

# **ASSESSOR'S EVIDENCE**

# Washoe County Board of Equalization

## Appeal Summary Page - Secured Roll

Hearing #	19-0052
Hearing Date	2/13/2019
Tax Year	2019

APN: 005-165-13

Owner of Record: BLAND, KELLY & ANNETTE M

Property Address: 3345 EVERETT DR

Square Feet (Inc Finished Bsmt) 1,669

Built / WAY: 1963

Parcel Size: 0.15 AC

Description / Location: The subject is a 1,669 square foot single family residence built in 1963. It is located in Reno's 'Old Northwest' south of 7th St.

2019/20 Taxable Value:	Land:	\$58,000
	Improvements:	\$42,011
	Total:	<u>\$100,011</u>
	Taxable Value / SF	\$60

Sales Comparison Approach: Indicated Value Range \$231,933-\$320,000  
Indicated Value Range / SF \$139 - \$196



Conclusions: The taxable value does not exceed full cash value. Therefore, it is our recommendation that the taxable value be upheld.

RECOMMENDATION: Uphold **X** Reduce

ASSESSOR'S EXHIBIT I  
15 PAGES

# WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$58,000	\$20,300	Txble
IMPROVEMENTS:	\$42,011	\$14,704	\$/ SF
TOTAL:	\$100,011	\$35,004	\$60

HEARING:	19-0052
DATE:	2/13/2019
TIME:	TBD
TAX YEAR:	2019
VALUATION:	Reappraisal

OWNER: BLAND, KELLY & ANNETTE M

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	FIN	UNFIN	BSMT	BSMT	QC	STRY	Beds	Baths	FII/Hlf	Built	Way	Sale Date	Sale Price	Sale \$/SF
	005-165-13	3345 EVERETT DR	0.15	AC	1,669	277					R20	SPLIT	4	3		1963				

## IMPROVED SALES

SALE #	APN	Location	Land	Area	Sq Feet	GAR	FIN	UNFIN	BSMT	BSMT	QC	STRY	Beds	Baths	FII/Hlf	Built	Way	Sale Date	Sale Price	Sale \$/SF
IS-1	005-166-03	3560 DOWNEY AVE	0.17	AC	1,669	277					R20	SPLIT	3	2 \ 0		1963		06/22/2018	\$231,933	\$139
IS-2	001-093-03	3240 BRYAN ST	0.18	AC	1,695	277					R20	SPLIT	3	3 \ 0		1966		09/10/2018	\$320,000	\$189
IS-3	005-152-31	3280 HEIGHTS DR	0.14	AC	1,621	277					R20	SPLIT	3	2 \ 0		1963		07/20/2018	\$317,500	\$196

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

## LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
LS-1	006-111-33	0 UNIVERSITY TERR	0.21	AC	SF6	10/14/2016	\$60,000	A rectangular, gentle sloping upward, lot Just NW of Keystone and 7th streets.
LS-2	002-181-10	2255 ELLENDALE RD	0.17	AC	SF6	7/11/18	\$75,000	The listing stated property sold 'as-is' for the land value only. Demo costs not included. Structural inadequacies for foundation settlement. Mostly rectangular lot with slight downslope at one end.

RECOMMENDATIONS/COMMENTS: UPHOLD: X REDUCE:

<p>The subject property is a single family residence located in Reno's Old Northwest.</p> <p>The current improved sales listed above are located within the same subdivision as the subject and are of the same quality class. They are all nearly the same age. Only IS-1 is a model match. IS-2 is slightly superior in size, and superior in age and the number of bathrooms. IS-3 is slightly inferior in size. The sales indicate a price range of \$139 per/SF to \$196 per/SF. The subject's taxable value of \$60 per/SF falls below this range.</p> <p>The recent land sales within the neighborhood range from \$60,000 to \$75,000. Although slightly superior in size, they also support the taxable land value of \$58,000.</p> <p>Based on the above sales, the taxable value does not exceed full cash value and it is our recommendation this value be upheld.</p>
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PREPARED BY: Teresa Olson, Appraiser

