

**BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA  
PANEL B**

WEDNESDAY

1:00 P.M.

FEBRUARY 8, 2006

PRESENT:

**William Brush, Chairman**  
**Charles Woodland, Vice Chairman**  
**Diana Pichotta, Member**  
**Rex Williams, Member**  
**Wayne Brander, Alternate Member**

**Nancy Parent, Chief Deputy Clerk**  
**Steven Sparks, Administrative Chairman**  
**Peter Simeoni, Deputy District Attorney**  
**Ron Sauer, Senior Appraiser**

ABSENT:

**Benjamin Green, Member**

The Washoe County Board of Equalization convened in the Health Department Conference Room B, Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. The meeting was called to order by Chairman Brush, the Clerk called the roll, and the Board conducted the following business:

**WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda have been withdrawn by the Petitioners:

<b>Hearing No.</b>	<b>Petitioner</b>	<b>Parcel No.</b>
LT-0140	SEIPEL, RONALD C AND LUCRETIA	126-172-11
LT-0507	TROSSEN, RICHARD E AND SVATA S TR	126-550-17

**06-33E      CONSOLIDATION OF HEARINGS**

Tom Hall, Attorney, duly sworn, said he had presented a Motion to Consolidate cases that involved similar questions of fact and law. He said the Board decided, with conditions suggested by Member Williams, that the consolidation of Lists A and B be approved. He said attached to today's agenda was a list of appeals that were included in the motion to consolidate; however, these appeals appear on the agenda because they were sent notices of hearing prior to his motion being heard by the Board. Mr. Hall requested these hearings be continued to Thursday, February 16, 2006 and be called in order to be considered enmass at one time. He mentioned List C that was comprised of people who had filed a timely petition with the Assessor's Office, had

complied with filing an authorization of representation, but were not included on List B. He requested List C be included in the consolidated hearings for presentation on the 16th.

In response to Chairman Brush, Administrative Chair Sparks said the only hearings that were called for today were those listed on the agenda. He recommended those hearings be called today, they be suspended until the consolidated hearing, and that Mr. Hall accept notice for consolidation for those hearings. He noted List C was not up for discussion today, only those people on List C whose hearings were publicly noticed for today.

Mr. Hall agreed to accept notice for all the people he represented. He requested that the items scheduled for discussion at this time and place be called and continued to the date of the consolidated hearing.

Peter Simeoni, Deputy District Attorney, requested the Chair have Mr. Hall identify which particular hearings he wanted continued. Mr. Hall stated those hearings were listed on today's agenda on pages four and five beginning with LT-0265.

Nancy Parent, Chief Deputy Clerk, stated there were at least six other petitions that were listed in the body of the agenda that were not designated as being represented by Mr. Hall on List A or B, but were included on List C.

Mr. Hall requested those six petitions be continued as well. Mr. Simeoni requested those appeals be identified for the record. Ms. Parent listed the following petitioners as being represented by Mr. Hall:

Hearing No.	Petitioner	Parcel No.
LT-0322	WILLIAMS, JOANNA N TR	122-510-49
LT-0187	ABDALLA, MICHAEL W TR	122-530-21
LT-0468	SCHWARTZ, DANIEL S AND IRENE S TR	122-530-32
LT-0274	GOTTESMAN, CHARLES E AND JOANNE M TR	127-073-08
LT-0030	BARRIE, FRED P AND MARGARET S TR	127-073-09
LT-0098	MCKNIGHT, JAMES P AND CAROLYN F TR	127-075-15

Ms. Parent stated the rest of the hearings listed on the agenda directly after the McKnight appeal where represented by Mr. Hall as noted on the agenda.

In response to Mr. Simeoni, Mr. Hall affirmed he represented those items not called but listed on pages four and five beginning with LT-0265. He also pointed out there would be other agendas that would include some of his people. He said that was why he mentioned List C, a composite of "his late filers". He requested confirmation of the date for the consolidated hearing.

