

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 9, 2024

PRESENT:

**Daren McDonald, Chair**  
**Eugenia Bonnenfant, Vice Chair**  
**James Ainsworth, Member**  
**Dennis George, Member**  
**Rob Pierce, Member**

**Janis Galassini, County Clerk**  
**Herb Kaplan Deputy District Attorney**

The Board of Equalization convened at 9:00 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chair McDonald called the meeting to order, the Clerk called the roll, and the Board conducted the following business:

**24-014E      PUBLIC COMMENT**

There was no response to the call for public comment.

**24-015E      SWEARING IN**

County Clerk Jan Galassini swore in the appraisal staff.

**24-016E      WITHDRAWN PETITIONS**

The following petitions scheduled on the agenda were withdrawn by the Petitioner prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
2008132	APPLE GBS PROPERTY TAX	24-0018P23
220-071-01	GOOD DOG TRUST	24-0070
514-532-13	DOW, DEAN C & GLORIA T	24-0071
011-094-14	MICONE, MICHAEL	24-0005

**24-017E      CONTINUANCES**

The following petition scheduled on the agenda was granted a continuance to February 28, 2024:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
131-212-03	ALEXANDER TAYLOR	24-0035

There was no response to the call for public comment.

On motion by Vice Chair Bonnenfant, seconded by Member Pierce, which motion duly carried, it was ordered that the hearing be continued to February 28, 2024.

**24-018E      PARCEL NO. 086-882-06 – MINTON, KIMBERLY D – HEARING NO. 24-0001E23**

A Petition for Review of Assessed Valuation was received protesting the 2023-2024 taxable valuation on land and improvements located at 10936 Bloomsburg Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Exemption renewal card and supporting documentation, 5 pages.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 086-882-06, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2023-2024, pursuant to NRS 361.091.

**24-019E      PARCEL NO. 202-234-02 – DOAN, VAN – HEARING NO. 24-0004E23**

A Petition for Review of Assessed Valuation was received protesting the 2023-2024 taxable valuation on land and improvements located at 1425 Snow Summit Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Exemption renewal card, 2 pages.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 202-234-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2023-2024, pursuant to NRS 361.091.

**24-020E**      **PARCEL NO. 025-401-20 – MARVEL WAY APARTMENTS LP – HEARING NO. 24-0009E23**

A Petition for Review of Assessed Valuation was received protesting the 2023-2024 taxable valuation on land and improvements located at 1555 Marvel Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 025-401-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2023-2024, pursuant to NRS 361.082.

**24-021E**      **PARCEL NO. 003-543-04 – BOTHE FAMILY TRUST – HEARING NO. 24-0007R23**

A Petition for Review of Assessed Valuation was received protesting the 2023-2024 taxable valuation on land and improvements located at 901 University Ridge Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation and supporting documentation, 7 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 003-543-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$198,673, resulting in a total taxable value of \$317,373 for tax year 2023-2024. With that adjustment, it was found that the land and improvements were valued correctly, and the total taxable value did not exceed full cash value.

**24-022E PARCEL NO. 081-160-01 THROUGH 081-170-08, EXCLUDING 081-150-17 – PEAVINE PINES LLC & TRENT AVERETT – HEARING NO. 24-0013A THROUGH 24-0013T, EXCLUDING 24-0013M**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on the following parcels in Washoe County, Nevada.

