

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:00 A.M

FEBRUARY 26, 2008

PRESENT:

Patricia McAlinden, Chairperson

Benjamin Green, Vice Chairman

John Krolick, Member

James Covert, Member

Linda Woodland, Member

Nancy Parent, Chief Deputy Clerk

Herb Kaplan, Deputy District Attorney

The Board met in the Silver and Blue Room, Lawlor Events Center, University of Nevada, Reno, 1664 N. Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

08-1306E PARCEL NO. 125-134-03 – RODMAN, IRA P TR
HEARING NO. 08-0720

A Petition for Review of Assessed Valuation received from Ira Rodman, protesting the taxable valuation on land and improvements located at 679 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter and photos

Exhibit B, fax (6 pages) dated February 19, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Ira and Kathleen Rodman, Petitioners, were sworn and presented a letter and photographs to the Board. Mr. Rodman explained he was questioning the view valuation and the assessment. He stated the degree of view on his property was estimated

at 60 degrees, but felt 30 degrees was more factual. He remarked in the view evaluation the appraiser scored zero indicating there were no obstructions to the view; however, he stated there were 35 trees ranging between 65-70 feet in height on the south side of the property between the home and Lake Tahoe and felt the score should have been a minus two.

Josh Wilson, Assessor, conducted a presentation on the 2008 Assessor's Office response to non-equalization of similarly situated properties and requested this presentation be included on any appeal that referenced non-equalization of similarly situated properties. Chairperson McAlinden commented the 2008 Assessor's Office response would be referred to as Assessor Exhibit I.

Appraiser Stockton explained how the parcels on the West Slope were valued and distributed a Geographic Information System (GIS) map of the West Slope. He said traditionally the Assessor's Office reviewed the West Slope as one neighborhood; however, at the request of many petitioners from Incline Village, and a better way to understand the market, the Assessor's Office performed an analysis examining the different geographic areas of the West Slope. Appraiser Stockton indicated he began with the Incline Village Board of Realtor's map and examined the available sales in each of those geographic areas. He stated in the past five years there were 17 vacant land sales on the West Slope, and between July 1, 2004 and June 30, 2007 there were 258 improved sales that were verified to be arms-length transactions. Appraiser Stockton said the approach began with improved sales to determine a qualitative difference between the geographic areas. He stated the qualitative analysis was performed by using a paired data analysis between the different areas and by analyzing improved medians for each area without lake or highway influence. He said when the qualitative analysis was completed, land sales were analyzed to establish a quantitative difference of value between the geographic areas. He explained this analysis determined base lot value for each geographic area. Appraiser Stockton said the improved sales and the vacant land sales analysis indicated the market was recognizing three distinct areas and said consequently the West Slope was broken into three areas: the Ponderosa; Lower Tyner and the Upper Jennifer/Apollo neighborhoods. Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Member Krolick inquired about the upward adjustments for the fair, average and superior portion of the community. Appraiser Stockton replied a fair view was an adjustment of 30 percent; average view was 50 percent; and superior view was 75 percent.

Chairperson McAlinden asked for clarification on the numerical factors assigned to each of those ratings. Appraiser Stockton said 30 percent was applied to all views that scored three points and stated in the analysis if the view had a one or two point score, the analysis was difficult and the parcels were considered to have no view and did not make an adjustment. He indicated four and five points were average views and six and above were superior views.

Member Green asked if the pictures distributed by the Petitioner were reviewed. Appraiser Stockton indicated he had reviewed the photos. Member Green commented the pictures indicated many trees were blocking the view; however, the assessment for the view showed zero obstruction. Appraiser Stockton said from the pictures he agreed, but explained when standing at ground level it was difficult to estimate the impact those trees had on the view, and noted with view classification there was estimation involved.

In rebuttal, Mr. Rodman indicated in Exhibit A there was a map from the County Assessor's webpage showing an aerial view of the parcel and indicated how the house was situated on the parcel and the number of trees between the south side of the property and the lake. He requested a one or two score to indicate no view.

Appraiser Stockton said staff scored the views on the point basis and were not categorizing the views as fair, average or superior. He said he reviewed the data and let the market dictate which views were fair, average or superior. He explained views scoring one or two points on the view evaluation form sheet received no adjustment for the view because the view was filtered and it was difficult to find the impact.

In response to Member Woodland, Appraiser Stockton replied this was the first year this evaluation system was implemented.

Appraiser Stockton indicated he would return to the subject parcel and re-evaluate the view.

Member Covert said the Board was not to assess the value of a view, but determine whether taxable value exceeded fair market value, and if the view were re-evaluated at zero, would that not place the taxable value under the assessment value. Appraiser Stockton indicated it would, and said if the parcel was considered a "no-view" parcel it would receive a base value of \$400,000 with minus 10 percent for backing up against the Mount Rose Highway.

Chairperson McAlinden closed the hearing.

Member Green stated he could not go to a "no-view" on the property, but felt there should be some relief and suggested the Assessor's Office re-evaluate the view and if necessary make adjustments. He suggested lowering the view class down to a three.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 125-134-03 be reduced to \$480,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$1,063,063. The Board also made the finding that with this

adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1307E PARCEL NO. 125-131-24 – RONNING, GRABLE B
HEARING NO. 08-0106

A Petition for Review of Assessed Valuation received from Grable Ronning, protesting the taxable valuation on land and improvements located at 730 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet

Exhibit B, Petitioner form letter dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Exhibit V, Assessor's response to Petitioner request dated December 18, 2007

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Grable Ronning, Petitioner, was sworn and reviewed the information in Exhibit A, Petitioner's evidence packet.

Chairperson McAlinden stated the last page of Petitioner's Exhibit A requested, "to incorporate by reference the arguments and responses given by Petitioners." She asked Legal Counsel if the Board had to accommodate this request. Herb Kaplan, Legal Counsel, replied unless physically submitted, arguments and responses referred to would not be included in the record; however, the note could be included.

Ms. Ronning read her statement into the record, which was incorporated in Petitioner's Exhibit A.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that the subject parcel backed up to open space and added it was not unusual in Incline Village for parcels to be close together. Appraiser Stockton indicated there was a

5 percent adjustment for the shape of the parcel and a 5 percent access adjustment, which recognized two of the concerns from the Petitioner. He said the weighted average year of the home was 1988, and per State statute, the home was depreciated by 30 percent and he felt the quality class rating was consistent and appropriate for the subject parcel.

In response to Member Covert, Appraiser Stockton replied there were 12 classifications of quality class recognized by the *Marshall and Swift Construction Manual*. Member Covert asked what would determine the difference between quality classes 4 and 4.5. Appraiser Stockton said when the building permits were acquired the home would be reviewed for items such as architectural design, roof pitch, quality of construction materials, the number of fixtures and then classed accordingly. Member Covert stated the Petitioner indicated the condition of the property should lower the quality rating. Appraiser Stockton acknowledged the condition of the property was addressed under depreciation.

Member Woodland stated the Board could not be concerned with quality class because the Board and the appraiser could not enter into a Petitioner's home unless invited. She asked if the appraiser would be willing to re-evaluate the quality class on the subject parcel.

Josh Wilson, Assessor, stated the quality rating had been established on this property for many years and noted staff would go and inspect the property to make sure the current quality class assignment was appropriate, but with no false understanding that the quality class would be lowered after the inspection.

In rebuttal, Ms. Ronning remarked by law she should receive information from the Assessor 10 days prior to the hearing; however, just today received the comparable sales that were used. She reviewed properties in her area that were receiving adjustments she felt were superior to the subject parcel. She explained there was a public easement for access to the greenbelt.