Josh Wilson, Appraiser, said the Assessor's Office would proceed as the Board saw fit in regard to the consolidation of these cases and noted the Assessor's

Office had prepared individual hearing evidence packets for each of the consolidated hearings that supported their taxable value.

Member Williams said Mr. Hall was asking for the consolidated hearings to be held February 15 and 16, 2006; yet, at the meeting held to discuss the motion to consolidate, Mr. Hall said he would need approximately four hours for his presentation. Member Williams noted that neither day allowed for a four-hour presentation. Mr. Hall said that he could work with a shorter time frame. Ms. Parent stated there would be plenty of time on February 16th as the meeting room was available until 9:00 p.m. She also noted that entire day was set aside for Mr. Hall's hearings.

Mr. Hall said he would prefer to have the hearing on February 15, 2006 at 1:00 p.m. Member Williams asked how much time the Assessor's Office would need for their presentation. Appraiser Wilson stated his office had not received any information from Mr. Hall so they could not estimate the time needed; however, based on last year, two to three hours would be needed.

Gary Schmidt, local resident, addressed the Board and stated he would have preferred to speak under an approval of the agenda item, but there was no such item on the agenda. He said he had submitted a statement into the record during a Panel A Board meeting and was doing the same with this panel. His statement was placed on file with the Clerk. He requested a copy of the statement be incorporated into each hearing item heard by the Board.

Mr. Hall requested his hearing be held February 15, 2006. Ms. Parent stated the hearings had already been set for February 16, 2006. Mr. Hall requested that any further notices for his clients be sent to him rather than to the petitioners directly. He stated he would take care of notifying his clients.

Norm Azevedo, Attorney, duly sworn, said he represented the appeals for Agnieszka Winkler LT-0540 and James Moriarty LT-0533 and requested they be heard together.

Chairman Brush closed the public hearing.

On motion by Member Williams, seconded by Member Pichotta, which motion duly carried, Chairman Brush ordered that the following hearings be consolidated and moved to February 16, 2006:

<b>Hearing No.</b>	<b>Petitioner</b>	<b>Parcel No.</b>
LT-0322	WILLIAMS, JOANNA N TR	122-510-49
LT-0187	ABDALLA, MICHAEL W TR	122-530-21
LT-0468	SCHWARTZ, DANIEL S & IRENE S TR	122-530-32
LT-0274	GOTTESMAN, CHARLES E & JOANNE M TR	127-073-08
LT-0030	BARRIE, FRED P & MARGARET S TR	127-073-09
LT-0098	MCKNIGHT, JAMES P & CAROLYN F TR	127-075-15

LT-0265	THREE OAKS PARTNERSHIP	122-060-06
LT-0149	CLARK, WILLIAM S & POLLY L TR	122-080-02
LT-0245	ROSS, PATRICA L ETAL	122-080-22
LT-0186	BROWDER, BRIAN D	122-460-11
LT-0513	YESSON, GERALD G & TINA E TR	122-460-15
LT-0320	TROGER FIRST FAMILY LTD PTSP	122-510-03
LT-0321	TROGER FIRST FAMILY LTD PTSP	122-510-12
LT-0092	TOKLE, ROBERT D & MARY ANN TR	122-510-38
LT-0289	GOFF, ROBERT E TR	122-530-31
LT-0267	THOMAS, STANTON L TR	123-010-07
LT-0137	BROWN, W DAVID & LINDA J TR	123-271-15
LT-0011	KRAUTSACK, RICHARD G & ALICE L TR ETAL	123-272-12
LT-0190	HO, BYRON K & KAREN TR	124-800-01
LT-0405	LINDEROTH, BRIAN & JUDITH A	125-820-01
LT-0337	O'BRIEN, SUSAN	125-820-03
LT-0120	BOHN, ROBERT H & GAY M	126-082-14
LT-0387	BRIEN, SIEGFRIED	126-082-49
LT-0096	JED, STUART A & VIRGINIA G TR	126-083-31
LT-0444	POWERS, LAURA M TR	126-083-46
LT-0303	WOODMAN, IRENE	126-101-06
LT-0121	KRUITBOSCH, LAMAR J	126-142-08
LT-0194	LEVY, PAUL TR	126-241-01
LT-0460	MOSS, WILLIAM W TR ETAL	126-292-27
LT-0004	JUMPER, RANDY A TR	126-293-09
LT-0228	ANDERSON, DONALD K & LORETTA S TR	126-301-08
LT-0179	BALDWIN, JOHN S & LOREY M TR	126-450-08
LT-0122	DAMERON, MARION R & ADELINE A TR	126-510-18

