

ASSESSOR'S

EVIDENCE

Washoe County Board of Equalization

Appeal Summary Page - Secured Roll

Hearing # **23-0015**
Hearing Date **2/10/23**
Tax Year **2023**

APN: 152-402-06
Owner of Record: DELEGAL TRUST
Property Address: 3445 WHITE MOUNTAIN CT
Square Feet (Inc Finished Bsmt) 2,705
Built / WAY: 2001
Parcel Size: 0.28 AC
Description / Location: The subject consists of a 2,705 square foot single family residence built in 2001. It is located on White Mountain Court within the Sundance subdivision in Arrowcreek.

2023/2024 Taxable Value:	Land:	\$320,400
	Improvements:	<u>\$407,709</u>
	Total:	\$728,109
	Taxable Value / SF:	\$269

Sales Comparison Approach:	Indicated Value:	\$1,400,000
	Indicated Value / SF:	\$518/SF

Conclusions: Taxable value does not exceed full cash value.

RECOMMENDATION: Uphold ☒ Reduce



ASSESSOR'S EXHIBIT I
11 PAGES

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$320,400	\$112,140	Txble
IMPROVEMENTS:	\$407,709	\$142,698	\$/SF
TOTAL:	\$728,109	\$254,838	\$269

HEARING:	23-0015
DATE:	2/10/23
TIME:	
TAX YEAR:	2023
VALUATION:	Reappraisal

OWNER: DELEGAL TRUST

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full/Hlf	Built WAY	Sale Date	Sale Price	Sale \$/SF
	152-402-06	3445 WHITE MOUNTAIN CT	0.28	AC	2,705	686			R40	1	3	2\1	2001			

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	Sale \$/SF
IS-1	152-081-03	3212 OLD COACH WAY	0.36	AC	3,147	648			R40	1.5	4	3	1999	12/15/2022	\$1,100,000	\$350
IS-2	152-410-02	3382 WHITE MOUNTAIN CT	0.32	AC	2,705	686			R40	1	3	2\1	2001	05/20/2022	\$1,400,000	\$518
IS-3	152-402-08	3457 WHITE MOUNTAIN CT	0.29	AC	3,152	672			R40	1.5	3	3\1	2001	11/17/2021	\$1,420,000	\$451
IS-4	152-410-05	3364 WHITE MOUNTAIN CT	0.28	AC	3,144	736			R40	1	4	3\1	2001	10/06/2021	\$1,400,000	\$445

ALLOCATION SALES: See attached Neighborhood SFR Sales Land Allocation Analysis

RECOMMENDATIONS/COMMENTS:

UPHOLD: X

REDUCE:

The subject property is a single family residence of 2,705 square feet, with 3 bedrooms and 2 full and 1 half bathroom and was built in 2001.

All of the improved sales are located within the subject's subdivision and the immediate location, with IS-2 through IS-4 located on the same street as the subject. Although all of the comparables are the same quality class as the subject, all but IS-2 are larger in size, and IS-1, IS-4 have one more bedroom than the subject. All of the comparables are similar in age and all of the comparables have city views similar to the subject property.

In conclusion, the above improved sales support a value range of between \$1,100,000 to \$1,400,000 however IS-2 is a model match for the subject property and supports a value of \$1,400,000 for the subject property. Taxable value therefore does not exceed full cash value.

Reappraisal Year

2023

Appraiser

AHOLWILL

Date

8/12/2022

[Print & Save Final Allocation](#)

Allocation Data

Sale Count: 4
Time Adj. Median Sale Price: \$1,470,889
COD Sales: 3.73
Median SP @: 0.18 \$264,760
Rounded Land Value: \$264,800

Misc Data

Current TV Land Median: \$267,000
% Change From
Current Land TV: -0.82%
Time Adj. Min Max Monthly
Sales Price: 1,409,404 1,525,052 % Time
Bldg SqFt: 2705 3152 Adjustment
Land Size (ac) 0.28 0.44 1.00%