Chairperson McAlinden closed the hearing.

Member Covert requested the Assessor's Office review the public easement to see if there was any detriment to the subject parcel. Member Green requested the appraiser schedule an appointment with the Petitioner to review the quality class.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-131-24 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10:50 a.m. The Board recessed.

11:00 a.m. The Board reconvened with all members present.

08-1308E **PARCEL NO. 125-523-03 – HYLIN, JOHN AND VALIA TR**
HEARING NO. 08-0719

A Petition for Review of Assessed Valuation received from John and Valia Hylin, protesting the taxable valuation on land and improvements located at 575 Fallen Leaf Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet

Exhibit B, Petitioner form letter (10 pages) dated February 19, 2008.

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope.

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

John Hylin, Petitioner, was sworn and stated the Hearing Evidence Packet (HEP) distributed by the Assessor's Office listed the subject property in square feet; however, comparable sales were listed as acreage. He explained this was confusing to a person who did not have the expertise in converting square footage into acreage instantaneously. Mr. Hylin reviewed Petitioner's Exhibit A and indicated there was a drainage easement located on the subject property that was unbuildable and a 20 foot County set-back easement which was also unbuildable. He indicated based on the allocated coverage of those easements plus the structure of the land, determined where the building was placed. Mr. Hylin explained due to mandated easements, half of the acreage was unbuildable and should be considered in setting the taxable land value. He summarized none of the evidence in the HEP could justify the \$400,000 land value on Fallen Leaf Way and recommended the taxable value on the land be adjusted to \$246,000.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that the Assessor's Office established a base value for Lower Tyner. Appraiser Stockton said the land value of the subject property was not based on one sale, but based on the review of 17 vacant land sales in the West Slope. He established a base land value based on that information.

Member Covert asked if any of the comparable sales had a 20 foot easement down the middle of the property. Appraiser Stockton explained the easement was not considered in the valuation. Member Covert stated a 20-foot easement took a substantial portion of the property away. Appraiser Stockton agreed, but explained in Incline Village if the coverage could not be purchased to build a shed or a garage the easement issue did not prevent the Petitioner from utilizing that land.

Member Krolick said the Board could make adjustments for the shape of the parcel, which was not a detriment, but noted the shape of the building envelope was, and in this case that building envelope was impacted by a 20 foot easement. He asked for clarification on square footage versus acreage in the HEP. Josh Wilson, Assessor, explained the new mapping standard within his Office determined anything under an acre was represented in square footage, but noted in the future the information would be consistent.

In rebuttal, Mr. Hylin reiterated his previous comments.

Chairperson McAlinden closed the hearing.

Member Covert said based on the easement he was inclined to make an adjustment. The remaining Board members agreed and discussed an appropriate adjustment.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 125-523-03 be reduced to \$360,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$610,503. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1309E PARCEL NO. 125-522-12 – BRUNO, THOMAS F AND KAREN A
HEARING NO. 08-0649

A Petition for Review of Assessed Valuation received from Thomas and Karen Bruno, protesting the taxable valuation on land located at 563 Antler Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, evidence packet

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Thomas Bruno, Petitioner, was sworn and emphasized his background and real estate experience. He said he listened to comments by the Assessor's Office and thought there were numerous incorrect and misleading statements. He explained he viewed this process as a football game and noted the opponent was the Washoe County Assessor; the referees were the Board of Equalization; and the underdogs were the Incline Village/Crystal Bay taxpayers. He continued with his analogy and stated there were a number of infractions and explained how his analogy coincided with the Nevada Supreme Court's Bakst decision. Mr. Bruno requested the Board cease and desist from aiding and abetting the Washoe County Assessor's Office in unrecognized and unapproved valuing practices, that the Board instruct the Assessor to use the 2003 valuation of all Incline Village/Crystal Bay parcels as the base line value and apply a proven appreciation for the land values to arrive at the 2008 value for all Incline Village/Crystal Bay properties.

Chairperson McAlinden asked if the Petitioner had any specifics on the subject parcel. Mr. Bruno replied he was not here for his own personal property and explained he believed what was being done was incorrect.

Member Covert commented the Board was not here to benefit anyone and would rather have no appeals. He indicated statistics could be skewed to benefit one person or another without explaining the positive conclusions drawn from those conclusions.

Josh Wilson, Assessor, explained the Supreme Court rendered a decision on 17 property owners for the 2003/04 tax year. In his opinion the Supreme Court disregarded value, which until this recent decision was the primary charge and case law by the Supreme Court relied upon. Mr. Wilson stated the Petitioner purchased this property for \$825,000 in 2004 and remarked the property was currently assessed at \$573,000. He said if those erroneous methods led to excessive valuation, then the subject property would be excessively valued.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

In rebuttal, Mr. Bruno said the price per square foot may be more applicable in the valley where subdivisions had similar homes; however, in Incline Village price per square foot would not work because the homes were not similar. He acknowledged the value of his property was less than the fair market value, but indicated he did not come to contest his value, but rather to contest the methods being used.

Chairperson McAlinden closed the hearing.

Member Green remarked the Board attempted to remove the burden of taxes from the taxpayer, but also had to abide by NRS. He said the Board had granted relief when they could, but as far as the Board having an axe to grind with the residents of Incline Village was incorrect. He said the Board would like Incline Village and the rest of Washoe County to pay a fair share of the taxes based on taxable value.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-522-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1310E PARCEL NO. 125-522-21 – PRIESTER, ALBERT G JR AND CARLA J - HEARING NO. 08-0747

A Petition for Review of Assessed Valuation received from Albert and Carla Priester, protesting the taxable valuation on land located at 622 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, valuation history

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Albert Priester, Petitioner, was sworn and testified he was concerned about the 100 percent increase on his land value over a one-year period. He stated the

components used to determine fair market value were not fair and felt it was incomprehensible to value the subject property at \$400,000. Mr. Priester indicated the most common denominator for valuing land should be square footage. He said Incline Village was a unique area and said there were numerous considerations in buying a home in that area, such as the slope of the lot, the direction of the driveway, the availability to the greenbelt and the elevation of the parcel. Mr. Priester commented because of the position of his lot, it would not sell for \$400,000 since it had a west upward sloping driveway. He remarked to double the land value was inappropriate and created inequalities. He requested a re-evaluation of the components of land. Mr. Priester said allocating a base value of \$400,000 to each lot was inaccurate and inappropriate and based on the analysis and the greenbelt that took away some utilization of the property, he felt the subject parcel should receive a reduction in land value.

Member Green asked how wide the greenbelt was. Mr. Priester replied it was a total of 20 feet and since it was a designated greenbelt it had to remain open space.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified Incline Village was not a homogenous neighborhood and commented it was not an easy task to evaluate the area, and that unfortunately he was unable to complete an actual appraisal for each parcel and identify every single attribute or detriment. He said Lower Tyner was reviewed on a mass appraisal basis and acknowledged there were issues that had an impact on value. Appraiser Stockton explained the Assessor's Office was not conducting fee appraisals, but completing mass appraisals for ad valorem tax purposes and followed the methods and the framework provided through statute.

Josh Wilson, Assessor, explained every parcel in this area was not valued at \$400,000. He said that was the established base value and noted from that base value certain adjustments were made based on the property's attributes or detriments.

Chairperson McAlinden asked if the greenbelt was a factor when the base lot value was determined. Mr. Wilson said coverage was reviewed and determined if it was a buildable site and found most of the improved properties were buildable sites.

