

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: \$100,011
 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												Baths	Built	Sale	
APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	FII/Hlf	WAY	Sale Date	Sale Price	\$/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 BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Hlf	Built	Sale Date	Sale Price	\$/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:

The subject property is a single family residence located in Reno's Old Northwest.

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.

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.

Based on the above sales, the taxable value does not exceed full cash value and it is our recommendation this value be upheld.

PREPARED BY: Teresa Olson, Appraiser

REVIEWED BY: Gail Vice, Senior Appraiser

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		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		
					2017 Qtr 1:	None	NA	0	0		
					2017 Qtr 2:	None	NA	0	0		
					2017 Qtr 3:	None	NA	0	0		
				2017 Qtr 4:	None	NA	0	0			
				2018 Qtr 1:	None	NA	0	0			
				2018 Qtr 2:	\$322,043	25.89%	0	51			
				2018 Qtr 3:	None	NA	0	0			
				2018 Qtr 4:	None	NA	0	0			

[Print & Save Final Allocation](#)

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				

Situs & Keyline Description:
 3345 EVERETT DR RENO
 SIERRA HEIGHTS RENO 2A
 LT 167
 BLK 3

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

WASHOE COUNTY APPRAISAL RECORD 2019

APN: 005-165-13

Card 1 of 1
 Bld. 1-1



Tax District: 1000

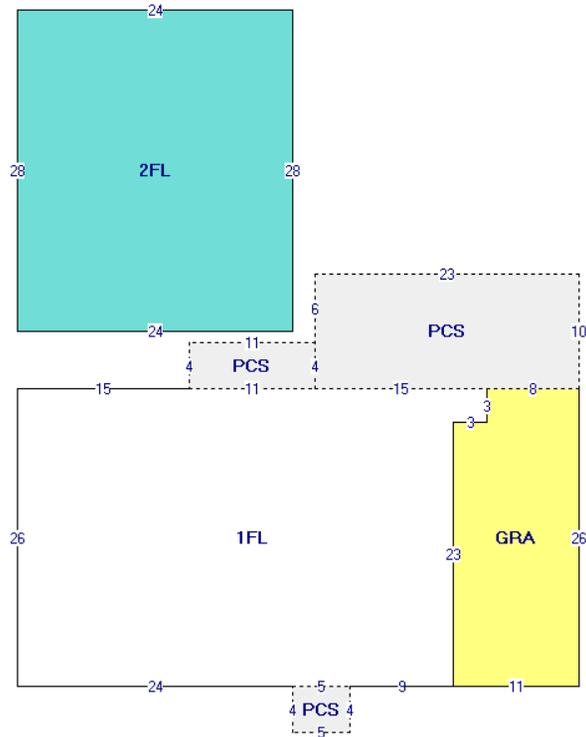
printed: 01/22/2019

ACTIVE

1728.03

BCAC - SFRs (QC 2 thru 3)