Time Adj. Median
Sales By Qtr

2019 Qtr 3: None
2019 Qtr 4: None
2020 Qtr 1: None
2020 Qtr 2: None
2020 Qtr 3: None
2020 Qtr 4: None
2021 Qtr 1: None
2021 Qtr 2: None
2021 Qtr 3: None
2021 Qtr 4: \$1,522,906
2022 Qtr 1: None
2022 Qtr 2: \$1,418,872
2022 Qtr 3: None
2022 Qtr 4: None

TV/SP
Ratio

Sales
> 1.0

Qtr
Sales

Yrly
Chng

Qtrly
Chng

Total Median Sales % Change: -6.83%

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
152-410-02	3382 WHITE MOUNTAIN CT	2001	R40	05/20/2022	\$1,400,000	\$1,418,872	2705	\$525	EBDD	0.32	VIEW	50		
152-410-05	3364 WHITE MOUNTAIN CT	2001	R40	10/06/2021	\$1,400,000	\$1,522,906	3144	\$484	EBDD	0.28	VIEW	50		
152-091-11	3458 FOREST VIEW CT	1999	R40	12/06/2021	\$1,320,000	\$1,409,404	3147	\$448	EBDD	0.44	VIEW	30		
152-402-08	3457 WHITE MOUNTAIN CT	2001	R40	11/17/2021	\$1,420,000	\$1,525,052	3152	\$484	EBDD	0.29	VIEW	50		

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

<p style="text-align: center;">ArrowCreek and Surrounding Land Sales (<1.0 Ac) 2023/24 Reappraisal</p>						
APN	Location	Sale Date	Sales Price	Size	LUC	Zoning
152-904-01	6157 MORMON TEA WAY	6/30/2022	\$400,000	0.94	120	LDR
152-462-22	5745 FLOWERING SAGE TRL	3/25/2022	\$650,000	0.92	120	HDR
152-911-31	4195 DROP TINE CT	2/22/2022	\$390,000	0.66	120	LDR
152-912-01	5937 MORMON TEA WAY	1/31/2022	\$325,000	0.89	120	GR
152-452-02	5875 FLOWERING SAGE CT	11/19/2021	\$528,000	0.86	120	HDR
152-913-04	5882 MORMON TEA WAY	8/19/2021	\$377,000	0.87	120	GR
152-462-09	5665 FLOWERING SAGE TRL	8/12/2021	\$525,000	0.76	120	HDR
152-733-09	5711 WINGED FOOT CT	8/9/2021	\$450,000	0.57	120	HDR
152-862-04	6404 MORMON TEA WAY	7/28/2021	\$410,000	0.92	120	LDR

WASHOE COUNTY APPRAISAL RECORD



APN: 152-402-06

2023

PAGE 1 of 1

ACTIVE

Roll YR

Code

%Comp

Situs 3445 WHITE MOUNTAIN CT WASHOE C Database WASHOE NBHD EBD D Appr AH Exemption AV|Exemption
Owner DELEGAL TRUST Printed 1/18/2023 Sundance
3445 WHITE MOUNTAIN CT RENO, NV 89511 Tax District 4000
Property Name

Reopen

Reappraisal

Valuation History

Parcel Value Summary

OB SO

☐ Change☐ No Change

Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed	Primary Valuation	STANDARD	NewLand
2023 VN2	320,400		407,709		728,109	254,838	Land Value	320,400	
2023 NR	320,400		407,709		728,109	254,838	Building Value	367,471	
2022 FV	267,000		340,415		607,415	212,595	XFOB Value	40,238	
2021 FV	184,800		338,633		523,433	183,202	Obsolescence	0	
2020 FV	177,750		339,464		517,214	181,025	Taxable Value	728,109	
2019 FV	166,050		326,317		492,367	172,328	Total Exemption		
2018 FV	121,520		324,658	14,381	446,178	156,162			