**06-35E            HEARING NOS. LT-0540, LT-0533 – AGNIESZKA WINKLER, JAMES M. MORIARTY – PARCEL NOS. 123-260-07, 123-260-08**

Petitions for Review of Assessed Valuation received from Norman Azevedo, Attorney, on behalf of Agnieszka Winkler and James Moriarty, protesting the taxable valuation on land and improvements on various parcels located in Incline Village, Washoe County, Nevada, were set for consideration at this time.

Cori DelGiudice, Appraiser, duly sworn, oriented the Board as to the location of the subject properties. She stated she and Mr. Azevedo were in agreement on the value placed on the roll for these two hearings. She noted both properties were included in the Judge Maddox decision and the values were rolled back to 2002/03; however, new construction that occurred after that had been added to the values for the 2006 roll.

Mr. Azevedo stated he agreed with the rollback and with the addition of the new construction.

Steven Sparks, Administrative Chair, said the 2002/03 taxable value for land on hearing LT-0540 was \$400,000 and the improvements were \$193,289. He said since there was no recommendation to change it, the Board would be upholding the Assessor's valuation on the property. He said the Assessor needed to submit their evidence packets into evidence for both hearings.

Appraiser DelGiudice submitted the following into evidence:

Exhibit I, Assessor's Fact Sheet(s) including comparable sales, maps and subject's appraisal record.

The Chairman closed the hearing.

On motion by Member Williams, seconded by Member Brander, which motion duly carried, it was ordered that the taxable values of the land and improvements on Parcel No. 123-260-08 be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al. It was noted the Court ruled in favor of the Plaintiffs concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs and rocky beaches; and the subject property's appraisal by the Assessor utilized one or more of those components.

Mr. Simeoni informed the Chair that a new motion should be made to reflect the hearing number on the second parcel in question.

On motion by Member Williams, seconded by Member Brander, which motion duly carried, it was ordered that the taxable values of the land and improvements on Parcel No. 123-260-07 be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al. It was noted the Court ruled in favor of the Plaintiffs concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs and rocky beaches; and the subject property's appraisal by the Assessor utilized one or more of those components.

Josh Wilson, Appraiser, duly sworn, stated the rollback that the Board upheld was the Assessor's value based on the Maddox decision, which was being appealed to the Supreme Court; and he noted those values could change.

**06-36E**      **HEARING NOS. LT-0170, -0316, -0282, -0461, -0249, -0266, -0111, -0217, -0112, -0510, -0218, -0110, -0064, -0492, -0481, -0295, -0296, -0297, -0324, -0325, -0210, -0329, -0363, -0364, -0330, -0493, -0457, -0027, -0504, -0482, -0480, -0304, -0238, -0488, -0139, -0033, -0406, -0407, -0195, -0074, -0305, -0489, -0196, -0142, -0338, -0408, -0001, -0339, -0123, -0197, -0097**

Petitions for Review of Assessed Valuation received from the Petitioners listed below, protesting the taxable valuation on land and improvements located at Incline Village, Washoe County, Nevada, were set for consideration at this time.

