

PETITIONER'S

EVIDENCE

B1 of 19

10 February 2018

Sent by fax to Washoe County Clerk 775 784 7262

Mr. Philip Horan, Chairman
Washoe County Board of Equalization

Re: Appeal Case #18-0018 for hearing on 02/15/2018
Petition for review of taxable valuation
McNulty Living Trust
Parcel 131-080-24
501 Country Club Drive, Incline Village

Dear Sir;

1. Our home has been owned by my wife and I for the past 27 years and is located on the corner of Country Club Drive and Fairway Blvd. We are asking that Board to consider adjusting downward the 2018/2019 taxable land value to a fair and equitable value of \$250,000 based on our objective review of the properties referred by the assessors office in their email of 01/05/2018 and noted below.
2. Our property sits on County Club Drive which is a heavily trafficked secondary highway (as designated by the state) maintained by the county with a seriously step grade used to connect the Mt. Rose NV Hwy 431 with NV Hwy 28 as well as the Diamond Peak area, the Championship Golf Course, the new pathway connecting Incline Village and Sand Harbor as well as homes and businesses in the area. During the construction season this is also the main thoroughfare for heavy vehicles and workers commuting from RNO. Fairway Blvd, also a county maintained road, is used by incoming and outgoing traffic to accessing Country Club Drive, Diamond Peak and the Mt. Rose highway. These are two of the busiest roads in the area. We have no access to the golf course, we have no view.
3. We reviewed the 2018/2019 assessments in a phone call to the assessor's office on 01/05/2018 that was replied to in Ms. Tung's email of the same day and in a further call made on the 01/08/2018. Six comparison properties have been referred to by the county in their letter as justifying the 6.3% upward adjustment to my Land Taxable values for the upcoming tax year.
4. We feel that the comparisons are not equitable or fair when looking at the examples used to justify the upward value placed on our land valuation. For your reference, attached are copies of the quick map aerial view, county data sheet and parcel map for each comp used by the county and for my own property as well as a map showing the location of all properties being discussed.

Petitioner's Exhibit A
19 pages

Pg 2 of 19

APN 131-014-03 (635 Country Club): This was the only land parcel sale (2015) that the county can reference. The TRPA does not record nor involve itself in the sales transactions of development rights, nor is this recorded in the grant deed, so the actual price paid for these development rights is estimated by the county when establishing land value. In addition, the adjoining parcel of 0.51 acres (131-014-04) is a conservation easement owned by the state of NV that substantially increases the value of the counties 'comp' when the land was purchased by the builder. In addition, the backside of the parcel fronts Anderson Dr., a quiet street, and has a year round stream running through the property which greatly enhances the value.

APN 131-250-09 (999 Fairway Blvd): This property shares the busy intersection of Country Club Dr. and Fairway with ours. The assessor has argued that this property (assessed at the same value as ours) is fair and equitable and we would agree (traffic negatively effecting resale value) except for one factor: The appeal of having a property boundary shared by the Championship Golf Course would be a factor in a fair and equitable property valuation involving buyer and seller.

APN 131-012-04 (645 Anderson): Other than being directly behind 131-014-03 and 131-014-04, we fail to understand why this we support the county argument that this makes our property fairly valued. They enjoy a quiet street to walk their dog with no busy intersection to disturb the peace.

APN 131-012-11 (974 Driver Way): The property has a beautiful view of the Championship Golf Course, is on a side road (Driver) and cul de sac (Glenrock Ct.) with little traffic and does not equate to being fairly or objectively compared to our property.

APN 131-080-30 (984 Fairway Blvd.): The corner property is a flat parcel fronting Fairway Blvd. and accessed from Tee Court, a cul de sac servicing 3 homes with the club house for the Championship Golf course 200 yards down Fairway. This is not a fair comparison with the features of our property.

APN 131-250-32 (976 Wedge Court): The use of this comp appears to be a bit of a stretch. The property is on a quiet cul de sac with Championship Golf Course access at the end.

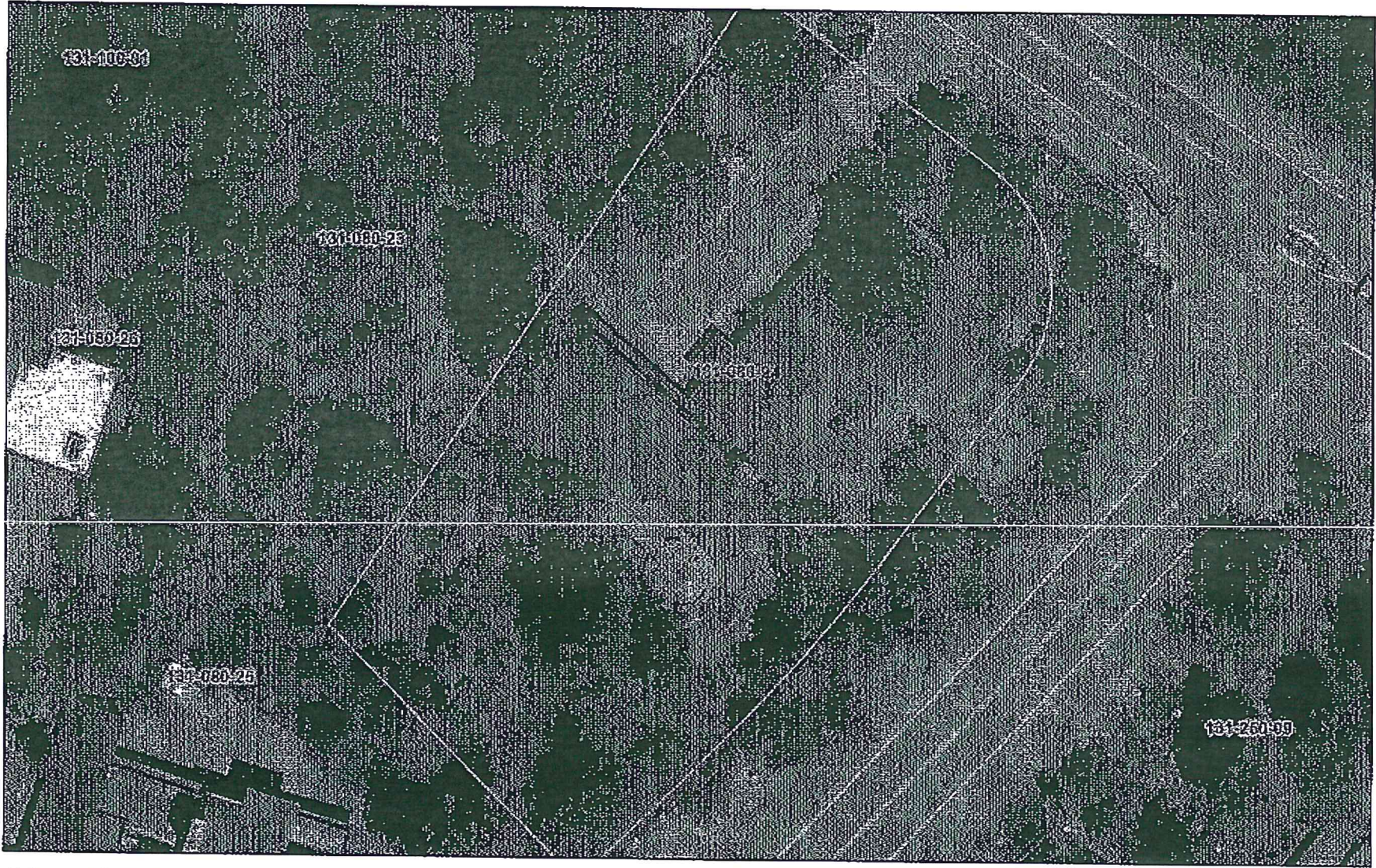
Thank you for your consideration in this,

