

**ASSESSOR'S**

**EVIDENCE**

# Washoe County Board of Equalization

## Appeal Summary Page - Secured Roll

Hearing # 18-009  
Hearing Date \_\_\_\_\_  
Tax Year 2018

APN: 234-192-02  
Owner of Record: BURROWS, THOMAS L & PATRICIA A  
Property Address: 2335 EAGLE BEND TRL  
Square Feet (Inc Finished Bsmt) 4,400  
Built / WAY: 2015  
Parcel Size: 0.66 AC

Description / Location: The subject is a 4,400 square foot custom built single family residence in the Somerset Community.

2016/17 Taxable Value:	Land:	\$130,000
	Improvements:	<u>\$904,624</u>
	Total:	\$1,034,624
	Taxable Value / SF	\$235

Sales Comparison Approach: Indicated Value Range \$1,030,080 - \$1,056,000  
Indicated Value Range / S \$232-\$240/sf

Current Obsolescence: \$0

Conclusions: Taxable value does not exceed full cash value.



ASSESSOR'S EXHIBIT 1  
11 PAGES

RECOMMENDATION: Uphold      xx      Reduce

# WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

	<b>TAXABLE VALUE</b>	<b>ASSESSED VALUE</b>	
<b>LAND:</b>	\$130,000	\$45,500	Txble
<b>IMPROVEMENTS:</b>	\$904,624	\$316,618	\$/ SF
<b>TOTAL:</b>	\$1,034,624	\$362,118	<b>4400 sf</b> <b>\$233</b>

**HEARING:** 18-0009  
**DATE:** \_\_\_\_\_  
**TIME:** \_\_\_\_\_  
**TAX YEAR:** 2018  
**VALUATION:** Reappraisal

**OWNER:** BURROWS, THOMAS L & PATRICIA A

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Half	Built WAY	Sale Date	Sale Price	Sale \$/SF
	234-192-02	2335 EAGLE BEND TRL	0.66	AC	2,924	782	1,476	964	R60	SINGLE	4	3 1/2	2015	07/01/2013		

**IMPROVED SALES \* total living area is 4,400, first floor plus finished basement area only.**

SALE #	APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Half	Built	Sale Date	Sale Price	Sale \$/SF
1	232-541-16	8140 TWIN EAGLES CT	0.70	AC	4,077	753			R60	TWO	5	4 1/1	2015	07/14/2016	\$980,000	\$240
2	232-602-32	1675 BOULDER RIDGE CT	0.78	AC	2,403	799	1,690		R60	SINGLE	4	3 1/1	2016	04/05/2017	\$963,386	\$235 * incl bsmt
3	232-603-15	1795 SHARPE HILL CIR	0.67	AC	4,327	903			R60	SINGLE	5	4 1/1	2016	07/28/2016	\$1,004,741	\$232

\* Sale #2 total living area is 4,093, first floor plus finished basement.

## LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
1	234-212-05	8674 EAGLE CHASE TRL	0.55	AC	PUD	7/12/2017	\$212,047	Custom lot, smaller than the average lot in Somerstt, with great views and less topography than normal for this neighborhood. Sold for over market value due to high demand and several other offers, per buyer.
2	234-191-10	2330 EAGLE BEND TRL	0.73	AC	PUD	04/05/2017	\$248,952	Custom lot with excellent views of Somersett community and golf course. Was listed for \$279,000. Mild downsloping topography.
3	232-270-04	2120 CANDLE ROCK CT	0.59	AC	PUD	05/05/2017	\$245,000	Custom lot on level cul de sac with good views of community. This lot has a downward adjustment for size.
4	232-603-04	8215 STANDING STONE CT	0.74	AC	PUD	05/16/2017	\$159,000	Buyer is a realtor. Semi level lot with views of mountains and community.

**RECOMMENDATIONS/COMMENTS:** UPHOLD: **XX** REDUCE:

Please note the subject was incorrectly costed at 5,364 square feet the first year it was placed on the record (2015). This error included the entire basement as living area, including the "unfinished" area of 964 square feet. An RCR has been processed to correct the total taxable value for 2015 and going forward. The RCR is attached to the appeal packet and indicates the corrected taxable value. The appellant is aware of this correction. This RCR will be heard by the Board of County Commissioners on 2/27/18.

The subject property is a custom built single family residence in the Somersett Community with a total of 4,400 square feet of living area. All four improved sales above are custom built homes and are of the same quality as the subject, which is 6.0, or "excellent". IS-1 is the same age, but inferior in size. IS-2 is newer than the subject by one year but also inferior in size at 4,093 total square feet of living area. IS-3 is also slightly newer than the subject and slightly inferior in size. The improved sales indicate a range of \$232 - \$240 per square foot, of which the subject falls at the low end at \$233/sf. All of the land sales are in the Somersett Community as well. These sales are closest in proximity to the subject. They range from \$159,000 to \$248,952 and support the subject's land value of \$130,000. Note: The appellant's home is currently listed on the market for \$1,275,000 or \$290/sf.