In rebuttal, Mr. Priester clarified the greenbelt was 30 feet on the subject property. He commented the land value had been arbitrarily set by the evaluation of one parcel and understood that mass appraisals were being done, but when a small number of lots established an evaluation to land value, consideration needed to be taken to what occurred on each lot.

In response to Member Krolick, Mr. Priester described his driveway as having a 15 degree slope.

Chairperson McAlinden closed the hearing.

Member Krolick stated he brought the argument of up slope or down slope before the Board in the past and indicated it was subjective to the neighborhood.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-522-21 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

12:50 p.m. The Board recessed.

1:30 p.m. The Board reconvened with Members Krolick and Covert temporarily absent.

**08-1311E PARCEL NO. 125-503-01 – HENDERSON, TOM AND NANCY
HEARING NO. 08-0923**

A Petition for Review of Assessed Valuation received from Thomas Henderson, protesting the taxable valuation on land located at 555 Valley Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet

Exhibit B, Petitioner form letter dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

1:36 p.m. Members Krolick and Covert returned.

Attorney Suellen Fulstone, representing the Petitioners, was sworn and testified she submitted a packet of evidence, Exhibit A, and stated she had previously made legal arguments to the Board and now left that to the courts. She stated the Incline Village/Crystal Bay taxpayers were not seeking to avoid fair taxation, they simply were requesting their properties be valued correctly. In referencing the Assessor's Parcel Map,

Ms. Fulstone explained what the regulations said and how those regulations were to be followed was the issue. Ms. Fulstone remarked the Bakst Decision stated those regulations must be followed and added legislation was amended to require the County and State Board of Equalization (SBOE) to follow those regulations. She stated the regulations were developed after a number of workshops; however, they were inadequate. She said part of the concern on the view evaluation form being adopted was that the view was to be determined by standing on the land and not from inside the house, which to some degree impacted how the view could be valued. Ms. Fulstone said the subject property was given the base lot value of \$400,000 and then assigned a fair value for view, which was an adjustment of 30 percent to make the taxable value on the land \$520,000. She indicated the form that Washoe County used to evaluate views had not been approved by the Nevada Tax Commission and based on the Bakst Decision could not be used, and further that forms of this nature need to be approved by the Tax Commission so that they were consistent with the regulation. She said the view evaluation form was arbitrary since a view valued below a three rating did not translate into a value adjustment for the property, which demonstrated the arbitrariness of the system. Ms. Fulstone said if a paired sales analysis were used to adjust value of the view then adjustments should be made for the other differences on the property. She concluded the view valuation as completed by the Assessor's Office, was done unlawfully and arbitrarily and requested the view premium on the subject property be set aside.

Member Green commented whether this was done legally or not, it was not expected for the Board to indicate that a property with a superior view could not be sold for a higher price since the superior view added more value. Ms. Fulstone replied view was an attribute of improved property and an attribute of vacant property and under Nevada law had to be valued as an attribute of vacant property. She said at issue was how to value that view and noted the Board or the Assessor's Office could not value the view in a vacuum. Member Green stated the Board had seen properties with a superior view selling for more money, but the Assessor was charged with the task of assessing the view because it was an inherent value of the property. He understood this view evaluation form was supplied by the Nevada Tax Commission. Ms. Fulstone clarified she did not believe there was testimony that the Nevada Tax Commission issued the form, she stated it was probably the Nevada Tax Department, which was a different agency; however, unless it was consistent with the regulation it could not be used lawfully. She explained the regulations provided how the view was to be valued, but the regulations did not contain a form, did not allow valuation of the view from the land, and did not allow for valuation of the view at all.

In response to Member Covert, Ms. Fulstone stated it was never up to the court to specify how the view was to be valued. She added the Bakst Decision claimed that the methodology adopted by the Washoe County Assessor to value views at Lake Tahoe was unlawful since it was not a uniformed methodology approved by the Nevada Tax Commission and ran afoul of the constitutional mandate of equal and uniform taxation. Member Covert said Ms. Fulstone was asking the Board to set aside the view classification on the subject property. Ms. Fulstone stated she was requesting the Board

set aside the view classification because the Board was required to follow and apply the regulations.

Rigo Lopez, Senior Appraiser, stated view was in the regulations passed on August 2004, specifically NAC 361.118, that stated “if it was necessary to make an adjustment to recognize the view influence of any of the property attributes associated with the subject property the County Assessor shall make a physical determination of the view influence from the land of each respective view parcel.” He said the Assessor’s Office did not create the view classification system. He said the form was given to the Office from the Department of Taxation and had been used by the Department of Taxation in a special study conducted in Incline Village directed by the Nevada Tax Commission. He noted the direction was to randomly select parcels and review the valuation. He said the view form was utilized in the valuation process. Appraiser Lopez stated the Assessor’s Office strongly believed the regulations of valuing the properties had been followed for the reappraisal for Incline Village/Crystal Bay.

Chairperson McAlinden asked if the view evaluation form was used consistently. Appraiser Lopez acknowledged the form was used consistently.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

In rebuttal, Ms. Fulstone indicated on the parcel map where the subject property was located in relation to Lake Tahoe. She discussed the use of comparable sales and said under this system neighboring parcels could be valued inequitably. Ms. Fulstone noted the view evaluation form and the paired sales analysis were not in the regulations.

Member Green said NRS was specific in stating that the Assessor should use a comparable sales approach to establish value. Ms. Fulstone replied absolutely; however, the Assessor should use comparable vacant land sales to value the land portion of improved property at the full cash value.

Chairperson McAlinden closed the hearing.

Member Covert stated that Ms. Fulstone put on an eloquent presentation which pointed out the imperfections in an imperfect system; however, he was not inclined to set aside the view classification because it did have value and needed to be addressed.

Chairperson McAlinden commented since the view evaluation form was provided to Washoe County by the Department of Taxation and used consistency throughout the area she would not be willing to negate the impact of the view on this property.

Based on the evidence presented by the Assessor’s Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden,

which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-503-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1312E PARCEL NO. 125-564-30 – WELSCH, SUZANNE C
HEARING NO. 08-0110

A Petition for Review of Assessed Valuation received from Suzanne Welsch, protesting the taxable valuation on land located at 680 Saddlehorn, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 2008 reappraisal

Exhibit B, request for information on property assessed valuation

Exhibit C, Petitioner form letter dated February 25, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Suzanne Welsch, Petitioner, was sworn and testified she was contesting the taxable value of the land. She reviewed the rising taxes on her property since 1997 and stated property had not increased that much in Incline Village. Ms. Welsch remarked the methods used were not fair and disagreed with the base value of \$400,000 given to Lower Tyner. She indicated there was a private road that the homeowners maintained and claimed it was a detriment to the properties on Saddlehorn and should be considered.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He indicated the subject parcel was receiving a 10 percent access adjustment for the private road.

In rebuttal, Ms. Welsch reiterated her previous comments and understood the Assessor's Office had a job to do, but felt the methods used were unfair.

Member Covert commented market values from the period the Petitioner addressed, rather than assessed or taxable values that were fictitious, was depressed

during that timeframe. He said the property would be appraised next year as the Assessor's Office was looking at appraising parcels every year.

Rigo Lopez, Senior Appraiser, stated the increase on land value for the subject property had gone from \$239,000 to \$360,000; however, as far as the tax dollar was concerned, the increase would be capped at 3 percent. He explained this property was appealed in 2007 to the County Board of Equalization and the State Board of Equalization (SBOE) and benefited from the roll back decision to 2002/03.

Member Covert asked if the 10 percent for access was standard. Appraiser Lopez replied those were reviewed on an individual basis.

