

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

**BOARD MEMBERS**

Benjamin Green  
Philip Horan  
Diana Pichotta  
Steve Snyder  
Charles Woodland

**COUNTY CLERK**

Amy Harvey

**DEPUTY DISTRICT  
ATTORNEY**

Peter Simeoni

**AGENDA**

**WEDNESDAY, MARCH 1, 2006 11:00 A.M.**  
**A CONTINUATION OF**  
**TUESDAY, FEBRUARY 28, 2006**

HEALTH DEPARTMENT CONFERENCE ROOM B  
WASHOE COUNTY ADMINISTRATION COMPLEX  
1001 E. 9<sup>TH</sup> STREET, RENO, NEVADA

NOTE: The Health Department Conference Room is accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, 328-3266, 24-hours prior to the meeting.

UNLESS OTHERWISE NOTED, ALL REAL PROPERTY HEARINGS ARE FOR 2006; AND PERSONAL PROPERTY HEARINGS ARE FOR 2005.

ITEMS MAY NOT BE TAKEN IN THE ORDER THAT THEY APPEAR ON THE AGENDA.

ALL HEARINGS BEFORE THE BOARD OF EQUALIZATION PROCEED AS FOLLOWS:

1. ASSESSOR DESCRIBES AND LOCATES THE SUBJECT PROPERTY.
2. PETITIONER(S)' (PROPERTY OWNER) PRESENTATION OF VALUE.
3. ASSESSOR'S PRESENTATION OF VALUE.
4. PETITIONER(S)' REBUTTAL.

THE BOARD MAY CONTINUE THE HEARING TO A FUTURE DATE. IN THE EVENT THAT THE BOARD TAKES ACTION ON THE PETITION, THE BOARD MAY ASK QUESTIONS AT ANY TIME. THE BOARD'S ACTION MAY CONSIST OF DENYING THE PETITION, UPHOLDING THE PETITIONER(S)' VALUE, OR DECIDING A DIFFERENT VALUE FOR THE PROPERTY.

ACTION TAKEN BY THE BOARD OF EQUALIZATION ON ANY APPEAL MAY INCLUDE ADDING THERETO OR DEDUCTING THEREFROM A SUM FROM ANY OTHER PROPERTY ASSESSED BY THE COUNTY ASSESSOR AS IS NECESSARY TO MAKE IT CONFORM TO THE TAXABLE VALUE OF THE PROPERTY ON APPEAL.

**\* ROLL CALL**

**SWEARING IN** - COUNTY CLERK TO ADMINISTER OATH TO APPRAISAL STAFF NOT PREVIOUSLY SWORN

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**CONSOLIDATION OF HEARINGS**

Discussion and action for possible consolidation of hearings listed on this agenda. Consolidation to be considered when appeals assert same or similar questions of law or fact.

ALL REMAINING APPEALS BEFORE PANEL B OF THE WASHOE COUNTY BOARD OF EQUALIZATION INCLUDING:

<b><u>HEARING #</u></b>	<b><u>PETITIONER/PROPERTY OWNER</u></b>	<b><u>APN NUMBER</u></b>
LT-0182	BROWN, BARRY D & NANCY J TR	122-161-08
LT-0416A	859 LAKESHORE ASSOCIATES INC	122-181-24 (2005 SUPP)
LT-0416B	859 LAKESHORE ASSOCIATES INC	122-181-24
LT-0417	859 LAKESHORE ASSOCIATES INC	122-181-38
LT-0187	ABDALLA, MICHAEL W TR	122-530-21
LT-0467	AKERS, WILLARD D & ELFRIEDE	125-223-15
LT-0262	ALEXANDER, MICHAEL E & SANDRA L TR	130-211-24
LT-0228	ANDERSON, DONALD K & LORETTA S TR	126-301-08
LT-0093	ANNESE, DEBRA D & THOMAS J	125-231-18
LT-0200	ANSEL, BARBARA TR	128-241-06
LT-0159	ANTINORI, RONALD R & SUSAN M	130-241-26
LT-0383	ARCHER, MICHAEL E & GAYLE L TR	131-121-09
LT-0179	BALDWIN, JOHN S & LOREY M TR	126-450-08
LT-0015	BALESTRIERI, KENNETH M & JENNIFER L TR	122-181-49
LT-0412	BALLANTYNE, IAN D ETAL	128-052-16
LT-0030	BARRIE, FRED P & MARGARET S TR	127-073-09
LT-0473	BARTA, LESLIE P	125-232-24
LT-0314	BAUER, LARRY D & PAULINE	130-205-22
LT-0422A	BEHNKE, JAMES R & DEENA G	131-223-06 (2005 SUPP)
LT-0422B	BEHNKE, JAMES R & DEENA G	131-223-06
LT-0415	BEHRENS, SCOTT R & NORA B	130-204-11
LT-0277	BISHOP, RUSSELL S & MARY M TR	130-312-13
LT-0144	BLACKMAN, NANCY	128-243-07
LT-0464	BLOCK, TRENT D	132-192-08

