

ASSESSOR'S

EVIDENCE

Washoe County Board of Equalization

Appeal Summary Page - Secured Roll

Hearing # 20-0030
Hearing Date 02/20/2020
Tax Year 2020

APN: 074-082-02

Owner of Record: BREARTON, JAMES J

Property Address: 0 MARINA LN

Parcel Size: 63.84 AC

Description / Location: The subject property is 63.84 acres of vacant rural land. It is located on Marina Ln approximately thirty miles due North of Cold Springs, along the California border, between Herlong and Pyramid Lake.

2020/2021 Taxable Value:	Land:	\$10,342
	Improvements:	\$0
	Total:	\$10,342
	Taxable Value / Acre:	\$162

Sales Comparison Approach:	Indicated Value Range:	\$12,000-\$22,000
	Indicated Value Range / AC:	\$350-\$750

Conclusions: The land value was established using comparable land sales from the subjects submarket. The comparable sales indicate a total value range of \$12,000 to \$22,000 or \$350 per acre to \$750 per acre. The total taxable value of \$10,432 or \$162 per acre does not exceed full cash value. Therefore, it is recommended that the current total taxable value be upheld.

RECOMMENDATION:

Uphold **X**

Reduce



ASSESSOR'S EXHIBIT I
10 PAGES

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (Vacant Land)

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$10,342	\$3,620	Txble
IMPROVEMENTS:	\$0	\$0	\$/ Unit
TOTAL:	\$10,342	\$3,620	\$10,342

HEARING:	20-0030
DATE:	02/20/2020
TIME:	TBD
TAX YEAR:	2020
VALUATION:	Reappraisal

OWNER: BREARTON, JAMES J

SUBJECT							
APN	Location	Land	Area	Zoning	Sale Date	Sale	Comments
074-082-02	0 MARINA LN	63.84	AC	GR			The subject is a level rectangular shaped parcel with dirt road access. Like most rural parcels in this area the subject lacks power and would require a well and septic.

LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
LS-1	074-161-39	0 UNSPECIFIED	40.00	AC	GR	11/22/2019	\$14,000	This property is a level square shaped parcel with dirt road access. This parcel lacks power and would require a well and septic. The property is inferior in size to the subject.
LS-2	074-442-32	0 UNSPECIFIED	30.00	AC	GR	07/23/2019	\$22,000	This property is a level L shaped parcel with dirt road access. This parcel lacks power and would require a well and septic. The property is inferior in size to the subject.
LS-3	074-431-51	0 UNSPECIFIED	25.00	AC	GR	10/08/2019	\$12,000	This property is a level L shaped parcel with dirt road access. This parcel lacks power and would require a well and septic. The property is inferior in size to the subject.
LS-4	074-431-47	40490 RAINBOW WAY	20.00	AC	GR	02/27/2019	\$15,000	This property is a level rectangular shaped parcel with dirt road access. This parcel lacks power and would require a well and septic. The property is inferior in size to the subject.

RECOMMENDATIONS/COMMENTS: **UPHOLD: X** **REDUCE:**

The subject property consists of a 63.84 acre lot. It is located on Marina Ln and can be accessed via Marina Ln to the South or Calvado Way to the West of the property. The property has level topography, with utilities unfeasible. All the sales below are comparable recent sales from the same surrounding large acre area.

LS-1 Is the recent sale of 40 acres roughly only 3 miles from the subject property. LS-1 is a square level parcel that is inferior in size and similar in location to the subject property. LS-1 also lacks power, has dirt road access and would require a well and septic. Although inferior in size, LS-1 is very comparable to the subject.

LS-2 Is the recent sale of 30 acres roughly only 2 miles from the subject property. LS-2 is an L-shaped level parcel that is inferior in size and similar in location to the subject property. LS-2 also lacks power, has dirt road access and would require a well and septic. Although inferior in size, LS-2 is very comparable to the subject.

LS-3 Is the recent sale of 25 acres roughly only 2.15 miles from the subject property. LS-3 is an L-shaped parcel that is inferior in size and similar in location to the subject property. LS-3 also lacks power, has dirt road access and would require a well and septic. Although inferior in size, LS-3 is comparable to the subject.