Respectively,



Bruce and Marian McNulty, Trustees, McNulty Living Trust

Corner Country Club Dr./Fairway Blvd.: Par.#131-250-09/131-080-24/131-080-23

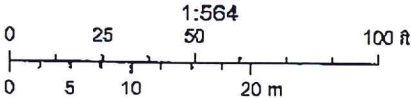


February 12, 2018

polygonLayer

Override 1

APN



Washoe County
Washoe County GIS

This information for illustrative purposes only. Not be used for boundary resolution or location and not intended to be used for measurement, calculation, or definition. Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/gis (775) 328-2345

704 00 19

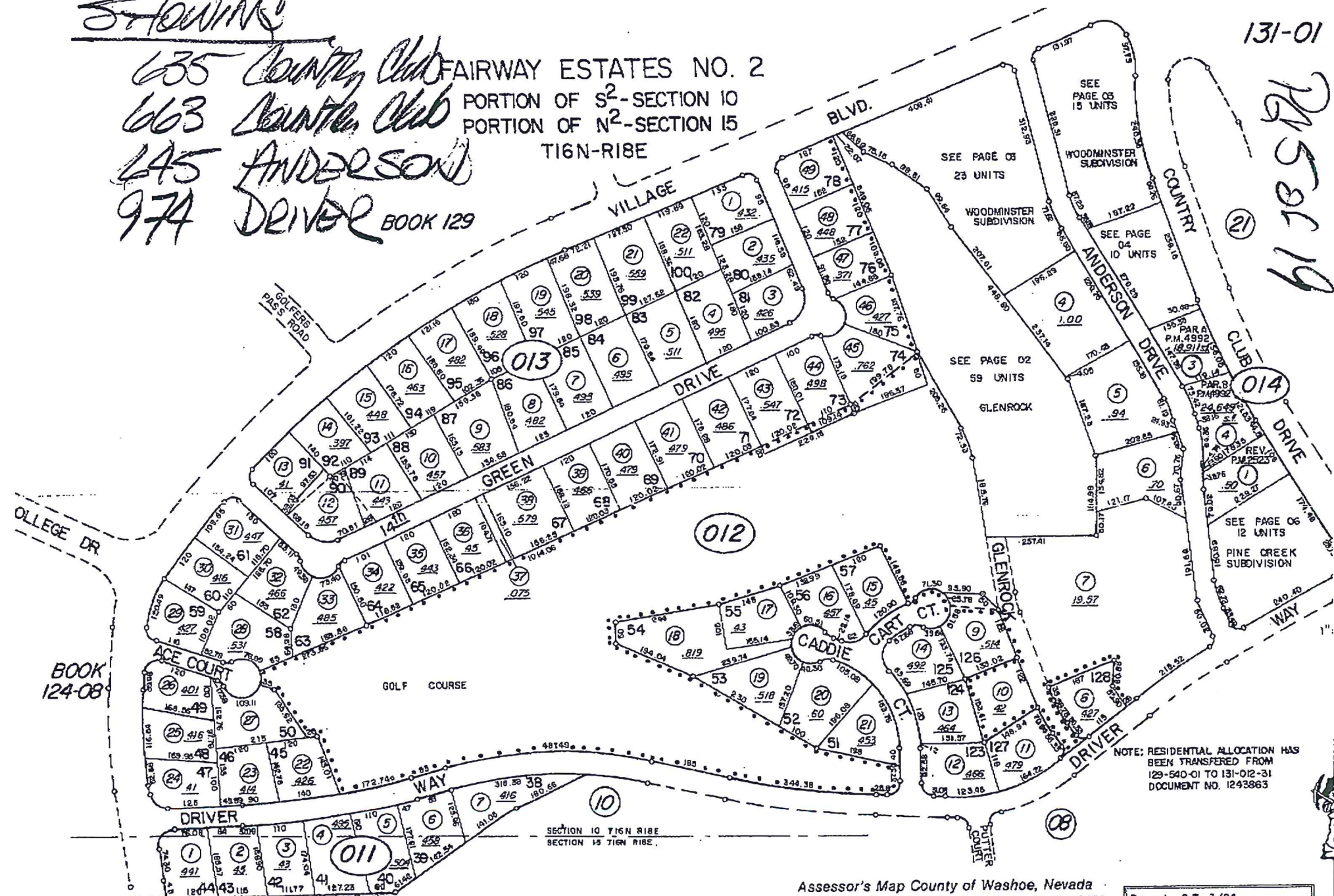
131-01

PLS 501 19

ST. LOUIS

635 County Club
663 County Club
445 ANDERSON
974 DRIVER BOOK 129

FAIRWAY ESTATES NO. 2
PORTION OF S²-SECTION 10
PORTION OF N²-SECTION 15
T16N-R18E



NOTE: RESIDENTIAL ALLOCATION HAS BEEN TRANSFERRED FROM 129-540-01 TO 131-012-31 DOCUMENT NO. 1243863

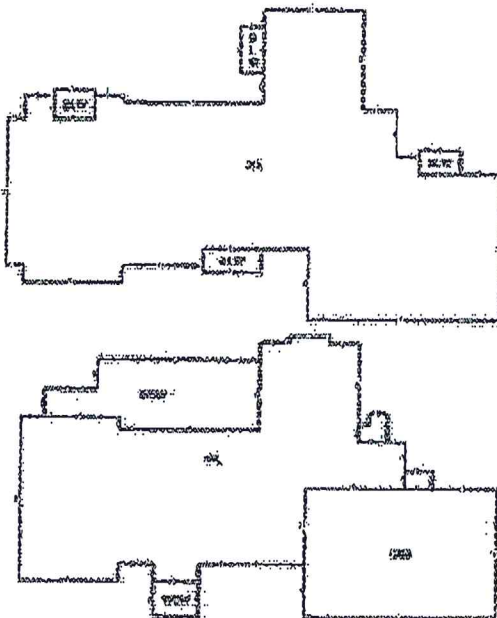
Assessor's Map County of Washoe, Nevada
NOTE — ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by B.T. 3/84
Revised by TWT 5/14/09

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 accuracy of the data delineated herein.