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LT-0120	BOHN, ROBERT H & GAY M	126-082-14
LT-0019	BOOTH, WILLIAM W TR	131-234-27
LT-0129	BOYDSTON, EDWARD A	131-133-04
LT-0089	BRIDGES, ROBERT L TR	122-181-34
LT-0387	BRIEN, SIEGFRIED	126-082-49
LT-0115	BROSNAN, LEONARD A & BARBARA TR	125-251-13
LT-0186	BROWDER, BRIAN D	122-460-11
LT-0137	BROWN, W DAVID & LINDA J TR	123-271-15
LT-0233	CALDER, JAMES D & JUDY	131-211-10
LT-0100	CANCILLA, MAXINE C TR	129-270-17
LT-0181	CARDILLO, EUGENE & LINDA TR	122-116-09
LT-0263	CARROLL, JAMES V & ANDREA B	131-012-04
LT-0380	CHILDS, DONALD W & FLORA M TR	131-011-04
LT-0180	CHOWVILLA LLC	131-224-11
LT-0549A	CLARK, JOHN B JR & CORNELIA R TR	124-084-04 (2005 REOPEN)
LT-0549B	CLARK, JOHN B JR & CORNELIA R TR	124-084-04
LT-0149	CLARK, WILLIAM S & POLLY L TR	122-080-02
LT-0072	COMMERFORD, WILLIAM D TR	129-650-32
LT-0232	COOK, STUART A ETAL	131-013-04
LT-0284	CROOM, GEORGE E JR & SHARON M TR	122-181-61
LT-0189	CUMMINGS, STEFAN & MURIEL J	124-081-14
LT-0202	DALEKE, RICHARD A & ELLEN E TR	131-211-16
LT-0122	DAMERON, MARION R & ADELINE A TR	126-510-18
LT-0088	DI FORINO, TRISTANO C ETAL	131-250-30
LT-0475	DOHRMANN, WILLIAM N & BARBARA A	125-185-11
LT-0003	ELLIS, JAMES A & KAREN S TR	130-241-35
LT-0035	ENNEKING, ROBERT J & ROXANA J	125-411-11
LT-0073	ERCOLINI, LARRY W & DIANE M TR	125-174-03
LT-0040	ETHERIDGE, DAVID R & SUZANNE M TR	131-234-04
LT-0498	FARR, PHYLLIS TR	124-081-13
LT-0193	FINEGAN, JACK R TR	125-531-13
LT-0059	FINEMAN, MARTIN & BETTY TR	131-013-03
LT-0519	FISCHER, WAYNE P & SALLY K TR	130-162-10