LS-4 Is the recent sale of 20 acres roughly only 1.75 miles from the subject property. LS-4 is a rectangular level parcel that is inferior in size and similar in location to the subject property. LS-4 also lacks power, has dirt road access and would require a well and septic. Although inferior in size, LS-4 is comparable to the subject

The comparable sales indicate a total value range of \$12,000 to \$22,000 or \$350 per acre to \$750 per acre. Most weight was given to LS-1 and LS-2 due to being the most similar to the subject property in location, size and characteristics. The total taxable value of \$10,432 or \$162 per acre does not exceed full cash value. Therefore, it is recommended that the current total taxable value be upheld.

PREPARED BY: Sean Moses - Appraiser

REVIEWED BY: Steve Clement - Senior Appraiser

%Comp

Reappraisal

☐ No Change[illegible]

Sub Area	Extra Features
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Land Value: 1 Lines Total												Land Data		Property Characteristics	
Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-\$	Adj 2	%-\$	Taxable Land	Note	Land Size-Sf	2,780,870	Water	None
120	Vacant, single family	GR	64	AC1	180.00	NOTE	90			10,342		Acre Size	63,840	Sewer	None
												DDR Code	120	Street	None
												Deferment		SPC	
												CAGC			

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APPRAISAL RECORD

APN: 074-082-02

PAGE 2 of 2

Owner BREARTON, JAMES J

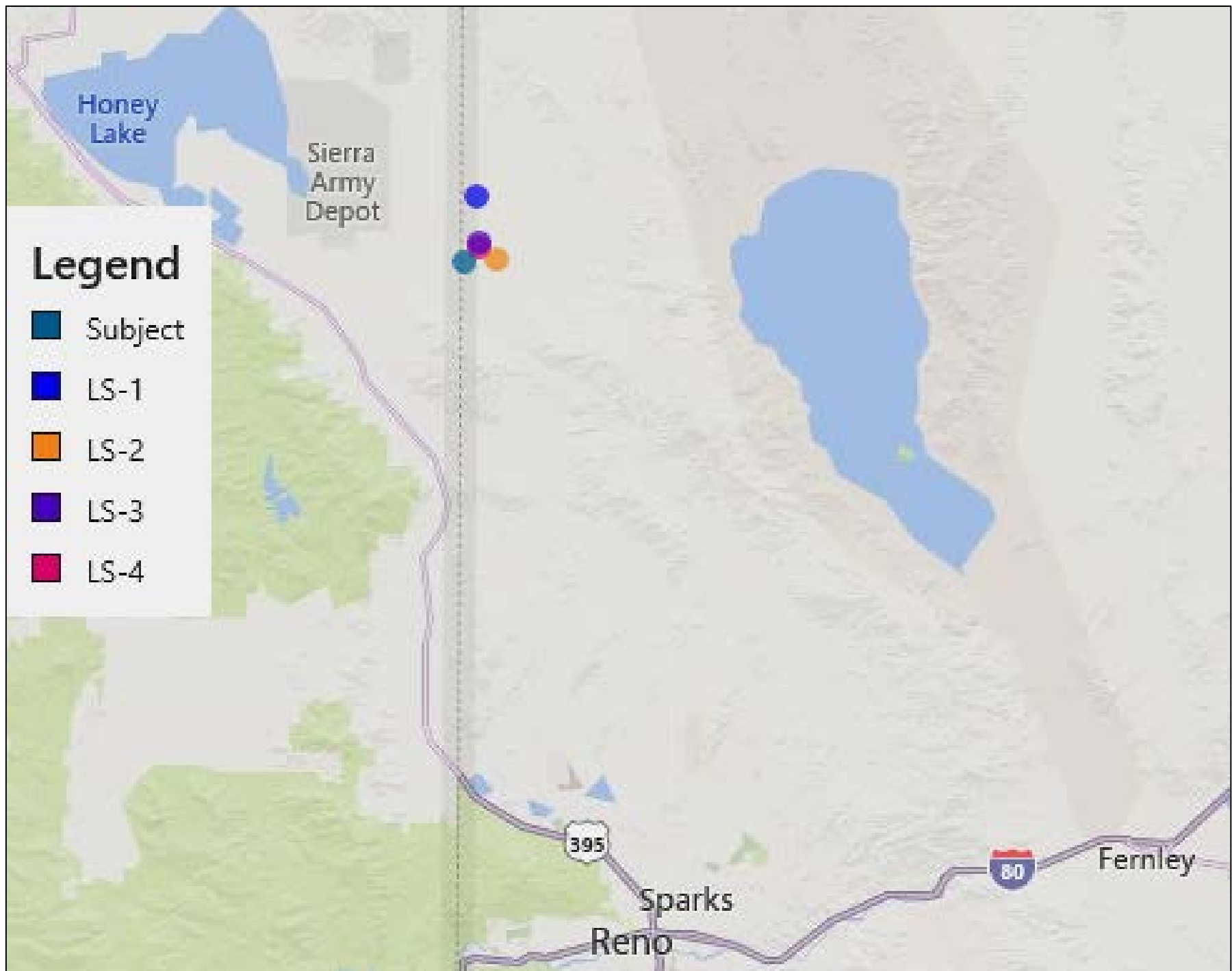
NBHD KAAZ Flanigan > 100 AC

Appr CSS

Keyline Description DIVISION OF LAND MAP #46

Activity Information						
Date	User ID	Activity Notes				
10/18/2019	CSS	Re-appraisal Inspection Aerial Review				
8/3/2012	CSS					
Sales/Transfer Information						
Grantor	Doc #	Date	LUC	Price	Verif	
BREARTON, JAMES J	4693105	4/4/2017	120	0	3BEA	
BREARTON, JAMES J	4572733	3/23/2016	120	0	3BCT	
HARRAH, BRYAN & LAURA	4572732	3/23/2016	120	7,500	1SVR	
SILVA, ANTHONY R	4398462	10/7/2014	120	0	3BGG	
	770691	12/1/1981		0		
Permit Information						
Date	Permit	Description	Amount	Status	% Comp	