Administrative Chair Sparks advised the Board they could consolidate cases in which there was no petitioner present and if the cases had the same level of facts or law.

There was no response to Chairman Brush's call for anyone wishing to speak concerning the hearings left on the agenda. He then asked the Assessor and the Board members if there was any reason the remaining hearings could not be consolidated.

Appraiser Wilson stated it was his understanding that the remaining hearings were submitted on preprinted forms that stated the reason for appealing the valuation was "non-equalization of similarly situated properties". He said the Assessor's Office did not feel any of these properties' total taxable values exceeded their full cash value and saw no reason they should not be consolidated.

Member Williams said several petitions did not indicate whether they were protesting the value of the land or the building, and several left their opinion of the market value blank. Based on this, he felt those petitions should be segregated out and dismissed with prejudice. He said the information requested was not supplied, and he did not see how rulings could be made without all the information.

Administrative Chair Sparks stated it had not been the policy of the Board to dismiss with prejudice or to dismiss at all. He said every taxpayer had a right to be heard and latitude should be made to the non-professionally represented petitioner. He noted these were the taxpayers the Board represented; and, as long as the petition was timely filed, a hearing was needed. He said the Board could easily uphold the Assessor's valuation if there was no additional information presented by the petitioner. He reminded the Board they were the first judicial step and by dismissing a petition, they were setting themselves up for a remand back from the District Court. He said the Board needed to use their best judgment using the information provided.

Member Williams asked if a petitioner did not indicate what they were protesting nor include the owner's opinion of the market value, how could the Board consider the request.

Peter Simeoni, Deputy District Attorney, said petitioners routinely leave information off, and the petitions were not hyper scrutinized. He said if the petition was timely filed, the Board should consider it, weigh the evidence that was submitted, and remember the petitioner held the burden of proof.

Chairman Brush said if the petitioners were present, they would have the opportunity to argue their case, however, if they were not, the Board would weigh what information they had.

Administrative Chair Sparks said the motion should be to consolidate the balance of the agenda, the Clerk should read those hearings into the record, and that one hearing would be held based on the fact no individual petitioners were present, and on the face of the petition, each of the petitioners have the same issues of fact or law.

On motion by Chairman Brush, seconded by Member Woodland, which motion duly carried with Member Williams voting “no”, it was ordered that the remaining hearings listed on today’s agenda be consolidated based on each of the petitions have similar issues of fact or law. Chief Deputy Clerk Nancy Parent called the block of consolidated hearings by hearing number, property owner's name and parcel number.

Appraiser Wilson noted the petitions were generated from a pre-printed form listed on a special interest group’s website along with a note urging people to appeal and said these petitioners had not attended today’s hearings. He said these hearings cost his office time and money when appellants did not come forward.

Appraiser Wilson submitted the following documents into evidence:

Exhibit I, Assessor’s Fact Sheet(s) including comparable sales, maps and subject's appraisal record, pages 1 through 12.

Exhibit II, Answer to Non-Equalization issues

Exhibit III, transcript, December 2005 State Board of Equalization hearing.

Exhibit IV, Supreme Court Writ of Prohibition.

Exhibit V, Assessor’s Response to Maddox Decision.

**2:12 p.m.** The Board briefly recessed.

**2:15 p.m.** The Board reconvened.

Appraiser Wilson gave a Power Point presentation to demonstrate that equalization of similarly situated properties and improvements had occurred in accordance with Nevada Revised Statutes and Nevada Administrative Code. He asked the Board to uphold the Assessor’s values.

Member Williams noted the Judge Maddox decision affecting 17 Incline Village properties and asked how that decision did not make the rest of Washoe County unequal. Administrative Chair Sparks said Panel A scheduled a meeting on February 24, 2006 to consider the equalization of the entire County. He said the Board had the obligation to make sure there was equalization; and, in light of the Maddox decision, he requested the Clerk agendaize a meeting on the 24th in which the equalization of those 17

properties with the rest of Incline and Crystal Bay, and then in effect the entire County, would be discussed as far as any further action the Board may or may not take. He said it was unwieldy for either Panel, until they got closer to the end of the hearing season, to have any hearings on the equalization of different neighborhoods in different parts of Washoe County.