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LT-0451	FISCHER, WAYNE P & SALLY K TR	131-234-07
LT-0353	FLEIG, JACK L & LINDANN G TR	131-211-19
LT-0013	FLEMING, GEORGE R & CATHY J	125-386-04
LT-0272	FONG, DAVID G TR	125-413-08
LT-0133	FURER, ANDREW E & ELOISA B TR	122-251-12
LT-0327	FURY, JOAN A TR	124-083-03
LT-0436	GAREFFA, JOSEPH J & MARILYN L TR	132-251-36
LT-0286	GAUBERT, CLAUDE J & SANDRA P TR	122-193-30
LT-0442A	GAUBERT, CLAUDE J & SANDRA P TR ETAL	122-162-24 (2005 reopen)
LT-0442B	GAUBERT, CLAUDE J & SANDRA P TR ETAL	122-162-24
LT-0079	GEIB, RAYMOND J & DONALEEN TR	125-541-20
LT-0068	GEREMIA BROS	130-242-03
LT-0103	GLUCKMAN, PHILIP B & GWEN B	131-224-04
LT-0289	GOFF, ROBERT E TR	122-530-31
LT-0141	GOLDBAUM, CARL J & JEANETTE TR	125-223-29
LT-0025	GREGORY, CRAIG A & KATHRYN H TR	125-491-12
LT-0224	GRIGGS, FORREST C & KATHRYN TR	130-162-11
LT-0167	GUNNING, BRIAN & JUDY W	125-231-03
LT-0454	HAND, DENT N JR TR	125-462-01
LT-0017	HARRIES, DAVID G & KATHLEEN M	122-135-21
LT-0465	HARRIS, RICHARD V & TRINA B TR	131-250-21
LT-0495	HARRIS, THEODORE G & MARY LOU	131-011-06
LT-0391	HEKMAT, KAMBIZ & MAHNAZ	122-181-64
LT-0215	HESS, MICHAEL & SHANNON	122-135-01
LT-0052	HIGGINS, LARRY D & DIANE H TR	125-491-05
LT-0335A	HILL, OWEN A & GAIL F	125-541-19
LT-0036	HIPWELL, CINDY TR	125-155-09
LT-0063	HIRSCHBEK, JOHN L & PATRICIA J	122-051-07
LT-0190	HO, BYRON K & KAREN TR	124-800-01
LT-0381	HOLDERER, GAYLE	131-012-22
LT-0446	HOLLAND, MICHAEL M & KATHERINE C	125-156-04
LT-0446A	HOLLAND, MICHAEL M & KATHERINE C	125-156-04 (2005 SUPP)
LT-0421A	HUBBARD, JOHN R & MARY A TR	131-250-07 (2005 REOPEN)

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LT-0421B	HUBBARD, JOHN R & MARY A TR	131-250-07
LT-0472	HUCHITAL, DAVID A & AUDREY M TR	126-272-05
LT-0227	INGEMANSON, LARRY D & MARYANNE B TR	130-241-21
LT-0438A	ISAACSON, JOHN L & ANNE H TR	125-531-15 (2005 REOPEN)
LT-0438B	ISAACSON, JOHN L & ANNE H TR	125-531-15
LT-0172	JAZZ 2000 LLC	122-100-18
LT-0096	JED, STUART A & VIRGINIA G TR	126-083-31
LT-0125	JOHNSTON, EVERETT H TR ETAL	129-390-09
LT-0373	JOSEPH, ANTHONY B & ANNE M	126-261-08
LT-0377	JSM FAMILY TRUST	130-202-01
LT-0004	JUMPER, RANDY A TR	126-293-09
LT-0281	KAPLAN, DONALD TR ETAL	122-052-02
LT-0401	KEIL, BEVERLY R & RICHARD D	125-051-09
LT-0014	KETRON, RUSSELL W & KATHLEEN E TR	125-221-01
LT-0119	KINCADE, DIANA D TR	125-511-23
LT-0242	KOCH, DAVID N & MICHELE J	130-161-17
LT-0241	KOCH, DAVID N & MICHELE J	124-082-07
LT-0378	KOCH, H MARTIN & LEE ANN TR	130-212-13
LT-0425	KNOLLWOOD LLC	130-241-04
LT-0126	KOMITO, BRUCE & MIMI	130-162-17
LT-0124	KOMITO, BRUCE & MIMI	127-362-12
LT-0075	KRAUSEN, ALAN J & COLLEEN M	125-361-10
LT-0011	KRAUTSACK, RICHARD G & ALICE L TR ETAL	123-272-12
LT-0121	KRUITBOSCH, LAMAR J	126-142-08
LT-0508	KULMER, MORRIS H ETAL TR	130-230-17
LT-0219	LAHEY, THOMAS M TR	125-151-03
LT-0091	LAMERANER, JOSEPH & ANNEMARIE TR	122-215-11
LT-0113	LARISH, GILBERT L & LINDA G TR	124-071-12
LT-0419A	LAW, ALLEN K & CARLA R	122-214-10 (2005SUPP)
LT-0419B	LAW, ALLEN K & CARLA R	122-214-10
LT-0194	LEVY, PAUL TR	126-241-01
LT-0016	LEWANDOWSKI, EDWARD V & THERESA A TR	131-430-07
LT-0405	LINDEROTH, BRIAN & JUDITH A	125-820-01