PREPARED BY:

Ginny Sutherland, Appraiser

REVIEWED BY:

Gail Vice, Senior Appraiser

Situs & Keyline Description:  
2335 EAGLE BEND TRL RENO  
4B-4E @ SOMERSETT  
LT 475

Owner & Mailing Address:  
BURROWS, THOMAS L & PATRICIA A  
2335 EAGLE BEND TRL  
RENO, NV 89523

# WASHOE COUNTY APPRAISAL RECORD 2018

APN: 234-192-02

Card 1 of 1  
Bld. 1-1



Tax District: 1011

printed: 01/16/2018

ACTIVE

4604.06

FAAF - Somerset Custom Lots

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								
2018 NR	130,000	0	904,624	0	1,034,624	362,118	Building Value	773,061	PROD							
2017 FV	120,000	0	902,720	0	1,022,720	357,952	Extra Feature Value	131,563								
2016 FV	100,000	0	900,346	0	1,000,346	350,121	Land Value	130,000								
2015 FV	70,000	0	912,655	908,570	982,655	343,929	Taxable Value	1,034,624			Reopen	Code:				
2014 FV	45,000	0	2,621	0	47,621	16,667	Exemption	0			Reappraisal					
2013 FV	50,000	0	2,628	0	52,628	18,420	FLAGS									
2012 FV	60,000	0	1,533	0	61,533	21,537	Type	Value								
2011 FV	54,000	0	1,509	0	55,509	19,428	Common Area Group	SSET								
2010 FV	94,500	0	1,535	0	96,035	33,612	Eligible for Form?	YES		NC / C	New Land	New Sketch				
2009 FV	107,100	0	1,561	0	108,661	38,031	Low Cap Percentage	1								
2008 FV	187,200	0	0	0	187,200	65,520	Sub Plat Map	4436		By:	Date:					
2007 FV	234,000	0	0	0	234,000	81,900										
BUILDING DETAILS				BUILDING FEATURES AND ADJUSTMENTS				BUILDING SUB-AREAS				BUILDING COST SUMMARY				
Code		Description		Category		Units	Code	Description	Yr Blt	Units	Cost New	Tot Lump Sum Adj	62,078			
Type	RES	Residential		Base Appliance From MS		1	1FL	1FLR - FIRST FLOOR		2,924	561,993	Sub Area-RCN	809,488			
Occupancy	001	Sgl Fam Res ~		Bedrooms		4	BT4	BMT4 - BASEMENT DAYLIGHT		2,440	102,944	% Incomplete	0			
Story/Frame	01	SINGLE STORY		Bath - Full		3	CCP	CCP - COVERED CONCRETE PORCH		902	33,536	% Depreciation	4.50			
Quality	60	Excellent		Bath - Half		2	GRA	GARA - GARAGE ATTACHED		782	36,042	\$ Dep & Inc	36,427			
Year Built	WAY	%Comp	Year of Addn/Remodel	Plumbing Fixtures		20	PRW	PRF1 - PORCH ROOF WOOD		128	3,579	Obso/Other Adj	0			
2015	2015	100		Living Units in Building		1	WDW	WDK1 - WOOD DECK WOOD		799	9,316	Sub Area DRC	773,061			
BUILDING CHARACTERISTICS				Base Rate Adjustment		Adj.	CCM SFR Frame					Additive DRC	131,563			
Category	Code	Type	%	Local Reno Frame		1.04000	Construction Modifiers		Adj.			Total DRC	904,624			
Base	1	MS FLOOR ADJ	100									Override				
Ext. Wall	5	SIDING/FR ~	90									Cost Code	89502			
Ext. Wall	8	STN VEN/FR ~	10									PROPERTY CHARACTERISTICS				
Heating Type	11	FA/AC ~	100									Water	Municipal			
Roof Cover	6	CONCRETE TIL	100									Sewer	Municipal			
Sub Floor	2	WOOD	100									Street	Paved			
Energy	3	MODERATE ~	100									BUILDING NOTES				
Foundation	3	MODERATE ~	100									06-18-2014 DP				
Seismic	1	SEISMIC FRAME	100									BLD14-03780				
												Gross Living/Building Area 2,924				
												Perimeter 344				
#	Bld	Date	User ID	Activity Notes												
1	0-0	10/13/2015	idiez1	UPDATING BLD NUMBER FROM 0 TO 1												
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	886.00	2001		100	886	100.0	886		SSET
2	YIMP	YARD IMPROVEMENTS	30	1-1	0	0	10	1,562.00	2015	2015	100	15,620	95.5	14,917		
3	FGDV	FIREPLACE GAS SINGLE-DIRECT VENT	EBLD	1-1	0	0	1	4,401.15	2015	2015	100	4,401	95.5	4,203		
4	FWPV	FLATWORK PAVERS	30	1-1	0	0	2500	7.51	2015	2015	100	18,777	95.5	17,932		
5	FWCO	FLATWORK CONCRETE	30	1-1	0	0	150	6.06	2015	2015	100	910	95.5	869		
6	BMFP	BASEMENT FINISH PARTITIONED	EBLD	1-1	0	0	1476	55.31	2015	2015	100	81,636	95.5	77,962		
7	BMFM	BASEMENT FINISH MINIMAL	EBLD	1-1	0	0	964	14.28	2015	2015	100	13,765	95.5	13,145		
8	CMNA	COMMON AREA MANUAL	30	1-1	0	0	1	1,649.00	2004	2016	100	1,649	100.0	1,649		SSVI
LAND VALUE		DOR Code	200	Neighborhood		4604.06 FAAF - Somerset Custom Lots		Land Size		28,605		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		130,000.00					130,000				



