

**ASSESSOR'S**

**EVIDENCE**

# Washoe County Board of Equalization

## Appeal Summary Page - Secured Roll

Hearing # 17-0078  
 Hearing Date 02/10/2017  
 Tax Year 2017

APN: 080-354-04  
 Owner of Record: FREDERICK, JAMES B  
 Property Address: 11945 CHESAPEAKE DR  
 Square Feet (Inc Finished Bsmt) 1,038  
 Built / WAY: 1978  
 Parcel Size: 0.93 AC

Description / Location: The subject consists of a 1,038 square foot single family residence built in 1978. It is located in Lemmon Valley, north of Lemmon Drive.

2017/18 Taxable Value:	Land:	\$36,800
	Improvements:	\$56,571
	Total:	<u>\$93,371</u>
	Taxable Value / SF	\$90

Sales Comparison Approach:	Indicated Value	\$187,500
	Indicated Value Range / S	\$184

Conclusions: Based on the comparable sales, taxable value does not exceed full cash value.



RECOMMENDATION: Uphold **X** Reduce

**ASSESSOR'S EXHIBIT I**  
**11 PAGES**

**WASHOE COUNTY BOARD OF EQUALIZATION**

RESIDENTIAL (SFR)

HEARING: 17-0078

	<b>TAXABLE VALUE</b>	<b>ASSESSED VALUE</b>	
LAND:	\$36,800	\$12,880	Txble
IMPROVEMENTS:	\$56,571	\$19,800	\$/SF
TOTAL:	\$93,371	\$32,680	\$90

DATE: 02/10/2017  
 TIME: \_\_\_\_\_  
 TAX YEAR: 2017  
 VALUATION: Reappraisal

OWNER: FREDERICK, JAMES B

SUBJECT						FIN	UNFIN			Baths	Built			Sale	
APN	Location	Land	Area	Sq Feet	GAR	BSMT	BSMT	QC	STRY	Beds	Full/Hlf	WAY	Sale Date	Sale Price	\$/SF
080-354-04	11945 CHESAPEAKE DR	0.93	AC	1,038	440			R20	SINGLE	3	2	1978	06/29/2015	\$155,000	\$149

**IMPROVED SALES**

SALE						FIN	UNFIN			Baths			Sale			
#	APN	Location	Land	Area	Sq Feet	GAR	BSMT	BSMT	QC	STRY	Beds	Full/Hlf	Built	Sale Date	Sale Price	\$/SF
IS-1	080-401-02	11835 JUNIPER ST	1.16	AC	1,080	480			R20	SINGLE	3	2 \ 0	1978	05/25/2016	\$200,000	\$185
IS-2	080-313-13	11555 LEMMON DR	1.05	AC	960	480			R20	SINGLE	3	1 \ 0	1975	11/03/2015	\$146,400	\$153
IS-3	080-343-07	11506 PEPPER WAY	1.05	AC	960	480			R20	SINGLE	3	1 \ 0	1973	05/10/2016	\$212,000	\$221
IS-4	080-302-10	11650 SITKA ST	1.05	AC	960			R20	SINGLE	3	1 \ 1	1971	02/04/2016	\$175,000	\$182	

**ALLOCATION SALES: See attached Neighborhood SFR Sales Land Allocation Analysis**

**RECOMMENDATIONS/COMMENTS:**

UPHOLD: **X**

REDUCE:

The subject property is a single family residence located in Lemmon Valley, north of Lemmon Drive. The subject property was built in 1978 and is a quality class 2.0 home with 1,038 square feet of living area, three bedrooms, two baths and an attached 440 square foot two-car garage and sits on a .93 acre lot.

All sales are slightly superior to the subject property in terms of lot size but all are approximately 1 acre lots -- comparable sales are 1.05 to 1.16 acre lots. Sale 1 is the same age and quality as the subject but slightly larger in living area by 42 square feet. Sales 2 and 3 are inferior in size, age and bathroom count. Sale 4 is inferior in age and bathroom count and does not have a garage (the original 308 square foot garage was converted into living area).

The sales indicate a range of \$153 to \$221 per square foot, which is well above the subject's taxable value of \$90 per square foot. Based on these sales, the taxable value does not exceed full cash value and it is recommended that the taxable value be upheld.

