

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

WEDNESDAY

9:00 A.M.

FEBRUARY 27, 2008

PRESENT:

**Patricia McAlinden, Chairperson**

**Benjamin Green, Vice Chairman**

**John Krolick, Member**

**James Covert, Member**

**Linda Woodland, Member**

**Amy Harvey, County 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:

**08-1406E      SWEARING IN OF ASSESSOR STAFF**

There were no appraisers from the Assessor's Office that needed to be sworn.

**08-1407E      PARCEL NOS. 055-022-04 AND 055-022-05 - ANGELFACE LTD - HEARING NOS. 08-1682A AND 08-1682B**

A Petition for Review of Assessed Valuation received from Angelface Ltd., protesting the taxable valuation on land located at JS Bar Ranch Road, Washoe County, Nevada, was received February 12, 2008.

Chairperson McAlinden explained NRS 361.340(11) addressed late filings and indicated petitions were required to be filed by January 15th. She explained the hearing notice had been received in error.

Roy Farrow, representative for the Petitioner, indicated a change of address had been sent to the Assessor's Office who neglected to place the suite number on the assessment card, so the assessment notice was mailed to the old address and then remailed to the correct address, which was not received until February 5, 2008. Chairperson McAlinden said unfortunately, NRS was clearly stated and the Board had to abide by statute. She remarked the Petitioner could appeal to the State Board of Equalization.

Herb Kaplan, Legal Counsel, explained the jurisdiction of the Board was limited pursuant to statute and stated NRS 361.340(11) limits the jurisdiction to petitions filed by January 15th.

Based on NRS 361.340(11) untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NOS. 08-1682A AND 08-1682B - ANGELFACE LTD - PARCEL NOS. 055-022-04 AND 055-022-05.

**08-1408E      PARCEL NO. 122-116-04 - RONNING, CROSBIE B ETAL - HEARING NO. 08-0105**

A Petition for Review of Assessed Valuation received from Crosbie Ronning, protesting the taxable valuation on land located at 517 Sugarpine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet and photos

Exhibit B, Petitioner form letter dated January 31, 2008 and additional information

Exhibit C, request for information dated December 12, 2007

**Assessor**

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

Exhibit II, appraisal record

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

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

Petitioners, Grable and Eric Ronning, previously sworn and representing the Petitioner, reviewed the information in Exhibit A, Petitioner's evidence packet. Ms. Ronning provided pictures to the Board indicating the steepness of the slope on the subject property. She requested the Board reduce the subject parcel to the percentage the 2005 County Board of Equalization Board had reduced the property.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He submitted Assessor's Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties. He explained the analysis examination process of the different geographic areas for the West Slope that determined base lot values for each particular area. Appraiser Stockton indicated there was a 10 percent downward adjustment for access and

addressed the Petitioner's concerns in regard to comparable sales. He said the previous adjustments on file were a 5 percent slope adjustment and a 10 percent access adjustment for a net adjustment of 15 percent and indicated the area had been reappraised. He remarked there were no slope adjustments made for slopes in Incline Village since that was recognized in the sales price used to establish values.

Member Krolick said a \$450,000 base value was used for the Ponderosa Subdivision where the majority of the property had a southern exposure sloping toward Lake Tahoe, but this particular property was on the end of the subdivision and sloped directly into drainage. He said that would not qualify the subject parcel as being outside of the evaluation of that neighborhood. Appraiser Stockton replied he was familiar with the subject property and had heard statements for and against property backing to a canyon; however, did not feel backing into open space was a detriment.

Josh Wilson, Assessor, said downslopes were valuable when there was a view at street level, but if there was no view it was not as valuable. Member Krolick said it was difficult to use the mass appraisal technique; however, he would like to work with the Assessor's Office in moving forward to develop adjustments for the local attributes of the lot. Mr. Wilson commented slope modifiers were applied per *Marshall and Swift* cost analysis, but if the majority of properties in a given subdivision were similar, slope was not acknowledged for the land value.

Chairperson McAlinden stated Petitioner's Exhibit A requested that arguments and responses given by Petitioners Todd Lowe and Maryanne Ingemanson in previous hearings be referenced and incorporated into this hearing. She asked legal counsel to address that issue. Herb Kaplan, Legal Counsel, explained those arguments were made in a prior hearing, but were not restated during the present hearing and nothing had been presented to the Board in writing. He said those arguments could not be incorporated into this hearing; however, the document attached to Exhibit A would become part of the record.

In rebuttal, Ms. Ronning stated she understood legal counsel's explanation and indicated she would provide the transcripts to the State Board of Equalization (SBOE) when she appeared there. Mr. Kaplan clarified the SBOE would address the appeal based on the record, which would not include the arguments or responses provided by Mr. Lowe or Ms. Ingemanson. Ms. Ronning reiterated her previous comments concerning steepness of the slope and requested equalization with the surrounding properties.