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							
						Building Value	40,362										
2019 NR	58,000	0	42,011	0	100,011	35,004	Extra Feature Value	1,649									
2018 FV	41,300	0	40,278	0	81,578	28,552	Land Value	58,000									
2017 FV	36,900	0	39,549	0	76,449	26,757	Taxable Value	100,011				Reopen	Code:				
2016 FV	32,400	0	39,611	0	72,011	25,204	Exemption	0				Reappraisal					
2015 FV	27,500	0	39,182	0	66,682	23,339	FLAGS										
2014 FV	24,500	0	36,716	0	61,216	21,426	Type	Value									
2013 FV	17,500	0	35,718	0	53,218	18,626	Cap Code	IF08				NC / C	New Land	New Sketch			
2012 FV	17,900	0	37,285	0	55,185	19,315	Eligible for Form?	YES									
2011 FV	25,900	0	36,441	0	62,341	21,819	Low Cap Percentage	0				By:	Date:				
2010 FV	35,700	0	38,597	0	74,297	26,004	Sub Plat Map	799									
2009 FV	46,750	0	40,559	0	87,309	30,559											
2008 FV	74,400	0	40,970	0	115,370	40,379											
BUILDING DETAILS				BUILDING FEATURES AND ADJUSTMENTS				BUILDING SUB-AREAS				BUILDING COST SUMMARY					
Type	Code	Description	Category	Units	Code	Description	Yr Blt	Units	Cost New	Tot Lump Sum Adj							
Occupancy	001	RESidential	Plumbing Fixtures	12	1FL	1FLR - FIRST FLOOR		997	77,018	19,501	Sub Area-RCN	161,447					
Story/Frame	04	Sgl Fam Res ~	Base Appliance From MS	1	2FL	2FLR - SECOND FLOOR		672	51,912	0	% Incomplete	0					
Quality	20	SPLIT LEVEL	Living Units in Building	1	GRA	GARA - GARAGE ATTACHED		277	8,019	75.00	% Depreciation	75.00					
Year Built	1963	Fair	Bedrooms	4	PCS	POR1 - PORCH CONCRETE SLAB		294	2,029	121,085	\$ Dep & Inc	121,085					
WAY	1963	100	Bath - Full	3	PRW	PRF1 - PORCH ROOF WOOD		250	2,968	0	Obso/Other Adj.	0					
BUILDING CHARACTERISTICS				Base Rate Adjustment								PROPERTY CHARACTERISTICS					
Category	Code	Type	%	Adj.													
Ext. Wall	5	SIDING/FR ~	75	CCM SFR Frame	1.05000			Water				Municipal					
Ext. Wall	12	CONC BLK/BL	25	Local Reno Frame	1.05000			Sewer				Municipal					
Roof Cover	2	COMP SHINGLE	100	Construction Modifiers	Adj.			Street				Paved					
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														
							Gross Living/Building Area		1,669								
							Perimeter		254								
#	Bld	Date	User ID	Activity Notes													
1	0-0	11/26/2018	ddufva	RALL BY TAO - 09/07/2018													
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	FWCO	FLATWORK CONCRETE	30	1-1	0	0	378	6.10	1963		100	2,306	25.0	577			
2	SHD3	SHED WOOD	30	1-1	0	0	48	22.88	1963		100	1,098	25.0	275			
3	YIMP	YARD IMPROVEMENTS	30	1-1	0	0	2	1,593.78	1963		100	3,188	25.0	797			
LAND VALUE		DOR Code	200	Neighborhood	1728.03 BCAC - SFRs (QC 2 thru 3)			Land Size	6,534		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	SF6	1.00	ST		58,000.00					58,000					



BUILDING PERMITS

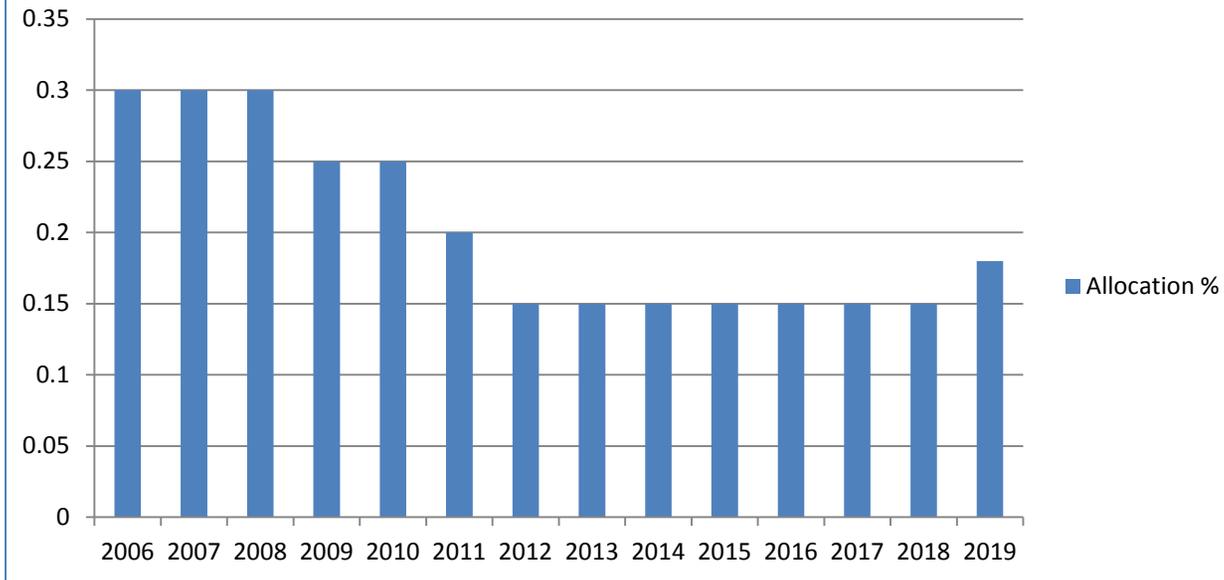
Date	Permit #	Description	Amount	Status	% Comp	Last Visit/Appr/Results	Notes

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

Washoe County Assessor Historical Allocation



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%.