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LT-0169	LIPPERT, JOHN A & STACY L TR	131-222-03
LT-0220	LONG, GERALD D & JOYCE J TR	125-463-10
LT-0045	LOVE, ROBERT G & SUZANNE TR	122-195-05
LT-0280	LOWE, TODD A & JANET H TR	122-162-09
LT-0146	LYLE, DAVID & JEAN	131-140-29
LT-0371	MAGUIRE, FRANK C ETAL	125-482-36
LT-0409	MAGUIRE, FRANK C ETAL	125-134-04
LT-0372	MAGUIRE, FRANK C JR ETAL	125-523-04
LT-0256	MARVIN, CHARLES F & CARRIE C	125-431-01
LT-0148	MATTA, SEMAAN T & MARGARET L TR	124-043-37
LT-0226	MCAFEE, NELSON B & CHERIE TR	130-211-27
LT-0441A	MCCABE, MICHAEL A & JOYCE N TR	125-522-24 (2005 SUPP)
LT-0441B	MCCABE, MICHAEL A & JOYCE N TR	125-522-24
LT-0515	MCCLEARY, LARRY & CHRISTINE B	131-223-04
LT-0222	MCKEE, MICHAEL O & ANITA K	128-241-08
LT-0098	MCKNIGHT, JAMES P & CAROLYN F TR	127-075-15
LT-0248	MIHALKO, GEORGE R & TAYLOR H TR	122-252-04
LT-0207	MILITELLO, DAVID R & COLLEEN A	131-140-03
LT-0023	MINKLE, WILLIAM E & JILL E	130-202-17
LT-0389	MOORE, RICHARD H & VIRGINIA M TR	122-124-12
LT-0393	MORZE, FRANK J & NANCY L	122-194-01
LT-0460	MOSS, WILLIAM W TR ETAL	126-292-27
LT-0160	MURPHY, JAYNE	131-231-04
LT-0427	NELSON, KATHY A TR	130-241-24
LT-0135	NEWELL, BARBARA M TR	122-132-18
LT-0061	NOTT, RUSSELL & MARY ANN TR	125-221-02
LT-0024	NOVAK, LANA ETAL	132-510-01
LT-0337	O'BRIEN, SUSAN	125-820-03
LT-0216	O'CONNELL, WILLIAM L & MARY E TR	122-193-29
LT-0426	OVAGIO LLC	130-241-10
LT-0107	PALERMO, PHYLLIS & JOSEPH J	122-195-01
LT-0302	PAUL, WILFRED S TR	125-564-23
LT-0483A	PAVESE, ROBERT R	125-245-06 (2005 SUPP)