In response to Member Williams, Administrative Chair Sparks said the current hearings would not come back for rehearing since, under equalization, the Panels would most likely be lowering values; and when done across the County, no individual hearings would be held.

Member Williams said his problem was that the Maddox decision dealt with Tahoe properties and that was what this Board was looking at today. He said that decision weighed heavy on how the Board would look at the rest of Tahoe properties as to what could or could not be done.

Administrative Chair Sparks said Member Williams had a good point; and, if these current property owners had any representation and felt that the Maddox decision had any bearing on their hearing, they would be here to make a presentation. He said the Board could ask legal counsel how to proceed without the petitioner presenting any evidence or testimony that the Order did or did not impact the hearings before the Board.

Mr. Simeoni said the problem in advising the Board was that there is an Order affecting 17 property owners. He said specifically the basis of the reduction was one or more methodologies that were invalidated by Judge Maddox. He said one could speculate that one or more of those methodologies were used on other properties in the Tahoe geographic area, but no evidence was submitted for the Board to make that determination.

Member Williams said that seemed to be a question for the Assessor's Office to evaluate whether those methodologies were used for the cases being looked at. Mr. Simeoni reminded the Board that the burden of proof that a petitioner's value was incorrect was on the petitioner. Member Williams said the Maddox decision threw everything into question. He could not see how the Board could ignore Judge Maddox' findings and Order regarding those 17 properties and not be asking the Assessor's Office if they used any of those same methodologies in the appraisal of the properties at issue today.

Appraiser Cori DelGiudice identified the following properties as having the time adjustment or view methods applied for appraisal. She first listed those appraised using time adjustments with the last three listed for view:

<b>Hearing No.</b>	<b>Petitioner</b>	<b>Parcel No.</b>
LT-0388	WILLARD, SHIRLEY A	122-060-11
LT-0170	WIGHT, DONALD M JR & PAMELA T TR	122-080-17



LT-0316	FEINSTEIN, DONALD I & JACQUELINE G TR ETAL	122-090-06
LT-0282	FOLEY, JAMES W JR	122-090-26
LT-0461	O'BRIEN, ALBERTA	122-530-09
LT-0249	CUSAC, RICHARD S & LYNN D TR	122-530-23
LT-0266	GOFF, DONNA L TR	122-530-30
LT-0325	SIMON, DAVID G & JUDITH M	123-281-04
LT-0210	HARDEN, ROBERT V II TR ETAL	123-281-07
LT-0482	OKUMURA, RICHARD T & JOAN N TR	126-081-05
LT-0480	STEELE, SHANNON	126-083-37
LT-0408	GOOD, J ROBERT	126-580-13

Appraiser Wilson said it was the Assessor's position that time adjustments were valid under NAC 361.118 or 119. He said they felt the use of sale/resale analysis was an appropriate method to trend those sales up to a common date to establish evaluation parameters. He also noted that view had been codified and adopted on August 4, 2004. He believed Judge Maddox' ruling was in relation to the view classification system and said it was the Assessor's standpoint that view was crucial at arriving at the full cash land value estimates. He contended it was an appropriate adjustment.

Member Williams said the Maddox decision was based on the view from inside a dwelling looking out, not from a drive-by looking at the property. He said the view had to be assessed in the same manner the market would assess it. Appraiser Wilson said this issue was debated at the December 2005 State Board of Equalization hearing. He read an excerpt from the transcript of that meeting and reminded the Board that the Maddox decision would be reviewed by the Supreme Court.