Parcel Total

☐ NC☐ C☐ New Sketch

Building Data

1-1	Code	Description	Adjustments & Modifiers	Name	Code/Units	Description	%	Name	Code/Units	Description	%
Type	RES	Residential	BUILDING LEVEL	BAPL	1	Base Appliance	100	SBFL	2	WOOD	100
Occ	001	Single Family Reside	Rate Adj	BED	3	Bedrooms	100	EW	4	STUCCO ON FRAME	100
Stry/Frm	01 SFR	1 Story	Lump Sum	BFLR	1	Base Flooring	100	ROOF	6	CONCRETE TILE	100
Quality	40	Good		BTHF	2	Bath - Full	100	HEAT	11	FA/AC	100
Year Built	2001		PARCEL LEVEL	BTHH	1	Bath - Half	100				
WAY	2001		Lump Sum 0	FIX	15	Plumbing Fixtures	100				
Remodel Yr			%Obso	FND	3	MODERATE	100				
% Comp	100	%DPR 33.0		LV	1	Living Units in Building	100				

Sub Area							Extra Features													
Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN	#	Code	Description	QC	BLDG #	Units	\$/Unit	Yr Built	Roll Year	%Comp	RCN	DRC	Override Value	Notes
1FL	FIRST FLOOR			2,705	185.92	502,916	1	CMNA	C AREA *	30	1	1	3,400.00	1999		100	3,400	3,400		
GRA	GARAGE ATTACHED			686	54.04	37,072	2	FGS1	FP GAS SGL	EBLD	1	1	6,034.02	2001		100	6,034	4,043		
PCS	PORCH CONCRETE S			220	9.56	2,103	3	FWCO	FW CONCRET	30	1	1,200	7.62	2001		100	9,148	6,129		
PRW	PORCH ROOF WOOD			220	28.97	6,373	4	YIMP	YARD IMPS	30	1	15	2,084.00	2001		100	31,260	20,944		
							5	FWPV	FW PAVERS	30	1	700	12.20	2001	2018	100	8,540	5,722		

Gross Bldg Area 2,705 Perimeter 272 Sub Area RCN 548,464

Building Notes	Building Cost Summary
	Building RCN 548,464
	Depreciation 180,993
	Building DRC 367,471
	Extra Feature DRC 40,238
	Building Obso
Building Name	Total DRC 407,709
	Override Value

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	12,284	Water	Municipal
200	Single Family Residence	HDR	1	ST	213,600.00	VIEW	150			320,400		Acre Size	0.282	Sewer	Municipal
												DOR Code	200	Street	Paved
												Deferment		SPC	
												CAGC	ARRO		