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
081-160-01	PEAVINE PINES LLC & TRENT AVERETT	24-0013A
081-160-12	PEAVINE PINES LLC & TRENT AVERETT	24-0013B
081-160-23	PEAVINE PINES LLC & TRENT AVERETT	24-0013C
081-160-25	PEAVINE PINES LLC & TRENT AVERETT	24-0013D
081-160-26	PEAVINE PINES LLC & TRENT AVERETT	24-0013E
081-150-01	PEAVINE PINES LLC & TRENT AVERETT	24-0013F
081-150-05	PEAVINE PINES LLC & TRENT AVERETT	24-0013G
081-150-06	PEAVINE PINES LLC & TRENT AVERETT	24-0013H
081-150-08	PEAVINE PINES LLC & TRENT AVERETT	24-0013I
081-150-11	PEAVINE PINES LLC & TRENT AVERETT	24-0013J
081-150-12	PEAVINE PINES LLC & TRENT AVERETT	24-0013K
081-150-16	PEAVINE PINES LLC & TRENT AVERETT	24-0013L
081-170-02	PEAVINE PINES LLC & TRENT AVERETT	24-0013N
081-170-03	PEAVINE PINES LLC & TRENT AVERETT	24-0013O
081-170-04	PEAVINE PINES LLC & TRENT AVERETT	24-0013P
081-170-05	PEAVINE PINES LLC & TRENT AVERETT	24-0013Q
081-170-06	PEAVINE PINES LLC & TRENT AVERETT	24-0013R
081-170-07	PEAVINE PINES LLC & TRENT AVERETT	24-0013S
081-170-08	PEAVINE PINES LLC & TRENT AVERETT	24-0013T

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation for all parcels, except hearing 24.-0013M, parcel 081-150-17 which was withdrawn, 6 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 081-160-01 through 081-170-08, excluding 081-150-17 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value of each parcel be reduced to \$50,000, resulting in a total taxable value of \$50,000 for each parcel for tax year 2024-2025. With that adjustment, it was found that the land was valued correctly, and the total taxable value did not exceed full cash value.

**24-023E      PARCEL NO. 023-471-13 – SAEEDI TRUST, SOLEMAN – HEARING NO. 24-0023**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land located at 0 Plumas Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 7 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 023-471-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$45,800, resulting in a total taxable value of \$45,800 for tax year 2024-2025. With that adjustment, it was found that the land was valued correctly and the total taxable value did not exceed full cash value.

**24-024E      PARCEL NO. 041-051-17 – MURPHY FAMILY TRUST – HEARING NO. 24-0022**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land and improvements located at 4700 Woodchuck Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Comparables and Property Assessment, 9 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 5 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 041-051-17 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$630,000, and the taxable improvement value be reduced to \$2,295,204, resulting in a total taxable value of \$2,925,204 for tax year 2024-2025. With that adjustment, it was found that the land and improvements were valued correctly, and the total taxable value did not exceed full cash value.

**24-025E      PARCEL NO. 009-240-30 – SAEEDI TRUST, SOLEMAN – HEARING NO. 24-0024A**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land located at 0 Mayberry Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, including Stipulations for 24-0024A through 24-0024D, 10 pages

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 009-240-30 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$43,134, resulting in a total taxable value of \$43,134 for tax year 2024-2025. With that adjustment, it was found that the land was valued correctly and the total taxable value did not exceed full cash value.

**24-026E      PARCEL NO. 009-240-31 – SAEEDI TRUST, SOLEMAN – HEARING NO. 24-0024B**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land located at 0 Mayberry Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, including Stipulations for 24-0024A through 24-0024D, 10 pages

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 009-240-31 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$43,134, resulting in a total taxable value of \$43,134 for tax year 2024-2025. With that adjustment, it was found that the land was valued correctly and the total taxable value did not exceed full cash value.

**24-027E PARCEL NO. 009-240-32 – SAEEDI TRUST, SOLEIMAN – HEARING NO. 24-0024C**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land located at 0 Mayberry Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, including Stipulations for 24-0024A through 24-0024D, 10 pages

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 009-240-32 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$43,134, resulting in a total taxable value of \$43,134 for tax year 2024-2025. With that adjustment, it was found that the land was valued correctly and the total taxable value did not exceed full cash value.

**24-028E**      **PARCEL NO. 009-240-38 – SAEEDI TRUST, SOLEIMAN – HEARING NO. 24-0024D**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land located at 0 Mayberry Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, including Stipulations for 24-0024A through 24-0024D, 10 pages

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

With regard to Parcel No. 009-240-38 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$43,134, resulting in a total taxable value of \$43,134 for tax year 2024-2025. With that adjustment, it was found that the land was valued correctly and the total taxable value did not exceed full cash value.