Mr. Wilson discussed the inclusion of the referenced land sale that occurred prior to July 2004. He said in an effort to have as many land sales possible for this reappraisal, staff asked the Nevada Tax Commission to expand the timeframe from three years to five years.

Member Covert said the Petitioner referred back to the previous years; however, this was a reappraisal year, which meant everything that happened prior was

not considered. Mr. Wilson concurred, and added the subject property had been appealed for several years and was receiving the benefit of the *Bakst* Decision.

Chairperson McAlinden closed the public hearing.

Member Krolick felt the parcel qualified for an additional 5 percent deduction. Member Covert stated he could support that with the caveat that next year the appraiser reviews the steepness of the slope.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land be adjusted to \$382,500 for one year only for a total taxable value of \$542,207 for HEARING NO. 08-0105 - RONNING, CROSBIE B ETAL - PARCEL NO. 122-116-04. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-1409E     PARCEL NOS. 123-133-22, 123-133-23, 123-133-24, AND 130-061-02  
ASHTON, JULIET C./RACHEL J. - HEARING NOS. 08-1684, 08-1686, 08-1685, AND 08-1687**

Petitions for Review of Assessed Valuation received from Juliet Ashton protesting the taxable valuation on land and improvements located at 285 Gonowabie Road, 424 State Route 28, 426 State Route 28 and 330 Ski Way No. 2 Washoe County, Nevada, were received February 14, 2008.

Juliet Ashton, Petitioner, indicated she did not receive the December 12, 2007 assessment card until after the January 15th deadline.

In response to Chairperson McAlinden, Herb Kaplan, Legal Counsel, explained the jurisdiction of the Board was limited pursuant to statute and remarked NRS 361.340(11) limits the jurisdiction to petitions that were filed by January 15th. He said if the Petitioner had submissions those could be admitted into evidence and the appeal to the State Board of Equalization would be based on whether there was jurisdiction to hear the appeal that should have occurred at the County level, despite the fact it was untimely filed.

Based on NRS 361.340(11) untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NOS. 08-1684, 08-1686, 08-1685, AND 08-1687 - ASHTON, JULIET C./RACHEL J. - PARCEL NOS. 123-133-22, 123-133-23, 123-133-24, AND 130-061-02.

**08-1410E      PARCEL NO. 122-193-15 - SWINT, BLAINE P –**  
**HEARING NO. 08-1609**

A Petition for Review of Assessed Valuation received from Blaine Swint, protesting the taxable valuation on land located at 679 David Way, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, fax dated February 20, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 7

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, Blaine Swint, was sworn and testified that property values and taxes were rapidly increasing. He stated his neighbors paid less because they were eligible for the 2002/03 rollback and requested that same rollback.

Josh Wilson, Assessor, conducted a PowerPoint presentation that demonstrated equalization of similarly situated properties and improvements, which was placed on file with the Clerk and submitted as Assessor Exhibit I.

Member Green said the rollback was completed, but because of the tax cap some residents would always pay less taxes than the rest of the County, causing unequalization. He remarked in 2006 the County Board of Equalization (CBOE) voted to roll back all the taxes in Incline Village. He said at that meeting he moved to rollback the rest of Washoe County; however, that motion failed. Member Green said in regard to the parcels that were rolled back and owner/occupied, their taxes would only increase 3 percent per year at a less than taxable value. Mr. Wilson clarified the 2006/07 mass rollback for Incline Village had not yet been to District Court. He explained that decision was appealed to the State Board of Equalization (SBOE), but the SBOE determined there was not an adequate record established upon which they could rely. He said the SBOE remanded the matter back to the CBOE to establish an adequate record. However, Attorney Suellen Fulstone, representing the Incline Village Tax Revolt, filed an emergency writ to the Supreme Court on a jurisdictional issue. Mr. Wilson noted the main contention was whether or not the SBOE had jurisdiction to do the remand since it was not remanded in the proper timeframe.

Member Krolick asked if the tax cap would carry forward to a new owner. Mr. Wilson said that was correct.

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

Member Green said in prior years the subject parcel would have been classified as a "key lot" and would have had less value than the adjacent lot. For that reason, he suggested a 5 percent downward adjustment.

In rebuttal, Mr. Swint commented while there was not a lot of traffic, in the period since he had owned the house there had been numerous incidents concerning the location of the lot and he agreed with the "key lot" classification.

Chairperson McAlinden said the request to be joined into the class action appeal was a timing issue and explained a parcel had to be part of that appeal when it was filed to be included.