Pg 6 of 19

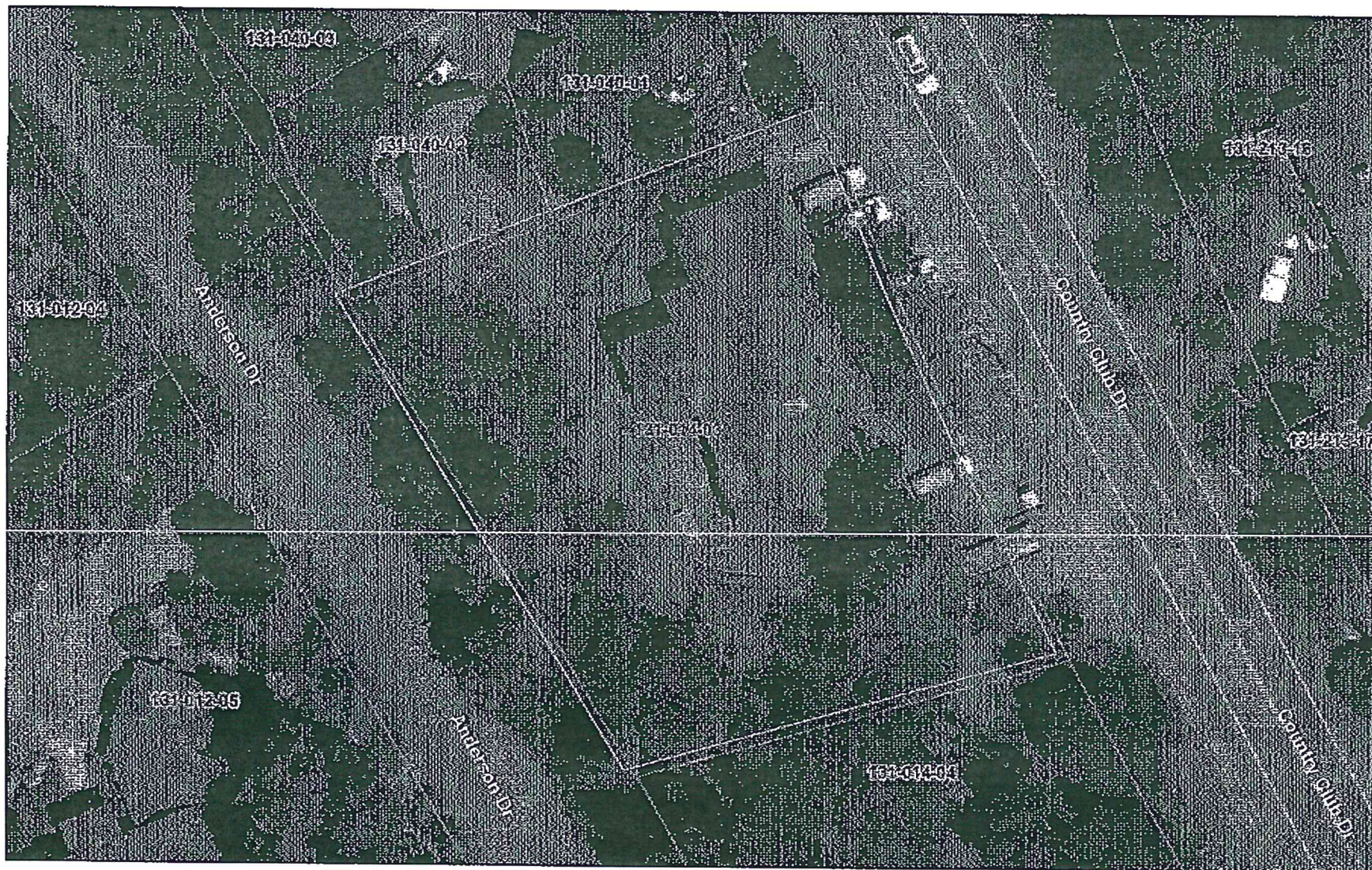
WASHOE COUNTY ASSESSOR PROPERTY DATA										02/10/2018	
APN: 131-014-03 Cerd 1 of 1											
Owner Information & Legal Description						Building Information					
Site: 635 COUNTRY CLUB DR, WASHOE COUNTY 89451						Quality: RHA 7.0 HIGH VALUE CLASS 1					
Owner 1: MYLES FAMILY TRUST						Bldg Type: Sgl Fam Res					
Mail Address: 635 COUNTRY CLUB DR						Stories: TWO STORY					
INCLINE VILLAGE NV 89451						Square Feet: 4368					
Owner 2 or Trustee: MYLES TRUSTEE, RICHARD & HELEN R						Year Built: 2017					
Rec Doc No: 4489116						W.A.Y.: 2017					
Rec Date: 05/17/2015						Finished Bsm: 0					
Prior Owner: ALPI, BRUNO & IRMGARD						Unfin Bsm: 0					
Prior Doc: 3789583						Bsm Type: 0					
Keyline Desc: PM 4992 LT A						Gar Conv Sq Foot: 0					
Subdivision: UNSPECIFIED						Total Gar Area: 725					
Lot: A Block: Sub Map: 8992						Gar Type: BUILT-IN					
Record of Survey Map: Parcel Map: 8992						Det Garage: 0					
Section: 10 Township: 16 Range: 18 SPC						Bsm Gar Door: 0					
Tax Dist: 5200 Acct Tax Info: Prior APN: 131-014-02						Sub Floor: WOOD					
Tax Cap Status: Use does not qualify for Low Cap. High Cap Applied						Frame: FRAME					
						Construction Mod: 0					
						Units/Bldg: 1					
						Units/Pct: 1					
Land Information											
Land Use: 200				Zoning: HDS		Sewer: Municipal		NBC: TACE			
Site: 18,911 Sq Ft or - 0.434 Acs				Water: Muni		Street: Paved		NBC Map: NBC Map Index			
Valuation Information											
Valuation History		2017/18 FY	2018/19 NR	V. Code	DOR	Doc Date	Value/Sale Price	Grantor	Grantee		
Taxable Land Value		256,000	272,000	1GCA	120	05-17-2015	300,000	ALPI, BRUNO & IRMGARD	MYLES FAMILY TRUST		
Taxable Improvement Value		774,095	780,662	3BEA	120	09-08-2009	0	ALPI, BRUNO	ALPI, BRUNO & IRMGARD		
Taxable Total		1,030,095	1,052,662	3NTT	170	05-12-2009	0	ALPI, BRUNO	ALPI, BRUNO		
Assessed Land Value		89,600	95,200								
Assessed Improvement Value		270,933	273,292								
Total Assessed		360,533	368,492								
The 2018/2019 values are preliminary values and subject to change.											
Building #1 Sketch						Property Photo					



All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 02/09/2018. NOTE: The 2018/2019 values are preliminary values and subject to change.