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LT-0483B	PAVESE, ROBERT R	125-245-06
LT-0351	PAYNTER, C JAY & SUSAN E TR	131-080-28
LT-0208	PIANCA, ROBERT A & VERNA L TR	125-156-08
LT-0069	POE, CHARLES R & ELISABETH P	125-134-17
LT-0066	POLK, JOHN E & CAROLE L TR	122-133-10
LT-0261	POSTLE, ROBERT W & SUSAN A TR	130-202-12
LT-0444	POWERS, LAURA M TR	126-083-46
LT-0032	PREGER, ROBERT L TR	122-162-07
LT-0486	PROPERTY SAVERS INC	125-502-10
LT-0512	PROSENKO, GARY J & SHARON A TR	125-361-03
LT-0392	QUIET WATERS LLC	122-181-65
LT-0020	REYNOLDS, CHARLES B & LINDA L TR	131-121-01
LT-0292	RITTER, MICHAEL J & SHIRLEY J TR	123-161-04
LT-0511	ROBINS, ROBERT C & LINDA D TR	122-193-36
LT-0300	ROGERS, JOHN C & PHYLLIS H TR	125-201-06
LT-0317	RONNING, CROSBIE B ETAL	122-116-04
LT-0323	RONNING, GRABLE B	123-145-04
LT-0331	RONNING, GRABLE B	125-131-24
LT-0333	RONNING, GRABLE B TR	123-145-02
LT-0345	ROSENBAUM, DAVID S ETAL	130-163-10
LT-0245	ROSS, PATRICA L ETAL	122-080-22
LT-0453	ROTMAN, DAVID A	122-211-06
LT-0518	RULON-MILLER, CONWAY JR & LANA C TR	122-211-01
LT-0517	RULON-MILLER, CONWAY JR & LANA C TR	122-211-02
LT-0516	RULON-MILLER, CONWAY JR TR ETAL	122-211-46
LT-0051	RUSSELL, EDWARD & SUSAN B TR	125-372-15
LT-0424	SANDLER, RICHARD V TR	130-230-14
LT-0147	SCHALES, GEORGIANNA R & JACOB D TR	131-140-30
LT-0395	SCHERER, PAUL E & JOAN TR	122-201-23
LT-0009	SCHMAUDER, ARTHUR & SHERIE	125-463-02
LT-0102	SCHNEIDER, GERHARD M & EVA G TR	130-201-14
LT-0221	SCHREIBER, DONALD E TR	128-041-16
LT-0275	SCHUMACHER, KERN W	130-230-16

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LT-0276	SCHUMACHER, KERN W	130-230-18
LT-0164	SCHUYLER, ROB R TR	122-194-23
LT-0468	SCHWARTZ, DANIEL S & IRENE S TR	122-530-32
LT-0470	SCHWARTZ, DANIEL S & IRENE S TR	131-221-11
LT-0070	SHAHEEN, DAVID & LINDA	123-101-08
LT-0240	SIGMAN, PAUL & VIRGINIA	129-650-30
LT-0104	SIWARSKI, GLEN D ETAL	132-030-25
LT-0007	SKEIE, RICHARD A & PAMELA L	126-251-11
LT-0156	SLOAN ASSOC INC RETIRE PLAN	127-320-40
LT-0132	SLOVAK, ROBERT A	131-430-02
LT-0310	SLUCHAK, JAN & KIM A TR ETAL	130-082-27
LT-0478	SMAHLIK, MICHAEL A & DIANE L TR	125-541-21
LT-0229	SMITH, HAROLD M & LUISA	130-202-28
LT-0366	SMITH, MICHAEL D & CAROLYN J TR	125-143-04
LT-0171	SPIKE 2000 LLC	122-100-10
LT-0053	STEINBERG, PAUL	125-221-05
LT-0163	STEWART, VALARIE & DONALD H	132-251-40
LT-0278	STRALEY, DAVE B & PAMELA J TR	131-080-13
LT-0230	SUNDAHL, BARBARA D TR ETAL	130-221-18
LT-0293	STANWALL CORPORATION	123-161-29
LT-0294	STANWALL CORPORATION	123-161-30
LT-0165	SWIFT, LOCKHART M & CAROL E	125-185-18
LT-0114	TAUBERT, WILLIAM H TR	125-162-09
LT-0205	TEDFORD, JACK N & NANCY TR	131-250-09
LT-0267	THOMAS, STANTON L TR	123-010-07
LT-0265	THREE OAKS PARTNERSHIP	122-060-06
LT-0002	TIRAS, EDWARD & NATALIE H	122-193-04
LT-0092	TOKLE, ROBERT D & MARY ANN TR	122-510-38
LT-0287	TOWER, VIRGINIA L TR ETAL	122-214-01
LT-0320	TROGER FIRST FAMILY LTD PTSP	122-510-03
LT-0321	TROGER FIRST FAMILY LTD PTSP	122-510-12
LT-0154	TURNER, CLAUDE C & KAREN S TR	125-134-16
LT-0184	ULLMANN, LEONARD P & WENDY S	122-212-08