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



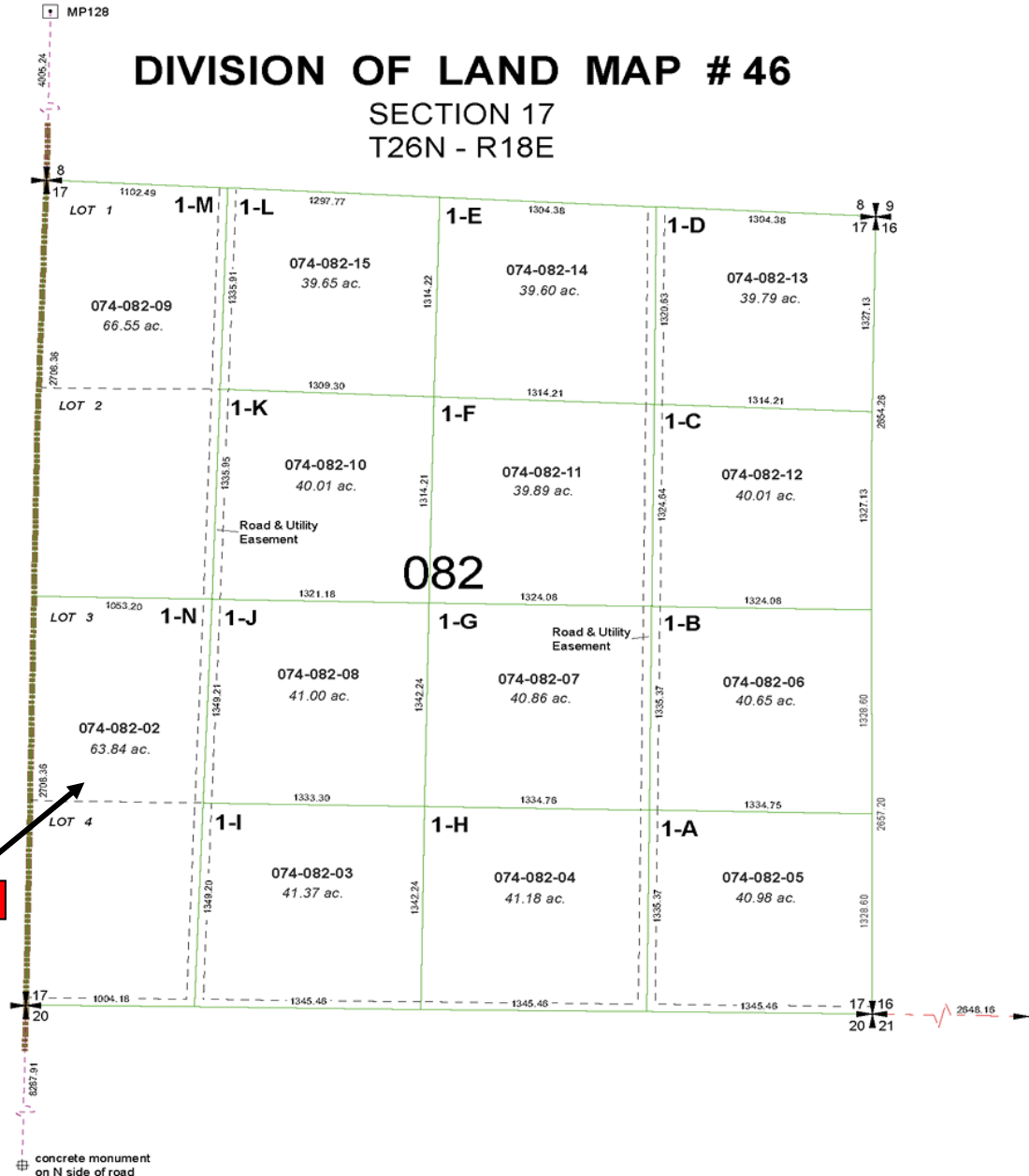
DIVISION OF LAND MAP # 46

SECTION 17

T26N - R18E

C A L I F O R N I A

SUBJECT

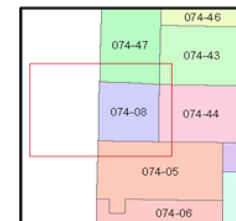
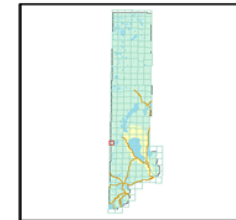


Assessor's Map Number
074-08

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor
1001 East Ninth Street
Building D
Reno, Nevada 89512
(775) 328-2231



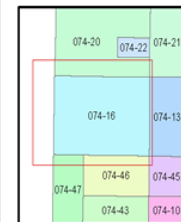
Feet
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1 inch = 800 feet



created by: TWT 1/6/2011
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 herein.