027 of 19

635 country club



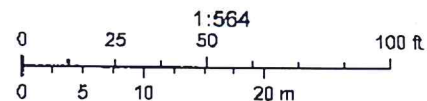
February 10, 2018

polygonLayer



Override 1

APN



Washoe County
Washoe County GIS

Pg 8 of 19

WASHOE COUNTY ASSESSOR PROPERTY DATA										02/10/2018	
AFN: 131-014-04 Card 1 of 1											
Owner Information & Legal Description						Building Information					
Status: 0 COUNTRY CLUB DR, WASHOE COUNTY 89451						Quality: Stories: 0					
Owner: 1 NEVADA STATE OF						Bldg Type: 0					
Mail Address: 901 S STEWART ST STE 5003						Year Built: 0					
C/O DIVISION OF STATE LANDS						Square Foot does not include Basement or Garage Conversion Area.					
CARSON CITY NV 89701						WALL: 0					
Rec Doc No: 3759082						Bedrooms: 0					
Rec Date: 09/08/2009						Full Bath: 0					
Prior Owner: ALPI, BRUNO						Half Bath: 0					
Prior Doc: 3759081						Pictues: 0					
Keyline Desc: PM 4992 LT B						Replaces: 0					
Subdivision: UNSECURED						Heat Type: 0					
Lot: 6 Block: 0 Sub Map: 0						Sec Heat Type: 0					
Record of Survey Map: 0 Parcel Map: 4992						Ext Walls: 0					
Section: 10 Township: 16 Range: 18						Sic Ext Walls: 0					
Tax Dist: 5200 Actl Tax Inld: 0						Roof Comp: 0					
Prior APN: 131-014-02						Construction Mod: 0					
Tax Cap Status: Use does not qualify for Low Cap, High Cap Applied						Units/Bldg: 0					
						% Complete: 0 %					
						Units/Parcel: 0					
Land Information											
Land Use: 170				Zoning: HD5		Sewer: Municipal		NBC: TRCE			
Size: 24,649 SqFt or -0.566 Acre				Water: Muni		Street: Paved		NBC Map: 0		NBC: N-sp: 10000	
Valuation Information											
Valuation History			2017/18 FY			2016/15 NR			Sales/Transfer Information/Recorded Document		
Taxable Land Value			500			500			V-Code: 3BO		
Taxable Improvement Value			0			0			QOL: 170		
Taxable Total			500			500			Doc Date: 09-08-2009		
Assessed Land Value			175			175			Value/Sale Price: 75,000		
Assessed Improvement Value			0			0			Grantor: ALPI, BRUNO		
Total Assessed			175			175			Grantee: NEVADA STATE OF		
The 2018/2019 values are preliminary values and subject to change.											
Building #1 Sketch						Property Photo					

If the property sketch is not available on-line you can obtain a copy by calling (775) 328-2277 or send an email to enquiries@washoecounty.us with "Sketch Request" in the subject line. Please include the APN.

All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 02/09/2018. NOTE: The 2018/2019 values are preliminary values and subject to change.

Handwritten signature and date: Feb 9 of 19

633 country club

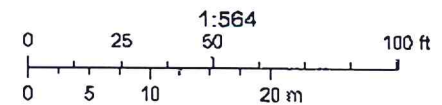


February 10, 2018

polygonLayer

Override 1

APN



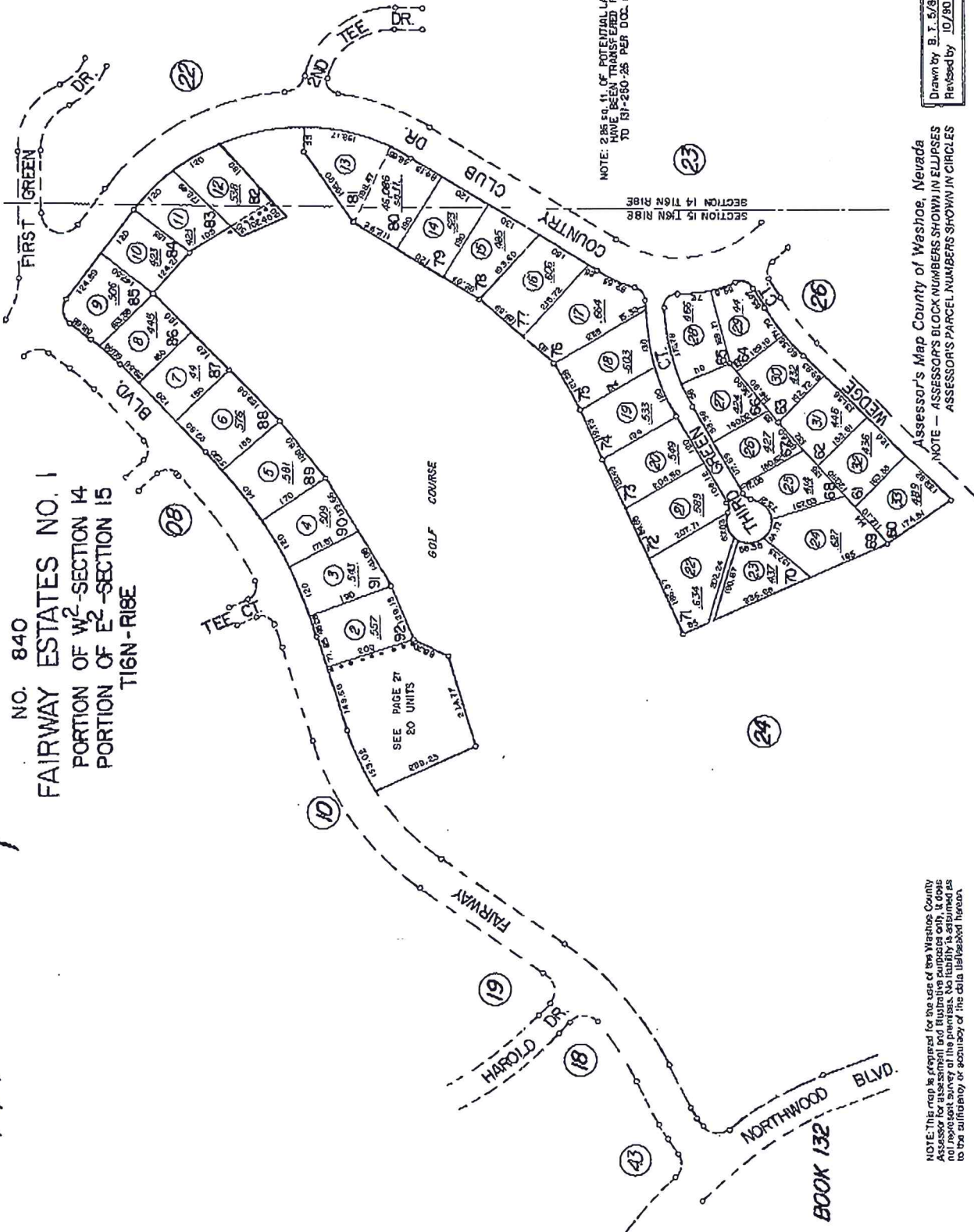
Washoe County
Washoe County GIS

PG 10 of 19

131-25

999 Fairway Blvd.

NO. 840
FAIRWAY ESTATES NO. 1
PORTION OF W²-SECTION 14
PORTION OF E²-SECTION 15
TIGN-RIBE



Assessor's Map County of Washoe, Nevada
NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

NOTE: This map is prepared for the use of the Washoe County Assessor's Office and is not intended to be used for any other purpose. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data furnished hereon.