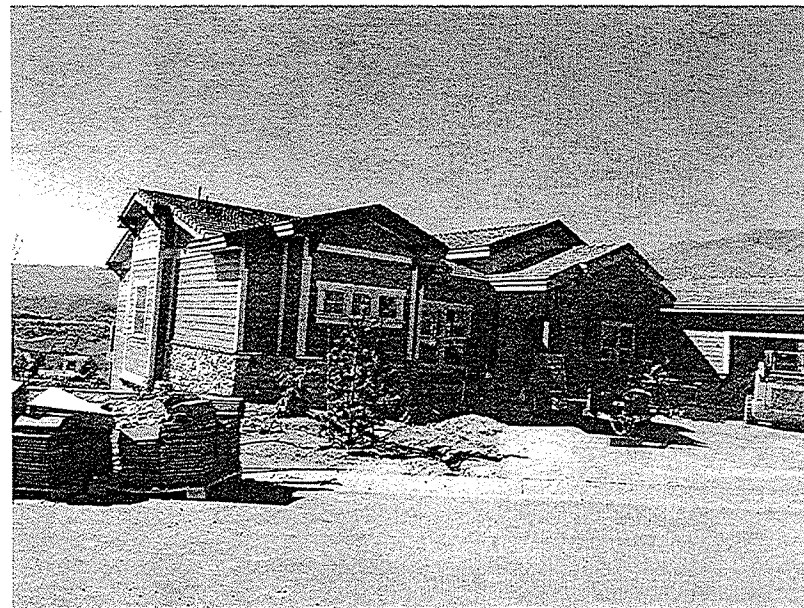
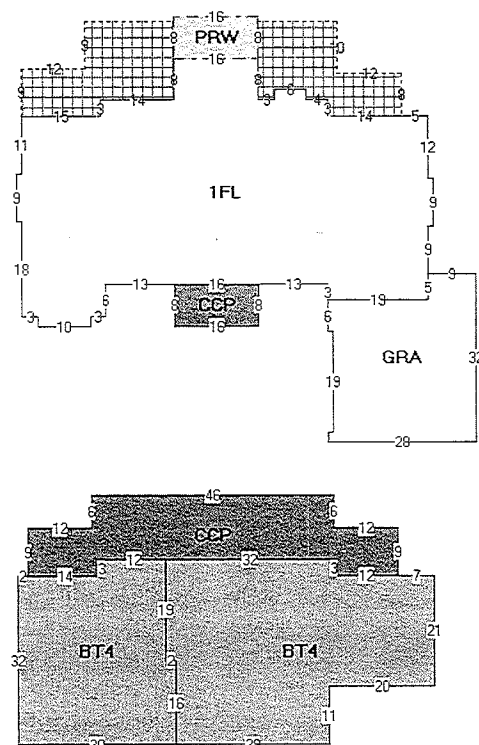
Tax District: 1011

printed: 01/16/2018

ACTIVE

4604.06

FAAF - Somerset Custom Lots



## BUILDING PERMITS

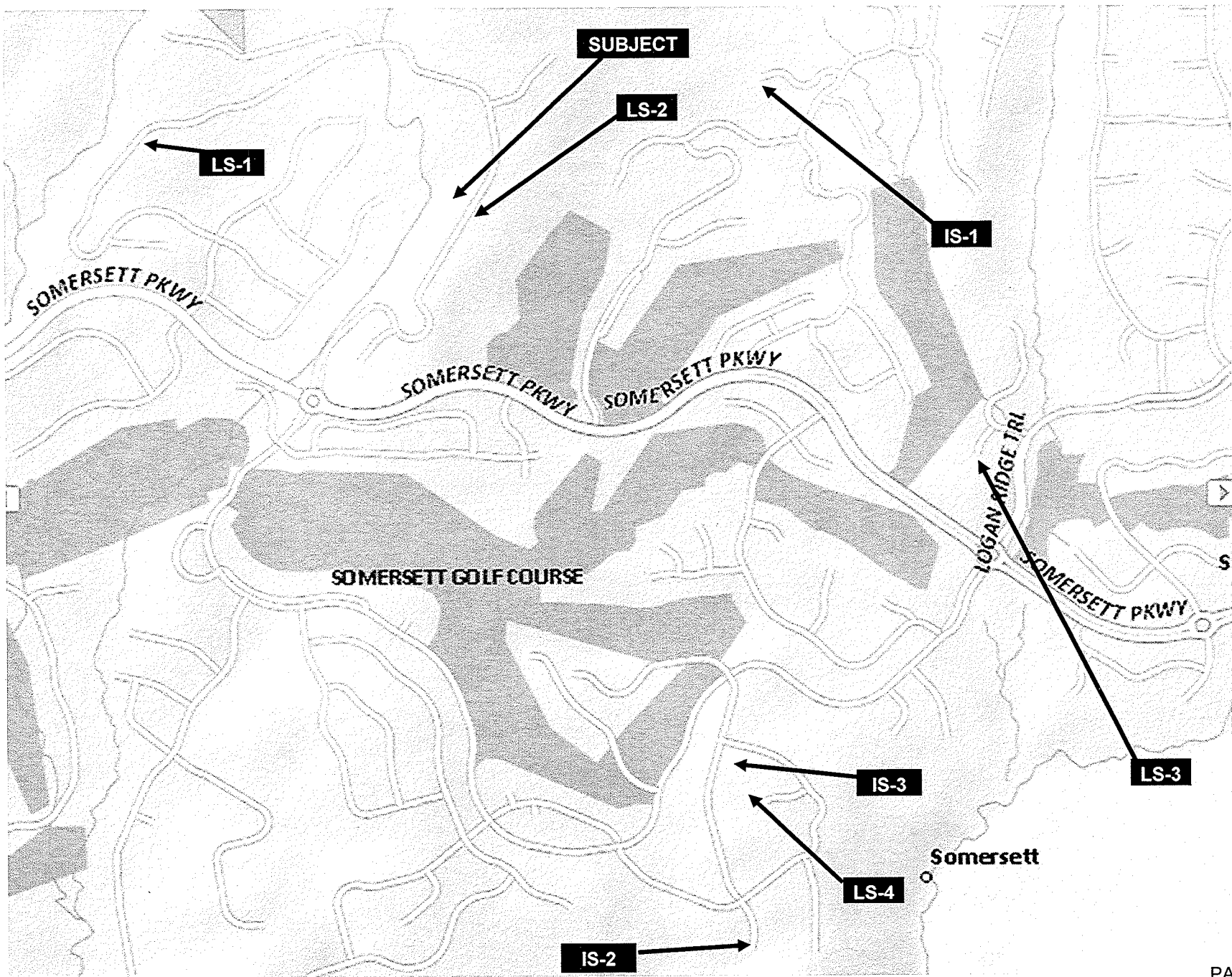
Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes
02/25/2014	BLD14-03780	SFR	461,153	Compl	100	05/19/15 GS Compl	2015/2016
02/25/2014	BLD14-02788	MASS	15,000	Compl	100	03/13/15 GS Compl	