REVIEWED BY: Gail Vice, Senior Appraiser

Neighborhood: BCAC						Sale Dates Searched		4/1/2018	thru	6/30/2018					
Reappraisal Year  2019  Appraiser TOLSON  Date 9/7/2018	Allocation Data					Time Adj. Median Sales By Qtr		TV/SP Ratio	Sales > 1.0	# Qtr Sales	Yrly Chng	Qtrly Chng			
	Sale Count:		51		2015 Qtr 3:		None	NA	0	0					
	Time Adj. Median Sale Price:		\$322,043		2015 Qtr 4:		None	NA	0	0					
	COD Sales:		9.65		2016 Qtr 1:		None	NA	0	0					
	Median SP @: 0.18		\$57,968		2016 Qtr 2:		None	NA	0	0					
	Rounded Land Value:		\$58,000		2016 Qtr 3:		None	NA	0	0					
					2016 Qtr 4:		None	NA	0	0					
	Misc Data					2017 Qtr 1:		None	NA	0	0				
	Current TV Land Median:		\$41,300		2017 Qtr 2:		None	NA	0	0					
	% Change From Current Land TV:		40.44%		2017 Qtr 3:		None	NA	0	0					
	Time Adj.		Min	Max	Monthly	2017 Qtr 4:		None	NA	0	0				
Sales Price:		212,209	402,104	% Time	2018 Qtr 1:		None	NA	0	0					
Bldg SqFt:		872	2100	Adjustment	2018 Qtr 2:		\$322,043	25.89%	0	51					
Land Size (ac)		0.13	0.21	1.00%	2018 Qtr 3:		None	NA	0	0					
						2018 Qtr 4:		None	NA	0	0				
Total Median Sales % Change:												0.00%			
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	
002-191-07	1925 LASSEN DR	1953	R20	5/18/2018	\$285,000	\$289,030	872	\$331	BCAC	0.16					
006-064-26	810 STOKER AVE	1953	R20	5/31/2018	\$265,000	\$267,613	875	\$306	BCAC	0.15					
005-361-09	1120 AKARD DR	1962	R20	6/15/2018	\$330,000	\$331,627	988	\$336	BCAC	0.19					
001-304-07	1350 SURF WAY	1964	R20	6/18/2018	\$286,000	\$287,130	988	\$291	BCAC	0.15					
006-041-07	775 RUBY AVE	1955	R20	5/24/2018	\$307,000	\$310,736	1026	\$303	BCAC	0.15					
006-041-19	740 MCDONALD DR	1955	R20	5/31/2018	\$315,000	\$318,106	1092	\$291	BCAC	0.14					
005-076-05	925 AKARD DR	1964	R20	6/18/2018	\$310,000	\$311,225	1108	\$281	BCAC	0.14					
005-103-16	3285 EVERETT DR	1963	R20	4/27/2018	\$282,000	\$287,933	1176	\$245	BCAC	0.15					
005-111-11	3101 STATLER CIR	1963	R20	5/29/2018	\$319,000	\$322,356	1176	\$274	BCAC	0.18					
001-353-07	3015 SLATER AVE	1964	R20	5/31/2018	\$272,000	\$274,682	1176	\$234	BCAC	0.17					
005-152-23	3220 HEIGHTS DR	1963	R20	6/29/2018	\$285,000	\$285,094	1176	\$242	BCAC	0.13					
002-131-11	2355 IVES AVE	1962	R20	5/25/2018	\$298,500	\$302,034	1188	\$254	BCAC	0.14					
002-382-04	2080 WINDSOR WAY	1965	R25	6/8/2018	\$309,500	\$311,738	1204	\$259	BCAC	0.14					
002-502-04	1815 SEVERN DR	1976	R25	5/29/2018	\$210,000	\$212,209	1208	\$176	BCAC	0.15					
002-143-18	1895 BRISBANE AVE	1956	R25	4/27/2018	\$237,500	\$242,497	1210	\$200	BCAC	0.14					
006-101-16	1765 W 6TH ST	1959	R20	6/22/2018	\$289,990	\$290,753	1224	\$238	BCAC	0.14					
002-503-09	1965 PRINCE CHARLES CT	1976	R25	6/18/2018	\$312,000	\$313,232	1227	\$255	BCAC	0.19					
005-084-16	880 PENNSYLVANIA DR	1962	R25	4/20/2018	\$295,000	\$301,885	1296	\$233	BCAC	0.16					
001-231-03	1360 BRIDGEWOOD LN	1964	R20	6/13/2018	\$340,000	\$341,901	1296	\$264	BCAC	0.14					
001-242-09	2740 GELLERT DR	1965	R20	6/28/2018	\$343,000	\$343,226	1296	\$265	BCAC	0.14					
002-134-14	2225 ARCANE AVE	1960	R20	4/24/2018	\$355,000	\$362,821	1323	\$274	BCAC	0.16					