PREPARED BY: Al Holwill, Appraiser

REVIEWED BY: Steve Clement, Chief Appraiser

CAGC ARRO

Page 5 of 11

WASHOE COUNTY APPRAISAL RECORD

APN: **152-402-06**

PAGE 2 of 1

Owner **DELEGAL TRUST**

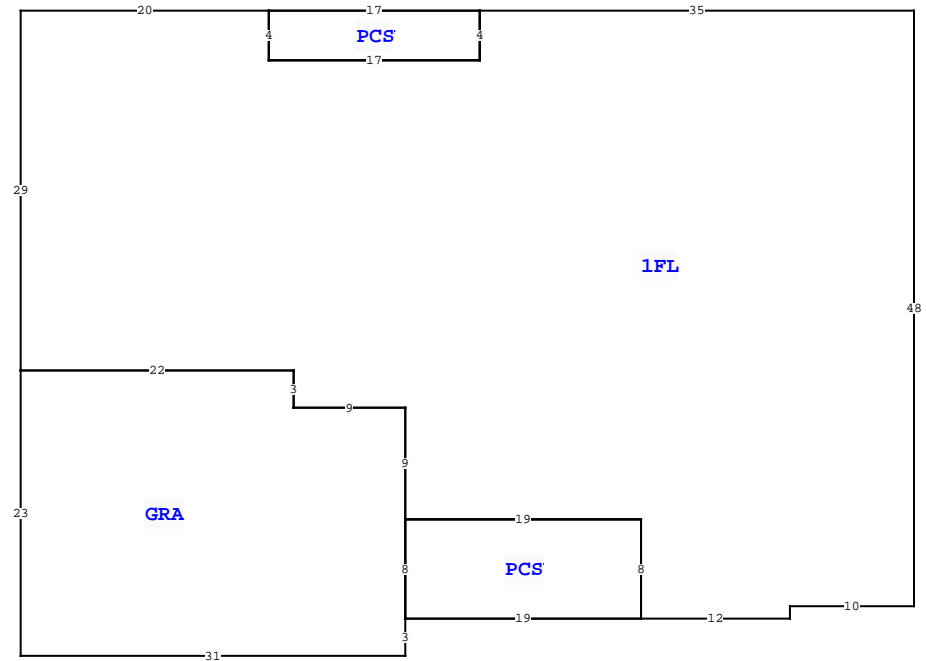
NBHD **EBDD Sundance**

Appr **AH**

Keyline Description **ARROWCREEK VILLAGE 4 UT 4 LT 404**



152-402-06 12/08/2021



Activity Information						
Date	User ID	Activity Notes				
8/16/2022	AH	Re-appraisal Review Aerial Review Permit Review				
9/12/2017	AH					
3/28/2001	RL					
Sales/Transfer Information						
Grantor	Doc #	Date	LUC	Price	Verif	
DELEGAL, DONALD R & KATH	4211243	3/4/2013			0	3BGG
CALLAHAN INSURANCE CONS	4102200	4/12/2012	200	470,000	2D	
CALLAHAN, DON K	3828647	12/9/2009	200		0	3BGG
CALLAHAN, DON	3594077	11/14/2007	200		0	3BGG
SUNDANCE AC LLC,	2559752	6/1/2001	200	464,103	2D	
Permit Information						
Date	Permit	Description	Amount	Status	% Comp	
11/6/2000	00-4957	SGL FAM RES		C	100%	
PREPARED BY: ALI Unkrill, Assessor			REVIEWED BY: Steve			

PREPARED BY: Al Holwill, Appraiser

REVIEWED BY: Steve Clement, Chief Appraiser

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

NBHD Name: Arrowcreek
NBHD Code: EB%%, EC%%
Appraiser: AH
Date: 8/15/2022
Influence: Average View