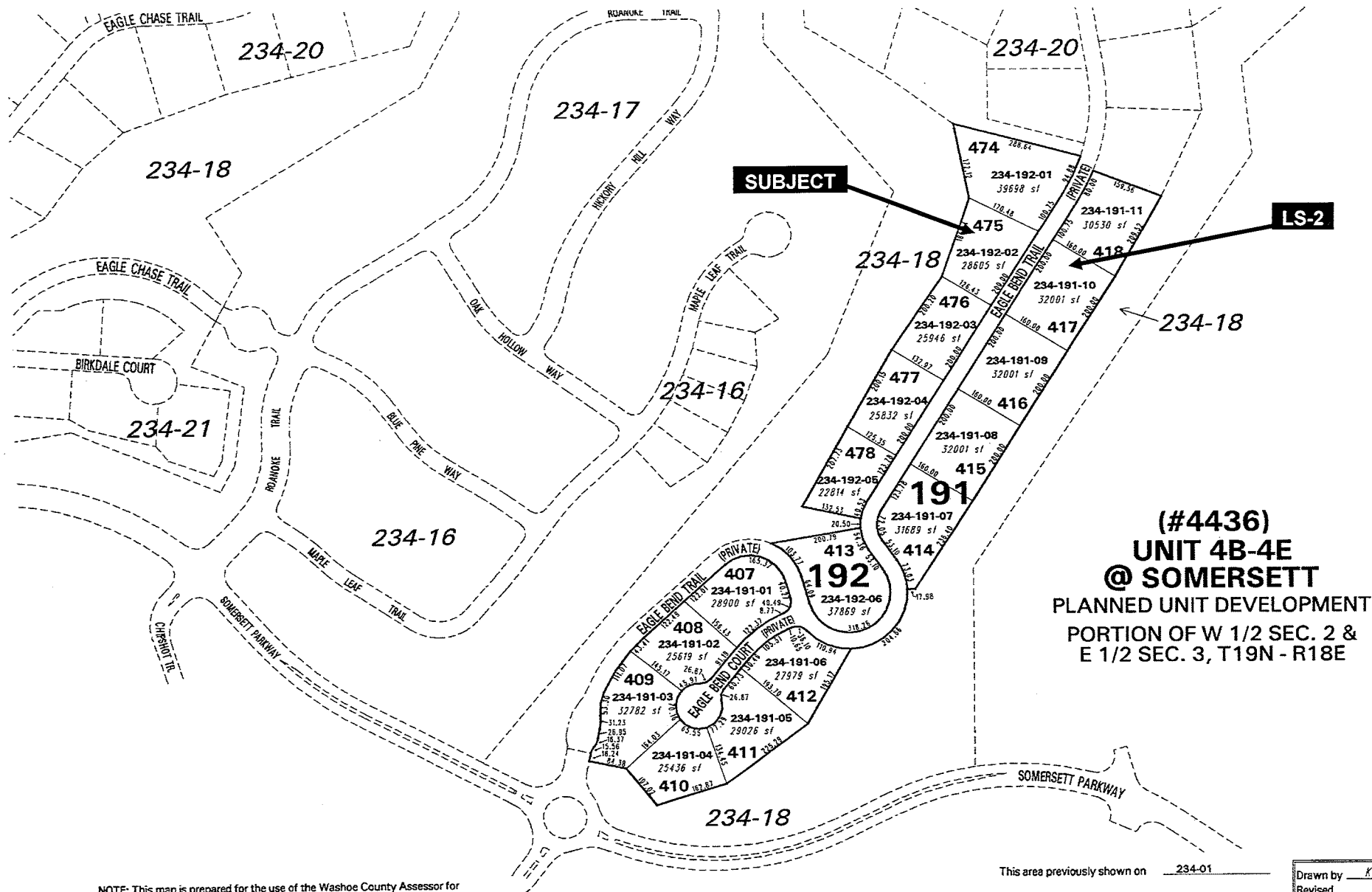
## SALES/TRANSFER INFORMATION

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
LEHRER, RICK A &	4254119	07/01/2013	120	1GCA	4DEC	42,254	SVL SP \$31,900 + SPEC
TIETJEN, MICHAEL T &	4151962	09/14/2012	120	1SVR	1CTS	23,516	SP \$11,800 + SPC ASSMNT
BOYD FAMILY TRUST,	3928520	10/01/2010	120	1GCA	1CTS	50,086	SVL-VERIFIED. SP
SOMERSETT	3222486	05/31/2005	120	1SVR	1CTS	240,000	SVL VERIFIED
SOMERSETT	3157139	01/14/2005	110	3NTT			

#	Bld	Date	User ID	Activity Notes
2	0-0	06/18/2015	kdhyd	CORRECTION YR BLT ON CMNA XFOB