PREPARED BY: Stacey Jackson, Appraiser I

REVIEWED BY: Stacy Ettinger, Sr. Appraiser

<b>Reappraisal Year</b>  <b>2017</b>  <b>Appraiser</b>  <b>POLIPHINT</b>  <b>Date</b>  <b>9/29/2016</b>	<b>Allocation Data</b>			<b>Time Adj. Median Sales By Qtr</b>		<b>TV/SP Ratio</b>	<b>Sales &gt; 1.0</b>	<b># Qtr Sales</b>	<b>Yrly Chng</b>	<b>Qtrly Chng</b>
	<b>Sale Count:</b>		18	<b>2013 Qtr 3:</b>	None	NA	0	0		
	<b>Time Adj. Median Sale Price:</b>		\$245,036	<b>2013 Qtr 4:</b>	None	NA	0	0		
	<b>COD Sales:</b>		9.92	<b>2014 Qtr 1:</b>	None	NA	0	0		
	<b>Median SP @:</b>		<b>0.15</b> \$36,755	<b>2014 Qtr 2:</b>	None	NA	0	0		
	<b>Rounded Land Value:</b>		\$36,800	<b>2014 Qtr 3:</b>	None	NA	0	0		
				<b>2014 Qtr 4:</b>	None	NA	0	0		
				<b>2015 Qtr 1:</b>	None	NA	0	0		
				<b>2015 Qtr 2:</b>	None	NA	0	0		
				<b>2015 Qtr 3:</b>	None	NA	0	0		
			<b>2015 Qtr 4:</b>	None	NA	0	0			
<b>Misc Data</b>			<b>2016 Qtr 1:</b>	\$218,423	51.39%	0	6			
<b>Current TV Land Median:</b>		\$28,000	<b>2016 Qtr 2:</b>	\$253,156	46.23%	0	12		15.90%	
<b>% Change From Current Land TV:</b>		31.43%	<b>2016 Qtr 3:</b>	None	NA	0	0			
<b>Time Adj.</b>	<b>Min</b>	<b>Max</b>	<b>Monthly</b>	<b>2016 Qtr 4:</b>	None	NA	0	0		
<b>Sales Price:</b>	179,230	279,456	<b>% Time</b>							
<b>Bldg SqFt:</b>	960	2228	<b>Adjustment</b>							
<b>Land Size (ac)</b>	1.00	1.16	<b>0.50%</b>							

[Print & Save Final Allocation](#)

**Total Median Sales % Change: 15.90%**

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
080-302-10	11650 SITKA ST	1971	R20	2/4/2016	\$175,000	\$179,230	960	\$187	GFFF	1.05				
080-343-07	11506 PEPPER WAY	1973	R20	5/10/2016	\$212,000	\$213,777	960	\$223	GFFF	1.05				
080-292-05	11825 TUPELO ST	1979	R20	1/20/2016	\$188,000	\$193,006	1056	\$183	GFFF	1.05				
080-401-02	11835 JUNIPER ST	1978	R20	5/25/2016	\$200,000	\$201,184	1080	\$186	GFFF	1.16				
080-312-05	11528 SITKA ST	1973	R20	3/18/2016	\$224,900	\$228,746	1152	\$199	GFFF	1.05				
080-394-09	11645 FIR DR	1985	R20	4/29/2016	\$245,000	\$247,497	1268	\$195	GFFF	1.05				
080-356-04	11945 HEARTPINE ST	1974	R20	4/22/2016	\$225,000	\$227,552	1304	\$175	GFFF	1.05				
080-352-03	11765 DEODAR WAY	2003	R30	5/3/2016	\$233,100	\$235,324	1352	\$174	GFFF	1.05				
080-261-10	11040 CHESAPEAKE DR	2003	R25	4/8/2016	\$270,000	\$273,686	1385	\$198	GFFF	1.02				
080-331-09	210 IDAHO ST	1987	R20	4/26/2016	\$276,500	\$279,456	1416	\$197	GFFF	1.05				
080-321-03	11765 PEPPER WAY	1977	R20	5/5/2016	\$251,000	\$253,312	1418	\$179	GFFF	1.05				
080-416-04	11735 JUNIPER ST	1997	R25	1/8/2016	\$257,250	\$264,610	1456	\$182	GFFF	1.12				
080-404-08	555 OREGON BLVD	1982	R20	3/31/2016	\$239,000	\$242,575	1544	\$157	GFFF	1.00				
080-384-14	11770 JUNIPER ST	1986	R20	5/16/2016	\$255,000	\$256,887	1560	\$165	GFFF	1.05				
080-394-08	11625 FIR DR	1977	R20	3/30/2016	\$205,000	\$208,100	1768	\$118	GFFF	1.05				
080-394-08	11625 FIR DR	1977	R20	6/22/2016	\$265,000	\$265,350	1768	\$150	GFFF	1.05				
080-353-03	11845 HEARTPINE ST	1987	R20	4/18/2016	\$250,000	\$253,000	2052	\$123	GFFF	1.05				
080-381-05	11920 FIR DR	1979	R20	4/18/2016	\$270,000	\$273,240	2228	\$123	GFFF	1.00				