Chairperson McAlinden closed the hearing.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-564-30 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1313E PARCEL NO. 125-551-12 – MOECKEL, KAY E AND SANDRA TR
HEARING NO. 08-0947

A Petition for Review of Assessed Valuation received from Kay and Sandra Moeckel, protesting the taxable valuation on land located at 686 Saddlehorn Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet

Exhibit B, 4 pages of additional information

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Kay and Sandra Moeckel, Petitioners, were sworn. Ms. Moeckel testified she was concerned with the view valuation and equalization and referred to photographs she brought to the hearing. Chairperson McAlinden asked Legal Counsel if the Petitioner had to submit the photos she was presenting.

Herb Kaplan, Legal Counsel, replied the Petitioner could present into the record what they chose and if they did not wish to have the photos made part of the record that was their decision. He said the Board could consider them; however, if the petition were appealed to the State Board of Equalization (SBOE) they would not be part of the record. Chairperson McAlinden clarified the SBOE would only consider evidence that had been part of the record. Mr. Kaplan concurred.

Ms. Moeckel stated the photos demonstrated how difficult it was to make a view evaluation on Saddlehorn Court. She showed a panoramic view from the deck of the subject property, but noted due to obstruction from the trees the view had diminished; however, because of the presumed view of the lake the land value increased to 30 percent. She explained there was a downgrade on the property for lack of maintenance since there was no snow-plowing or re-asphalting, and in the past the property had received a 20 percent adjustment, but this year that adjustment had been reduced to 10 percent. She explained to have the roads cleared cost \$3,000 each year and \$20,000 for re-asphalting. She noted the costs were divided amongst the four property owners.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He further testified that the parcel received a 10 percent access adjustment off the base land value for the private road. He said in previous years the Petitioner had received a 20 percent adjustment, but for the reappraisal the Assessor's Office felt 10 percent was appropriate. Appraiser Stockton said this parcel had a significant amount of slope and added there was a certain amount of estimation concerning the view, but the subject parcel did receive the maximum filter of 50 percent.

In rebuttal, Ms. Moeckel reiterated her comments concerning the access road and requested the 20 percent reduction be reinstated.

Rigo Lopez, Senior Appraiser, said due to the reappraisal of Incline Village/Crystal Bay the 20 percent adjustment went to 10 percent. He indicated adjustments had to be based on market data.

Chairperson McAlinden closed the hearing.

Member Green said in Exhibit A, there was a letter from the 1984 Board of Equalization, Hearing No. 104, which stated "as the Village was not performing the maintenance, therefore it was incumbent of the owners to do so a 20 percent reduction in the value of the land would be granted each year for taxable purposes." He felt the 20 percent should be reinstated and commented the view classification could be reduced to a 2 rating.

Member Covert said he was not inclined to adjust for the view; however, would agree to the 20 percent on the access road.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 125-551-12 be reduced to \$440,000, and that the taxable value of the improvements be upheld, for a total taxable value of \$521,047. The Board also made the finding that with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

4:00 p.m. The Board recessed.

4:10 p.m. The Board reconvened with all members present.

08-1314E **PARCEL NO. 044-020-04 – HADJARI, ALI Z TR ETAL**
HEARING NO. 08-0847R07

A Petition for Review of Assessed Valuation received from Ali Hadjari and Farah Dorostkar, protesting the taxable valuation on improvements located at 1850 Foothill Road, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter dated February 12, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

John Thompson, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Thompson explained two appeals were originally filed to reopen the 2007 roll and the value for 2008. He said the 2008 appeal was held on February 5, 2008, and due to Hearing No. 08-0847R07 being omitted from the schedule, that hearing was scheduled for today. He said in regard to improvements, the appeals addressed the same issue.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the improvements on Parcel No. 044-020-04 be reduced to \$418,990 and that the taxable value of the land be upheld, for a total taxable value of \$637,520. The Board also made the finding that, with this adjustment, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

CONSOLIDATION OF HEARINGS

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that the following hearings be consolidated:

APN	PETITIONER	HEARING NO.
122-051-07	HIRSCHBEK, JOHN L & PATRICIA J TR	08-0071
122-051-08	FREDERIC, GEORGE & BARBARA TR	08-0771
122-052-02	KAPLAN, DONALD TR ETAL	08-0042
122-133-10	POLK, JOHN E & CAROLE L TR	08-0487
122-133-17	KIRBY, JOHN A & SHARON K TR	08-0671
122-134-05	DENNISON, JOAN C	08-0439
122-135-06	GRIMM, JAMES E & DORITH L TR	08-1268
122-135-12	FARRELL, JOSEPH P & EDITH W TR	08-0852
122-135-14	KNISTER, MICHAEL J & PADMASRI S	08-0241
122-135-21	HARRIES, DAVID G & KATHLEEN M	08-0324
122-135-25	WHITE, HARVEY P & SHERYL TR	08-0287
122-135-26	SLIGER, EDWARD J & KIMBERLY A TR	08-0094
125-131-03	UHLIG, WOLFGANG & ELKE TR	08-1492
125-131-08	TERRY, BRENT & BENET	08-0081
125-131-11	LUDVIKSEN, MARK & JULIE TR	08-1307
125-131-13	GUROWITZ, EDWARD M & EMOGENE J	08-1108
125-131-15	JOHNSON, SAMUEL B & SUE C	08-0962
125-132-10	HUTSON, DOUGLAS E	08-1121
125-134-01	WOODWARD, ROGER L	08-0409
125-134-04	MAGUIRE, FRANK C ETAL	08-0650
125-134-13	BRADLEY, JACQUELINE C ETAL	08-0837
125-134-16	TURNER, CLAUDE C & KAREN S TR	08-0358
125-451-05	DEATHERAGE, DAVID G	08-0008
125-451-08	BENNETT, ROBERT E & KATHLEEN H	08-0385
125-461-02	BENTO, RICHARD A TR ETAL	08-0914
125-461-06	HANSEN, CHRISTIAN L & SHERYL L TR	08-0131
125-463-04	GRAHAM, ROY & SANDRA M	08-0882
125-463-10	LONG, GERALD D & JOYCE J TR	08-0238
125-463-11	CARDINAL, CHRISTOPHER J	08-0129
125-463-13	MOORE, JOHN D & JOYCE Q TR	08-0152
125-463-21	ENSTAD, LOREN & CHARLYN	08-1094
125-471-03	TALAMANTES, MANUEL D & DIANN M	08-1497