3	1-1	09/27/2013	gsuth	REXT FAAF IMPROVEMENT LINE DONE 10/09/2013 BY RD, LAND LINE DONE
4	1-1	08/23/2013	ZZZ	
5	1-1	07/19/2013	ZZZ	
6	1-1	10/09/2012	gsuth	RALL FAAF IMPROVEMENT LINE DONE 11/02/2012 BY RD, LAND LINE DONE
7	1-1	10/05/2012	ZZZ	
8	1-1	09/23/2011	GD	REXT FAAF IMPROVEMENT LINE DONE 10/17/2011 BY KH, LAND LINE DONE
9	1-1	10/22/2010	GD	REXT FAAF IMPROVEMENT LINE DONE 10/23/2010 BY JAK, LAND LINE DONE
10	1-1	10/11/2010	ZZZ	

NEIGHBORHOOD MAP





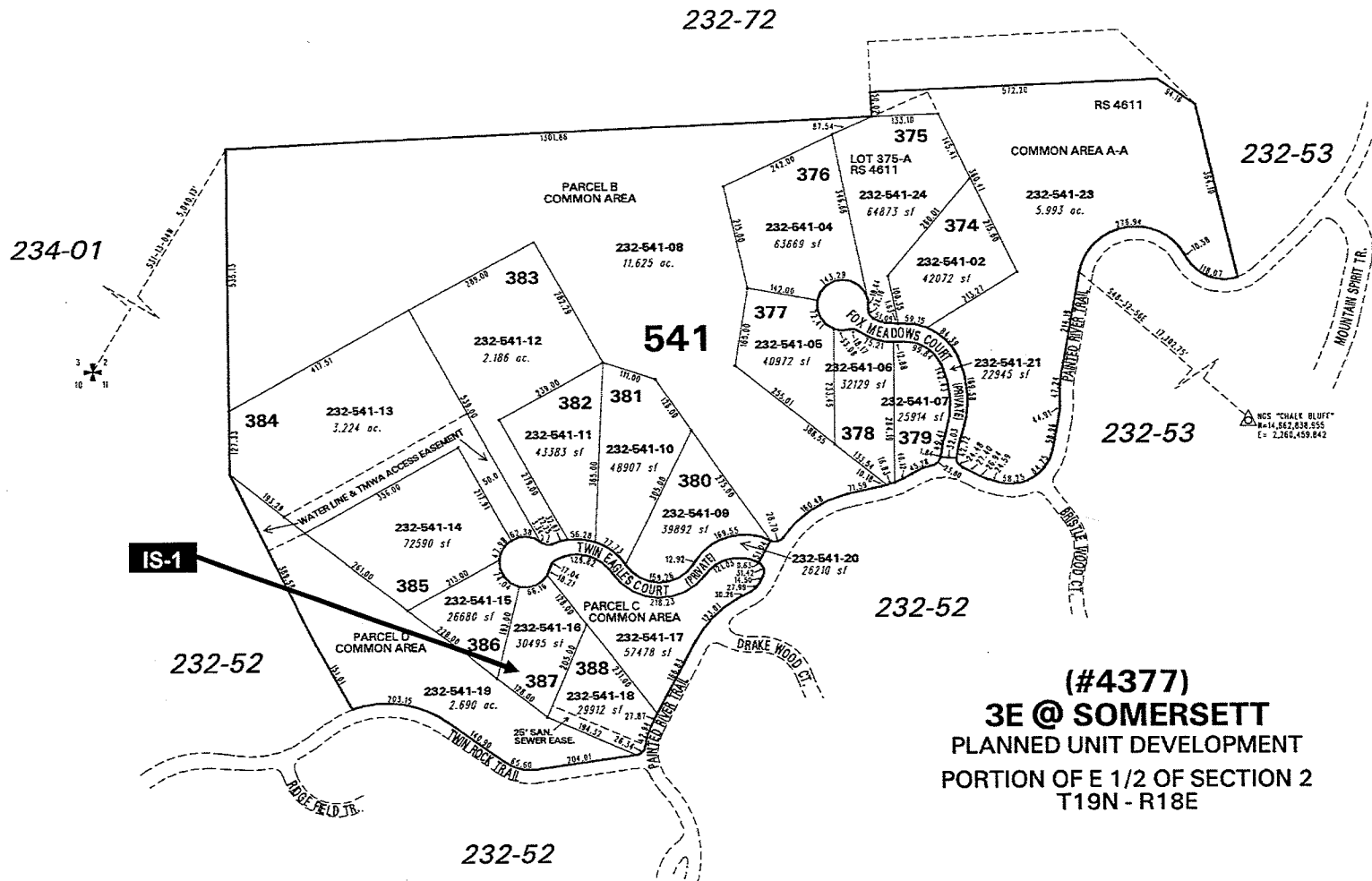
NOTE: This map is prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or the accuracy of the data delineated hereon.