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LT-0055	VENNARD, JOHN TR	123-041-22
LT-0474	VERHOEVEN, HANS C & FRANCOISE TR	125-185-08
LT-0343	VIOLA, CARLO S & PATRICIA L TR	129-022-08
LT-0237	WALDMAN INVESTMENTS INC	132-231-20
LT-0234	WALDMAN INVESTMENTS INC	132-232-08
LT-0236	WALDMAN INVESTMENTS INC	132-232-09
LT-0173	WALSH, GREGORY V ETAL TR	122-100-25
LT-0174	WALSH, GREGORY V ETAL TR	122-100-26
LT-0455	WANAMAKER, JEFF	124-082-24
LT-0152	WEBB, LEWIE A & KAREN L	122-192-02
LT-0235	WEGENER, CURT & MINDY	125-161-21
LT-0012	WELSCH, SUZANNE C	125-564-30
LT-0099	WERTHEIMER, LESTER TR ETAL	128-241-04
LT-0155	WEST, STEVEN M ETAL TR	125-492-29
LT-0322	WILLIAMS, JOANNA N TR	122-510-49
LT-0255	WONZER, W RANDALL & CARRIE L	125-223-10
LT-0303	WOODMAN, IRENE	126-101-06
LT-0513	YESSON, GERALD G & TINA E TR	122-460-15
LT-0127	YOUNG, MARY Y TR	130-170-14
LT-0291	YOUNT, G STUART TR ETAL	123-151-08
LT-0290	YOUNT, G STUART TR ETAL	123-151-07
LT-0274	GOTTESMAN, CHARLES E & JOANNE M TR	127-073-08

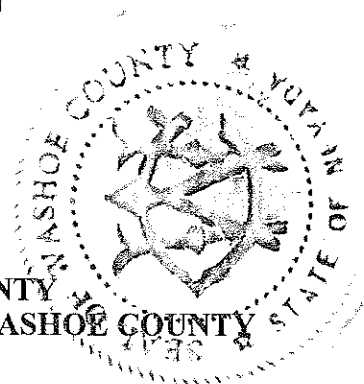
\* **BOARD MEMBER COMMENTS:** This item is limited to announcements or topics/issues proposed for future agendas.

\* **PUBLIC COMMENTS** (limited to individual presentations of not longer than three (3) minutes on matters not addressed elsewhere on this agenda): Persons are invited to submit comments in writing on agenda items and/or attend and make comment on that item at the meeting.

**ADJOURNMENT**

\* NON-ACTION ITEMS

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**THIS AGENDA IS AN OFFICIAL AGENDA OF THE WASHOE COUNTY  
BOARD OF EQUALIZATION PREPARED AND POSTED BY THE WASHOE COUNTY  
CLERK AS CLERK OF THE BOARD OF EQUALIZATION**

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Pursuant to NRS 241.020, this Agenda has been posted at the following locations:  
County Clerk's Office, Washoe County Courthouse, 75 Court Street, Reno, Nevada  
Washoe County Administration Complex, 1001 East 9<sup>th</sup> Street, Reno, Nevada  
Washoe County Assessor's Office, 1001 East 9<sup>th</sup> Street, Reno, Nevada  
Washoe County Central Library, 301 South Center Street, Reno, Nevada  
Sparks Justice Court, 630 East Greenbrae Drive, Sparks, Nevada  
Incline Village Justice Court, 865 Tahoe Blvd, Incline Village, Nevada  
Incline Village Branch Library, 846 Tahoe Blvd., Incline Village, Nevada  
Washoe County Clerk's Office, 865 Tahoe Blvd., #102, Incline Village, Nevada