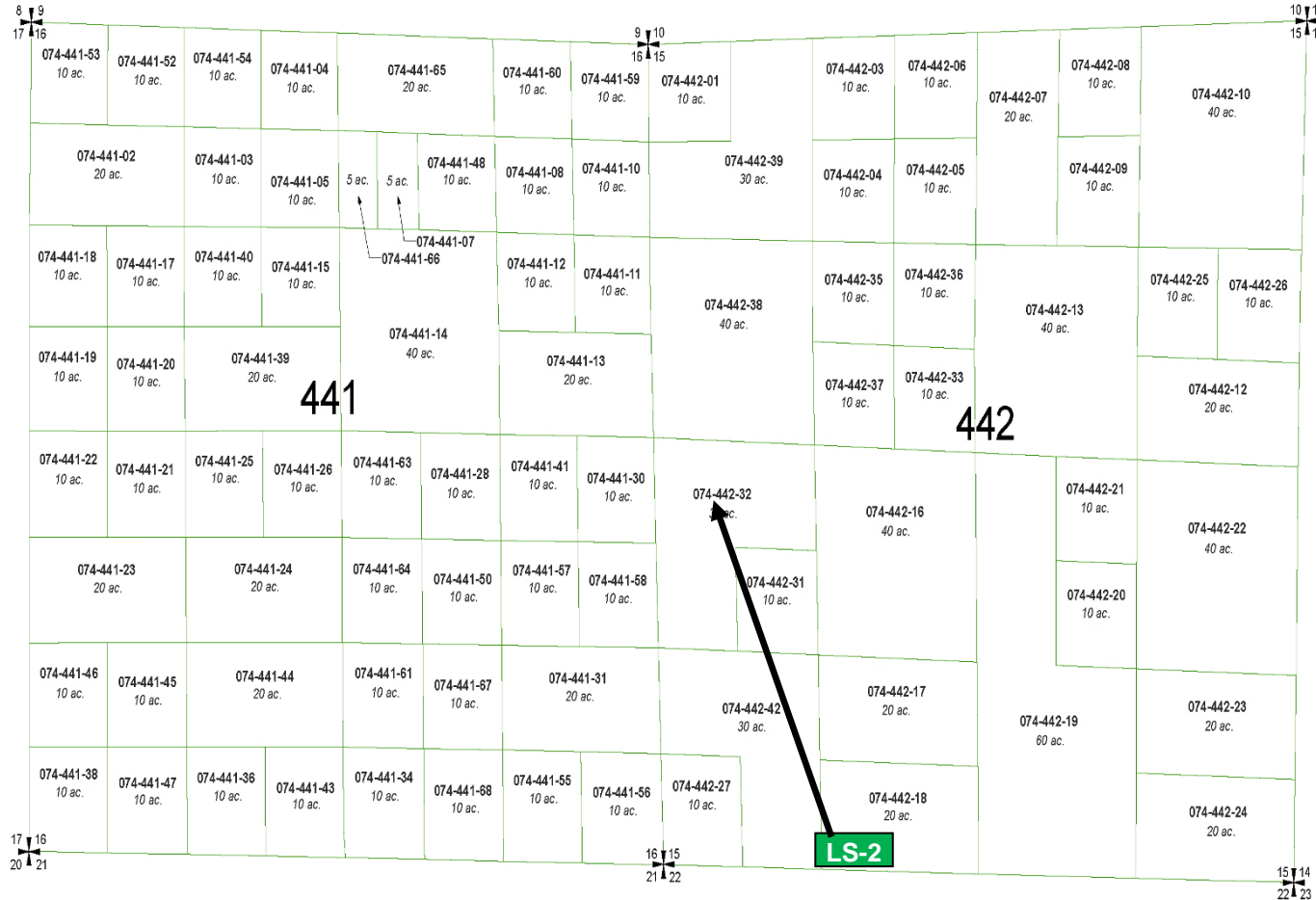
CALIFORNIA
M. 12
**LAND
MAP
75**



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SECTIONS 15 & 16 T26N - R18E



Assessor's Map Number

074-44

STATE OF NEVADA

**WASHOE COUNTY
ASSESSOR'S OFFICE**

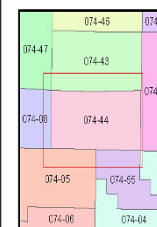
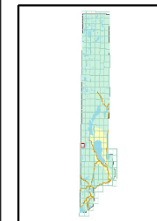
Joshua G. Wilson, Assessor