Print & Save Final Allocation

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006-042-24	920 MUNLEY DR	1957	R20	6/29/2018	\$325,000	\$325,107	1362	\$239	BCAC	0.17				
006-064-12	765 LODGE AVE	1962	R20	4/11/2018	\$305,000	\$313,022	1363	\$230	BCAC	0.14				
002-441-11	1025 CROWN DR	1964	R25	4/19/2018	\$320,000	\$327,574	1529	\$214	BCAC	0.17				
002-453-08	2010 PRINCE WAY	1971	R25	5/29/2018	\$355,000	\$358,735	1560	\$230	BCAC	0.14				
001-242-21	1420 EXETER WAY	1969	R20	6/6/2018	\$349,000	\$351,754	1567	\$224	BCAC	0.14				
002-144-14	2095 COLEMAN DR	1967	R20	4/3/2018	\$300,000	\$308,679	1570	\$197	BCAC	0.16				
005-082-16	885 MONTANA DR	1962	R25	5/18/2018	\$275,000	\$278,889	1604	\$174	BCAC	0.19				
001-401-10	1560 BOYER CT	1976	R20	5/8/2018	\$336,000	\$341,856	1650	\$207	BCAC	0.17				
001-151-05	1350 KIRSTON ST	1972	R20	6/14/2018	\$400,000	\$402,104	1668	\$241	BCAC	0.14				
001-142-15	3630 BRYAN ST	1972	R20	6/28/2018	\$369,000	\$369,244	1668	\$221	BCAC	0.15				
002-402-38	1580 MAJESTIC DR	1968	R25	5/11/2018	\$294,000	\$298,833	1676	\$178	BCAC	0.14				
001-132-05	1500 EBBETTS DR	1965	R20	5/4/2018	\$355,000	\$361,653	1695	\$213	BCAC	0.15				
002-491-04	1590 SEVERN DR	1977	R25	4/27/2018	\$349,900	\$357,262	1697	\$211	BCAC	0.21				
006-108-01	725 REEVES AVE	1965	R20	6/26/2018	\$345,000	\$345,455	1703	\$203	BCAC	0.14				
005-363-11	1010 CASA LOMA DR	1972	R20	6/1/2018	\$319,000	\$322,043	1706	\$189	BCAC	0.16				
006-109-06	720 REEVES AVE	1954	R20	5/8/2018	\$329,000	\$334,734	1724	\$194	BCAC	0.14				
002-282-10	1311 WESLEY DR	1950	R20	4/4/2018	\$347,500	\$357,442	1767	\$202	BCAC	0.16				
005-031-17	1394 FRONTIER ST	1974	R25	5/18/2018	\$265,000	\$268,747	1815	\$148	BCAC	0.16				
002-494-01	1555 VAN PETTEN ST	1977	R25	5/1/2018	\$290,000	\$295,722	1818	\$163	BCAC	0.16				
005-103-05	3200 SANDRA DR	1967	R20	5/21/2018	\$359,000	\$363,721	1819	\$200	BCAC	0.17				
001-281-06	1070 MARK ALLEN CIR	1971	R20	4/16/2018	\$355,000	\$363,754	1854	\$196	BCAC	0.20				
002-433-03	1615 GEARY ST	1965	R25	6/18/2018	\$355,000	\$356,402	1863	\$191	BCAC	0.14				
001-131-07	1415 EBBETTS DR	1971	R20	5/1/2018	\$338,000	\$344,669	1932	\$178	BCAC	0.15				
001-372-03	1480 LOCKSLEY WAY	1969	R20	6/6/2018	\$300,000	\$302,367	1932	\$157	BCAC	0.14				
006-052-39	1820 ELMCREST DR	1959	R20	4/25/2018	\$260,000	\$265,642	2013	\$132	BCAC	0.14				
002-511-02	1960 SEVERN DR	1978	R25	5/16/2018	\$365,500	\$370,909	2056	\$180	BCAC	0.20				
002-491-05	1610 SEVERN DR	1977	R25	6/15/2018	\$371,000	\$372,829	2056	\$181	BCAC	0.21				
001-132-19	1451 SURF WAY	1968	R20	5/10/2018	\$280,000	\$284,696	2095	\$136	BCAC	0.15				
006-102-16	1775 CARLIN ST	1963	R20	5/22/2018	\$345,000	\$349,423	2100	\$166	BCAC	0.14				
006-102-19	1835 CARLIN ST	1963	R20	6/25/2018	\$350,000	\$350,574	2100	\$167	BCAC	0.14				

A 1% Per Month Upward Time Adjustment Has Been Applied To All Sales. These Adjusted Sale Prices Are Used In All Calculations and Projections.

**Owner & Mailing Address:**  
BLAND, KELLY & ANNETTE M  
4950 ABERFELDY RD  
RENO, NV 89519

**APN: 005-165-13**

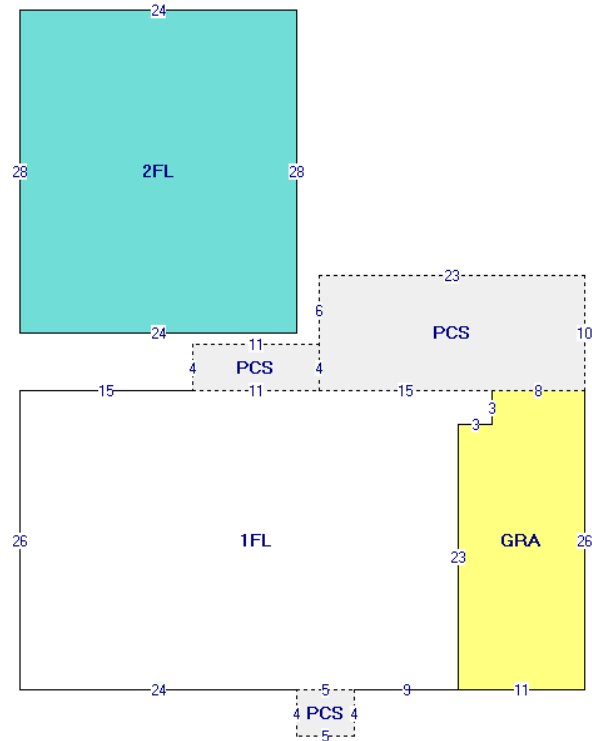


BCAC - SFRs (QC 2 thru 3)