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:  
 11945 CHESAPEAKE DR WASHOE COUNTY  
 HEPPNER 3  
 LT 8  
 BLK 18

Owner & Mailing Address:  
 FREDERICK, JAMES B  
 8791 BOYSENBERRY WAY  
 ELK GROVE, CA 95624

WASHOE COUNTY APPRAISAL RECORD  
 2017

APN: 080-354-04

Card 1 of 1  
 Bld. 1-1



Tax District: 4000

printed: 01/30/2017

ACTIVE

5039.06

GFFF - Lemmon Valley - Heppner

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		PROD			
2017 NR	36,800	0	56,571	0	93,371	32,680	Building Value	45,630					
2016 FV	28,000	0	59,295	0	87,295	30,553	Extra Feature Value	10,941					
2015 FV	25,700	0	60,592	2,701	86,292	30,202	Land Value	36,800					
2014 FV	20,400	0	56,834	0	77,234	27,032	Taxable Value	93,371			Reopen		Code:
2013 FV	15,100	0	57,165	0	72,265	25,293	Exemption	0			Reappraisal		
2012 FV	16,600	0	58,042	0	74,642	26,125	FLAGS						
2011 FV	24,000	0	55,363	0	79,363	27,777	Type	Value					
2010 FV	32,400	0	60,128	0	92,528	32,385	Cap Code	CF15					
2009 FV	70,125	0	61,861	0	131,986	46,195	Eligible for Form?	YES			NC / C	New Land	New Sketch
2008 FV	82,500	0	61,444	0	143,944	50,380	Low Cap Percentage	0			By:		Date:
2007 FV	90,000	0	59,164	0	149,164	52,207							
2006 FV	44,542	0	60,170	0	104,712	36,649							