All data on this form is for use by the Washoe County Assessor for assessment purposes only.

For best print results change printer orientation to landscape.

[Show All Lines](#)

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

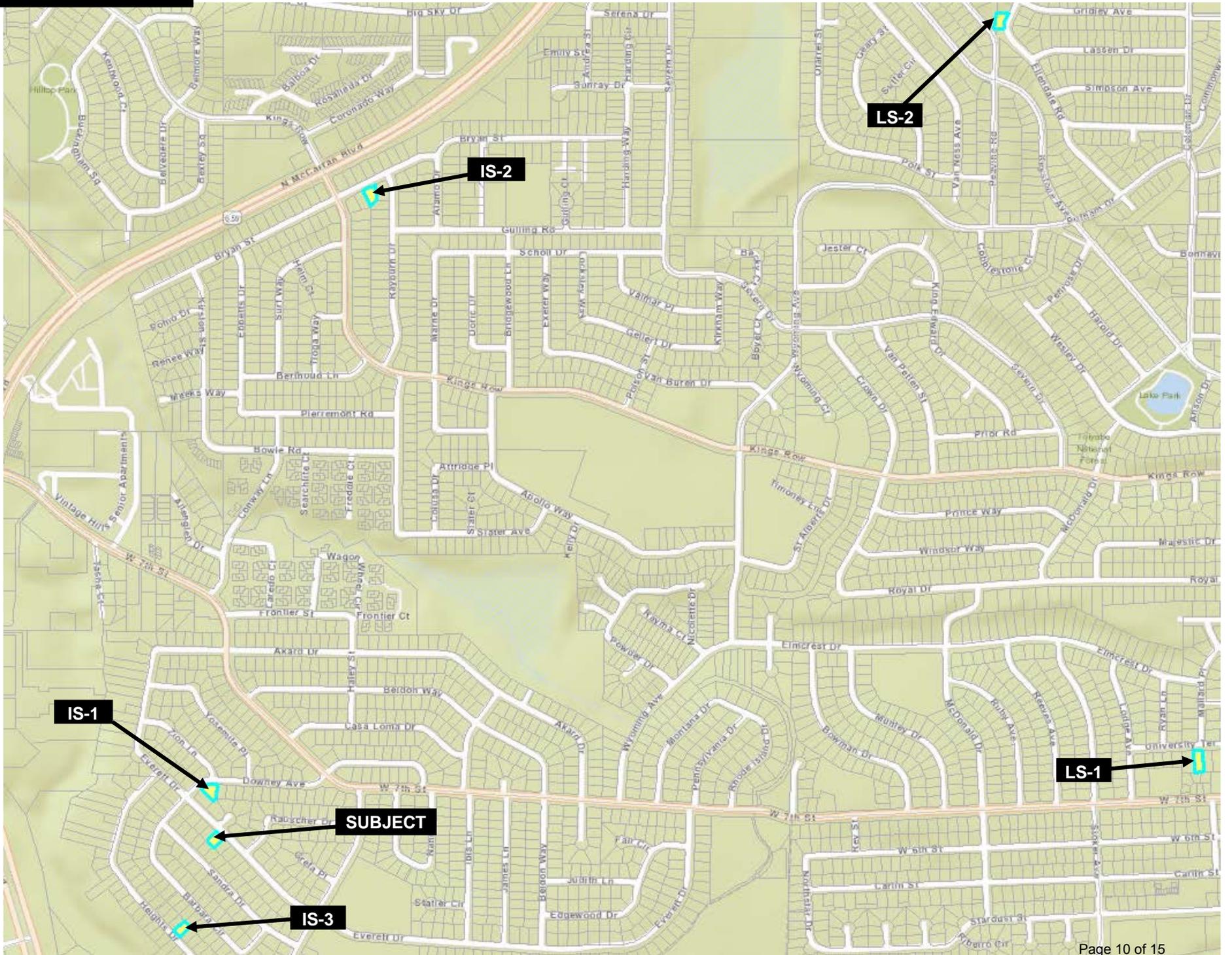
	100% High Cap 7.70%								
2006	100% Low Cap 3.00%	0	1303.56	-166.20	0.00	1137.36	0.00	3.6462	89,123
2005	100% High Cap 6.90%	0	1131.63	-27.40	0.00	1104.23	0.00	3.6463	86,525