Pg 11 of 19

999 Fairway Blvd.

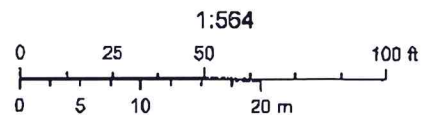


February 12, 2018

polygonLayer

 Override 1

APN



Washoe County
Washoe County GIS
Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus
DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

This information for illustrative purposes only. Not be used for boundary resolution
or location and not intended to be used for measurement, calculation, or delineation.
Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/gis (775) 328-2245

645 Anderson Dr.

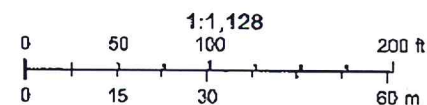


February 10, 2018

polygonLayer

 Override 1

APN



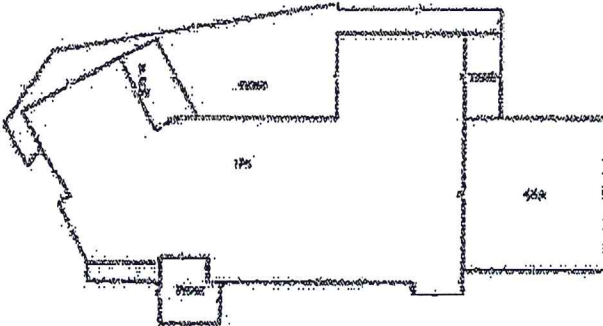
Washoe County
Washoe County GIS

This information for illustrative purposes only. Not be used for boundary resolution or location and not intended to be used for measurement, calculation, or ordination.

Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/rgis (775) 328-2345

Handwritten: 13.02.19

WASHOE COUNTY ASSESSOR PROPERTY DATA										02/10/2018	
APN: 131-012-04 Card 1 of 1											
Owner Information & Legal Description						Building Information					
Situs: 645 ANDERSON DR, WASHOE COUNTY 89451						Quality: RES Average Good					
Owner: 1 DOPS REED W II						Stories: SINGLE STORY					
Mail Address: 255 N SIERRA ST UNIT 2302						Year Built: 1967					
RENO NV 89501						Square Feet does not include Basement or Garage Conversion Area.					
Rec Doc No: 4723573						WAV: 1975					
Rec Date: 07/28/2017						Finished Bsm: 0					
Prior Owner: CARROLL FAMILY TRUST						Unfin Bsm: 0					
Prior Doc: 3788502						Bsm Type:					
Keyline Desc: FRAC 5E4						Gar Conv Sq Foot: 0					
Subdivision: UNSPECIFIED						Total Gar Area: 600					
Lot: Block: Sub Map: 0						Fireplaces: 1					
Record of Survey Map: Parcel Map: 0						Heat Type: BB HOT WATER					
Section: 10 Township: 16 Range: 18 3PC						Det Garage: 0					
Tax Dist: 5200 Addtl Tax Info: Prior APN:						Bsm Gar Door: 0					
Tax Cap Status: Low Cap Qualified Primary Residence						Sub Floor: WOOD					
						Roof Cover: COMP SHINGLE					
						Frame: FRAME					
						Construction Mod: 0					
						Units/Bldg: 1					
						Units/Parcel: 1					
Land Information											
Land Use: 200				Zoning: HDS		Sewer: Municipal		NBC: TACE			
Site: 43,560 Sq Ft or - 1 Acre				Water: Muni		Street: Paved		NBC Map: NBC Map Index			
Valuation Information						Sales/Transfer Information/Recorded Document					
Valuation History			V-Code			DOB			Doc Date		
2017/18 FV			2018/19 NR			Value/Sale Price			Grantor		
Taxable Land Value			320,000			340,000			1,048,000		
Taxable Improvement Value			123,974			122,794			CARROLL FAMILY TRUST		
Taxable Total			443,974			462,794			CARROLL JAMES V & ANDREA B		
Assessed Land Value			112,000			119,000			CARROLL JAMES V & ANDREA B		
Assessed Improvement Value			43,391			42,978			CARROLL JAMES V & ANDREA B		
Total Assessed			155,391			161,978			CARROLL JAMES V & ANDREA B		
The 2018/2019 values are preliminary values and subject to change.											
Building #1 Sketch						Property Photo					



All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 02/09/2018. NOTE: The 2018/2019 values are preliminary values and subject to change.

974 DRIVER DR.

FAIRWAY ESTATES NO. 2
PORTION OF S²-SECTION 10
PORTION OF N²-SECTION 15
T16N-R18E

131-01

BOOK 129

VILLAGE

BLVD.

SEE PAGE 03
23 UNITS

WOODMINSTER
SUBDIVISION

SEE PAGE 03
15 UNITS

WOODMINSTER
SUBDIVISION

SEE PAGE 04
10 UNITS

ANDERSON
DRIVE

COUNTRY

(21)

(014)