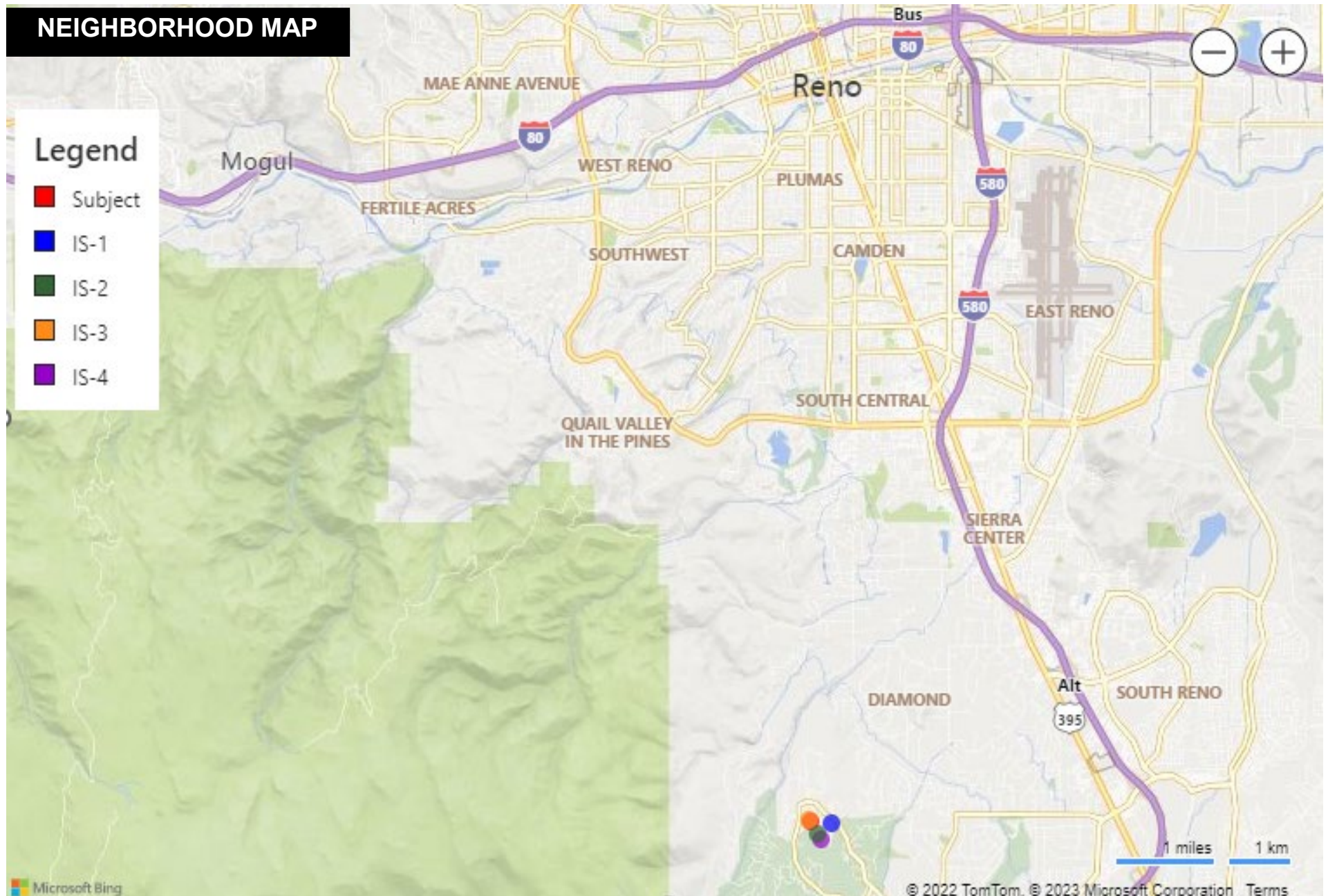
Paired Sales Analysis

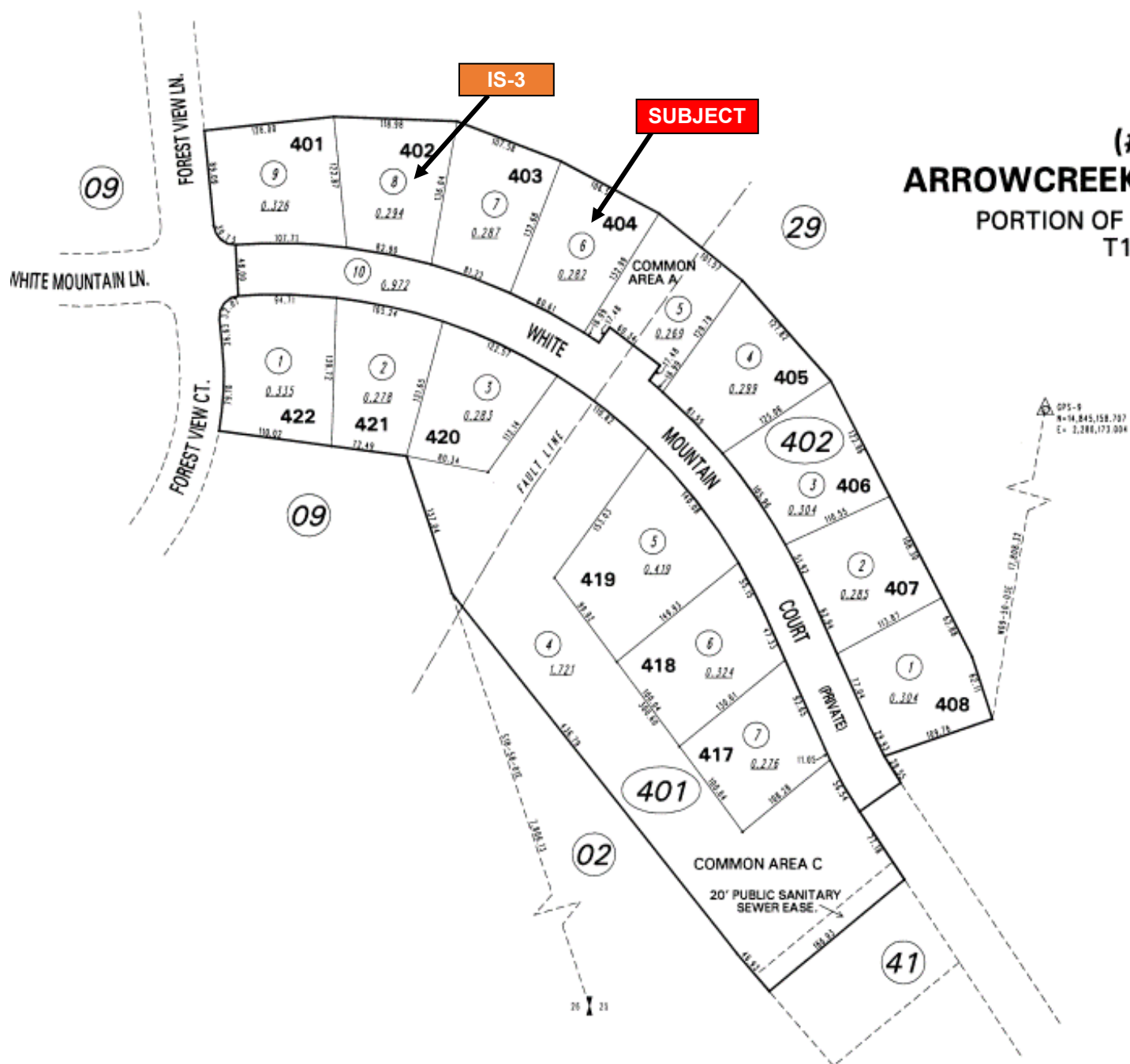
APN	Location	WAY Built	Qual Class	Sale Date	Sale Price	Time Adj Sale Price	Bldg SqFt	Neigh Code	Land Size	Verif Code	Difference	BLV	% Diff
152-330-05	2767 SKY HORSE TRL	2000	R40	09/13/2021	\$1,350,000	\$1,410,799	2520	EBBD	0.87	2D	\$338,299	\$216,000	157%
152-260-10	539 ECHO RIDGE CT	2001	R40	01/28/2022	\$1,072,500	\$1,072,500	2517	EBBD	0.31	2D			
152-330-05	2767 SKY HORSE TRL	2000	R40	09/13/2021	\$1,350,000	\$1,399,704	2520	EBBD	0.87	2D	\$224,704	\$216,000	104%
152-330-34	2728 SPIRIT ROCK TRL	2000	R40	01/03/2022	\$1,175,000	\$1,175,000	2517	EBBD	0.54	2D			
152-370-22	3145 COBBLE RIDGE CT	2001	R50	09/02/2021	\$1,850,000	\$1,850,000	4384	EBAD	0.82	2D	\$204,701	\$226,800	90%
152-131-10	2983 ROUNDROCK CT	2000	R50	07/26/2021	\$1,625,000	\$1,645,299	4154	EBAD	0.53	2D			
152-831-05	6840 MARBLE CANYON RD	2003	R40	06/10/2021	\$1,075,000	\$1,075,000	2377	ECBE	0.46	2D	\$334,080	\$208,700	160%