**24-029E**      **PARCEL NO. 055-292-39 – HASKELL, STANLEY – HEARING NO. 24-0011R23**

A Petition for Review of Assessed Valuation was received protesting the 2023-2024 taxable valuation on land and improvements located at 7465 Bryan Canyon Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

On behalf of the Petitioner, Mr. Stanley Haskell was sworn in by County Clerk Jan Galassini.

Chair McDonald explained the process for the hearing.



On behalf of the Assessor and having been previously sworn in, Appraiser Harley Maughan oriented the Board as to the location of the subject property.

Mr. Haskell declared he was not present to argue about the assessed improvements of his property but wanted the land value to be reconsidered. He expressed consternation regarding the tax rate in Washoe County. He discussed the work it took to make the land habitable, remarking it was an unbuildable dump site when he purchased it in 2016. He thought there were not many comparables to the subject property, noting the parcel his land had the most in common with was an adjacent lot that was undevelopable due to steep topography. He claimed land values had decreased since he purchased the property and mentioned a recent fire might have affected the property value. He opined that the tax rate did not make sense and asked who was responsible for setting it.

Appraiser Maughan directed the Board to the Assessor's Exhibit I and reviewed comparable sales. She stated that based on the comparable improved sales (IS), the subject property's per-square-foot value should fall between \$535 per square foot and \$562 per square foot, which supported the subject's current total taxable value. She indicated Land Sale (LS)-1 was most comparable to the subject property in size, location, and topography. She asserted the property sale price supported the 2023-2024 taxable land value.

Member George asked if LS-1 was the neighboring property mentioned by Mr. Haskell, which Appraiser Maughan confirmed. Member George did not think Appraiser Maughan described the property in the same manner as Mr. Haskell and wondered if LS-1 was buildable. Appraiser Maughan believed it would be costly to build on LS-1. She noted LS-1 was directly adjacent to the subject property and had similar topography, location, and access issues.

Appraiser Maughan said in March 2023, when valuing the property at 100 percent complete for the 2023-2024 roll year, a final interior inspection was not granted by the property owners. Therefore an exterior photo and building plans were utilized to establish the home's quality classification. On January 31, 2024, a physical inspection was granted and performed by herself and Chief Property Appraiser Steve Clement. Following that inspection, corrections were made to the subject property's record, including the quality classification. Those corrections reduced the overall value from \$872,602, or \$406 per square foot, to \$795,997, or \$371 per square foot. She recommended that the Board correct the record to lower the property value and stated that the 2023-2024 value did not exceed the full cash value.

Mr. Haskell declared the first time Appraiser Maughan visited the subject property for an inspection, his dog was in the house, so he could not let her inside. He had not realized Appraiser Maughan would need access to the interior of his home to determine its valuation. He stated when he received his tax bill of \$9,000, he thought there was a mistake. His house was reclassified to a class 4, but the land value did not change. He pointed out that his property was located closer to Carson City than Reno but was still in Washoe County. He wondered why taxes in Washoe County were higher than in neighboring counties.

Chair McDonald asserted the Board could only consider the assessed value of the subject property, not the tax rate. He pointed out that Mr. Haskell was subject to a tax cap.

Mr. Haskell claimed the neighborhood surrounding his property was nice, and the median house prices were high. He spoke about the amount of work required to develop his lot.

Vice Chair Bonnenfant requested clarification regarding whether the Board was considering hearings 24-0011 and 24-0011R23 at the same time or separately. Appraiser Maughan stated the hearings would be separate, and this item was for hearing 24-0011R23.

Member Ainsworth asked the Petitioner if there were other properties he could reference to support his desire to lower the land value. Mr. Haskell responded there were no other property sales on his street, but he had comparisons of tax rates for properties in a nearby Carson City neighborhood. Member Ainsworth declared he was only concerned with the land values of those properties. Mr. Haskell stated he did not have land value information for that subdivision, but he had information on another property neighboring his.