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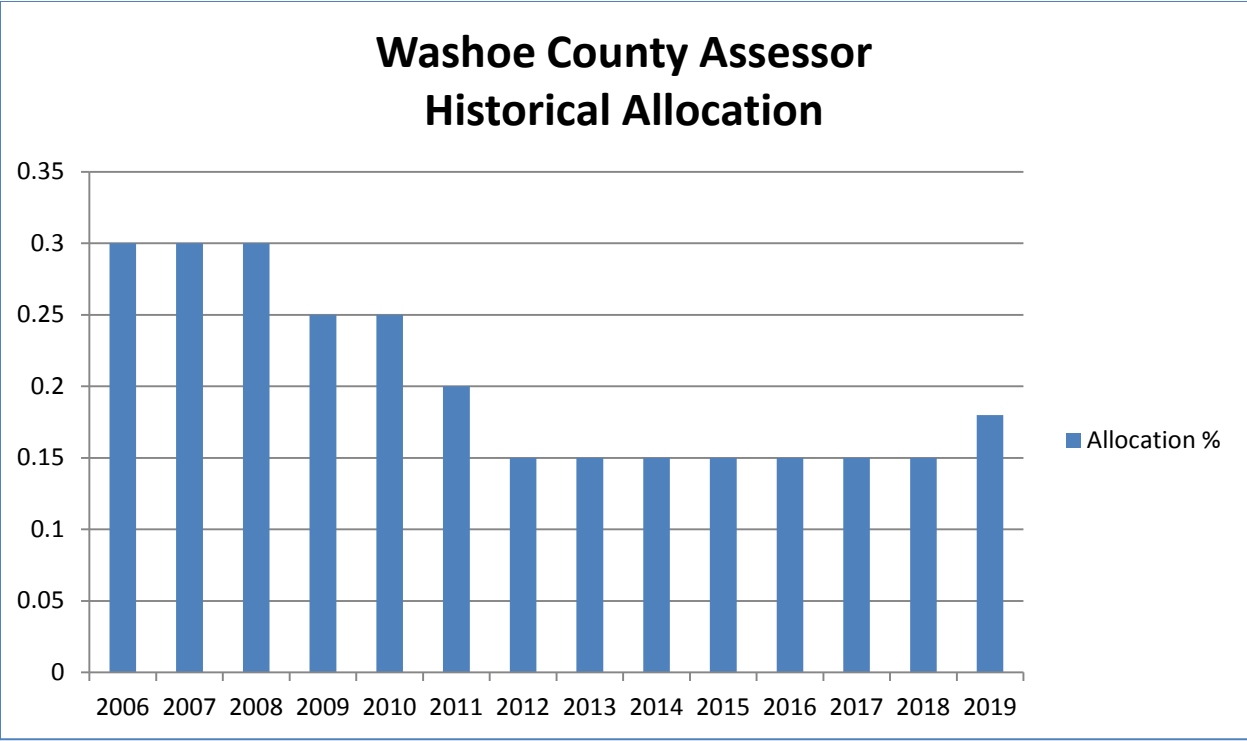
## BUILDING PERMITS

Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes

## SALES/TRANSFER INFORMATION

Grantor	Document	Date	LUC	Verif	Terms	Sales	Notes
BLAND, KELLY E	2874787	06/19/2003	200	3NTT			
	2205680	04/30/1998	200	2D		127,652	

#	Bld	Date	User ID	Activity Notes
2	0-0	10/02/2017	srsco	RALL BY TAO - 09/11/2017
3	0-0	09/09/2016	rlope	RALL BY LLL - 08/17/2016
4	0-0	11/06/2015	idiez	TAG FROM 1005 TO 1000 TMUGWB NOW SPECIAL ASSESSMENT
5	0-0	11/05/2015	sjack	RALL BY LLL - OCTOBER, 2015
6	1-1	08/28/2013	llamb	RALL BCAC IMPROVEMENT LINE DONE 08/28/2013 BY REVIEWED-NO CHGS ON IMP
7	1-1	08/13/2012	llamb	RALL BCAC IMPROVEMENT LINE DONE 08/13/2012 BY REVIEWED-NO CHGS ON IMP
8	1-1	08/26/2011	csarm	RALL BCAC IMPROVEMENT LINE DONE 08/04/2011 BY REVIEWED-NO CHGS ON IMP
9	1-1	09/28/2010	csarm	RALL BCAC IMPROVEMENT LINE DONE 09/10/2010 BY REVIEWED-NO CHGS ON IMP
10	1-1	08/19/2009	csarm	RALL BCAC IMPROVEMENT LINE DONE 10/05/2009 BY WJ, LAND LINE DONE



The above chart shows the historical allocation ratio in Washoe County. As you can see in 2006 it was 30%. It was reduced to 25% in 2009, 20% in 2011 and 15% in 2012. It remained at 15% until the 2019/2020 Reappraisal cycle where it was increased to 18%.



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For best print results change printer orientation to landscape.