Herb Kaplan, Legal Counsel, remarked the jurisdiction of the CBOE was to allow any adjustments in the Assessor's values based on inequity on the parcel versus a similarly situated parcel. He said if that similarly situated parcel had been adjusted pursuant to legal process that was not a basis for the Board to lower a parcel. He explained if the Board chose to uphold the Assessor recommendation then the Petitioner could appeal to the SBOE.

Chairperson McAlinden closed the public hearing.

Members Covert and Woodland did not feel comfortable making an adjustment based on the location of the subject parcel. Member Green said these issues had been addressed in the past and reiterated his request for an adjustment.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Covert, seconded by Member Woodland, which motion duly carried with Member Green voting "no," it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1609 - SWINT, BLAINE P - PARCEL NO. 122-193-15 be upheld.

**08-1411E      PARCEL NO. 122-123-05 - SWINT, BLAINE –**  
**HEARING NO. 08-1610**

A Petition for Review of Assessed Valuation received from Blaine Swint, protesting the taxable valuation on land located at 565 Knotty Pine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, photos

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

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

Petitioner, Blaine Swint, previously sworn reviewed the Hearing Evidence Packet (HEP) from the Assessor. He submitted photographs as Exhibit A, and explained the view assessed for the property was incorrect because the view was interrupted by approximately 40 trees. Mr. Swint also stated the subject parcel had a 15 percent downward slope and said there was no adjustment for that downslope.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He said Petitioner's Exhibit A was helpful; however, it did not tell the whole story since the view valuations were taken from the land. Appraiser Stockton commented the view was 150 degrees and felt the assessment was supported. He indicated there was a 25 percent view filter reduction given for the treeline and he felt that recognized the issue. Appraiser Stockton said the *Marshall and Swift Manual* had an adjustment for a slope modifier due to the construction since it cost more to construct a home on a downward slope, which resulted in a plus 5 percent modifier on the improvement values. Appraiser Stockton and recommended upholding the Assessor's valuation.

Member Krolick asked if the 5 percent upward adjustment was reflected in the HEP. Appraiser Stockton replied the modifier was located in the HEP and stated the improvements were appropriate and costed consistently with *Marshall and Swift*.

In response to Member Green, Appraiser Stockton said the house was remodeled, recasted and was drastically changed.

Member Covert asked if the view of the mountains impacted the view classification. Appraiser Stockton remarked this year the Assessor's Office was focused on lake views. Member Covert said based on the pictures provided by the Petitioner, the view was closer to 120 degrees and not 150 degrees as stated in the HEP. Appraiser Stockton indicated the view evaluation was conducted from the land, which made it difficult to fully grasp the view.

Rigo Lopez, Senior Appraiser, commented Appraiser Stockton had done an excellent job. He explained realtors in the Incline Village area used 10 classifications for views when they listed the properties and noted the Assessor's Office was now limited to four classifications. He agreed there would be some discrepancies; however, remarked that was the task at hand.

Member Krolick asked if there was any detriment of economic obsolescence once the property had been remodeled. Appraiser Lopez replied those would have been removed with the remodel.

Appraiser Stockton submitted Assessor Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

In rebuttal, Mr. Swint reiterated his previous comments and disputed the view classification.

Chairperson McAlinden closed the public hearing.

Member Covert suggested a reduction for the view classification. Member Green agreed.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Green, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land be adjusted to \$675,000 with the improvements remaining at \$786,988 for a total taxable value of \$1,461,988 for HEARING NO. 08-1610 - SWINT, BLAINE - PARCEL NO. 122-123-05. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**11:55 a.m.** The Board recessed.

**12:05 p.m.** The Board reconvened with all members present.

**08-1412E** **PARCEL NO. 122-125-09 - CABITO, ALAN E & JUDY M TR - HEARING NO. 08-1151**

A Petition for Review of Assessed Valuation received from Alan E. & Judy M. Cabito Tr., protesting the taxable valuation on land and improvements located at 305 Second Creek Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A**, additional evidence, 1 page

**Assessor**

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

Exhibit II, appraisal record

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

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

Petitioner, Alan Cabito, was sworn and testified that Incline Village was in transition and due to the acquisition of additional coverage the size of houses had enlarged. He said the Assessor's Office used the methodology of assessing the land and the improvements separately and aggregated those numbers and, in the case of the subject property, weight was added to two of the comparable sales. Mr. Cabito said the larger residences constituted a premium on parcel coverage, causing a change in the way buyers valued land. He concluded both traditional valuation methods with improvement restrictions created multi-leveled development regarding net usable coverage and net buildable square footage and appraisers should consider value entitlements consistent with the land. He said the properties developed before the 1990's should be torn down to get the highest and best use as defined.