Chair McDonald requested that Appraiser Maughan address the parcel Mr. Haskell mentioned. Senior Appraiser Jane Tung said the land for that parcel was valued at \$403,000 and the taxable improvement was \$362,000, making the total taxable value of the parcel \$765,000. Mr. Haskell remarked the annual tax rate for that parcel was \$6,933. Chair McDonald reminded the Petitioner that the Board was only focused on the valuation of the property. He asked if the subject property was the Petitioner's primary residence, and Mr. Haskell confirmed it was. Chair McDonald inquired if Mr. Haskell had a low cap on his tax rate. Ms. Maughan stated the Petitioner could apply for a low cap for the 2024-2025 roll year. The home was only partially complete for the 2023-2024 roll year, which disqualified Mr. Haskell from the low tax cap rate.

Member George asked Mr. Haskell if he was comfortable with the assessed value of his property. Mr. Haskell said he was happy with the assessed value of his improvements, but he thought the land was valued incorrectly. He pointed out taxes were 35 percent of the total assessed value of the property and asked Appraiser Maughan for clarification. Appraiser Maughan informed the total taxable value was land value plus improvement value. She explained that 35 percent of the total taxable value was the assessed value, which was the value to which the tax rate was applied. Mr. Haskell wanted to ensure his taxes were fair. He was not arguing with the improvement value of his property; he was arguing the land value because his property was compared to an unbuildable lot.

Chair McDonald inquired if the Petitioner could provide a comparable LS that was more reflective of his property. Mr. Haskell thought Appraiser Maughan only provided one comparison to his property. Appraiser Maughan explained she provided three comparable land sales.

Mr. Haskell requested information regarding who set the tax rates for Washoe County, asserting he would accept higher land values if the tax rate was lower.

Member Ainsworth noted the three comparable land sales provided by the staff were all assessed higher than the subject property, making it hard to justify reducing its value.

Vice Chair Bonnenfant pointed out that the Petitioner requested a total valuation of \$824,000. The Assessor recommended reducing the valuation to \$795,997, which was lower than the petitioner requested. By making that reduction, the County was already providing a lower value. She asked

if she could address the Petitioner's inquiry regarding tax rates. Chair McDonald declared that was outside the Board's purview.

There was no response to the call for public comment.

With regard to Parcel No. 055-292-39, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Ainsworth, which motion duly carried, it was ordered that the taxable improvement value be reduced to \$562,247 and the taxable land value be upheld, resulting in a total taxable value of \$795,997 for tax year 2023-2024. The reduction was based on a correction to quality class. With that adjustment, it was found that the land and improvements were valued correctly, and the total taxable value did not exceed full cash value.

**24-030E      PARCEL NO. 055-292-39 – HASKELL, STANLEY – HEARING NO. 24-0011**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land and improvements located at 7465 Bryan Canyon Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

On behalf of the Assessor and having been previously sworn in, Appraiser Harley Maughan oriented the Board as to the location of the subject property.

On behalf of the Petitioner and having been previously sworn in, Mr. Stanley Haskell asserted that the subject property was his forever home and that he thought it was overtaxed. He knew the Board could not do anything about the tax rate, so he requested information regarding who set the tax rate for Washoe County.

Appraiser Maughan directed the Board to Assessor's Exhibit I and reviewed the comparable sales.

Mr. Haskell thanked the Board for hearing him and said he had nothing further to add.

Vice Chair Bonnenfant noted the Assessor's Office recommended a reduction in the taxable value of the subject property due to a change in quality class.

There was no response to the call for public comment.

Vice Chair Bonnenfant explained the tax rate was based on Nevada Revised Statutes (NRS) and that each taxing entity in the State set its own rate.

Member George suggested Mr. Haskell speak with the Treasurer's Office as it collected taxes from Washoe County residents. He commended Mr. Haskell for his presentation.