CLUB DRIVE

SEE PAGE 06
12 UNITS

PINE CREEK
SUBDIVISION

WAY



NOTE: RESIDENTIAL ALLOCATION HAS
BEEN TRANSFERRED FROM
129-540-01 TO 131-012-31
DOCUMENT NO. 1243863

Don't Leave

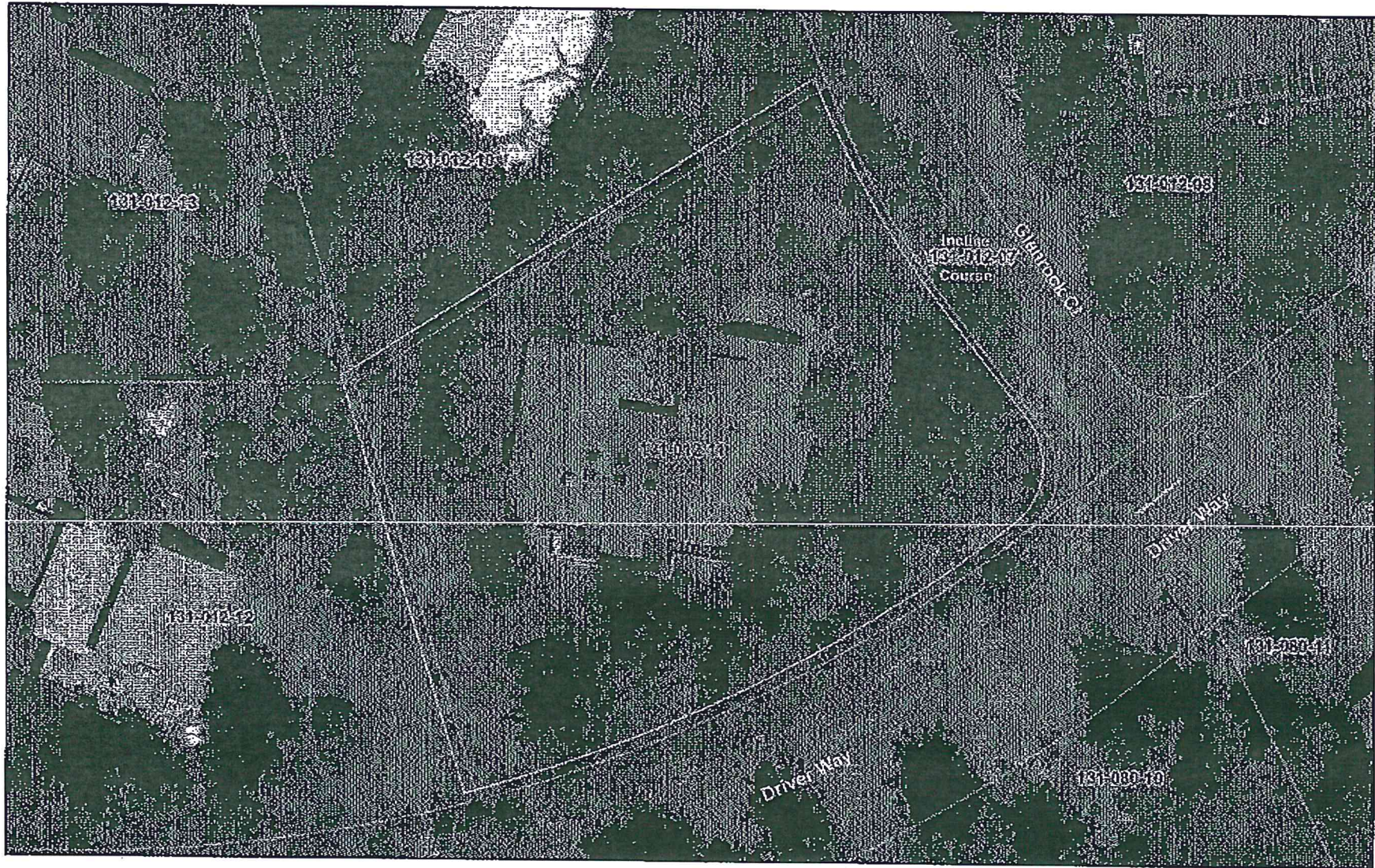
Assessor's Map County of Washoe, Nevada
NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN ELLIPSES
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by B.T. 3/84
Revised by TWT 5/14/09

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 accuracy of the data delineated herein.

2014 08 19

974 Driver Dr.

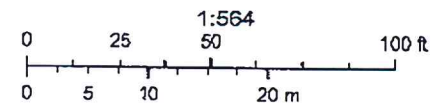


February 10, 2018

polygonLayer

Override 1

APN



Washoe County
Washoe County GIS

This information for illustrative purposes only. Not be used for boundary resolution or location and not intended to be used for measurement, calculation, or delineation.
Washoe County Technology Services - Regional Services Division, PO Box 11130, Reno, NV 89520-0027 www.washoecounty.us/gis (775) 328-2345

Pa 15:08 19

540000
501 Country Club
984 Fairway

131-08

FAIRWAY ESTATES NO. 2
PORTION OF S²-SECTION 10
PORTION OF N²-SECTION 15
T16N-R18E

SECTION 10 T16N R18E
SECTION 15 T16N R18E

925 10 25 19

02/12/2018

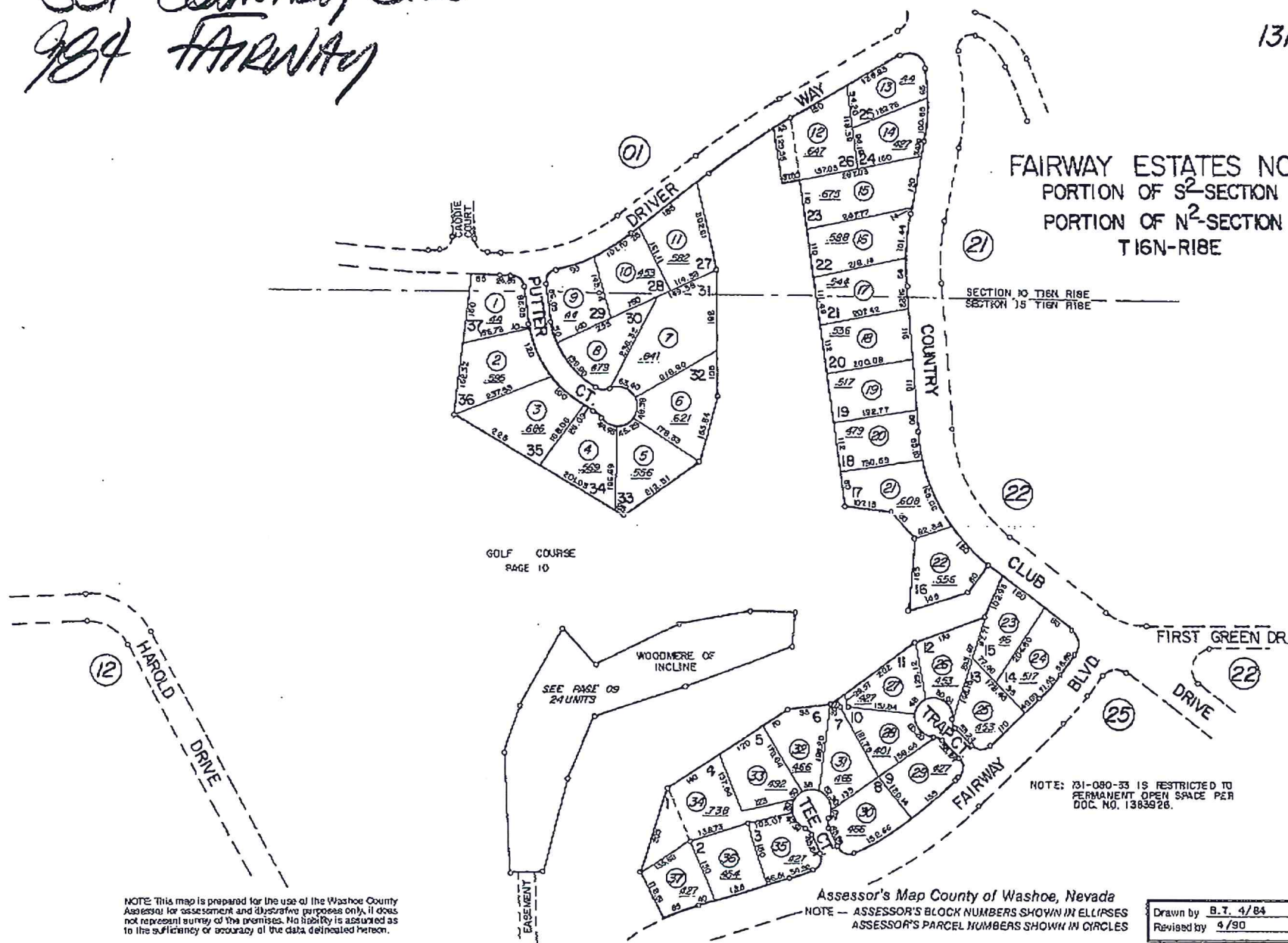
15:02

7758316555

POSTAL EXPRESS

PAGE

16/19



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 accuracy of the data delineated herein.