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Valuation History -Final Value & Current Year Summary Only													
APN 005-165-13													
Roll Year	Land Taxable Value	Imps New	Land New	Supplemental	Buildngs Taxable Value	Tax Cap Value	Total Taxable Value	Land Assd	Imps Assd	OBSO	Secured PP Assd	Secured Total Assd	Value Exemption
2019 NR	58,000			0	42,011		100,011	20,300	14,704	0	0	35,004	0
2019 VN	58,000			0	42,011		100,011	20,300	14,704	0	0	35,004	0
2018 FV	41,300			0	40,278	60,599	81,578	14,455	14,097	0	0	28,552	0
2017 FV	36,900			0	39,549	58,156	76,449	12,915	13,842	0	0	26,757	0
2016 FV	32,400			0	39,611	56,682	72,011	11,340	13,864	0	0	25,204	0
2015 FV	27,500			0	39,182	56,569	66,682	9,625	13,714	0	0	23,339	0
2014 FV	24,500			0	36,716	54,815	61,216	8,575	12,851	0	0	21,426	0
2013 FV	17,500			0	35,718	53,219	53,218	6,125	12,501	0	0	18,626	0
2012 FV	17,900			0	37,285	55,186	55,185	6,265	13,050	0	0	19,315	0
2011 FV	25,900			0	36,441	62,339	62,341	9,065	12,754	0	0	21,819	0
2010 FV	35,700			0	38,597	74,297	74,297	12,495	13,509	0	0	26,004	0
2009 FV	46,750			0	40,559	87,311	87,309	16,363	14,196	0	0	30,559	0
2008 FV	74,400			0	40,970	103,662	115,370	26,040	14,340	0	0	40,379	0
2007 FV	60,000			0	40,564	95,986	100,564	21,000	14,197	0	0	35,197	0
2006 FV	60,000			0	42,150	89,123	102,150	21,000	14,753	0	0	35,752	0
2005 FV	49,795			0	38,872	86,525	88,667	17,428	13,605	0	0	31,033	0
2004 FV	39,520			0	41,420		80,940	13,832	14,497	0	0	28,329	0
2003 FV	38,000			0	41,025		79,025	13,300	14,359	0	0	27,659	0
2002 FV	38,000			0	42,070		80,070	13,300	14,725	0	0	28,024	0
2001 FV	38,000			0	41,669		79,669	13,300	14,584	0	0	27,884	0
2000 FV	35,000			0	48,669		83,669	12,250	17,034	0	0	29,284	0
1999 FV	35,000			0	48,669		83,669	12,250	17,034	0	0	29,284	0
1998 FV	35,000			0	47,949		82,949	12,250	16,782	0	0	29,032	0
1997 FV	35,000			0	47,240		82,240	12,250	16,534	0	0	28,784	0
Abatement Information													
Abatement information supplied here is only a partial representation of the abatement history. For a complete history, refer to the Treasurer's system. The tax cap is on the Ad Valorem (AV) taxes only. There may be additional special fees and assessments not shown below. Net AV Tax has been rounded to the nearest dollar. The Tax Cap Value (Taxable) is the value at the time of billing.													
Tax Year	Tax Cap	New Assd Value	Gross tax (excluding new)	Abatement	Tax On New	Net AV Tax *	Exemption	Tax Rate	Tax Cap Value (Taxable)				
2018	100% High Cap 4.20%	0	1045.01	-268.74	0.00	776.27	0.00	3.6600	60,599				
2017	100% High Cap 2.60%	0	979.31	-234.33	0.00	744.98	0.00	3.6600	58,156				
2016	100% High Cap 0.20%	0	922.48	-196.38	0.00	726.10	0.00	3.6600	56,682				
2015	100% High Cap 3.20%	0	854.20	-129.55	0.00	724.65	0.00	3.6600	56,569				
2014	100% High Cap 3.00%	0	784.18	-82.00	0.00	702.18	0.00	3.6600	54,815				
2013	100% High Cap 4.20%	0	681.73	0.00	0.00	681.73	0.00	3.6600	53,219				
2012	100% High Cap 6.00%	0	706.93	0.00	0.00	706.93	0.00	3.6600	55,186				
2011	100% High Cap 4.00%	0	795.47	0.00	0.00	795.47	0.00	3.6458	62,339				
2010	100% High Cap 4.90%	0	948.18	0.00	0.00	948.18	0.00	3.6463	74,297				
2009	100% High Cap 7.70%	0	1114.24	0.00	0.00	1114.24	0.00	3.6462	87,311				
2008	100% High Cap 8.00%	0	1472.32	-149.38	0.00	1322.94	0.00	3.6463	103,662				
2007		0	1283.34	-58.40	0.00	1224.94	0.00	3.6462	95,986				

	<b>100% High Cap 7.70%</b>								
2006	<b>100% Low Cap 3.00%</b>	0	1303.56	-166.20	0.00	1137.36	0.00	3.6462	89,123
2005	<b>100% High Cap 6.90%</b>	0	1131.63	-27.40	0.00	1104.23	0.00	3.6463	86,525