With regard to Parcel No. 055-292-39, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Pierce, which motion duly carried, it was ordered that the taxable improvement value be reduced to \$584,160 and the taxable land value be upheld, resulting in a total taxable value of \$845,410 for tax year 2024-2025. The reduction was based on correction to quality class. With that adjustment, it was found that the land and improvements were valued correctly, and the total taxable value did not exceed full cash value.

**24-031E      PARCEL NO. 017-310-11 – GRACE FIELD LIVING TRUST – HEARING NO. 24-0012**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land and improvements located at 185 Cedar Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Assessment notice, comparables, and supporting documentation, 7 pages.

Exhibit B:      Letter, Assessment Notice, Tax History, Maps, and comparables, 15 pages.

**Assessor**

Exhibit I:      Assessor's Hearing Evidence Packet including comparable sales, maps, and subject's appraisal records, 20 pages.

County Clerk Jan Galassini stated the Petitioner provided an additional exhibit, which was distributed to the Board and placed on file as Petitioner's Exhibit B.

On behalf of the Petitioner, Mr. Robert Field was sworn in by Ms. Galassini.

On behalf of the Assessor, having been previously sworn in, Appraiser Adam Smith oriented the Board as to the location of the subject property. He noted a correction on page six of the Assessor's Exhibit I, indicating land sale (LS)-2 and LS-3 were reversed.

Mr. Field disagreed with the assessed value of the subject property. In the last year, he claimed his property value changed by 20.4 percent despite no changes to the land or improvements on his property. He noted the two comparable properties utilized by Appraiser Smith were recent sales. He opined the assessed value of his property was an opinion that might vary between people and other appraisers. He believed his home should not be compared to undeveloped land or properties outside his neighborhood. He directed the Board to page eight of the Petitioner's Exhibit B, which depicted an undeveloped lot near his home with the same assessed property value. He thought the only way to

accurately determine any property's value was to sell it. He knew the Board did not determine tax rates, but it could help people with their assessed property values. He claimed individuals on fixed incomes could not keep up with tax rate increases. He discussed the repercussions of not paying taxes.

Mr. Adam Smith directed the Board to page two of the Assessor's Exhibit I and reviewed comparable sales.

Chair McDonald asked if the property at 177 Cedar Lane in the Petitioner's Exhibit B was comparable to the subject property. Appraiser Smith opined that the properties were similar, noting that the subject property was slightly superior in overall size. He believed the tax figure provided by the Petitioner was the Assessor's 2023-2024 taxable value of that property.

Mr. Field opined that the assessment process was based on someone willing to pay a price for a piece of property. He declared that his income was not increasing in the same manner as his taxes.

Member Ainsworth asserted property assessments were objective. He pointed out that people moving from out of state were willing to pay higher prices, which impacted assessed valuations. He declared the median range of home prices was increasing, and that would not change. Mr. Field rebutted that the assessment was subjective because his home was not for sale. He did not think his property value should depend on what someone else would pay.

Member George stated that assessed land values were based on market value, and the only way to determine market value was by looking at recent property sales. He recalled Member Ainsworth's comment that the market was changing and values were increasing. He pointed out that if Mr. Field were to sell his home, he would benefit from increased property values. He declared the assessment process was not subjective, it was fact-based. Property values were determined based on completed sales, market value, and Marshall and Swift.

Chair McDonald clarified that property values were a combination of the land and improvements. The improvements were not calculated on market value but on the rebuild cost. Mr. Field stated he understood what Chair McDonald was saying but believed the whole process was wrong. Chair McDonald opined concerns regarding the assessment process were legislative issues, which Mr. Field disagreed with. Mr. Field claimed the Board had a moral responsibility to do what was right.

Member George asserted that the Board Members' decisions had nothing to do with their moral compasses. The Board was directed by the NRS and did everything possible to help people. Mr. Field opined that the Board Members were in a position to make a difference. Member George responded that the Board's actions were limited.

There was no response to the call for public comment.

With regard to Parcel No. 017-310-11, which petition was brought pursuant to NRS 361.356, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member Pierce, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner had failed to meet his burden to show that the land and improvements were valued higher than another property that's use was identical and location was comparable.