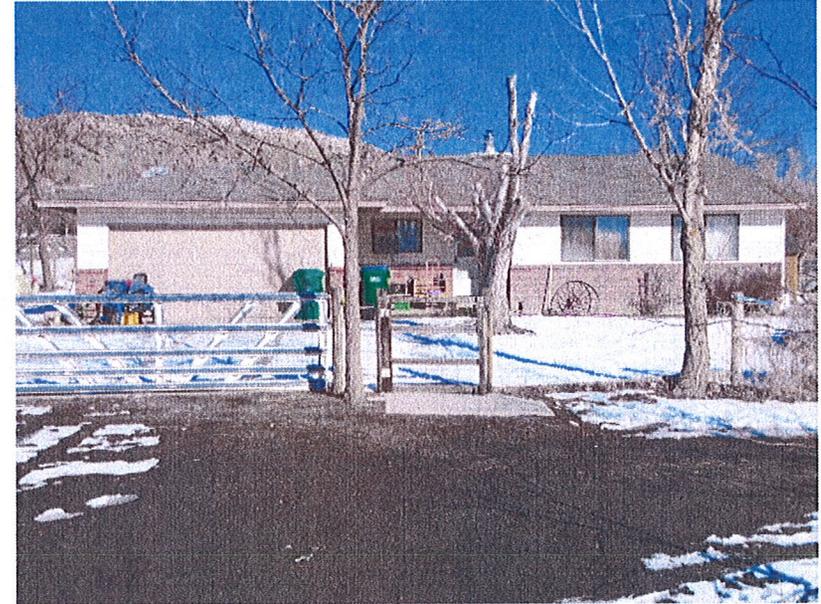
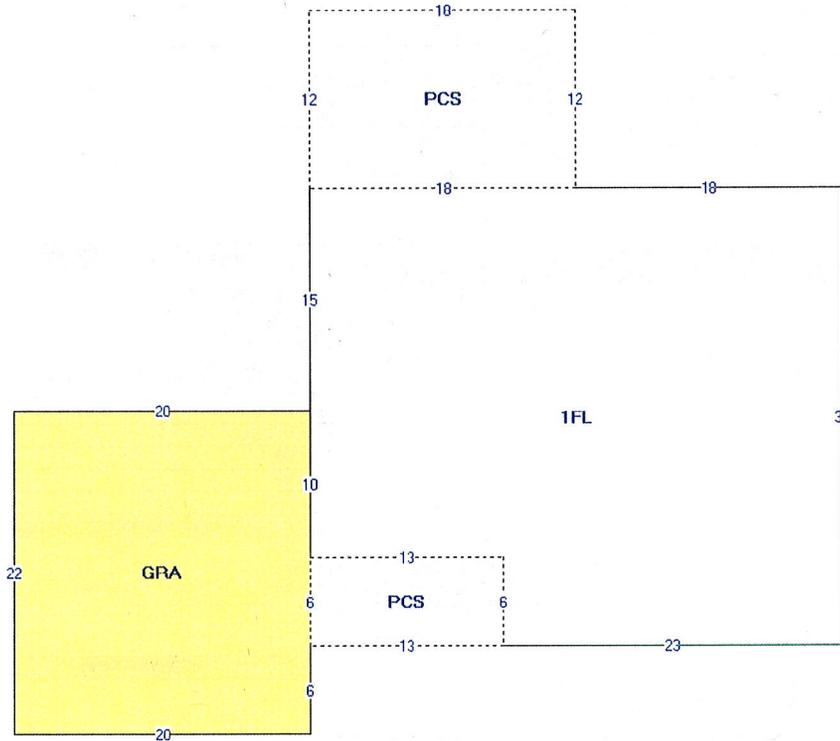
BUILDING DETAILS				BUILDING FEATURES AND ADJUSTMENTS				BUILDING SUB-AREAS				BUILDING COST SUMMARY	
Code	Description	Category	Units	Code	Description	Yr Bld	Units	Cost New	Tot Lump Sum Adj				
RES	Residential	Plumbing Fixtures	9	1FL	1FLR - FIRST FLOOR		1,038	85,583	10,654				
001	Sgl Fam Res ~	Base Appliance From MS	1	GRA	GARA - GARAGE ATTACHED		440	10,727	109,953				
01	SINGLE STORY	Living Units in Building	1	PCS	POR1 - PORCH CONCRETE SLAB		294	1,932	0				
20	Fair	Bedrooms	3	PRW	PRF1 - PORCH ROOF WOOD		78	1,057	58.50				
		Bath - Full	2										
Year Built	WAY	%Comp	Year of Addn/Remodel										
1978	1978	100											
BUILDING CHARACTERISTICS				Base Rate Adjustment		Construction Modifiers		Gross Living/Building Area		Perimeter		PROPERTY CHARACTERISTICS	
Category	Code	Type	%	Adj.		Adj.		1,038		198		Water Sewer Street	
Ext. Wall	5	SIDING/FR ~	80									Well Septic Paved	
Ext. Wall	7	BR VENEER/FR	20										
Roof Cover	2	COMP SHINGLE	100										
Base	1	MS FLOOR ADJ	100										
Heating Type	1	FA ~ FORCED	100										
Sub Floor	2	WOOD	100										
Energy	3	MODERATE ~	100										
Foundation	3	MODERATE ~	100										
Seismic	1	SEISMIC FRAME	100										

#	Bld	Date	User ID	Activity Notes
1	0-0	01/27/2017	mjachimow	CBE HEARING NOTICE

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	FPS1	FIREPLACE SINGLE 1 STORY	EBLD	1-1	0	0	1	3,312.58	1978		100	3,313	41.5	1,375		
2	FWCO	FLATWORK CONCRETE	30	1-1	0	0	600	5.69	1978		100	3,416	41.5	1,417		
3	WPRS	WELL, PRESSURE SYSEM & SEPTIC	30	1-1	0	0	1	10,498.00	1978		100	10,498	41.5	4,357		
4	YIMP	YARD IMPROVEMENTS	30	1-1	0	0	3	1,550.00	1978		100	4,650	41.5	1,930		
5	FWAS	FLATWORK ASPHALT	30	1-1	0	0	1600	2.80	1978	2015	100	4,487	41.5	1,862		

LAND VALUE	DOR Code	200	Neighborhood	5039.06	GFFF - Lemmon Valley - Heppner	Land Size	40,598	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	LDS	1.00	ST		36,800.00			36,800	

This information is for use by the Washoe County Assessor for assessment purposes only.