152-791-06	580 DANCING CLOUD CT	2003	R40	07/23/2020	\$670,000	\$740,920	2377	ECBE	0.43	2D			
152-402-07	3451 WHITE MOUNTAIN CT	2001	R40	09/22/2020	\$789,900	\$789,900	2396	EBDD	0.29	2D	\$102,077	\$213,600	48%
152-093-22	3447 FOREST VIEW LN	1999	R40	07/17/2020	\$673,000	\$687,823	2396	EBDD	0.43	2D			
152-182-07	6155 MESA RD	2000	R40	08/24/2020	\$1,150,000	\$1,177,975	3647	ECBE	0.82	2D	\$52,975	\$208,700	25%
152-842-27	770 SANDOVAL RD	2004	R40	11/06/2020	\$1,125,000	\$1,125,000	3647	ECBE	0.72	2D			
152-653-10	2168 S TESUQUE RD	2002	R40	07/19/2019	\$670,000	\$670,000	1909	ECBE	0.38	2D	\$111,000	\$208,700	53%
152-184-08	5837 N WHITE SANDS RD	2001	R40	11/25/2019	\$559,000	\$559,000	1909	ECBE	0.34	2D			
152-653-10	2168 S TESUQUE RD	2002	R40	07/19/2019	\$670,000	\$670,000	1909	ECBE	0.38	2D	\$90,000	\$208,700	43%
152-192-20	470 OCTATE CIR	2001	R40	02/07/2020	\$580,000	\$580,000	1909	ECBE	0.37	2D			