125-472-05	HERNDON, BRYCE M & CATHRYN E TR	08-0382
125-482-01	MALINOWSKI, EDWARD & JOANN	08-0183
125-482-10	WEST, STEVEN M TR ETAL	08-0814
125-482-28	GETTO, VIRGIL M & PATRICIA J	08-0775
125-482-30	623 TYNER LLC	08-0412
125-482-31	WHITE, KENNETH M ETAL	08-1040
125-482-36	MAGUIRE, FRANK C ETAL	08-0653
125-482-40	DELBRIDGE, DAVID M & LINDA S TR	08-0156
125-491-06	CODDINGTON, RICK & JACQUE	08-1194
125-491-09	CALE, ROBERT R & BARBARA M TR	08-1423
125-491-15	DANIEL, CHARLES M & MEDA J TR	08-0481
125-492-07	ROWAN, ROSEMARY B TR	08-0427
125-492-10	TONKING, HENRY H & DONNA L	08-1459
125-492-12	WETZEL, ROBERT W TR	08-0143
125-492-13	HAVILL, DENNIS W & CAROLE J TR	08-0084
125-492-14	SARSYCKI, MARK & CHARLENE	08-0696
125-492-16	SHAEFER, JOSEPH L ETAL	08-0960
125-492-18	BEHRMAN-LIPPERT, JOANN TR	08-1386
125-492-29	WEST, STEVEN M ETAL TR	08-0815
125-492-30	TONKING, HENRY H	08-1458
125-501-01	FOWLER, DAVID T & SUSAN M TR	08-0059
125-501-03	WIRTZ, RICHARD A ETAL TR	08-0531
125-502-05	KUCHULIS, WILLIAM C & JAN A TR	08-0217
125-502-09	PARKER, JENNIE TR	08-1171
125-502-10	PROPERTY SAVERS INC	08-0963
125-503-06	GUSSOW, JEFFREY H TR ETAL	08-1582
125-511-03	HENDERSON, ROBERT D & NONA G	08-1498
125-511-04	FLAGG, HARRY M & LYNN S TR	08-1001
125-511-16	GREENE MOUNTAIN PROPERTY LLC	08-0630
125-511-20	LOVEDAY, WILLIAM J & A JOYCE TR	08-0352
125-512-05	HERNSTAT, JOHNS & NANCY S TR	08-1164
125-522-01	BARBEE, JOHN R & BARBARA L	08-0941
125-522-02	LANDAU, ARNOLD	08-0704
125-522-09	DEWITT, CLINTON IV	08-0187
125-522-13	MILLER, RUSSELL B TR	08-1208
125-522-17	BAIN, RICHARD S & BARBARA V TR	08-0946
125-522-24	MCCABE, MICHAEL A & JOYCE N TR	08-0908
125-523-02	KIDD, JOHN & JACKIE	08-0625
125-523-04	MAGUIRE, FRANK C JR ETAL	08-0651
125-531-13	FINEGAN, JACK R TR	08-0044
125-531-15	ISAACSON, JOHN L & ANNE H TR	08-0545
125-531-21	HARRIS, COLLIN E & KATHI L	08-0390
125-531-37	SCHIEK, JOHN A & LYNN TR	08-0606
125-541-03	COLBERT, PAUL L & KAREN L	08-0340
125-541-16	TAMPE, STEFAN	08-1112
125-541-21	SMAHLIK, MICHAEL A & DIANE L TR	08-0124
125-541-28	BORELLI, JAMES P & KELLY L	08-1356
125-543-03	WELDON, KERI	08-0185
125-544-07	GOODMAN, RICHARD E	08-1410

125-544-14	BOYD-TAHOE LLC	08-1337
125-552-04	HOLUBOWSKY, THOMAS A TR	08-1420
125-561-02	GELBER, MATTHEW B & REBECCA E	08-0892
125-561-06	ORR, ISRAEL & LORETTA JOAN TR	08-0617
125-562-04	MASON, BRIAN K & KRISTA L	08-0553
125-562-08	DYKSTRA, JAMES A & JANE E	08-1225
125-564-11	FREDERIC, GEORGE & BARBARA TR	08-0769
125-564-14	CALIENDO, GENNARO D & BARBARA J	08-0949
125-564-15	WOOD, EDWIN M & SANDRA K TR	08-0205
125-564-23	PAUL, WILFRED S TR	08-0355

08-1315E PARCEL NO. 122-051-07– HIRSCHBEK, JOHN L AND PATRICIA J TR - HEARING NO. 08-0071

A Petition for Review of Assessed Valuation received from John Hirschbek, protesting the taxable valuation on land located at 617 Woodbridge Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-051-07 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1316E PARCEL NO. 122-051-08 – FREDERIC, GEORGE AND BARBARA
HEARING NO. 08-0771

A Petition for Review of Assessed Valuation received from George and Barbara Frederic, protesting the taxable valuation on land located at 621 Woodridge Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, letter and 13 pages of information

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-051-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1317E PARCEL NO. 122-052-02 – KAPLAN, DONALD TR ETAL
HEARING NO. 08-0042

A Petition for Review of Assessed Valuation received from Donald Kaplan, protesting the taxable valuation on land located at 630 Woodridge Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-052-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1318E PARCEL NO. 122-133-10 – POLK, JOHN E AND CAROLE L TR
HEARING NO. 08-0487

A Petition for Review of Assessed Valuation received from John and Carole Lee Polk, protesting the taxable valuation on land located at 555 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-133-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1319E PARCEL NO. 122-133-17 – KIRBY, JOHN A AND SHARON K TR
HEARING NO. 08-0671

A Petition for Review of Assessed Valuation received from John and Sharon Kirby, protesting the taxable valuation on land located at 559 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-133-17 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1320E PARCEL NO. 122-134-05 – DENNISON, JOAN C
HEARING NO. 08-0439

A Petition for Review of Assessed Valuation received from Joan Dennison, protesting the taxable valuation on land located at 538 Spencer Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-134-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1321E PARCEL NO. 122-135-06 – GRIMM, JAMES E AND DORITH L TR
HEARING NO. 08-1268

A Petition for Review of Assessed Valuation received from James and Dorith Grimm, protesting the taxable valuation on land located at 537 Spencer Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioner form letter dated February 16, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Exhibit V, Assessor's response to Petitioner request

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-135-06 be upheld. The Board also made the finding

that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1322E PARCEL NO. 122-135-12 – FARRELL, JOSEPH P AND EDITH W
TR - HEARING NO. 08-0852**

A Petition for Review of Assessed Valuation received from Joseph Farrell, protesting the taxable valuation on land located at 546 Cole Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-135-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1323E PARCEL NO. 122-135-14 – KNISTER, MICHAEL J AND
PADMASRI S - HEARING NO. 08-0241**

A Petition for Review of Assessed Valuation received from Michael and Padmasri Knister, protesting the taxable valuation on land located at 538 Cole Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioner form letter dated February 7, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-135-14 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1324E PARCEL NO. 122-135-21 – HARRIES, DAVID G AND KATHLEEN
HEARING NO. 08-0324

A Petition for Review of Assessed Valuation received from David and Kathleen Harries, protesting the taxable valuation on land located at 547 Cole Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter dated December 12, 2007

Exhibit B, Petitioner form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Exhibit V, response to Petitioner request

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-135-21 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1325E PARCEL NO. 122-135-25 – WHITE, HARVEY, P AND SHERYL
HEARING NO. 08-0287

A Petition for Review of Assessed Valuation received from Harvey and Sheryl White, protesting the taxable valuation on land located at 530 Cole Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated December 21, 2007

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-135-25 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1326E PARCEL NO. 122-135-26 – SLIGER, EDWARD J AND KIMBERLY
A TR - HEARING NO. 08-0094**

A Petition for Review of Assessed Valuation received from Edward and Kimberly Sliger, protesting the taxable valuation on land located at 537 Cole Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 30, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-135-26 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1327E PARCEL NO. 125-131-03 – UHLIG, WOLFGANG AND ELKE TR
HEARING NO. 08-1492**

A Petition for Review of Assessed Valuation received from Wolfgang and Elke Uhlig, protesting the taxable valuation on land located at 754 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 7, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Exhibit V, Assessor's response to Petitioner request

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-131-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1328E PARCEL NO. 125-131-08 – TERRY, BRENT AND BENET
HEARING NO. 08-0081

A Petition for Review of Assessed Valuation received from Brent and Benet Terry, protesting the taxable valuation on land located at 456 Jill Ct., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and

improvements on Parcel No. 125-131-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1329E PARCEL NO. 125-131-11 – LUDVIKSEN, MARK AND JULIE
HEARING NO. 08-1307