**BUILDING PERMITS**

Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes
07/03/2007	07-2235	FENCE	2,112	Compl		03/06/08 GLV Compl	NVC

**SALES/TRANSFER INFORMATION**

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
LANGUS, GEORGE &	4484742	06/29/2015	200	2D		155,000	
LANGUS, CHERI L	3375854	04/18/2006	200	3BFM			ADD HUSBAND & CHANGE
LANGUS, CHERI L	2857746	05/20/2003	200	3NTT			
	2437627	04/10/2000					
	CHK	10/01/1984	200	1G		74,000	
	CHK	07/01/1981				68,000	

**Activity Notes**

#	Bid	Date	User ID	Activity Notes
2	0-0	01/25/2017	sjack	Entering Date Scheduled
3	0-0	11/05/2015	sjack	RALL BY JST - SEPTEMBER, 2015
4	0-0	11/04/2015	idiez	TAG FROM 4040 TO 4000 LEMMONVALLEYUWB NOW SPECIAL ASSESSMENT
5	1-1	09/04/2013	jthom	RALL GFFF IMPROVEMENT LINE DONE 09/03/2013 BY REVIEWED-NO CHGS ON IMP
6	1-1	10/01/2012	jthom	RALL GFFF IMPROVEMENT LINE DONE 08/23/2012 BY REVIEWED-NO CHGS ON IMP
7	1-1	08/31/2011	pkinn	RALL GFFF IMPROVEMENT LINE DONE 08/31/2011 BY REVIEWED-NO CHGS ON IMP
8	1-1	09/07/2010	pkinn	RALL GFFF IMPROVEMENT LINE DONE 09/07/2010 BY REVIEWED-NO CHGS ON IMP
9	1-1	10/07/2009	CD	DATA WELL PROJECT, SEE RECORD CARD IN WEBXTENDER FOR DETAILS
10	1-1	09/22/2009	pkinn	RALL GFFF IMPROVEMENT LINE DONE 10/13/2009 BY WJ, LAND LINE DONE

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**(#567)  
HEPPNER SUBDIVISION NO. 3  
PORTION OF SECTION 15  
T21N - R19E**

Assessor's Map Number  
**080-35**

STATE OF NEVADA  
**WASHOE COUNTY  
ASSESSOR'S OFFICE**  
Joshua G. Wilson, Assessor