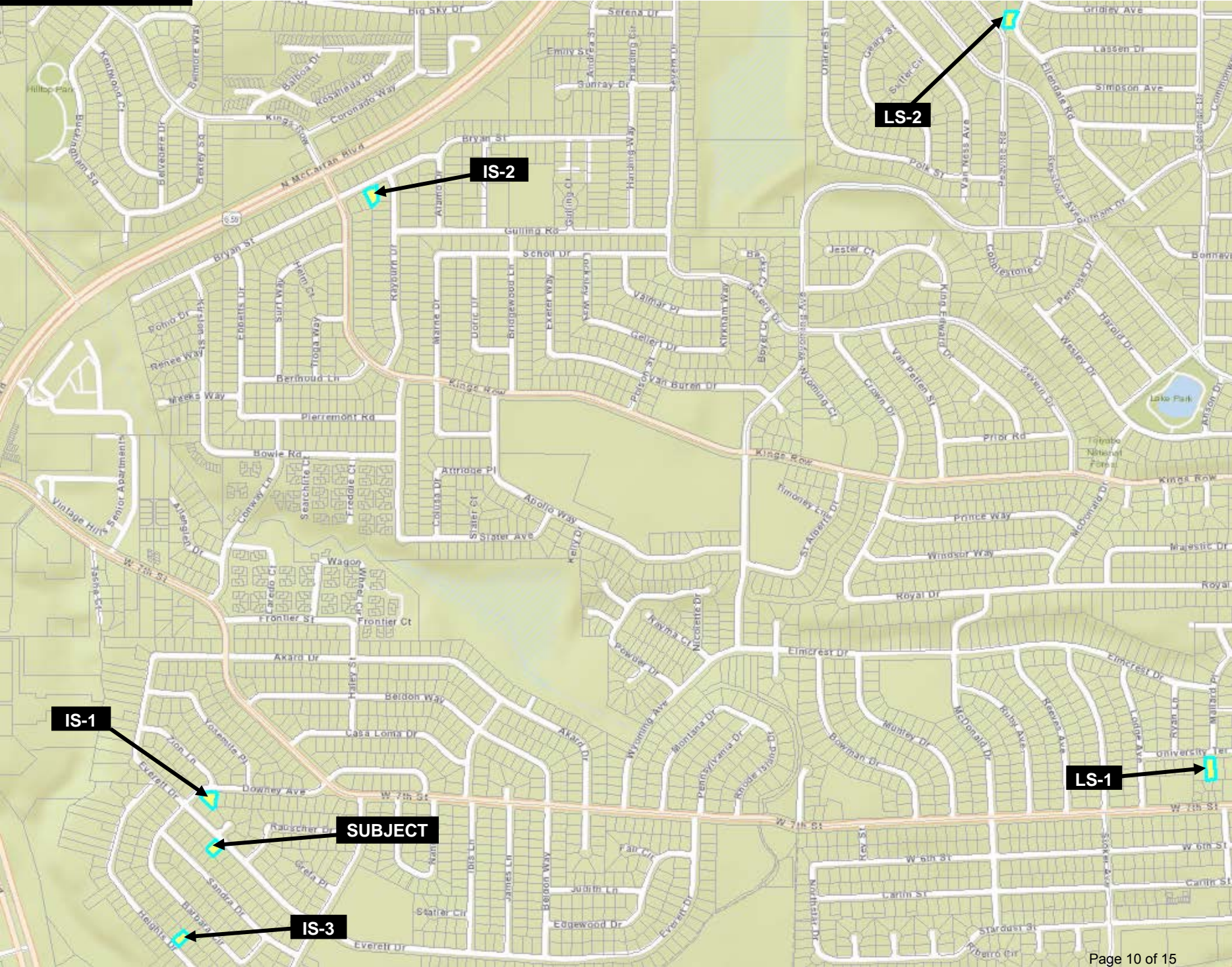
\*Net AV Tx is after abatement before exemption and does not include any special assessment, IVGID fees, etc.