A Petition for Review of Assessed Valuation received from Mark Ludviksen, protesting the taxable valuation on land located at 450 Jill Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-131-11 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1330E PARCEL NO. 125-131-13 – GUROWITZ, EDWARD M AND
EMOGENE J - HEARING NO. 08-1108

A Petition for Review of Assessed Valuation received from Edward and Emogene Gurowitz, protesting the taxable valuation on land located at 453 Jill Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter dated January 29, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-131-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1331E PARCEL NO. 125-131-15 – JOHNSON, SAMUEL B AND SUE C
HEARING NO. 08-0962

A Petition for Review of Assessed Valuation received from Samuel Johnson, protesting the taxable valuation on land located at 457 Jill Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 30, 2008 and additional information

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-131-15 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1332E PARCEL NO. 125-132-10 – HUTSON, DOUGLAS E
HEARING NO. 08-1121

A Petition for Review of Assessed Valuation received from Douglas Hutson, protesting the taxable valuation on land located at 729 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-132-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1333E PARCEL NO. 125-134-01 – WOODWARD, ROGER L
HEARING NO. 08-0409

A Petition for Review of Assessed Valuation received from Roger Woodward, protesting the taxable valuation on land located at 675 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter, dated February 5, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-134-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1334E PARCEL NO. 125-134-04 – MAGUIRE, FRANK C ETAL
HEARING NO. 08-0650

A Petition for Review of Assessed Valuation received from Frank Maguire, protesting the taxable valuation on land located at 681 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 2, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-134-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1335E PARCEL NO. 125-134-13 – BRADLEY, JACQUELINE C ETAL
HEARING NO. 08-0837

A Petition for Review of Assessed Valuation received from Jacqueline Bradley, protesting the taxable valuation on land located at 699 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated January 1, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-134-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1336E PARCEL NO. 125-134-16 – TURNER, CLAUDE C AND KAREN S
TR - HEARING NO. 08-0358

A Petition for Review of Assessed Valuation received from Claude and Karen Turner, protesting the taxable valuation on land located at 705 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information regarding property valuation

Exhibit B, letter dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Exhibit V, Assessor's response to Petitioner request

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-134-16 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1337E PARCEL NO. 125-451-05 – DEATHERAGE, DAVID G
HEARING NO. 08-0008

A Petition for Review of Assessed Valuation received from David Deatherage, protesting the taxable valuation on land and improvements located at 337 Woodridge, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, copy of Supreme Court ruling dated July 27, 2007

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-451-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1338E PARCEL NO. 125-451-08 – BENNETT, ROBERT E AND
KATHLEEN H - HEARING NO. 08-0385**

A Petition for Review of Assessed Valuation received from Robert and Kathleen Bennett, protesting the taxable valuation on land located at 327 Woodridge Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 1, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-451-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1339E PARCEL NO. 125-461-02 – BENTO, RICHARD A TR ETAL
HEARING NO. 08-0914

A Petition for Review of Assessed Valuation received from Richard and Gloria Bento, protesting the taxable valuation on land located at 639 Lariat Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-461-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1340E PARCEL NO. 125-461-06 – HANSEN, CHRISTIAN L AND
SHERYL L TR - HEARING NO. 08-0131

A Petition for Review of Assessed Valuation received from Christian and Sheryl Hansen, protesting the taxable valuation on land located at 644 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioners form letter dated February 4, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-461-06 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1341E PARCEL NO. 125-463-04 – GRAHAM, ROY AND SANDRA M
HEARING NO. 08-0882**

A Petition for Review of Assessed Valuation received from Roy and Sandra Graham, protesting the taxable valuation on land located at 663 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-463-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1342E PARCEL NO. 125-463-10 – LONG, GERALD D AND JOYCE J TR
HEARING NO. 08-0238

A Petition for Review of Assessed Valuation received from Gerald and Joyce Long, protesting the taxable valuation on land located at 324 Aspen Leaf Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, petitioner form letter

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-463-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1343E PARCEL NO. 125-463-11 – CARDINAL, CHRISTOPHER J
HEARING NO. 08-0129

A Petition for Review of Assessed Valuation received from Christopher Cardinal, protesting the taxable valuation on land located at 636 Second Creek Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioner form letter, dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-463-11 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1344E PARCEL NO. 125-463-13 – MOORE, JOHN D AND JOYCE Q TR
HEARING NO. 08-0152

A Petition for Review of Assessed Valuation received from John and Joyce Moore, protesting the taxable valuation on land located at 320 Woodridge Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-463-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1345E PARCEL NO. 125-463-21 – ENSTAD, LOREN AND CHARLYN
HEARING NO. 08-1094

A Petition for Review of Assessed Valuation received from Loren and Charlyn Enstad, protesting the taxable valuation on land located at 332 Aspen Leaf Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-463-21 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1346E **PARCEL NO. 125-471-03 – TALAMANTES, MANUAL AND
DIANN - HEARING NO. 08-1497**

A Petition for Review of Assessed Valuation received from Manual and Diann Talamantes protesting the taxable valuation on land located at 613 Lariat Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-471-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1347E **PARCEL NO. 125-472-05 – HERNDON, BRYCE M AND
CATHRYN E TR - HEARING NO. 08-0382**

A Petition for Review of Assessed Valuation received from Bryce and Cathryn Herndon, protesting the taxable valuation on land located at 612 Lariat Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-472-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1348E PARCEL NO. 125-482-01 – MALINOWSKI, EDWARD AND JOANN - HEARING NO. 08-0183

A Petition for Review of Assessed Valuation received from Edward and JoAnn Malinowski, protesting the taxable valuation on land located at 601 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-482-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1349E **PARCEL NO. 125-482-10 – WEST, STEVEN M TR ETAL**
HEARING NO. 08-0814

A Petition for Review of Assessed Valuation received from West/Karam Trust, protesting the taxable valuation on land located at 586 Rockrose Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-482-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1350E **PARCEL NO. 125-482-28 – GETTO, VIRGIL M AND PATRICIA J**
HEARING NO. 08-0775

A Petition for Review of Assessed Valuation received from Virgil and Patricia Getto, protesting the taxable valuation on land located at 599 Rockrose Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioner form letter dated February 8, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-482-28 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1351E PARCEL NO. 125-482-30 – 623 TYNER LLC
HEARING NO. 08-0412

A Petition for Review of Assessed Valuation received from 623 Tyner LLC, protesting the taxable valuation on land located at 623 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-482-30 be upheld. The Board also made the finding

that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1352E PARCEL NO. 125-482-31 – WHITE, KENNETH M ETAL
HEARING NO. 08-1040

A Petition for Review of Assessed Valuation received from Kenneth White, protesting the taxable valuation on land located at 625 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-482-31 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1353E PARCEL NO. 125-482-36 – MAGUIRE, FRANK C ETAL
HEARING NO. 08-0653

A Petition for Review of Assessed Valuation received from Frank Maguire, protesting the taxable valuation on land located at 635 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 1, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-482-36 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1354E PARCEL NO. 125-482-40 – DELBRIDGE, DAVID M AND LINDA
TR - HEARING NO. 08-0156**

A Petition for Review of Assessed Valuation received from David and Linda Delbridge, protesting the taxable valuation on land and improvements located at 572 Rockrose Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request or information on property assessed valuation

Exhibit B, Petitioner form letter dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-482-40 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1355E PARCEL NO. 125-491-06 – CODDINGTON, RICK AND JACQUE
HEARING NO. 08-1194

A Petition for Review of Assessed Valuation received from Rick and Jacque Coddington, protesting the taxable valuation on land located at 567 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 21, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-491-06 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1356E PARCEL NO. 125-491-09 – CALE, ROBERT R AND BARBARA M
TR - HEARING NO. 08-1423