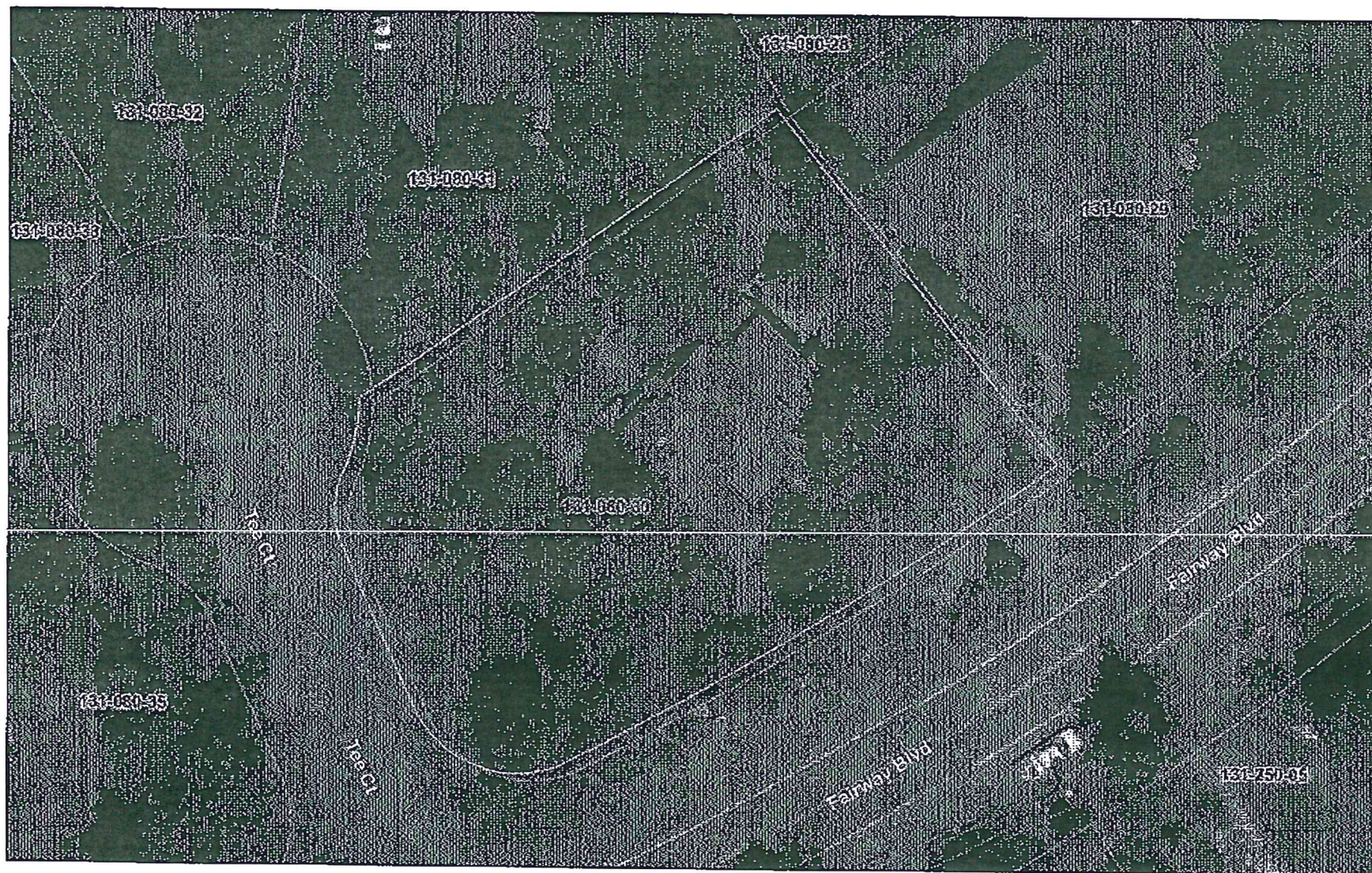
Assessor's Map County of Washoe, Nevada

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

Drawn by B.T. 4/84
Revised by 4/90

PA 17 OF 19

984 Fairway Blvd.



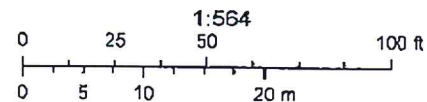
February 10, 2018

polygonLayer



Override 1

APN

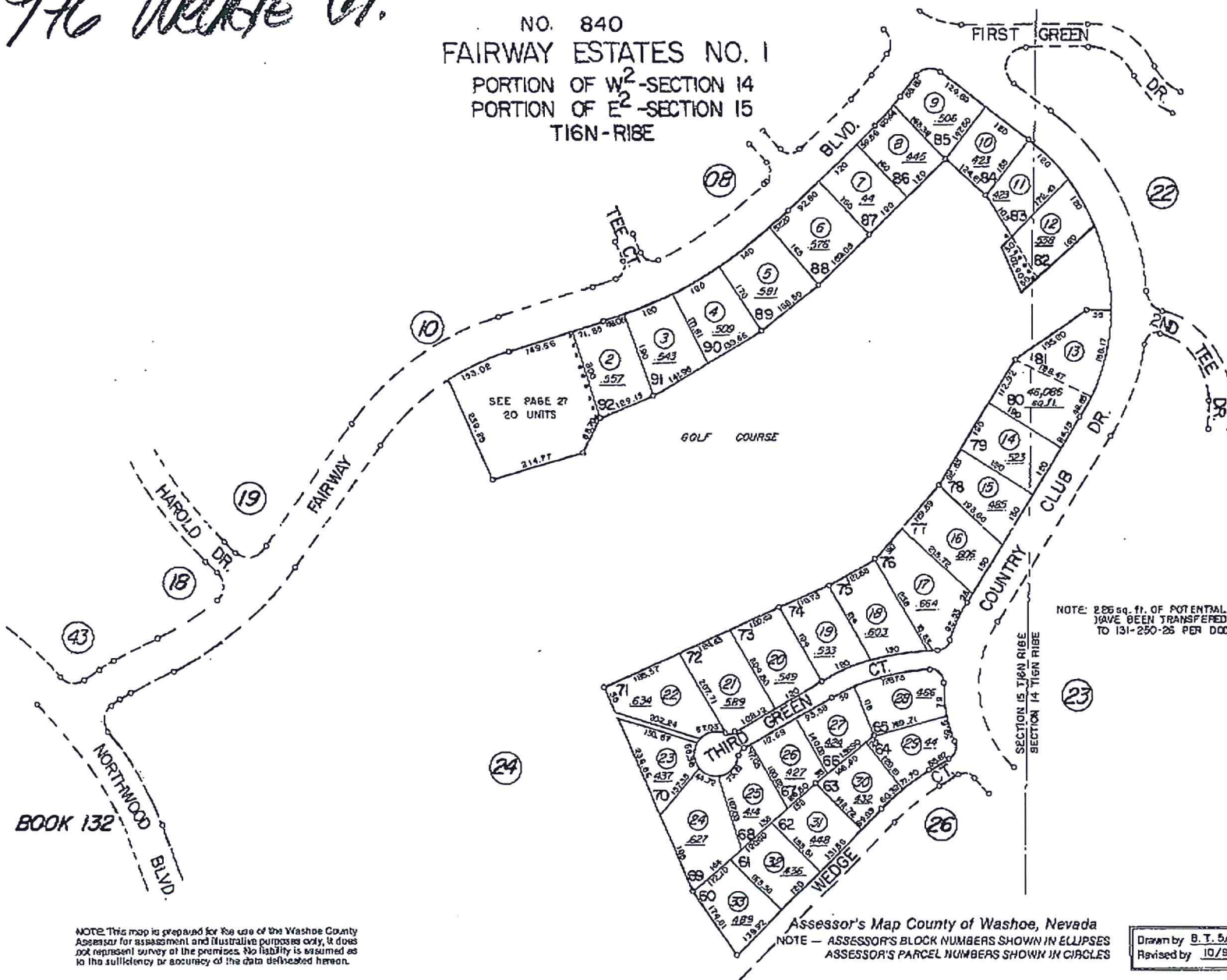


Washoe County
Washoe CountyGIS

976 WEDGE CT.

NO. 840
FAIRWAY ESTATES NO. 1
PORTION OF W²-SECTION 14
PORTION OF E²-SECTION 15
T16N-R18E

131-25

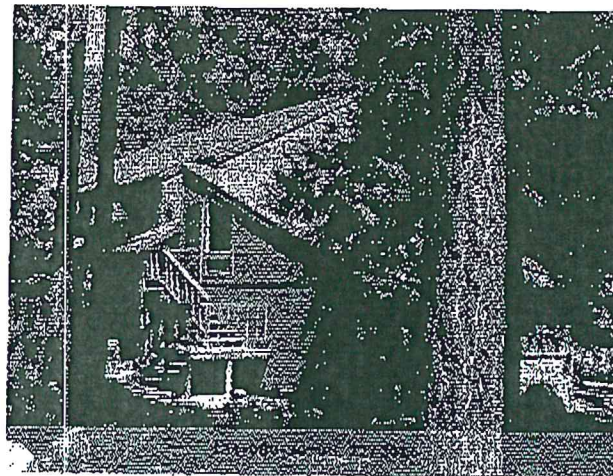


NOTE: This map is prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only, it does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated herein.

Pg 19 of 19

WASHOE COUNTY ASSESSOR PROPERTY DATA										02/10/2018	
APN: 131-08030 Card 1 of 1											
Owner Information & Legal Description						Building Information					
Owner 1: SUNDHEIM, MICHAEL et al Mail Address: 984 FAIRWAY BLVD INCLINE VILLAGE NV 89451 Owner 2 or Trustee: NEGRI, SHIRLEY Z Rec Doc No: 463428 Rec Date: 02/28/2017 Prior Owner: GUMMER FAMILY TRUST Prior Doc: 4249095 Keyline Desc: FAIRWAY ESTATES 2 LTB Subdivision: FAIRWAY ESTATES 2 Lot: 8 Block: Sub Map: B43 Record of Survey Map: Parcel Map: Section: Township: 16 Range: 18 SPC Tax Dist: 5200 Addl Tax Info: Prior APN: Tax Cap Status: 2017 Change Form Mailed, High Cap Applied						Quality: R30 Average Stories: TWO STORY Year Built: 1978 W.A.Y.: 1978 Bedrooms: 9 Full Baths: 2 Half Baths: 0 Fireplaces: 1 Heat Type: SA Sec Heat Type: Ext Walls: SIDING/FR Sec Ext Walls: Roof Cover: COMP SHINGLE Glass/Bldg Adj: 0 % Complete: 100 % Bldg Type: Sgl Fam Res Square Foot: 2,205 Square Foot does not include Basement or Garage Conversion Area. Finished Bsmt: 0 Unfin Bsmt: 0 Bsmt Type: Gar Conv Sq Foot: 0 Total Gar Area: 619 Gar Type: ATTACHED Det Garage: 0 Bsmt Gar Door: 0 Sub Floor: WOOD Frame: FRAME Construction Mod: 0 Units/Bldg: 1 Units/Parcel: 1					