Assd = Assessed :: PP = Personal Property

Tax Cap Value = (NetTax/(TaxRate/100))/0.35



NEIGHBORHOOD MAP

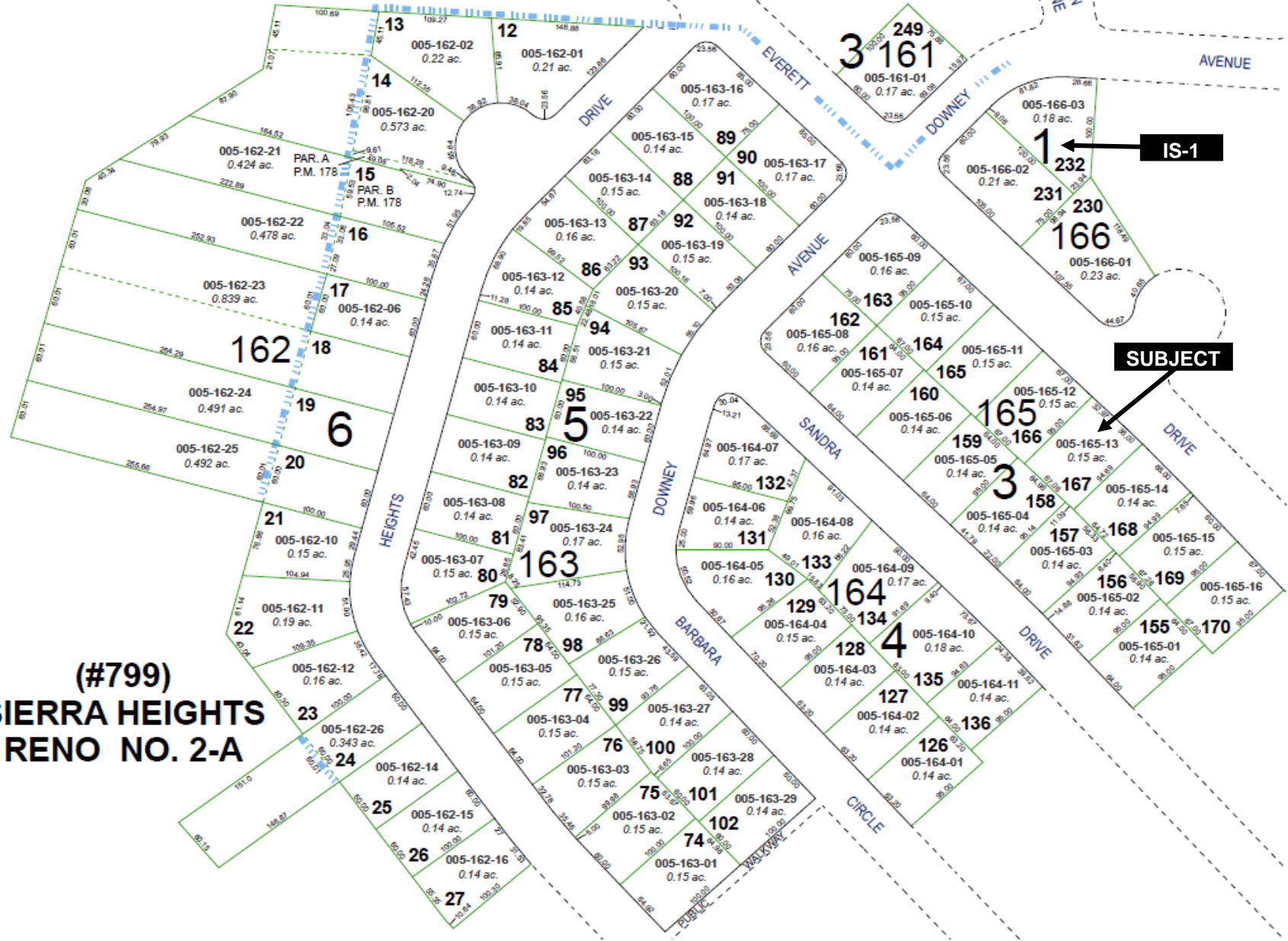




PORTION OF THE NW 1/4 OF SECTION 9  
T19N - R19E

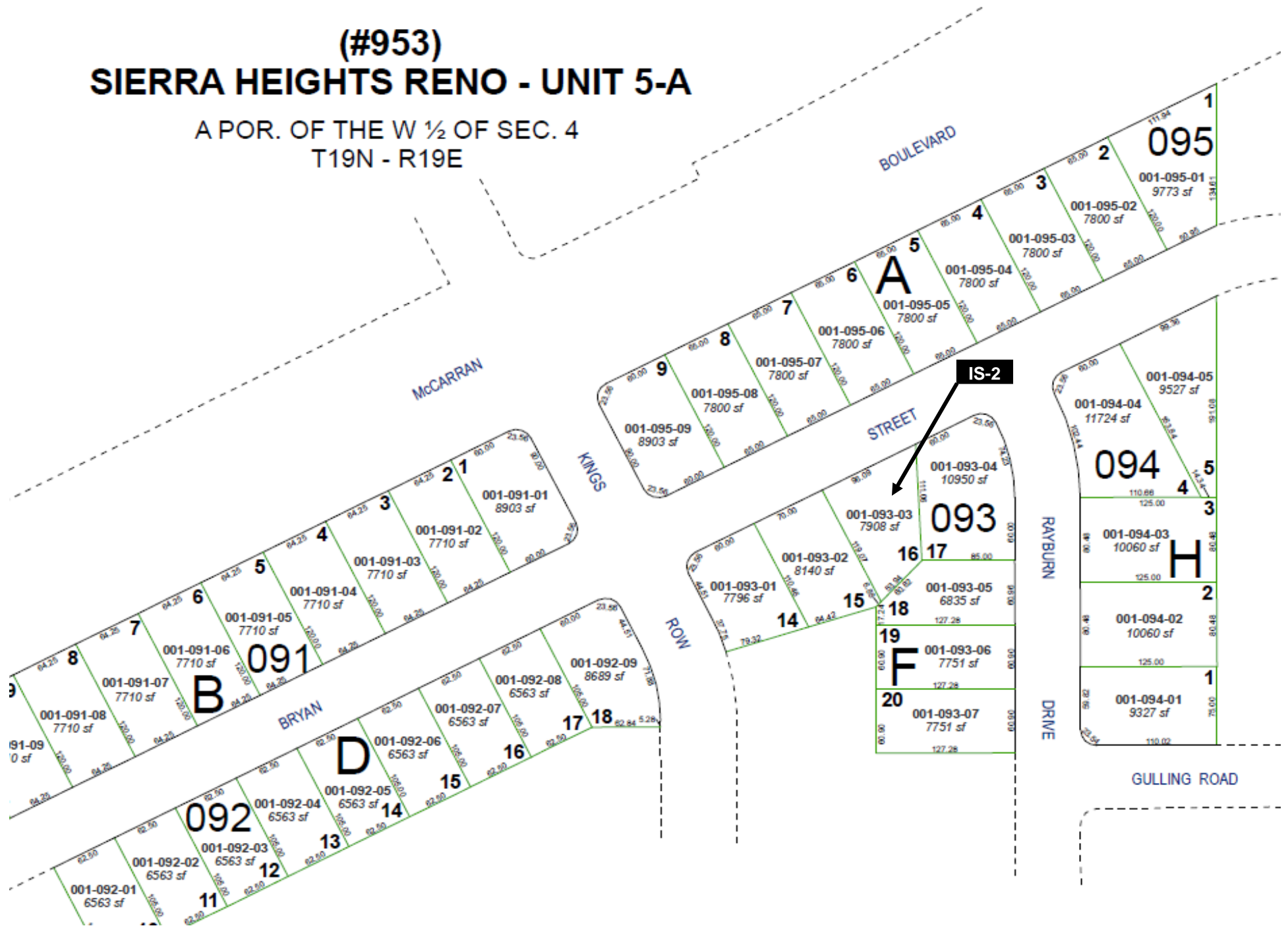
(#795)  
**SIERRA HEIGHTS RENO  
NO. 1-C**