1001 East Ninth Street
Building D
Reno, Nevada 89512
(775) 328-2231



Feet
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1 inch = 800 feet



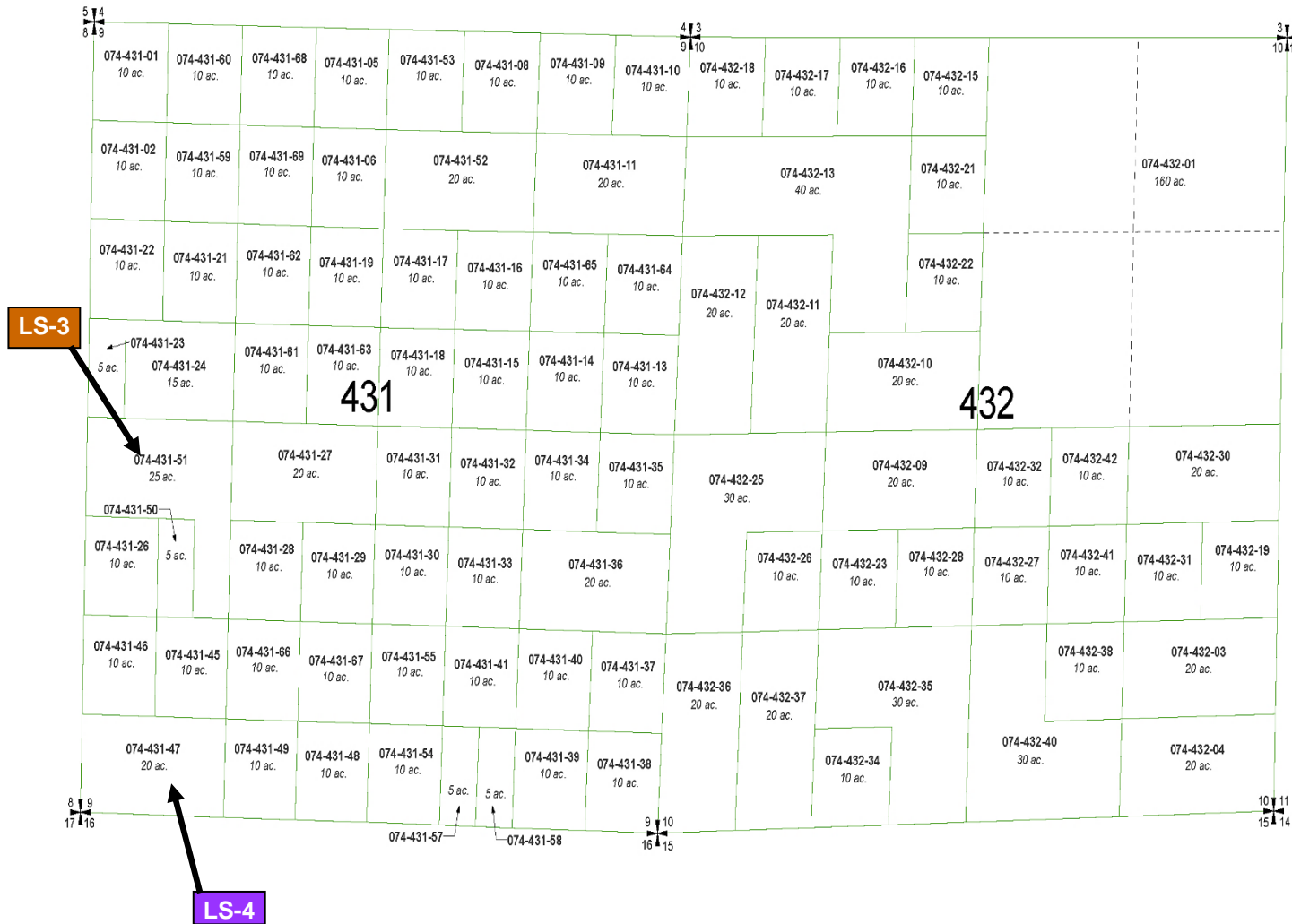
created by TWT 1/7/2011

last updated:

area previously shown on map(s)

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SECTIONS 9 & 10 T26N - R18E



Assessor's Map Number

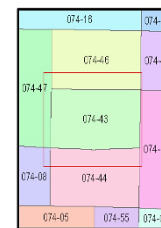
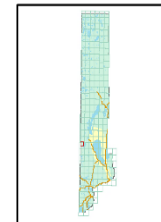
074-43

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

1001 East North Street
Building D
Reno, Nevada 89512
(775) 328-2231



Feet
0 200 400 600 800
1 inch = 800 feet



created by TWT 1/6/2011

last updated: _____

area previously shown on map(s) _____

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