Appraiser Stockton reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He said he included all the land sales on the West Slope for the Ponderosa Subdivision. Appraiser Stockton discussed the Petitioner's concerns, but felt the analysis was valid. He submitted Assessor Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

In rebuttal, Mr. Cabito reiterated the land value needed to include the entitlements.

Chairperson McAlinden closed the public hearing.

Member Covert said this was the first time coverage was considered as a major factor and asked for clarification. Member Krolick explained it was the ability to cover the ground to prevent water from seeping into the ground, whether it be a sidewalk, a driveway or a structure. He remarked there was so much coverage attributed to the land on the slope.

Chairperson McAlinden reopened the public hearing.

Rigo Lopez, Senior Appraiser, explained the two types of evaluation systems in place through the Tahoe Regional Planning Agency (TRPA).

Mr. Cabito commented the coverage on the lot was 2,700 square feet. He said TRPA forced the building to be at the far corner up against the property setbacks, causing the driveway to be 1,800 square feet at maximum grade.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1151 - CABITO, ALAN E & JUDY M TR - PARCEL NO. 122-125-09 be upheld.

**08-1413E      PARCEL NO. 123-010-07 - THOMAS, STANTON L TR –  
HEARING NO. 08-0920**

A Petition for Review of Assessed Valuation received from Stanton L. Thomas Tr., protesting the taxable valuation on land located at 456 Ponderosa Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, letter dated January 14, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

Petitioner, Stanton Thomas, was sworn and said he acknowledged the approach of the Assessor's Office in valuing the subject property. He noted comparable sales were difficult to find and said the comparable sales used for the subject property were not located in the same neighborhood as the subject parcel. He stated based upon efforts to sell the property over a five year timeframe, the cash value used on the property was not appropriate. Mr. Thomas said the land value on the subject parcel rose 340 percent and he presented a chronology of continuous and direct efforts to sell the property as listed in Petitioner Exhibit A. He disagreed with the view rating, stating the view was blocked by trees and there was not one location on the property with more than a 30 percent view.

Appraiser Lopez reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value and submitted Assessor Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties. He said the base lot value established for estate parcels was \$2.5 million and indicated the subject parcel had an upward adjustment of 20 percent for size, but he was recommending a 20 percent downward adjustment for access. Appraiser Lopez felt the land had been valued at market value.

In response to Chairperson McAlinden, Appraiser Lopez replied the entrance to the property was pictured and the condominiums, which the Petitioner had to drive through to reach his residence, were located below that entrance.

Member Covert stated a 20 percent downward adjustment would be \$600,000 and not \$500,000 as listed. Appraiser Lopez clarified since it was a net adjustment it would be 20 percent from the base value.

Member Green said he did not locate the view assessment in the Hearing Evidence Packet and asked if there was a view rating. Appraiser Lopez responded that was not in the package and said the valuation carried over from the 2002/03 reappraisal. Member Green asked if the Petitioner was notified of the recommended 20 percent reduction before the scheduled hearing. Appraiser Lopez remarked the Petitioner was notified.

In rebuttal, Mr. Thomas discussed the purchase price and indicated a realtor explained that the square footage price was fair and reasonable for the Incline Village area. He said it later came to light he had overpaid for the property and, because of this sale, a new high-water mark for price per square foot on off lake property was set. Mr. Thomas brought the Board's attention to the ratio between taxable valuation and market valuation.

Member Green said NRS 361.345(1) stated the County Board of Equalization "may not reduce the assessment of the County Appraiser unless it was established by a preponderance of the evidence that the valuation established by the County Assessor exceeds the full cash value of the property or is inequitable." He commented the Petitioner's testimony made it difficult for the Board to make an adjustment.

Josh Wilson, Assessor, explained the referenced 68.8 percent in the analysis was not a target, but a result. He said that type of ratio study was performed because petitions from Incline Village stated "non-equalization of similarly situated properties" and the Assessor's Office wanted to determine where the taxable values currently sat in relation to market values. He said when the sales were verified, staff reviewed the declaration of value and the deed, and then went off the value stated on those documents for the comparable sales analysis.

Chairperson McAlinden closed the public hearing.

Member Green said in the interest of fairness the Assessor's Office needed to evaluate the view analysis.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Covert, seconded by Member Woodland, which motion duly carried with Member Krolick voting "no," it was ordered that Assessor's recommendation to apply an access adjustment to the land and adjust the taxable value of the land to \$2,500,000 with the improvements remaining at \$4,574,887 for a total taxable value of \$7,074,887 for HEARING NO. 08-0920 - THOMAS, STANTON L TR - PARCEL NO. 123-010-07 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-1414E      PARCEL NO. 122-112-12 - GODWIN, FRANK JR –**  
**HEARING NO. 08-1373**

A Petition for Review of Assessed Valuation received from Frank Godwin Jr., protesting the taxable valuation on land and improvements located at 547 Ponderosa Ave., 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 27, 2008 and additional information.