Office of Washoe County Assessor, Nevada - Robert W. McGowan

This area previously shown on 234-01

NOTE: Areas of parcels which are less than 2 acres are shown in square feet.

Drawn by KS  
Revised \_\_\_\_\_  
ARC/INFO 9.0.0



**(#4377)**  
**3E @ SOMERSETT**  
 PLANNED UNIT DEVELOPMENT  
 PORTION OF E 1/2 OF SECTION 2  
 T19N - R18E

NOTE: This map is 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 the accuracy of the data delineated hereon.

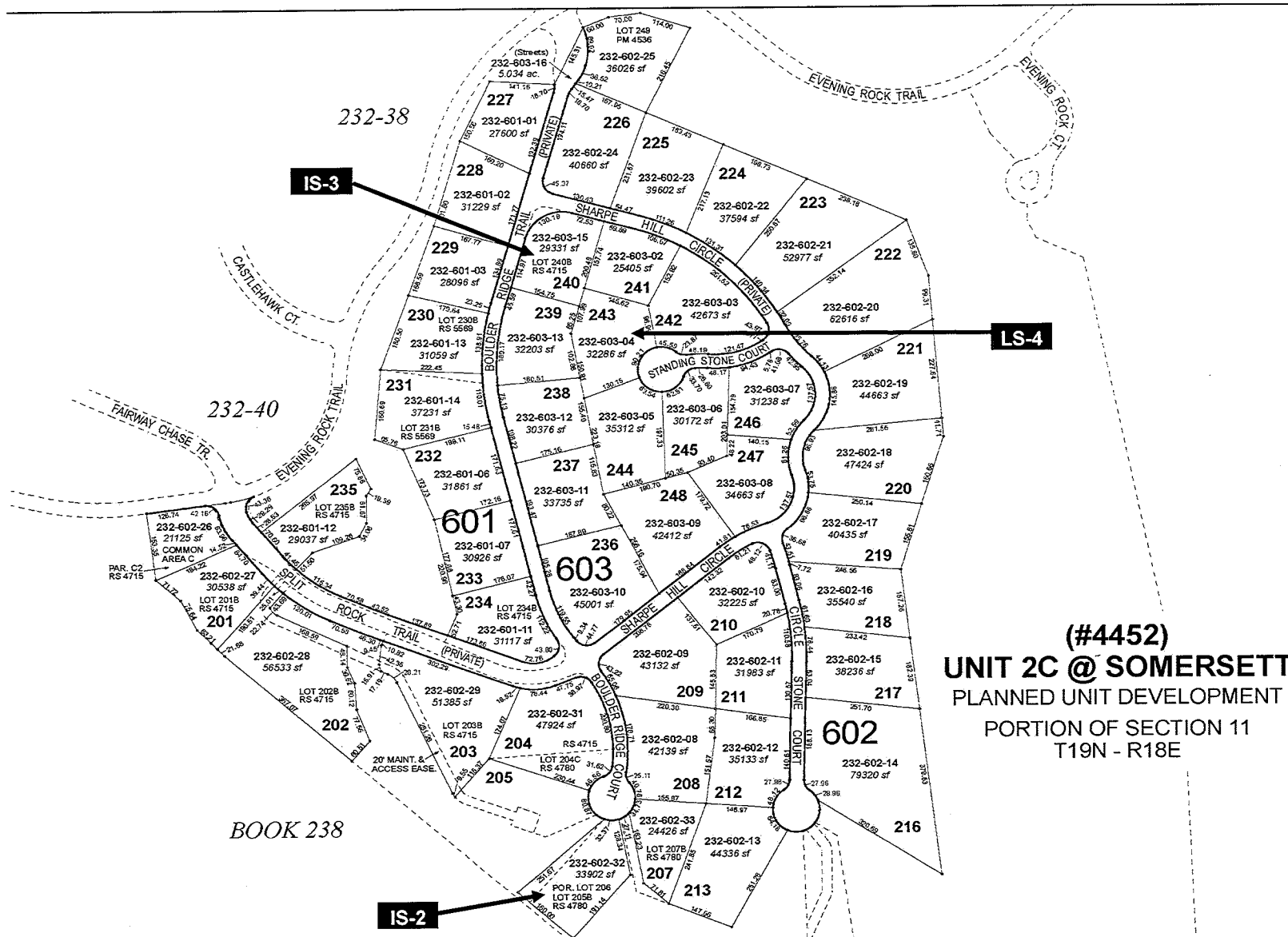
*Office of Washoe County Assessor, Nevada - Robert W. McGowan*

This area previously shown on 232-51

NOTE: Areas of parcels which are less than 2 acres are shown in square feet.