Member Williams asked if a view was protected by law. Appraiser Wilson said NRS 361.228(3) states the attributes of real property such as zoning, location, view, and geographic features were not intangible personal property and must be considered in valuing real property, if appropriate. He said if the view did not affect the market value, no adjustment would be made. Appraiser Wilson clarified there was a 1-6 classification system with half classes, which would render a total of 12 classifications.

Appraiser DelGiudice said Donald I. and Jacqueline G. Feinstein, Tr., Etal. LT-0316 and Richard S. and Lynn D. Cusac, Tr. LT-0249 had new construction since 2002 and if the Board was considering a roll back, they should add in any new construction since that time. She also noted that view classifications were not assessed by drive-by, but by specifically stopping at each property. She said no properties were assessed merely by driving by them.

Member Williams noted the Supreme Court had not heard the appeal yet and neither had the District Court ordered a stay. He said the Board was obliged to consider an Order of law that had been entered by a Judge.

Mr. Simeoni said the stay would go to the affect and enforceability of the judgment of those 17 parties. He said the appeal would go to the binding effect it would have on anybody outside of those 17 properties, which would include this Board, the State Board and any other Court. He said, unless it went through the entire legal system, it was not binding; but it could be considered persuasive. He said the fundamental premise of Judge Maddox' analysis for the decision was that NRS 233B applied to the Washoe County Assessor's Office, which would mean that the Assessor's Office must go through the rule making process in order to validate the four assessment standards in question. He said the Board should also keep in mind that the Supreme Court issued an order relating to a lawsuit filed against the Assessor for removal. He stated counsel for the Assessor's Office filed a Writ of Prohibition to challenge the sufficiency of that removal action. He stated the Supreme Court, in its Order, very clearly determined that NRS 233B did not apply to Washoe County and the Assessor's Office. He said the Board needed to look at the entire picture and weigh the persuasiveness of Judge Maddox' Order, the Assessor's arguments, the petitioner's arguments, and equalization as a whole.

Administrative Chair Sparks cautioned the Board in trying to interpret a decision on today's hearings without the appellant here to make that case. He said it was good the issue was brought up, and the Board could make any decision they wanted to make if they felt the applicability of the Maddox decision went to the weight of evidence. He said the Board's cardinal rule was to hear and weigh the evidence presented to them and to make a decision based on that evidence. He said nothing from the petitioner's side had been heard and the attorney present representing two of the hearings had said nothing about the Maddox decision. He noted Appraiser Wilson did bring up the Maddox decision and that opened it to the Board to be able to ask questions; however, they should be careful since there was no evidence put forth that there was any applicability to any of these hearings.

Member Williams said he disagreed and further discussion on the matter took place. Appraiser Wilson read NRS 361.345 into the record regarding the powers of the Board of Equalization. He noted the County Board of Equalization in 2003 determined the methods used by the Assessor's Office were proper as did the State Board. He noted these methods were also supported in 2004.

Chairman Brush asked how the Board could make a decision on the entire consolidation when inequitable properties were included in the agenda. Member Williams said he thought there was a legitimate concern with some of these properties that were placed into a consolidated hearing.

Member Woodland asked if there was any way to table the twelve properties in question and move forward with the rest of the consolidated properties.

Administrative Chair Sparks said, if the Board found during their hearing that there were no similarities, the Board could uncouple those cases. He said there seemed to be two issues: the Maddox decision as it affected twelve properties on the

agenda, and the inequities that would take place if these properties were heard with the rest of the consolidated properties. He advised the Board to discuss these issues, decide what they thought they would like to do, and then figure out how best to administratively motion and get things on the record.

Member Williams said he thought a motion to approve with the exception of the specific twelve properties could be made. Member Woodland said the Board should pull those twelve properties out and look at them under a separate motion. Chairman Brush said that, if the Board did make a motion to accept the Assessor's findings, those twelve properties would have to be uncoupled.

Appraiser Wilson requested that any motion to equalize properties with the Maddox decision as a consideration include language to that effect, i.e., the motion was based upon the Maddox decision in granting a reduction.