*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



IS-1

IS-2

IS-3

SUBJECT

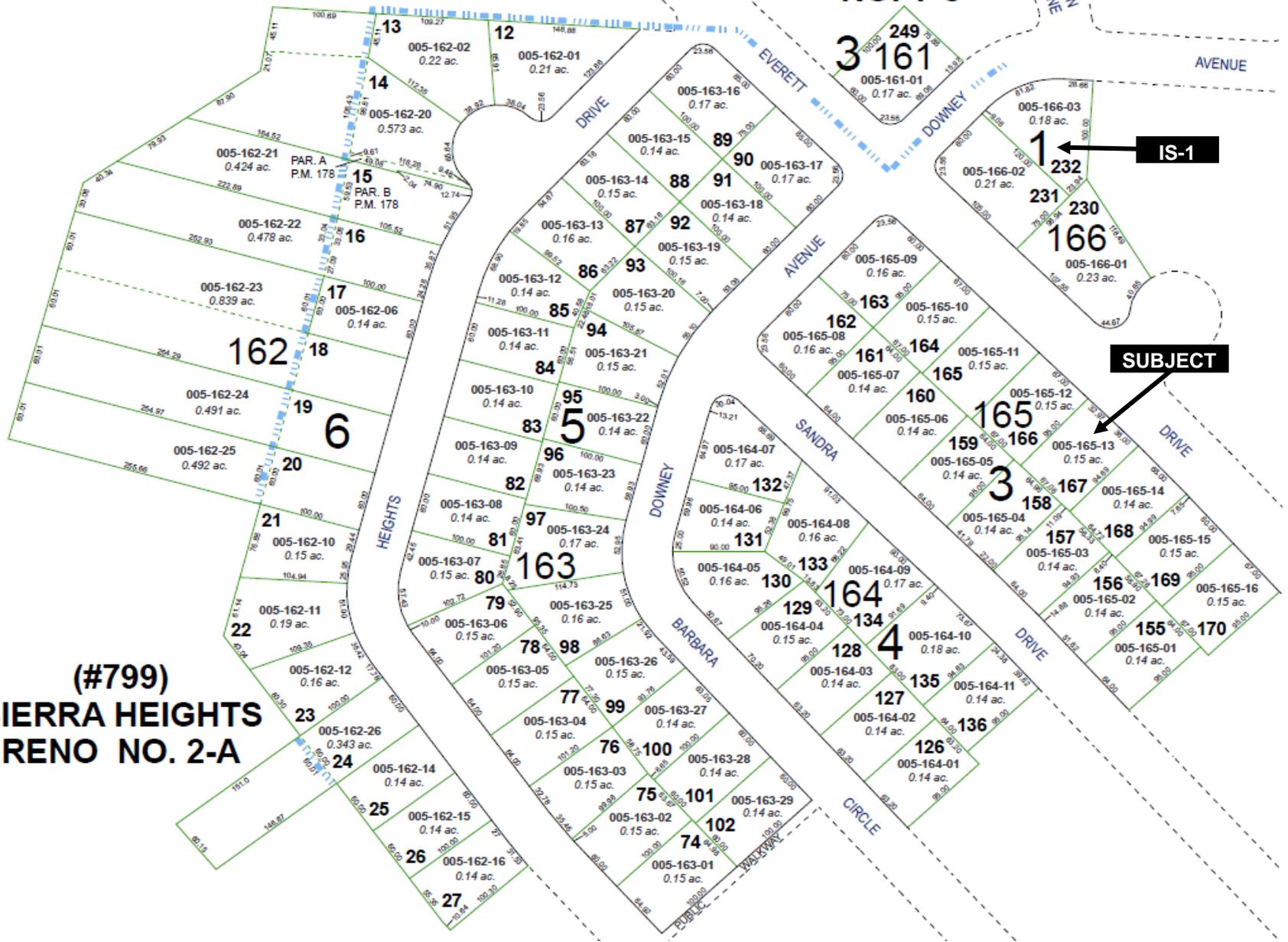
LS-2

LS-1

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