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



0 50 100 150 200  
Feet  
1 inch = 200 feet

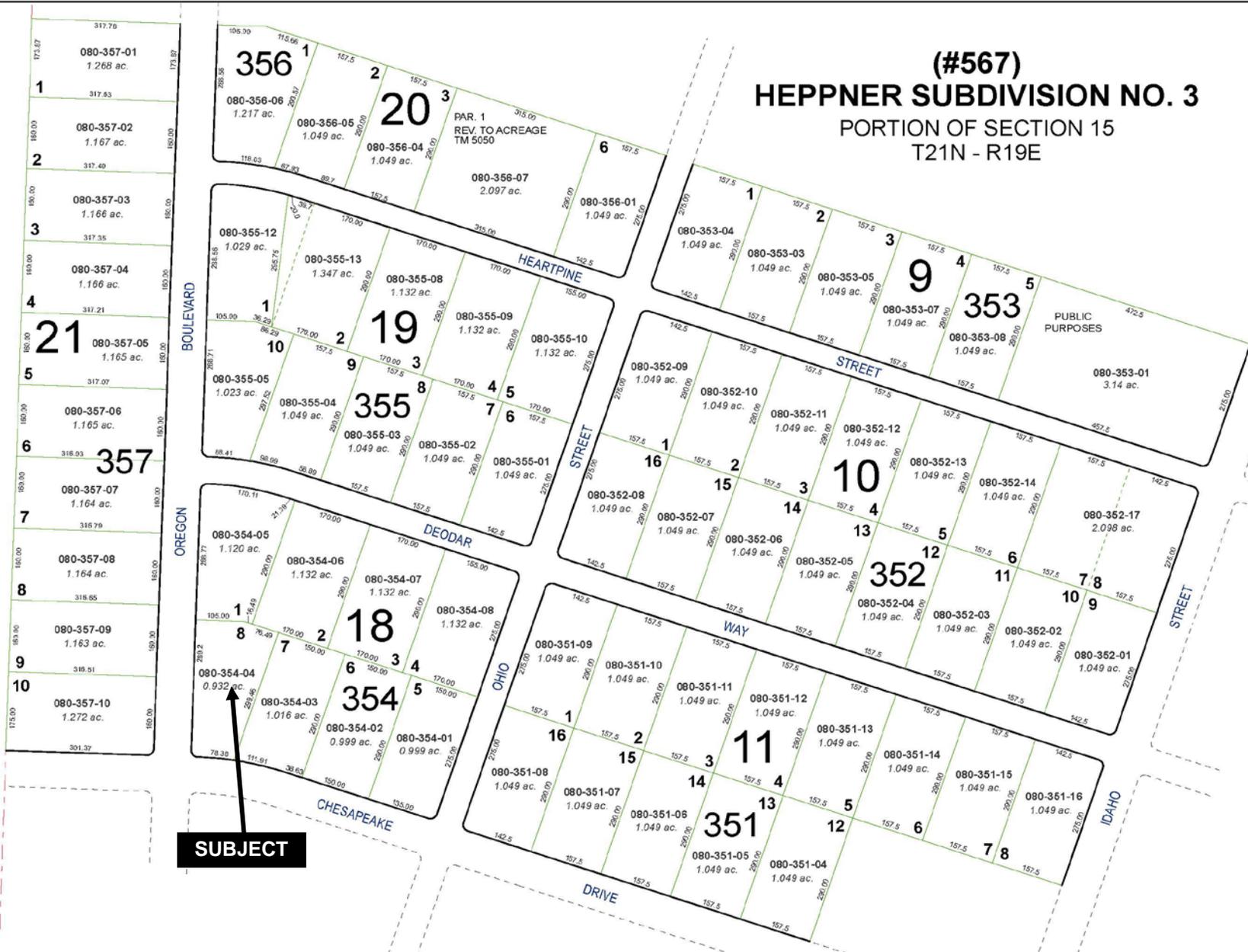


created by: KSB 12/16/2013

last updated: \_\_\_\_\_

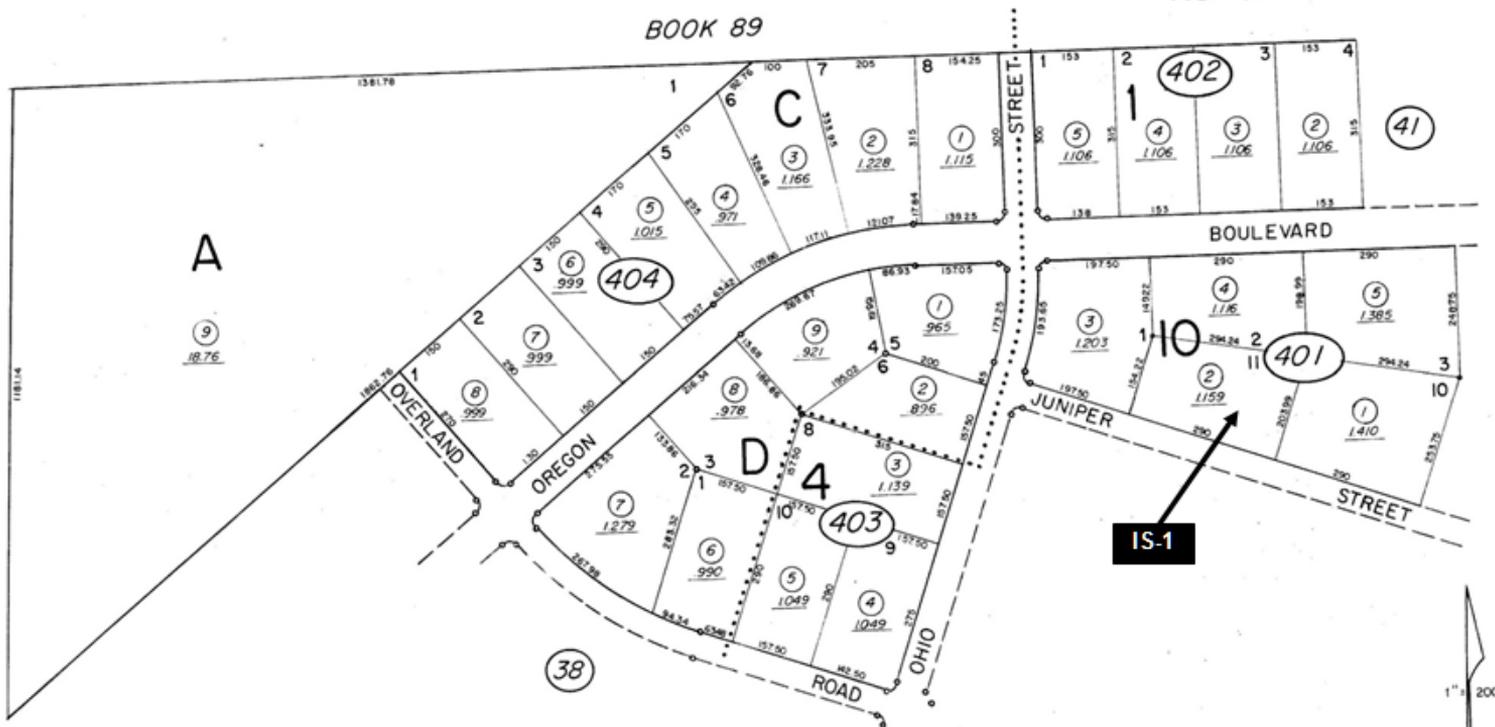
area previously shown on map(s) \_\_\_\_\_

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 hereon.