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Josh Wilson, Assessor, previously sworn, oriented the Board as to the location of the subject property.

Petitioner, Frank Godwin, was sworn and stated he was not against the values, but had issues with equalization.

Mr. Wilson reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value and submitted Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties. He said Petitioner's Exhibit A, referenced a letter from the County Clerk informing residents of a 2006 County Board of Equalization (CBOE) decision to rollback residential parcels in Incline Village/Crystal Bay to the 2002/03 taxable values. Mr. Wilson indicated the

Assessor's Office changed all the values on the rolls, but explained the case was remanded back to the CBOE and currently pending in the Nevada Supreme Court.

The Petitioner did not have a rebuttal.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1373 - GODWIN, FRANK JR - PARCEL NO. 122-112-12 be upheld.

**1:38 p.m.** The Board recessed.

**1:59 p.m.** The Board reconvened.

**08-1415E ASSESSOR'S RECOMMENDATIONS – 4 AND 8 (SONTERRA SUBDIVISION)**

On motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried, it was ordered that Assessor's Recommendations #4, A.R. 1 through A.R. 68 and Assessor's Recommendations #8, A.R. 1 through A.R. 23 for the Sonterra Subdivision be consolidated.

Steve Clement, Appraiser II, duly sworn, oriented the Board as to the location of the subject properties.

Following review and discussion, on motion by Member Covert, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the following Assessor's Recommendations #4, A.R. 1 through A.R. 68 and Assessor's Recommendations #8, A.R. 1 through A.R. 23, and placed on file with the Clerk, be approved:

<b>ASSESSOR'S PARCEL NUMBER</b>	<b>OWNER</b>	<b>RCR #</b>
232-571-01	TEDFORD	A.R.1
232-571-02	MACKINNON	A.R.2
232-571-03	HALOL	A.R.3
232-571-04	BRIONES	A.R.4
232-571-05	BECKWITH	A.R.5
232-571-06	CHHETH	A.R.6
232-572-01	NORTHWEST SONTERRA LLC	A.R.7
232-572-02	DOMINGUEZ	A.R.8
232-572-03	O'CONNOR	A.R.9

232-573-01	CARUCCI	A.R10
232-573-02	MORRISON	A.R11
232-573-03	VENZON	A.R12
232-573-04	HARDING	A.R13
232-573-05	OGBURN	A.R14
232-573-06	ABACAN	A.R15
232-573-07	COLEMAN-TOLL LTD PTSP	A.R16
232-573-08	COLEMAN-TOLL LTD PTSP	A.R17
232-573-09	COLEMAN-TOLL LTD PTSP	A.R18
232-573-10	WHITE	A.R19
232-573-11	OLSON	A.R20
232-573-12	CHURCHILL	A.R.21
232-573-13	FRIEDMAN	A.R.22
232-574-01	PEARSON	A.R.23
232-574-02	CHOTINER	A.R.24
232-574-03	VALERA	A.R.25
232-574-04	KOVAL	A.R.26
232-574-05	ALAVI	A.R.27
232-574-06	COLEMAN-TOLL LTD PTSP	A.R.28
232-574-07	COLEMAN-TOLL LTD PTSP	A.R.29
232-574-08	COLEMAN-TOLL LTD PTSP	A.R.30
232-574-09	COLEMAN-TOLL LTD PTSP	A.R.31
232-574-10	COLEMAN-TOLL LTD PTSP	A.R.32
232-581-01	COLEMAN-TOLL LTD PTSP	A.R.33
232-581-02	COLEMAN-TOLL LTD PTSP	A.R.34
232-581-03	COLEMAN-TOLL LTD PTSP	A.R.35
232-581-04	COLEMAN-TOLL LTD PTSP	A.R.36
232-581-05	WESSELS	A.R.37
232-581-06	RICKETTS	A.R.38
232-582-01	COLEMAN-TOLL LTD PTSP	A.R.39
232-582-02	COLEMAN-TOLL LTD PTSP	A.R.40
232-582-03	COLEMAN-TOLL LTD PTSP	A.R.41
232-582-04	BANK OF NEW YORK	A.R.42
232-582-05	COLEMAN-TOLL LTD PTSP	A.R.43
232-582-06	COLEMAN-TOLL LTD PTSP	A.R.44
232-582-07	AGUSTIN	A.R.45
232-582-08	MILLER	A.R.46
232-583-01	COLEMAN-TOLL LTD PTSP	A.R.47
232-583-02	WELLS FARGO BANK	A.R.48
232-583-03	COLEMAN-TOLL LTD PTSP	A.R.49
232-583-04	COLEMAN-TOLL LTD PTSP	A.R.50
232-583-05	COLEMAN-TOLL LTD PTSP	A.R.51
232-583-06	COLEMAN-TOLL LTD PTSP	A.R.52
232-583-07	COLEMAN-TOLL LTD PTSP	A.R.53
232-583-08	COLEMAN-TOLL LTD PTSP	A.R.54