A Petition for Review of Assessed Valuation received from Robert and Barbara Cale, protesting the taxable valuation on land and improvements located at 573 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-491-09 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1357E PARCEL NO. 125-491-15 – DANIEL, CHARLES M AND MEDA J
TR - HEARING NO. 08-0481**

A Petition for Review of Assessed Valuation received from Charles and Meda Daniel, protesting the taxable valuation on land located at 585 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 7, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 17

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-491-15 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1358E PARCEL NO. 125-492-07 – ROWAN, ROSEMARY B TR
HEARING NO. 08-0427

A Petition for Review of Assessed Valuation received from Rosemary Rowan, protesting the taxable valuation on land located at 554 Lantern Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-07 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1359E **PARCEL NO. 125-492-10 – TONKING, HENRY H AND DONNA L**
HEARING NO. 08-1459

A Petition for Review of Assessed Valuation received from Henry and Donna Tonking, protesting the taxable valuation on land and improvements located at 546 Lantern Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1360E **PARCEL NO. 125-492-12 – WETZEL, ROBERT W TR**
HEARING NO. 08-0143

A Petition for Review of Assessed Valuation received from Robert Wetzel, protesting the taxable valuation on land located at 561 Len Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 125-492-12 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1361E PARCEL NO. 125-492-13 – HAVILL, DENNIS W AND CAROLE J
TR - HEARING NO. 08-0084

A Petition for Review of Assessed Valuation received from Dennis and Carole Havill, protesting the taxable valuation on land located at 563 Len Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1362E PARCEL NO. 125-492-14 – SARYCKI, MARK AND CHARLENE
HEARING NO. 08-0696

A Petition for Review of Assessed Valuation received from Mark and Charlene Sarsycki, protesting the taxable valuation on land located at 565 Len Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petition form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-14 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1363E PARCEL NO. 125-492-16 – SHAEFER, JOSEPH L ETAL
HEARING NO. 08-0960

A Petition for Review of Assessed Valuation received from Joseph Shaefer, protesting the taxable valuation on land and improvements located at 569 Len Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 23, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-16 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1364E PARCEL NO. 125-492-18 – BEHRMAN-LIPPERT, JOANN TR
HEARING NO. 08-1386

A Petition for Review of Assessed Valuation received from JoAnn Behrman-Lippert, protesting the taxable valuation on land located at 581 Valley Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-18 be upheld. The Board also made the finding

that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1365E PARCEL NO. 125-492-29 – WEST, STEVEN METAL TR
HEARING NO. 08-0815

A Petition for Review of Assessed Valuation received from West/Karam Trust, protesting the taxable valuation on land located at 551 Lantern Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-29 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1366E PARCEL NO. 125-492-30 – TONKING, HENRY H
HEARING NO. 08-1458

A Petition for Review of Assessed Valuation received from Henry Tonking, protesting the taxable valuation on land located at 553 Lantern Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-492-30 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1367E PARCEL NO. 125-501-01 – FOWLER, DAVID T AND SUSAN M TR
HEARING NO. 08-0059

A Petition for Review of Assessed Valuation received from David and Susan Fowler, protesting the taxable valuation on land located at 682 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 20, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-501-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1368E PARCEL NO. 125-501-03 – WIRTZ, RICHARD A ETAL TR
HEARING NO. 08-0531

A Petition for Review of Assessed Valuation received from Richard Wirtz, protesting the taxable valuation on land and improvements located at 688 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-501-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1369E PARCEL NO. 125-502-05 – KUCHULIS, WILLIAM C AND JAN A
TR - HEARING NO. 08-0217

A Petition for Review of Assessed Valuation received from William Kuchulis, protesting the taxable valuation on land located at 580 Valley Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioner form letter dated February 4, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Exhibit V, Assessor's response to Petitioner request

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-502-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1370E PARCEL NO. 125-502-09 – PARKER, JENNIE TR
HEARING NO. 08-1171

A Petition for Review of Assessed Valuation received from Jennie Parker, protesting the taxable valuation on land and improvements located at 697 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden,

which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 125-502-09 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1371E PARCEL NO. 125-502-10 – PROPERTY SAVERS INC
HEARING NO. 08-0963

A Petition for Review of Assessed Valuation received from Property Savers Inc., protesting the taxable valuation on land and improvements located at 693 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-502-10 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1372E PARCEL NO. 125-503-06 – GUSSOW, JEFFREY H TR ETAL
HEARING NO. 08-1582

A Petition for Review of Assessed Valuation received from Kathleen Ann Gussow, protesting the taxable valuation on land located at 569 Valley Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-503-06 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1373E PARCEL NO. 125-511-03 – HENDERSON, ROBERT D AND NONA G - HEARING NO. 08-1498

A Petition for Review of Assessed Valuation received from Robert and Nona Henderson, protesting the taxable valuation on land located at 610 Doeskin Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-511-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1374E PARCEL NO. 125-511-04 – FLAGG, HARRY M AND LYNN S TR
HEARING NO. 08-1001

A Petition for Review of Assessed Valuation received from Harry and Lynn Flagg, protesting the taxable valuation on land located at 608 Doeskin Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 8, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-511-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1375E PARCEL NO. 125-511-16 – GREENE MOUNTAIN PROPERTY
LLC - HEARING NO. 08-0630

A Petition for Review of Assessed Valuation received from Greene Mountain Property LLC, protesting the taxable valuation on land located at 593 Fallen Leaf Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, letter dated February 16, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Exhibit V, Assessor's response to Petitioner request

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-511-16 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1376E PARCEL NO. 125-511-20 – LOVEDAY, WILLIAM J AND A
JOYCE TR - HEARING NO. 08-0352**

A Petition for Review of Assessed Valuation received from The Loveday Family Trust, protesting the taxable valuation on land located at 601 Fallen Leaf Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and

improvements on Parcel No. 125-511-20 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1377E PARCEL NO. 125-512-05 – HERNSTAT, JOHN S AND NANCY S
TR - HEARING NO. 08-1164**

A Petition for Review of Assessed Valuation received from John and Nancy Hernstat, protesting the taxable valuation on land located at 595 Tyner Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-512-05 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1378E PARCEL NO. 125-522-01 – BARBEE, JOHN R AND BARBARA L
HEARING NO. 08-0941**

A Petition for Review of Assessed Valuation received from John and Barbara Barbee, protesting the taxable valuation on land located at 666 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-522-01 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1379E PARCEL NO. 125-522-02 – LANDAU, ARNOLD
HEARING NO. 08-0704

A Petition for Review of Assessed Valuation received from Arnold Landau, protesting the taxable valuation on land located at 668 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land on Parcel No. 125-522-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1380E PARCEL NO. 125-522-09 – DEWITT, CLINTON IV
HEARING NO. 08-0187

A Petition for Review of Assessed Valuation received from Clinton DeWitt, protesting the taxable valuation on land located at 562 Antler Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-522-09 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1381E PARCEL NO. 125-522-13 – MILLER, RUSSELL B TR
HEARING NO. 08-1208

A Petition for Review of Assessed Valuation received from Russell Miller, protesting the taxable valuation on land located at 565 Antler Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petitioner form letter

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-522-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1382E PARCEL NO. 125-522-17 – BAIN, RICHARD S AND BARBARA V
TR - HEARING NO. 08-0946**

A Petition for Review of Assessed Valuation received from Richard and Barbara Bain, protesting the taxable valuation on land located at 610 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-522-17 be upheld. The Board also made the finding

that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1383E PARCEL NO. 125-522-24 – MCCABE, MICHAEL A AND JOYCE N
TR - HEARING NO. 08-0908**