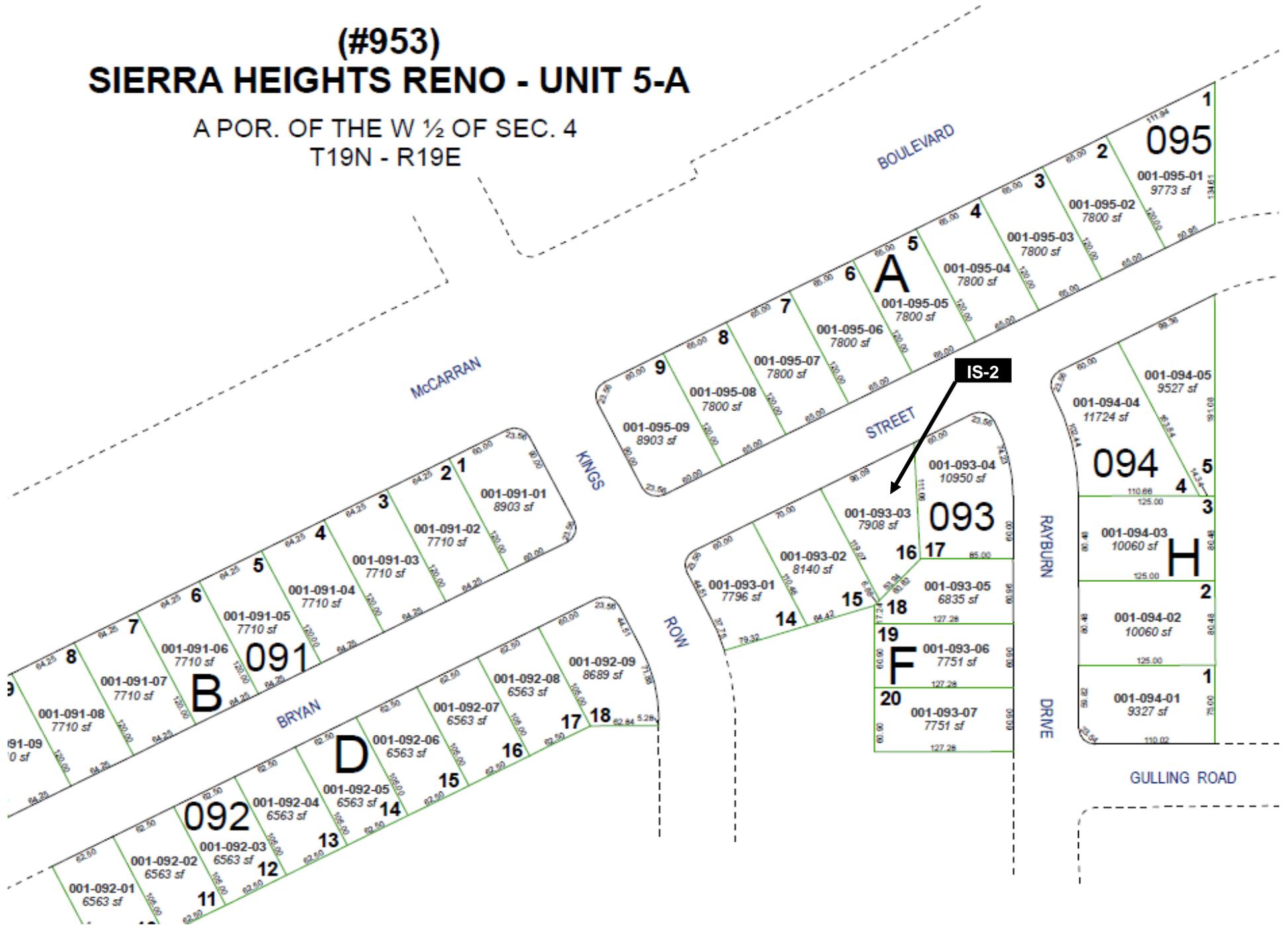
**(#795)
SIERRA HEIGHTS RENO
NO. 1-C**

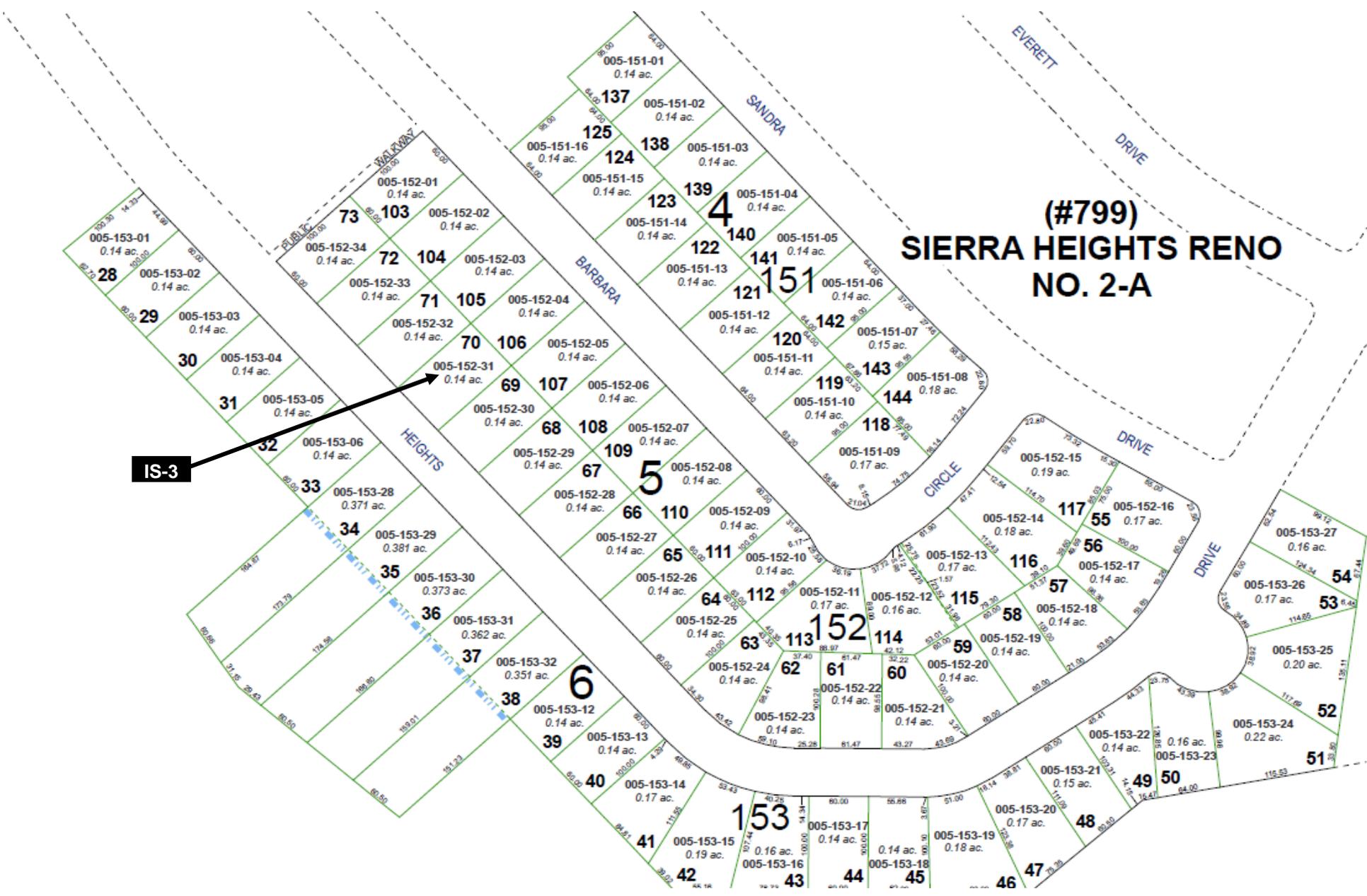
**(#799)
SIERRA HEIGHTS
RENO NO. 2-A**



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

A POR. OF THE W 1/2 OF SEC. 4
T19N - R19E





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

IS-3

AVENUE

(#509)
RENO HIGHLANDS SUBDIVISION NO. 2
UNIT NO. 1
 PORTION OF NW 1/4 OF SECTION 3
 T19N - R19E