232-583-09	MCKENNIE	A.R.55
232-583-10	DEBRUIN	A.R.56
232-584-01	SALDANA	A.R.57
232-584-02	RUIZ	A.R.58
232-584-03	GREY THUNDER HOLDINGS	A.R.59
232-584-04	GRANGE	A.R.60
232-584-05	GEDVILA	A.R.61
232-584-06	HAGE	A.R.62
232-584-07	COLEMAN-TOLL LTD PTSP	A.R.63
232-584-08	COLEMAN-TOLL LTD PTSP	A.R.64
232-584-09	COLEMAN-TOLL LTD PTSP	A.R.65
232-584-11	COLEMAN-TOLL LTD PTSP	A.R.66
232-584-12	COLEMAN-TOLL LTD PTSP	A.R.67
232-584-13	COLEMAN-TOLL LTD PTSP	A.R.68

**ASSESSOR'S RECOMMENDATIONS – #8**

<b><u>ASSESSOR'S PARCEL NUMBER</u></b>	<b><u>OWNER</u></b>	<b><u>RCR #</u></b>
234-571-01	SONTERRA SUBDIVISION	A.R.1
234-571-02	SONTERRA SUBDIVISION	A.R.2
234-571-03	SONTERRA SUBDIVISION	A.R.3
234-571-04	SONTERRA SUBDIVISION	A.R.4
234-571-05	SONTERRA SUBDIVISION	A.R.5
234-571-06	SONTERRA SUBDIVISION	A.R.6
234-572-02	SONTERRA SUBDIVISION	A.R.7
234-572-06	SONTERRA SUBDIVISION	A.R.8
234-573-01	SONTERRA SUBDIVISION	A.R.9
234-581-01	SONTERRA SUBDIVISION	A.R.10
234-581-03	SONTERRA SUBDIVISION	A.R.11
234-581-04	SONTERRA SUBDIVISION	A.R.12
234-581-05	SONTERRA SUBDIVISION	A.R.13
234-582-01	SONTERRA SUBDIVISION	A.R.14
234-582-02	SONTERRA SUBDIVISION	A.R.15
234-582-03	SONTERRA SUBDIVISION	A.R.16
234-582-05	SONTERRA SUBDIVISION	A.R.17
234-582-06	SONTERRA SUBDIVISION	A.R.18
234-582-07	SONTERRA SUBDIVISION	A.R.19
234-582-08	SONTERRA SUBDIVISION	A.R.20
234-582-09	SONTERRA SUBDIVISION	A.R.21
234-582-10	SONTERRA SUBDIVISION	A.R.22
234-582-11	SONTERRA SUBDIVISION	A.R.23

**08-1416E      ASSESSOR’S RECOMMENDATIONS – 6 (SHARLANDS VILLA TOSCANO SUBDIVISION)**

On motion by Chairperson McAlinden, seconded by Member Covert, which motion duly carried, it was ordered that Assessor’s Recommendations #6 A.R. 1 through A.R. 240 for the Sharlands Villa Toscano Subdivision be consolidated.

Steve Clements, Appraiser II, duly sworn, oriented the Board as to the location of the subject properties.

Following review and discussion, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that the following Assessor’s Recommendations #6 A.R 1 through A.R 240, and placed on file with the Clerk, be approved:

<u>ASSESSOR’S PARCEL NUMBER</u>	<u>OWNER</u>	<u>RCR #</u>
212-094-01	SHARLANDS VILLA TOSCANO	A.R. 1
212-094-02	SHARLANDS VILLA TOSCANO	A.R. 2
212-094-03	SHARLANDS VILLA TOSCANO	A.R. 3
212-094-04	SHARLANDS VILLA TOSCANO	A.R. 4
212-094-05	SHARLANDS VILLA TOSCANO	A.R. 5
212-094-06	SHARLANDS VILLA TOSCANO	A.R. 6
212-094-07	SHARLANDS VILLA TOSCANO	A.R. 7
212-094-08	SHARLANDS VILLA TOSCANO	A.R. 8
212-094-09	SHARLANDS VILLA TOSCANO	A.R. 9
212-094-10	SHARLANDS VILLA TOSCANO	A.R.10
212-094-11	SHARLANDS VILLA TOSCANO	A.R.11
212-094-12	SHARLANDS VILLA TOSCANO	A.R.12
212-094-13	SHARLANDS VILLA TOSCANO	A.R.13
212-094-14	SHARLANDS VILLA TOSCANO	A.R.14
212-094-15	SHARLANDS VILLA TOSCANO	A.R.15
212-094-16	SHARLANDS VILLA TOSCANO	A.R.16
212-094-17	SHARLANDS VILLA TOSCANO	A.R.17
212-094-18	SHARLANDS VILLA TOSCANO	A.R.18
212-094-19	SHARLANDS VILLA TOSCANO	A.R.19
212-094-20	SHARLANDS VILLA TOSCANO	A.R.20
212-094-21	SHARLANDS VILLA TOSCANO	A.R.21
212-095-01	SHARLANDS VILLA TOSCANO	A.R.22
212-095-02	SHARLANDS VILLA TOSCANO	A.R.23
212-095-03	SHARLANDS VILLA TOSCANO	A.R.24
212-095-04	SHARLANDS VILLA TOSCANO	A.R.25
212-095-05	SHARLANDS VILLA TOSCANO	A.R.26
212-095-06	SHARLANDS VILLA TOSCANO	A.R.27