HEPPNER SUB. NO. 4  
AMENDED PORTION

## HEPPNER SUB. NO. 4



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Assessor's Map County of Washoe, Nevada

NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES  
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

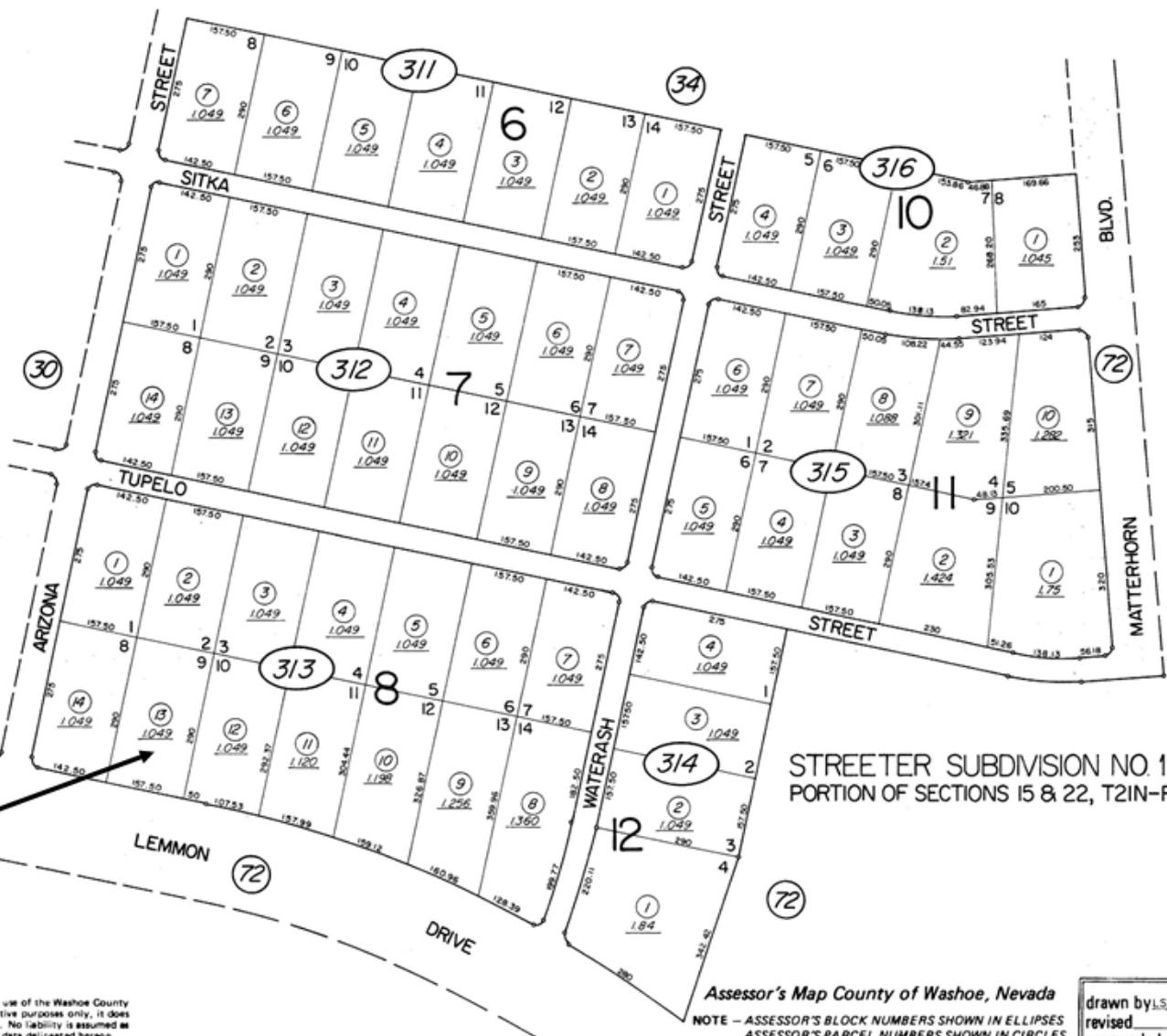
drawn by J.S./BT 5/65

revised 4/81

superseded

RETRACED

IS-2



STREETER SUBDIVISION NO. 1  
PORTION OF SECTIONS 15 & 22, T21N-R19E.