**10:19**            **The Board recessed**

**10:35**            **The Board reconvened with all members present.**

**24-032E**            **PARCEL NO. 125-564-30 – VAILLANCOURT, PHILIP – HEARING NO. 24-0074**

A Petition for Review of Assessed Valuation was received protesting the 2024-2025 taxable valuation on land and improvements located at 680 Saddlehorn Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:        Inspection report and hearing evidence instructions, 50 pages.

**Assessor**

Exhibit I:        Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

On behalf of the petitioner, Mr. Philip Vaillancourt was sworn in by County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn in, Appraiser Kelson Powell oriented the Board as to the location of the subject property.

Mr. Vaillancourt stated he was present to protest the improvement value of his property. He understood that Marshall and Swift determined building and improvement values. He pointed out that the assessment formula was not available to the public. He thought the assessment from Marshall and Swift assumed regular home maintenance. He noted his home was built in 1980. He claimed the structure had extensive water damage due to a lack of maintenance. When he purchased the house, mold mitigation for one room was paid for and completed by the seller. He declared mold remediation was expensive. He said the mold was due to the roof, windows, and fireplace leaking.

Appraiser Powell directed the Board to page two of the Assessor's Exhibit I and reviewed comparable sales. He noted Mr. Vaillancourt requested an onsite inspection of the subject property, which Appraiser Powell carried out. He pointed out that no significant remodels had been executed on the property. He opined the site was in the expected condition of a 44-year-old property. He referred to the property record card on page three of the Assessor's Exhibit I, which indicated the home received a 66 percent depreciation, accounting for typical property wear and tear. He explained the property's purchase price was below market, and the buyer was aware of its condition before purchasing it. He asserted the assessed value of the property did not exceed the full cash value, and he believed the taxable value should be upheld.

Chair McDonald asked if the depreciation rate of the property included projected wear and tear. He recalled the Petitioner's comment that the roof was in disrepair and wondered if that would have been considered in the depreciation rate. Appraiser Powell stated the depreciation rate of 1.5 percent would

apply for normal wear and tear to things like a roof, exterior cover, windows, doors, and other things. Chair McDonald noted that looking at the valuation history, the property value was steadily increasing because of inflation. He asked if the Assessor's Office provided any mitigation for that, to which Appraiser Powell responded no.

Mr. Vaillancourt declared he had been in contact with Mr. Powell for some time. He believed the comparable properties listed in the Assessor's Exhibit I should have been shared with him before the hearing. He claimed Appraiser Powell had told him not to compare his property to his neighbor's property but rather to the rebuild value of his improvements. He wondered if the Assessor's Office physically inspected the comparable properties.

Chair McDonald stated the Assessor's Office had a duty to prove that the subject property's assessment did not exceed its full cash value. Mr. Vaillancourt did not understand how a property could be deemed inferior or superior to the subject property without physical inspections. Chair McDonald did not see how that argument impacted Mr. Vaillancourt's claim because the Petitioner was not arguing that the subject property exceeded its full cash value. Mr. Vaillancourt reiterated that Appraiser Powell told him not to compare his property and did not understand why the subject property was now being compared to others. Chair McDonald remarked the Petitioner's primary argument surrounded the valuation of the property improvements, which were determined based on an estimate of construction costs.

Mr. Vaillancourt believed the improvements should be worth less, considering the home's condition. He thought a structure with black mold and extensive leaking was not typical wear and tear. Member Ainsworth thought the depreciation of improvements allowed the property owner to put that money back into the home to mitigate issues such as water damage and a leaking roof. Mr. Vaillancourt said Marshall and Swift assumed normal wear and tear, but he thought his property's condition was beyond that. He believed the taxable valuation of the property was not commensurate with the state of the house.

Chair McDonald asked Mr. Vaillancourt if he had any evidence to prove the home's condition exceeded normal wear and tear and the costs associated with mitigating that excess damage.