212-095-07	SHARLANDS VILLA TOSCANO	A.R.28
212-095-08	SHARLANDS VILLA TOSCANO	A.R.29
212-095-09	SHARLANDS VILLA TOSCANO	A.R.30
212-095-10	SHARLANDS VILLA TOSCANO	A.R.31
212-095-11	SHARLANDS VILLA TOSCANO	A.R.32
212-095-12	SHARLANDS VILLA TOSCANO	A.R.33
212-095-13	SHARLANDS VILLA TOSCANO	A.R.34
212-095-14	SHARLANDS VILLA TOSCANO	A.R.35
212-095-15	SHARLANDS VILLA TOSCANO	A.R.36
212-096-01	SHARLANDS VILLA TOSCANO	A.R.37
212-096-02	SHARLANDS VILLA TOSCANO	A.R.38
212-096-03	SHARLANDS VILLA TOSCANO	A.R.39
212-096-04	SHARLANDS VILLA TOSCANO	A.R.40
212-096-05	SHARLANDS VILLA TOSCANO	A.R.41
212-096-06	SHARLANDS VILLA TOSCANO	A.R.42
212-096-07	SHARLANDS VILLA TOSCANO	A.R.43
212-096-08	SHARLANDS VILLA TOSCANO	A.R.44
212-096-09	SHARLANDS VILLA TOSCANO	A.R.45
212-096-10	SHARLANDS VILLA TOSCANO	A.R.46
212-096-11	SHARLANDS VILLA TOSCANO	A.R.47
212-096-12	SHARLANDS VILLA TOSCANO	A.R.48
212-096-13	SHARLANDS VILLA TOSCANO	A.R.49
212-096-14	SHARLANDS VILLA TOSCANO	A.R.50
212-096-15	SHARLANDS VILLA TOSCANO	A.R.51
212-096-16	SHARLANDS VILLA TOSCANO	A.R.52
212-096-17	SHARLANDS VILLA TOSCANO	A.R.53
212-096-18	SHARLANDS VILLA TOSCANO	A.R.54
212-096-19	SHARLANDS VILLA TOSCANO	A.R.55
212-096-20	SHARLANDS VILLA TOSCANO	A.R.56
212-096-21	SHARLANDS VILLA TOSCANO	A.R.57
212-096-22	SHARLANDS VILLA TOSCANO	A.R.58
212-096-23	SHARLANDS VILLA TOSCANO	A.R.59
212-096-24	SHARLANDS VILLA TOSCANO	A.R.60
212-096-25	SHARLANDS VILLA TOSCANO	A.R.61
212-096-26	SHARLANDS VILLA TOSCANO	A.R.62
212-096-27	SHARLANDS VILLA TOSCANO	A.R.63
212-097-01	SHARLANDS VILLA TOSCANO	A.R.64
212-097-02	SHARLANDS VILLA TOSCANO	A.R.65
212-097-03	SHARLANDS VILLA TOSCANO	A.R.66
212-097-04	SHARLANDS VILLA TOSCANO	A.R.67
212-097-05	SHARLANDS VILLA TOSCANO	A.R.68
212-097-06	SHARLANDS VILLA TOSCANO	A.R.69
212-097-07	SHARLANDS VILLA TOSCANO	A.R.70
212-097-08	SHARLANDS VILLA TOSCANO	A.R.71
212-097-09	SHARLANDS VILLA TOSCANO	A.R.72