Mr. Simeoni asked Appraiser Wilson if he had supplied the Board with a copy of the Maddox decision. Member Williams stated that Mr. Azevedo had supplied a copy of that decision when his hearings took place earlier. Appraiser Wilson read from page 10 of Exhibit IV. He said based on his understanding, the majority of the Maddox decision was based upon the argument that the administrative procedures act (NRS 233B) did apply to the County Assessor. He said the Supreme Court stated it did not apply. Further discussion regarding NRS 233B ensued.

Member Pichotta asked that the Board exempt the twelve properties that could fall under the Maddox decision and move forward on the rest.

Chairman Brush stated the Maddox decision had influence and implications here, but these other cases had not been argued and suggested the Board try to handle them separately. The Chairman closed the hearing.

Based on the Findings that the taxable value does not exceed full cash value as evidenced by the Assessor's Exhibits, on motion by Member Williams, seconded by Member Pichotta, which motion duly carried, it was ordered that the taxable values of land and improvements on the following Parcels for the 2006 Roll be upheld:

<b>Hearing No.</b>	<b>Petitioner</b>	<b>Parcel No.</b>
LT-0111	ROWLEY, MICHAEL F TR ETAL	123-271-05
LT-0217	TUSHER, THOMAS W TR	123-271-06
LT-0112	NEERHOUT, JOHN JR TR	123-271-08
LT-0510	COLE, D CLARKE ETAL TR	123-271-12
LT-0218	MULTANEN, RICHARD & SHARON TR	123-272-06
LT-0110	GOLDBERG, FRED S & JERRILYN T TR	123-272-09
LT-0064	VARADI, ANDREW G & JUDITH R TR	123-272-15
LT-0492	KAHN, SAMUEL J & SUZANNE D TR	123-272-17
LT-0481	KITT, F THEODORE & DOROTHY F TR ETAL	123-272-20
LT-0295	ANTHONY, RICHARD J TR ETAL	123-273-01

LT-0296	ROWLEY, ROBERT M	123-273-03
LT-0297	MONTNA, ALFRED G & GAIL E TR	123-274-02
LT-0324	MURER, KLAUS	123-274-03
LT-0329	DAVIS, RICHARD L & MARGARET M TR	124-340-08
LT-0363	DENTRAYGUES, GABRIELLE I	124-340-29
LT-0364	BERKE, DAVID R	124-370-02
LT-0330	WYATT, CRAIG W	124-400-19
LT-0493	ROESSEL, HEIDI J	124-500-05
LT-0457	STOCK, JANET L	124-600-04
LT-0027	MARTINO, F MARIO	124-810-07
LT-0504	EDSON PROPERTY & INVEST CO LLC	124-840-04
LT-0304	HOPKINS, TIMOTHY E & JANICE L	126-101-09
LT-0238	TRAUTH, JOHN & ASTRID TR	126-151-04
LT-0488	MORI-PRANGE, GUIDO A & CAROL A ETAL	126-151-32
LT-0139	LJESSEN, DIRK & JUDITH	126-152-29
LT-0033	ROGONDINO, PATRICK & MARY TR	126-163-01
LT-0406	COLLINS, HAROLD & KATHLEEN M B	126-173-09
LT-0407	BITTERBRUSH IO LIMITED PTNSP	126-280-17
LT-0195	FENWICK, LINDSAY & SHARYN	126-293-18
LT-0074	HUBBARD, STEVEN S & KATHLEEN	126-293-21
LT-0305	WARD, BETTI	126-293-31
LT-0489	ROGOWSKI, RONALD R & CAROL J	126-301-04
LT-0196	PATEL, JAGDISH V & JUDITH ETAL	126-510-17
LT-0142	DRURY, LINDA A TR	126-522-15
LT-0338	TYROLIAN PROPERTIES LLC	126-522-19
LT-0001	SLINGER, WILLARD A & VALERIE A TR	127-050-02
LT-0339	KOHUT, HERSHAL & SHARON	127-060-13
LT-0123	MCKNIGHT, ROBERT J & JEANNETTE D	127-071-02
LT-0197	REID, THOMAS S ETAL	127-072-21
LT-0097	RUSSELL, LOWELL W & NADENE O TR	127-074-04