Median: \$157,851 72%

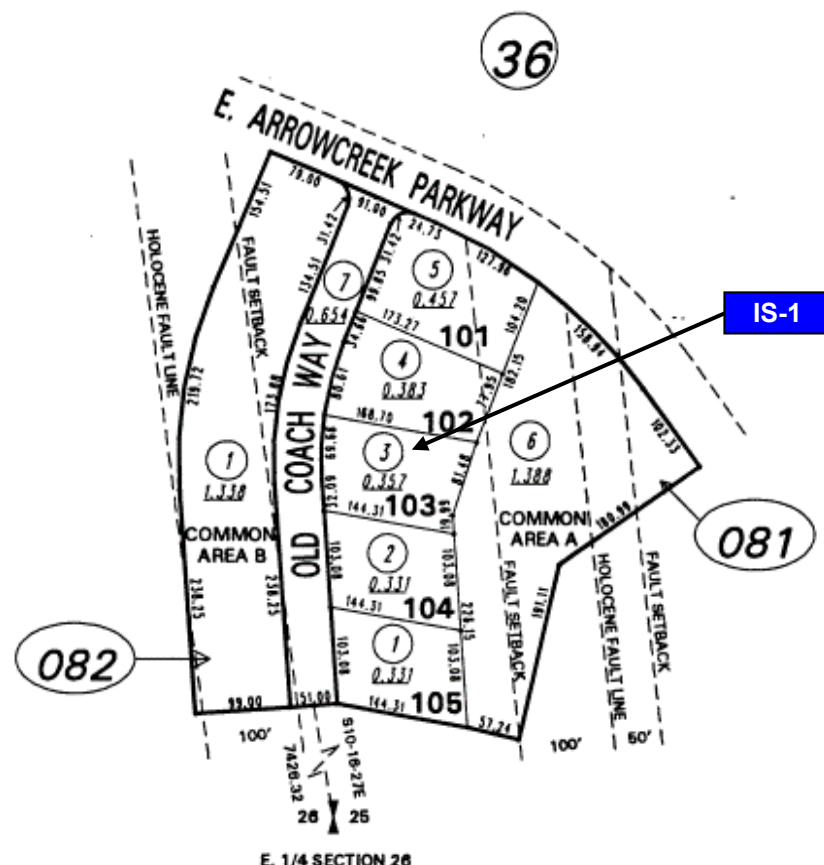
Comments: The Average View properties within Arrowcreek are those with average/partial city views. The paired sales analysis has three groupings from within the last reappraisal year, although all of these three pairings are skewed high as a result of having large than typical lot size. The median view adjustment is \$157,800 or 72% (also 92% last year). The adjustment will remain at 50% for this reappraisal year. Although this is below the median, it is in higher than the minimum % diff indicated in the paired sales and is also supported by vacant land sales from Arrowcreek that benefit from views including.

NEIGHBORHOOD MAP





29



(#3522)
ARROWCREEK VILLAGE 4
UNIT 1
A PORTION OF SECTION 23
T18N - R19E

02

(#3858)
ARROWCREEK VILLAGE 4, UNIT 4
 PORTION OF N 1/2 OF SECTION 23
 T18N - R19E