Land Information											
Land Use: 200		Zoning: MDS		Sever: Municipal		NBC: YACE		NBC Map: NBC Map Index			
Site: 20,299 SqFt or ~0.466 Acre		Water: Muni		Street: Paved							
Valuation Information				Sales/Transfer Information/Recorded Document							
Valuation History 2017/18 FY: 320,000 2018/19 NR: 340,000 Taxable Land Value: 320,000 Taxable Improvement Value: 120,972 Taxable Total: 440,972 Assessed Land Value: 112,000 Assessed Improvement Value: 42,340 Total Assessed: 154,340				V-Code: 2D DOR: 200 Doc Date: 02-28-2017 Value/Sale Price: 835,000 Grantor: GUMMER FAMILY TRUST Grantee: SUNDHEIM, MICHAEL 2D: 200 Doc Date: 06-18-2013 Value/Sale Price: 749,000 Grantor: DOHERTY TRUST Grantee: GUMMER FAMILY TRUST 1SVR: 200 Doc Date: 09-16-2002 Value/Sale Price: 763,000 Grantor: SUMMERS, JERRY R & LAURIE D Grantee: DOHERTY TRUST 3NTT: 200 Doc Date: 09-18-2001 Value/Sale Price: 0 Grantor: SUMMERS, JERRY R & LAURIE D Grantee: SUMMERS, JERRY R & LAURIE D 3NTT: 200 Doc Date: 09-18-2001 Value/Sale Price: 0 Grantor: SUMMERS, JERRY R & LAURIE D Grantee: SUMMERS, JERRY R & LAURIE D 3NTT: 200 Doc Date: 07-06-2001 Value/Sale Price: 0 Grantor: SUMMERS, JERRY R & LAURIE D Grantee: SUMMERS, JERRY R & LAURIE D							
The 2018/2019 values are preliminary values and subject to change.											
Building #1 Sketch						Property Photo					

If the property sketch is not available on-line you can obtain a copy by calling (775) 328-2277 or send an email to enquiries@washoecounty.us with 'Sketch Request' in the subject line. Please include the APN.



All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 02/09/2018. NOTE: The 2018/2019 values are preliminary values and subject to change.