A Petition for Review of Assessed Valuation received from Michael and Joyce McCabe, protesting the taxable valuation on land located at 567 Loma Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-522-24 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-1384E PARCEL NO. 125-523-02 – KIDD, JOHN AND JACKIE
HEARING NO. 08-0625**

A Petition for Review of Assessed Valuation received from John and Jackie Kidd, protesting the taxable valuation on land located at 681 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-523-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1385E PARCEL NO. 125-523-04 – MAGUIRE, FRANK C JR ETAL
HEARING NO. 08-0651

A Petition for Review of Assessed Valuation received from Frank Maguire, protesting the taxable valuation on land located at 577 Fallen Leaf Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and

improvements on Parcel No. 125-523-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1386E PARCEL NO. 125-531-13 – FINEGAN, JACK R TR
HEARING NO. 08-0044

A Petition for Review of Assessed Valuation received from Jack Finegan, protesting the taxable valuation on land located at 584 Fallen Leaf Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 18, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 16

Exhibit V, Assessor's response to Petitioners request

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-531-13 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1387E PARCEL NO. 125-531-15 – ISAACSON, JOHN L AND ANNE H TR
HEARING NO. 08-0545

A Petition for Review of Assessed Valuation received from Isaacson Living Trust, protesting the taxable valuation on land located at 580 Fallen Leaf Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-531-15 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1388E PARCEL NO. 125-531-21 – HARRIS, COLLIN E AND KATHI L
HEARING NO. 08-0390

A Petition for Review of Assessed Valuation received from Collin and Kathi, protesting the taxable valuation on land located at 584 Pinto Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-531-21 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1389E PARCEL NO. 125-531-37 – SCHIEK, JOHN A AND LYNN TR
HEARING NO. 08-0606

A Petition for Review of Assessed Valuation received from John and Lynn Schiek, protesting the taxable valuation on land located at 577 Poco Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-531-37 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1390E PARCEL NO. 125-541-03 – COLBERT, PAUL L AND KAREN L
HEARING NO. 08-0340

A Petition for Review of Assessed Valuation received from Paul and Karen Colbert, protesting the taxable valuation on land located at 564 Chiquito Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No.125-541-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1391E PARCEL NO. 125-541-16 – TAMPE, STEFAN
HEARING NO. 08-1112

A Petition for Review of Assessed Valuation received from Stefan Tampe, protesting the taxable valuation on land located at 566 Ophir Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-541-16 be upheld. The Board also made the finding

that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1392E PARCEL NO. 125-541-21– SMAHLIK, MICHAEL A AND DIANE L TR - HEARING NO. 08-0124

A Petition for Review of Assessed Valuation received from Michael and Diane Smahlik, protesting the taxable valuation on land located at 565 Ophir Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-541-21 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1393E PARCEL NO. 125-541-28 – BORELLI, JAMES P AND KELLY L HEARING NO. 08-1356

A Petition for Review of Assessed Valuation received from James and Kelly Borelli, protesting the taxable valuation on land located at 629 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 19, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-541-28 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1394E PARCEL NO. 125-543-03 – WELDON, KERI
HEARING NO. 08-0185

A Petition for Review of Assessed Valuation received from Keri Weldon, protesting the taxable valuation on land located at 649 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-543-03 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1395E PARCEL NO. 125-544-07 – GOODMAN, RICHARD E
HEARING NO. 08-1410

A Petition for Review of Assessed Valuation received from Richard Goodman, protesting the taxable valuation on land located at 650 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-544-07 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1396E PARCEL NO. 125-544-14 – BOYD-TAHOE LLC
HEARING NO. 08-1337

A Petition for Review of Assessed Valuation received from Boyd-Tahoe LLC, protesting the taxable valuation on land located at 664 Tumbleweed Circle, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter faxed on February 8, 2008

Exhibit B, Petitioner form letter dated January 31, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties.

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 13

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-544-14 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1397E PARCEL NO. 125-552-04 – HOLUBOWSKY, THOMAS A TR
HEARING NO. 08-1420

A Petition for Review of Assessed Valuation received from Thomas Holubowsky, protesting the taxable valuation on land located at 125 Saddlehorn Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner form letter dated February 12, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-552-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1398E PARCEL NO. 125-561-02 – GELBER, MATTHEW B AND REBECCA E - HEARING NO. 08-0892

A Petition for Review of Assessed Valuation received from Matthew and Rebecca Gelber, protesting the taxable valuation on land located at 679 Saddlehorn Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, fax dated January 14, 2008

Exhibit B, Petitioner form letter dated February 19, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-561-02 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1399E **PARCEL NO. 125-561-06 – ORR, ISRAEL AND LORETTA JOAN**
TR - HEARING NO. 08-0617

A Petition for Review of Assessed Valuation received from Israel and Loretta Orr, protesting the taxable valuation on land and improvements located at 671 Saddlehorn Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-561-06 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1400E **PARCEL NO. 125-562-04 – MASON, BRIAN K AND KRISTA L**
HEARING NO. 08-0553

A Petition for Review of Assessed Valuation received from Brian and Krista Mason, protesting the taxable valuation on land located at 567 Matchless Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, evidence packet dated February 22, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 15

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-562-04 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1401E PARCEL NO. 125-562-08 – DYKSTRA, JAMES A AND JANE E
HEARING NO. 08-1225

A Petition for Review of Assessed Valuation received from James and Jane Dykstra, protesting the taxable valuation on land located at 564 Bronco Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, 2008 reappraisal

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-562-08 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1402E PARCEL NO. 125-564-11 – FREDERIC, GEORGE AND BARBARA TR - HEARING NO. 08-0769

A Petition for Review of Assessed Valuation received from George and Barbara Frederic, protesting the taxable valuation on land located at 578 Chico Street, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation
Exhibit B, evidence packet

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties
Exhibit II, GIS map of West Slope
Exhibit III, appraisal record
Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-564-11 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1403E PARCEL NO. 125-564-14– CALIENDO, GENNARO D AND BARBARA J - HEARING NO. 08-0949

A Petition for Review of Assessed Valuation received from Gennaro and Barbara Caliendo, protesting the taxable valuation on land located at 572 Chico Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-564-14 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1404E PARCEL NO. 125-564-15 – WOOD, EDWIN M AND SANDRA K TR
HEARING NO. 08-0205

A Petition for Review of Assessed Valuation received from Edwin and Sandra Wood, protesting the taxable valuation on land located at 570 Chico Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, attachment to petition

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioners were not present.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-564-15 be upheld. The Board also made the finding

that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-1405E PARCEL NO. 125-564-23 – PAUL, WILFRED S TR
HEARING NO. 08-0355

A Petition for Review of Assessed Valuation received from Wilfred Paul, protesting the taxable valuation on land located at 674 Saddlehorn Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, request for information on property assessed valuation

Exhibit B, Petition form letter dated February 6, 2008

Assessor

Exhibit I, 2008 Assessor's Office response to non-equalization of similarly situated properties

Exhibit II, GIS map of West Slope

Exhibit III, appraisal record

Exhibit IV, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 14

Exhibit V, 22-pages Assessor's response to request for information

Howard Stockton, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 125-564-23 be upheld. The Board also made the finding that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

PUBLIC COMMENT

There was no response to the call for public comment.

BOARD MEMBER COMMENTS

There were no Board member comments.

* * * * *

4:48 p.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Covert, which motion duly carried, it was ordered that the Board adjourn.

BENJAMIN GREEN, Vice Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Stacy Gonzales, Deputy Clerk*