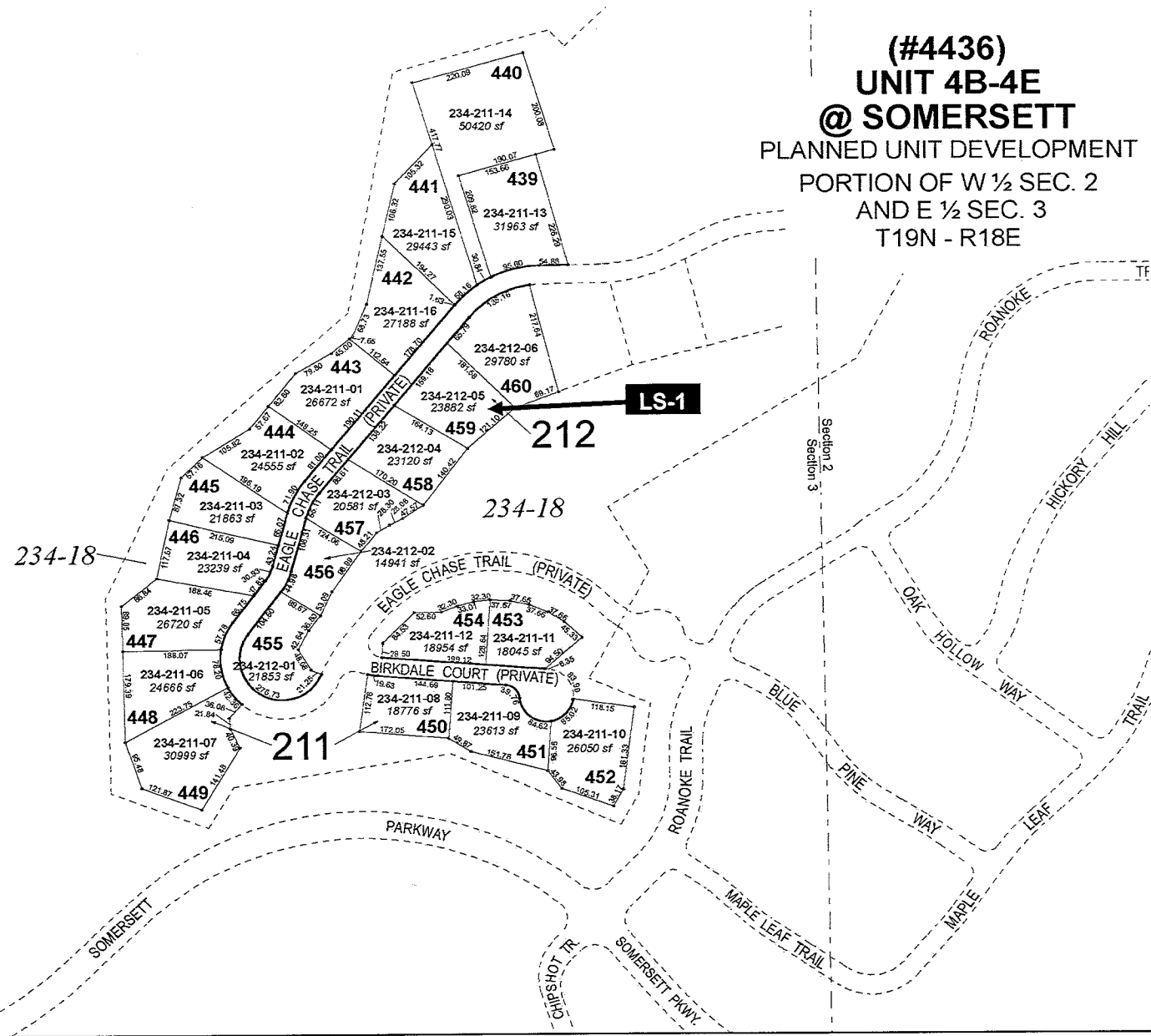
Drawn by	<u>KSB</u>
Revised	<u>9/23/05</u>





(#4452)  
**UNIT 2C @ SOMERSETT**  
 PLANNED UNIT DEVELOPMENT  
 PORTION OF SECTION 11  
 T19N - R18E

(#4436)  
**UNIT 4B-4E**  
**@ SOMERSETT**  
 PLANNED UNIT DEVELOPMENT  
 PORTION OF W ½ SEC. 2  
 AND E ½ SEC. 3  
 T19N - R18E