Administrative Chair Sparks said the Board needed to make a decision on the excepted properties. Mr. Simeoni asked the Board if there was evidence to grant relief or not. Administrative Chair Sparks said he believed Member Williams asked the Assessor's Office, when the Maddox case had been introduced, which parcels included any of the elements covered by the Maddox decision.

Chairman Brush asked, since there was a court ruling, what the Board could do. Administrative Chair Sparks said they could follow the Maddox decision or could come up with something else.

**3:43 p.m.** The Board briefly recessed.

**3:57 p.m.** The Board reconvened.

On motion by Member Williams, seconded by Member Woodland, which motion duly carried with Member Pichotta voting “no”, it was ordered that the taxable values of the land and improvements on the following parcels be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al. It was noted the Court ruled in favor of the Plaintiffs concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs, and rocky beaches; and time adjusted sales was a component of the subject property’s appraisal by the Assessor:

<b>Hearing No.</b>	<b>Petitioner</b>	<b>Parcel No.</b>
LT-0388	WILLARD, SHIRLEY A	122-060-11
LT-0170	WIGHT, DONALD M JR & PAMELA T TR	122-080-17
LT-0282	FOLEY, JAMES W JR	122-090-26
LT-0461	O’BRIEN, ALBERTA	122-530-09
LT-0266	GOFF, DONNA L TR	122-530-30
LT-0325	SIMON, DAVID G & JUDITH M	123-281-04
LT-0210	HARDEN, ROBERT V II TR ETAL	123-281-07
LT-0482	OKUMURA, RICHARD T & JOAN N TR	126-081-05
LT-0480	STEELE, SHANNON	126-083-37
LT-0408	GOOD, J ROBERT	126-580-13

Member Williams noted that on hearing LT-0408, a letter was received requesting that hearing be moved to a later date, however, the hearing was under way when the letter was received.

On further motion by Member Williams, seconded by Member Woodland, which motion duly carried with Member Pichotta voting “no”, it was ordered that the taxable values of the land and improvements on the following parcels be rolled back to the 2002/2003 values pursuant to the Order issued by Judge William Maddox, First Judicial District Court, on January 13, 2006, in Case No. 03-01501A, Bakst, Barnhart, Barta, et al, vs. State of Nevada, State Board of Equalization, Washoe County, Washoe County Assessor, et al. It was noted the Court ruled in favor of the Plaintiffs concerning the valuation methods used by the Assessor regarding view classifications, time adjusted sales, tear-downs, and rocky beaches; and time adjusted sales was a component of the subject property’s appraisal by the Assessor:

<b>Hearing No.</b>	<b>Petitioner</b>	<b>Parcel No.</b>
LT-0316	FEINSTEIN, DONALD I & JACQUELINE G TR ETAL	122-090-06
LT-0249	CUSAC, RICHARD S & LYNN D TR	122-530-23

Member Williams stated with the adjustments the land and improvements were valued correctly and the total taxable value did not exceed the full cash value.

**PUBLIC COMMENTS**

Gary Schmidt, local resident, discussed the Open Meeting Law that required public meetings provide a time period for public comments and the discussion thereof.

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**4:30 p.m.** There being no further hearings or business to come before the Board, the Board recessed until February 9, 2006, at 10:00 a.m.

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**WILLIAM BRUSH**, Chairman  
Washoe County Board of Equalization

ATTEST:

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**AMY HARVEY**, County Clerk  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Jill Shelton, Deputy Clerk*