior to the subject, but overall LS-2 is similar to the subject.

**LS-3** Is the recent sale of 20 acres sitting just west of Honey Lake Rd, and east of Rainbow Way in the rural north of Washoe County. The property is a level rectangular shaped parcel with dirt road access. LS-3 has no water, no electricity and no septic. LS-3 is inferior in size, but very similar to the subject.

The comparable sales indicate a total value range of \$816 per acre to \$870 per acre. Most weight was given to LS-1 and LS-2 due to being the most similar to the subject property in location, size and characteristics. The total taxable value of the subject at \$400 per acre does not exceed full cash value. Therefore, it is recommended the current total taxable value be upheld.

PREPARED BY: Sean Moses - Appraiser

REVIEWED BY: Steve Clement - Chief Appraiser



WASHOE COUNTY APPRAISAL RECORD

APN: 074-090-42

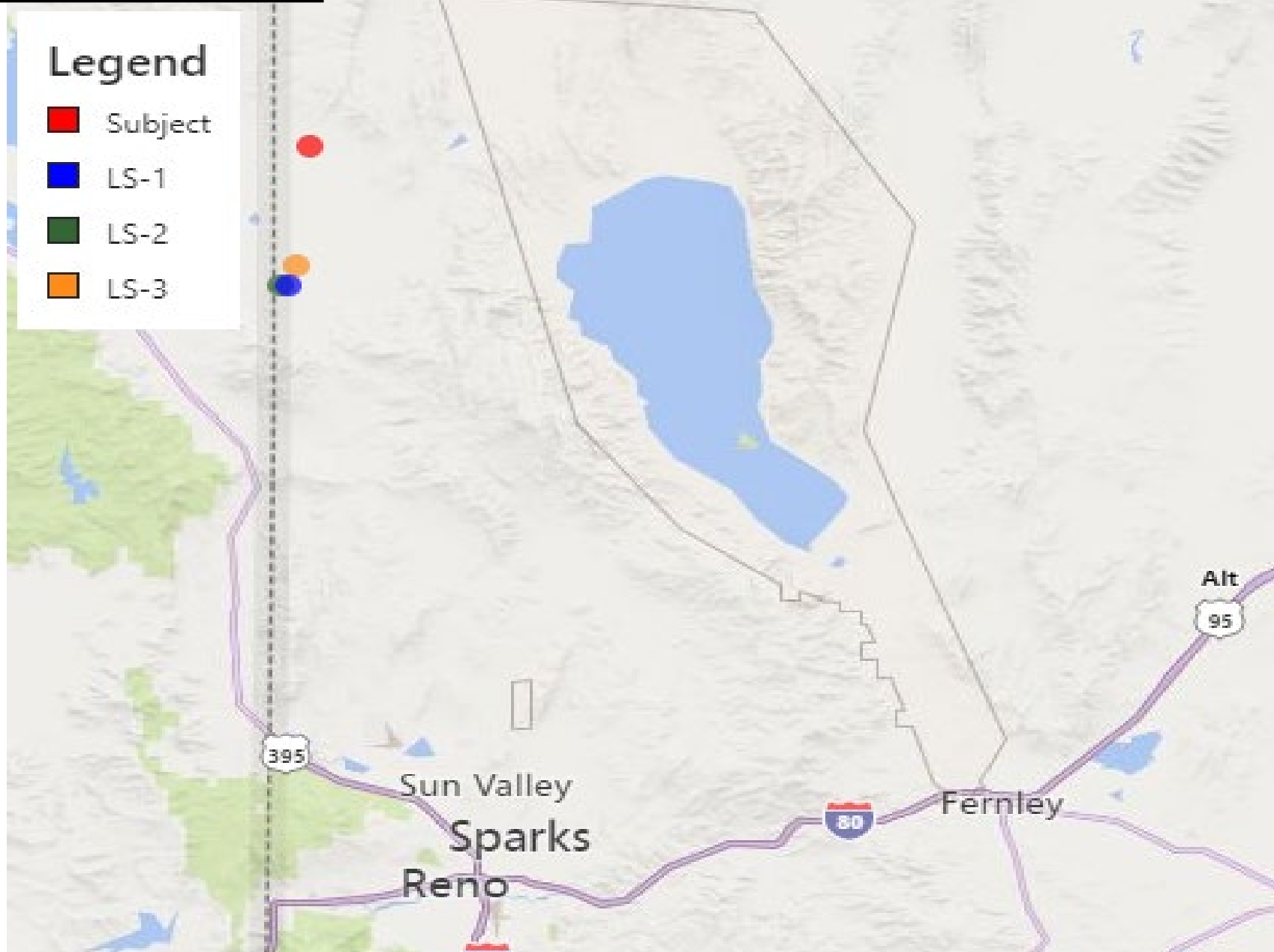
Owner CAMPOS, ARMAN I  
Keyline Description SW4 SW4 SEC 3 TWP 27 RGE 18

NBHD KAAZ Flanigan > 100 AC

Appr SDM

Activity Information						
Date	User ID	Activity Notes				
9/20/2022	SDM	Re-appraisal Review Aerial Review				
8/3/2012	CSS					
Sales/Transfer Information						
Grantor	Doc #	Date	LUC	Price	Verif	
S B GRANT & E B FRANKLIN	3545304	6/19/2007		22,500	2QC	
RUSSELL, CLIFFORD F	3373885	4/13/2006	120	4,577	2D	
RUSSELL, CLIFFORD F	3365379	3/24/2006	120	0	3BCT	
Permit Information						
Date	Permit	Description	Amount	Status	% Comp	

## NEIGHBORHOOD MAP



# SECTIONS 2, 3, 4, 5, 8, 9, 10 & 11 T27N - R18E