232-27

232-28

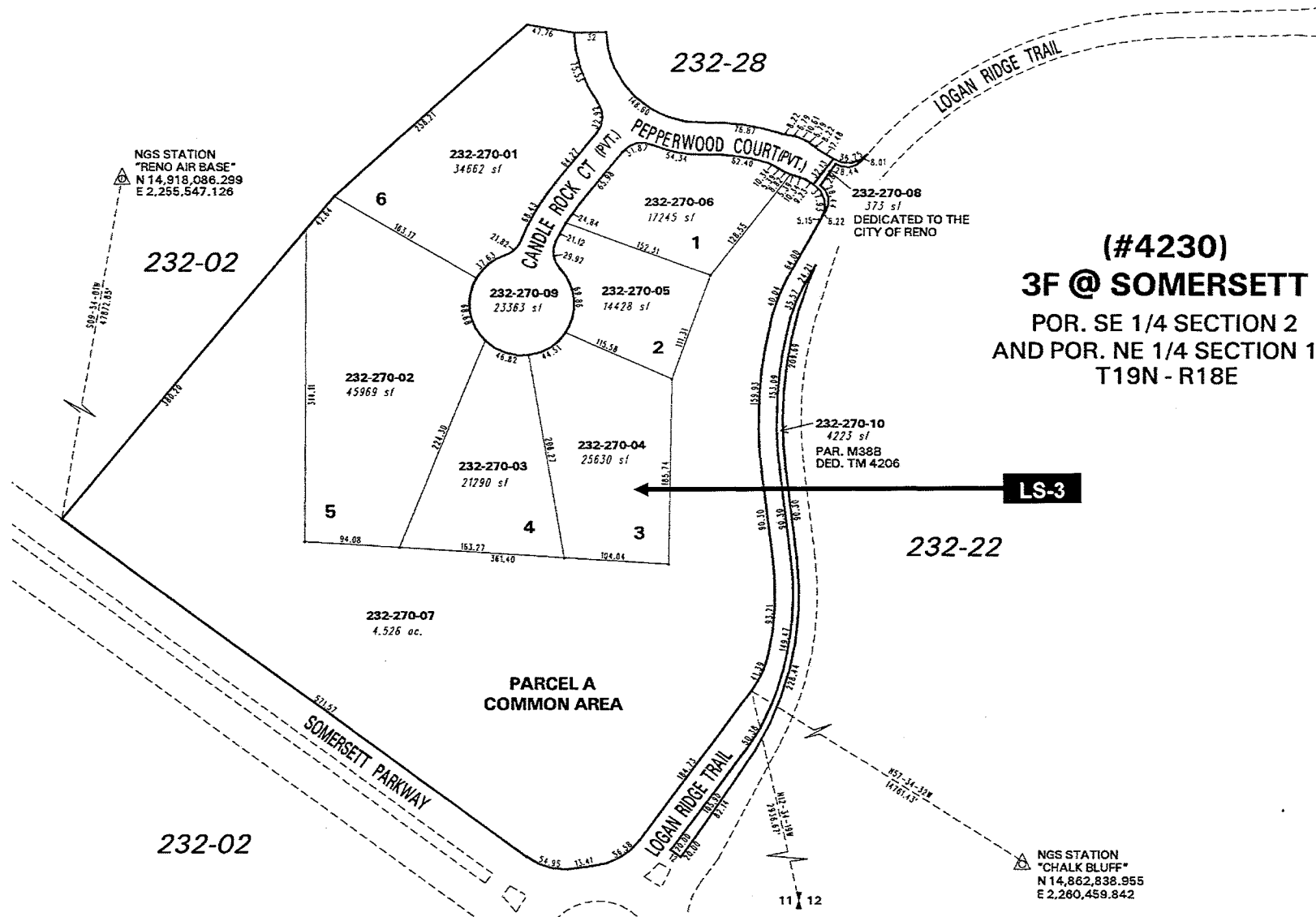
232-02

**(#4230)**  
**3F @ SOMERSETT**  
 POR. SE 1/4 SECTION 2  
 AND POR. NE 1/4 SECTION 11  
 T19N - R18E

**LS-3**

232-22

232-02





**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 # 1838F15**

**2015 SECURED ROLL**

**DECREASE**

**OWNER 1:** BURROWS, THOMAS L & PATRICIA A  
**ADDRESS:** 2335 EAGLE BEND TRL  
RENO NV 89523

**DATE:** JANUARY 5, 2018

**FACTUAL ERROR-NRS 361.768**

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

**PARCEL #** 234-192-02

**TAX DISTRICT:** 1011

**SITUS ADDRESS:** 2335 EAGLE BEND TRL

**COMMISSION DISTRICT:** 5

	CURRENT VALUE		PROPOSED VALUE		DIFFERENCE IN VALUE	
	TAXABLE	ASSESSED	TAXABLE	ASSESSED	TAXABLE	ASSESSED
LAND	70,000	24,500	70,000	24,500	0	0
IMPROVEMENTS	912,655	319,429	810,000	283,500	(102,655)	(35,929)
PERSONAL PROP	0	0	0	0	0	0
EXEMPTION (MINUS)		(0)		(0)		0
<b>TOTAL</b>	<b>982,655</b>	<b>343,929</b>	<b>880,000</b>	<b>308,000</b>	<b>(102,655)</b>	<b>(35,929)</b>
NEW LAND	0	0	0	0	0	0
NEW CONSTRUCTION	908,570	318,000	807,379	282,583	(101,191)	(35,417)

**EXPLANATION:**

Overassessment due to factual error. Obsolescence calculated incorrectly due to incorrect square footage of finished basement area. Corrected total square footage of the finished basement area was calculated and the proposed value reflects this correction. This RCR will correct the abatement for this parcel for subsequent years.

Prepared by: Ginny Sutherland, Appraiser

Reviewed by: Gail Vice, Senior Appraiser

**TAX AMOUNT:** (1,296.26)

**CURRENT ABATEMENT STATUS:** 100% Low Cap

**PROPOSED ABATEMENT STATUS:** No Change