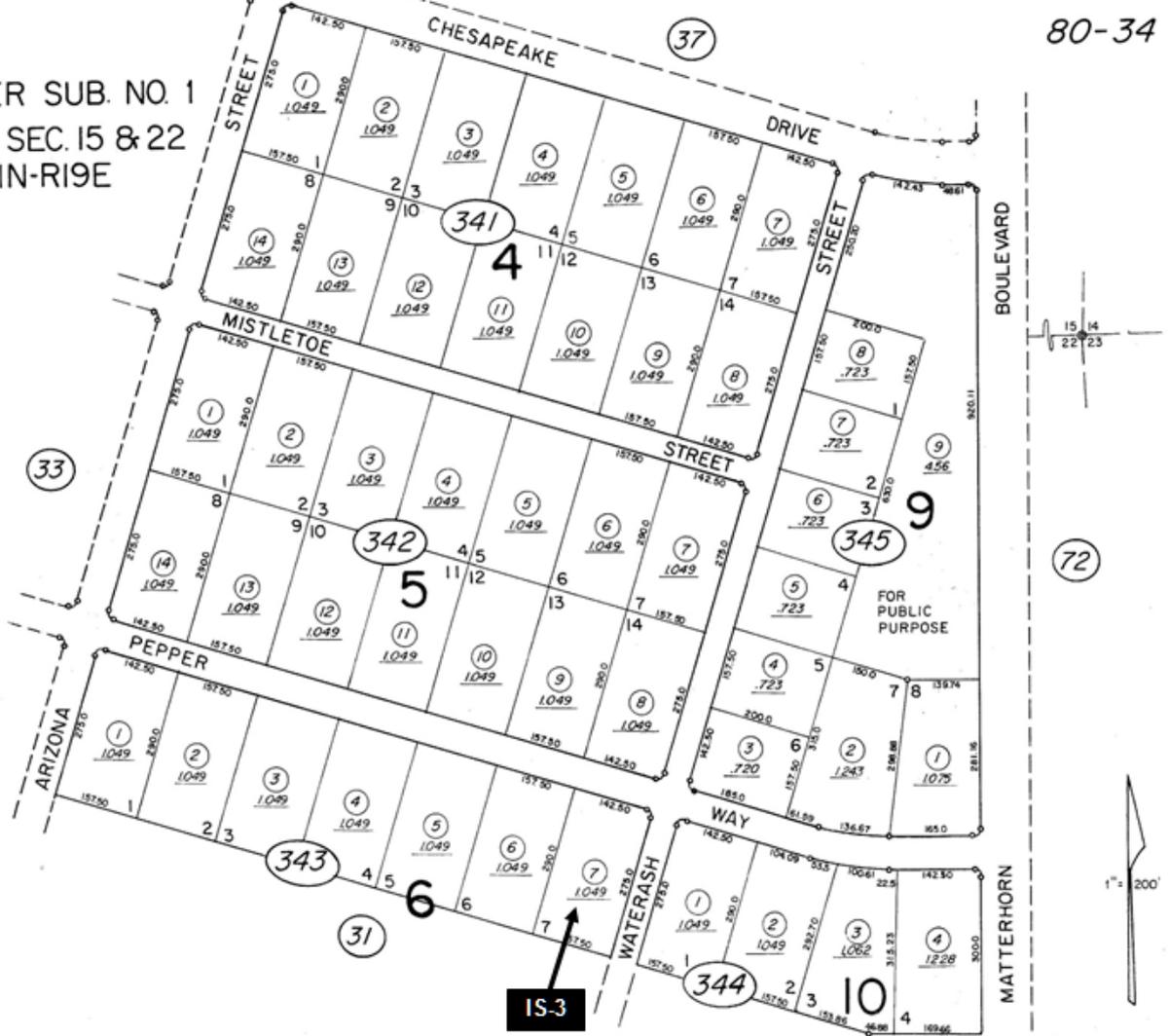
Assessor's Map County of Washoe, Nevada

NOTE - ASSessor's BLOCK NUMBERS SHOWN IN ELLIPSES  
ASSessor's PARCEL NUMBERS SHOWN IN CIRCLES

drawn by	LS/P 4/65
revised	
superseded	
RETRACTED	

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STREETER SUB. NO. 1  
PORTION SEC. 15 & 22  
T21N-R19E



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Assessor's Map County of Washoe, Nevada  
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ASSessor's PARCEL NUMBERS SHOWN IN CIRCLES

drawn by J.S/P 4/65  
revised  
superseded  
RETRACTED  
page 10 of 11