Mr. Vaillancourt stated the only evidence he had was that mold mitigation was performed on one room when he purchased the property. He declared six other rooms in the house required mold mitigation. He said he did not have immediate information on the cost of mold mitigation for the rest of the house but could get it at the Board's request. Chair McDonald thought it would be of value for the Petitioner to provide those quotes. He recommended Mr. Vaillancourt request a continuance to allow time to procure more evidence.

Mr. Vaillancourt wanted to know how much the quote needed to be to prove his case. Chair McDonald stated the home was already depreciated at 66 percent, so the Petitioner had a duty to prove the house was beyond 66 percent depreciation. Mr. Vaillancourt pointed out the building improvement was valued at \$350,300 but did not believe the home could be rebuilt for that amount. Chair McDonald said if the Petitioner multiplied the assessed improvement value by three, that number was likely closer to what the Assessor thought it would cost to rebuild the structure because the home had been depreciated to a lower value to reflect its condition.

Mr. Vaillancourt clarified that he needed to provide evidence proving his home’s condition was beyond normal wear and tear, to which Chair McDonald responded yes. Mr. Vaillancourt requested a continuance and to be provided with a copy of the Assessor’s Exhibit I. Chair McDonald explained the Assessor’s Exhibit I was available on the Assessor’s website.

There was no response to the call for public comment.

With regard to Parcel No. 125-564-30, which petition was brought pursuant to NRS 361.355, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Bonnenfant, seconded by Member George, which motion duly carried, it was ordered that the hearing be continued to February 28, 2024.

**24-033E      ROLL CHANGE REQUEST – DECREASES**

**DECREASE** – consideration of and action to approve or deny Roll Change Request (RCR) No. 3593F23, through 3618F23.

Assessor’s Parcel No.	Property Owner	RCR No.
055-375-02	STELLMACHER, KENNETH C & TERESA L	3593F23
076-150-03	JOHNSTON, WADE	3615F23
055-150-37	WASSON FAMILY 2009 TRUST	3618F23

There was no response to the call for public comment.

On motion by Member Ainsworth, seconded by Vice Chair Bonnenfant, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the values for RCR Nos. 3593F23, Parcel No. 055-375-02, through RCR No. 3618F23, Parcel No. 055-150-37, as set forth in the spreadsheet. With those adjustments, it was found that the subject properties were valued correctly and the total taxable value did not exceed full cash value.

**24-034E      ROLL CHANGE REQUEST – INCREASES**

**INCREASE** – Set hearing date and time for consideration and action on the Roll Change Requests (RCR) for the following parcels:

Assessor’s Parcel No.	Property Owner	RCR No.
085-650-55	HERNANDEZ, EMILIA et al	3668F23
400-190-11	4 <sup>TH</sup> STREET AT GOODSSELL LLC	3669F22
400-190-11	4 <sup>TH</sup> STREET AT GOODSSELL LLC	3669F23

There was no response to the call for public comment.

On motion by Member Pierce, seconded by Vice Chair Bonnenfant, which motion duly carried, it was ordered the Roll Change Request Increases be heard on February 28, 2024.



**24-035E      APPROVAL OF MINUTES**

Approval of minutes for the County Board of Equalization meeting of April 7, 2023.

There was no response to the call for public comment.

On motion by Member Pierce, seconded by Vice Chair Bonenfant, which motion duly carried, it was ordered that the minutes for the April 7, 2023, meeting be approved.

**24-036E      BOARD MEMBER COMMENTS**

Chair McDonald was happy to see the other Board members and looked forward to an exciting season.

Member Ainsworth echoed Chair McDonald’s comment.

**24-037E      PUBLIC COMMENT**

There was no response to the call for public comment.

\*      \*      \*      \*      \*      \*      \*      \*      \*

**11:09 a.m.**      There being no further hearings or business to come before the Board, the meeting was adjourned.

\_\_\_\_\_  
**DAREN MCDONALD**, Chair  
Washoe County Board of Equalization

ATTEST:

\_\_\_\_\_  
**JANIS GALASSINI**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Taylor Chambers, Deputy County Clerk*