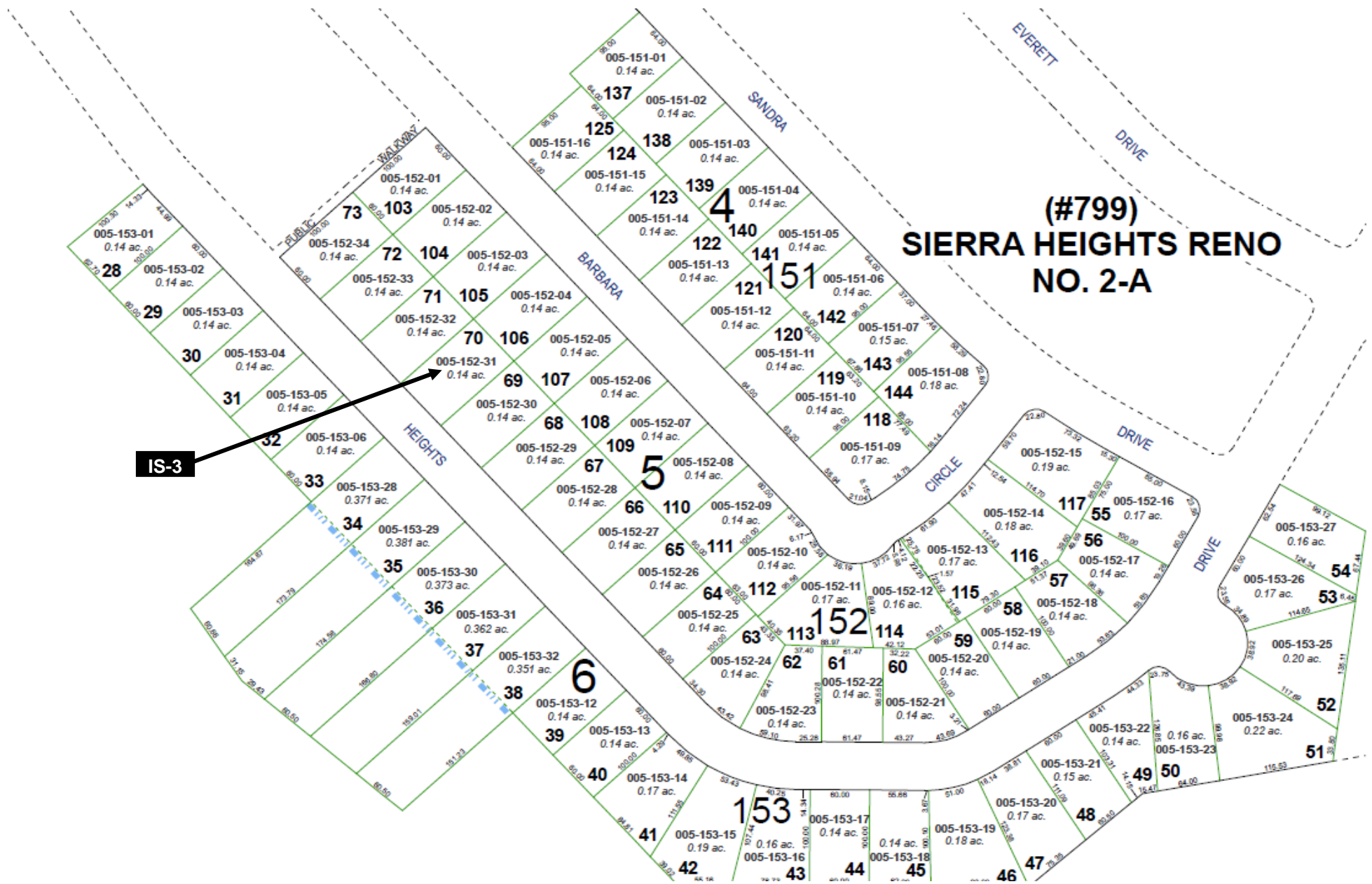
(#799)  
**SIERRA HEIGHTS  
RENO NO. 2-A**



(#953)  
**SIERRA HEIGHTS RENO - UNIT 5-A**

A POR. OF THE W ½ OF SEC. 4  
 T19N - R19E







N00-45-09E  
1035.74°

MALLARD

UNIVERSITY

TERRACE

## SEVENTH

WEST

GENOA  
AVE.

ELGIN  
AVENUE

AVENUE

(#509)

# RENO HIGHLANDS SUBDIVISION NO. 2 UNIT NO. 1

PORTION OF NW 1/4 OF SECTION 3  
T19N - R19E

AVENUE

AVENUE

DRIVE