212-097-10	SHARLANDS VILLA TOSCANO	A.R.73
212-097-11	SHARLANDS VILLA TOSCANO	A.R.74
212-097-12	SHARLANDS VILLA TOSCANO	A.R.75
212-097-13	SHARLANDS VILLA TOSCANO	A.R.76
212-097-14	SHARLANDS VILLA TOSCANO	A.R.77
212-097-15	SHARLANDS VILLA TOSCANO	A.R.78
212-097-16	SHARLANDS VILLA TOSCANO	A.R.79
212-097-17	SHARLANDS VILLA TOSCANO	A.R.80
212-097-18	SHARLANDS VILLA TOSCANO	A.R.81
212-097-19	SHARLANDS VILLA TOSCANO	A.R.82
212-097-20	SHARLANDS VILLA TOSCANO	A.R.83
212-097-21	SHARLANDS VILLA TOSCANO	A.R.84
212-098-01	SHARLANDS VILLA TOSCANO	A.R.85
212-098-02	SHARLANDS VILLA TOSCANO	A.R.86
212-098-03	SHARLANDS VILLA TOSCANO	A.R.87
212-098-04	SHARLANDS VILLA TOSCANO	A.R.88
212-098-05	SHARLANDS VILLA TOSCANO	A.R.89
212-098-06	SHARLANDS VILLA TOSCANO	A.R.90
212-098-07	SHARLANDS VILLA TOSCANO	A.R.91
212-098-08	SHARLANDS VILLA TOSCANO	A.R.92
212-098-09	SHARLANDS VILLA TOSCANO	A.R.93
212-098-10	SHARLANDS VILLA TOSCANO	A.R.94
212-098-11	SHARLANDS VILLA TOSCANO	A.R.95
212-098-12	SHARLANDS VILLA TOSCANO	A.R.96
212-098-13	SHARLANDS VILLA TOSCANO	A.R.97
212-098-14	SHARLANDS VILLA TOSCANO	A.R.98
212-098-15	SHARLANDS VILLA TOSCANO	A.R.99
212-098-16	SHARLANDS VILLA TOSCANO	A.R.100
212-098-17	SHARLANDS VILLA TOSCANO	A.R.101
212-098-18	SHARLANDS VILLA TOSCANO	A.R.102
212-099-01	SHARLANDS VILLA TOSCANO	A.R.103
212-099-02	SHARLANDS VILLA TOSCANO	A.R.104
212-099-03	SHARLANDS VILLA TOSCANO	A.R.105
212-099-04	SHARLANDS VILLA TOSCANO	A.R.106
212-099-05	SHARLANDS VILLA TOSCANO	A.R.107
212-099-06	SHARLANDS VILLA TOSCANO	A.R.108
212-099-07	SHARLANDS VILLA TOSCANO	A.R.109
212-099-08	SHARLANDS VILLA TOSCANO	A.R.110
212-099-09	SHARLANDS VILLA TOSCANO	A.R.111
212-099-10	SHARLANDS VILLA TOSCANO	A.R.112
212-099-11	SHARLANDS VILLA TOSCANO	A.R.113
212-099-12	SHARLANDS VILLA TOSCANO	A.R.114
212-100-01	SHARLANDS VILLA TOSCANO	A.R.115
212-100-02	SHARLANDS VILLA TOSCANO	A.R.116
212-100-03	SHARLANDS VILLA TOSCANO	A.R.117

212-100-04	SHARLANDS VILLA TOSCANO	A.R.118
212-100-05	SHARLANDS VILLA TOSCANO	A.R.119
212-100-06	SHARLANDS VILLA TOSCANO	A.R.120
212-100-07	SHARLANDS VILLA TOSCANO	A.R.121
212-100-08	SHARLANDS VILLA TOSCANO	A.R.122
212-100-09	SHARLANDS VILLA TOSCANO	A.R.123
212-100-10	SHARLANDS VILLA TOSCANO	A.R.124
212-100-11	SHARLANDS VILLA TOSCANO	A.R.125
212-100-12	SHARLANDS VILLA TOSCANO	A.R.126
212-100-13	SHARLANDS VILLA TOSCANO	A.R.127
212-100-14	SHARLANDS VILLA TOSCANO	A.R.128
212-100-15	SHARLANDS VILLA TOSCANO	A.R.129
212-100-16	SHARLANDS VILLA TOSCANO	A.R.130
212-100-17	SHARLANDS VILLA TOSCANO	A.R.131
212-100-18	SHARLANDS VILLA TOSCANO	A.R.132
212-100-19	SHARLANDS VILLA TOSCANO	A.R.133
212-100-20	SHARLANDS VILLA TOSCANO	A.R.134
212-100-21	SHARLANDS VILLA TOSCANO	A.R.135
212-101-01	SHARLANDS VILLA TOSCANO	A.R.136
212-101-02	SHARLANDS VILLA TOSCANO	A.R.137
212-101-03	SHARLANDS VILLA TOSCANO	A.R.138
212-101-04	SHARLANDS VILLA TOSCANO	A.R.139
212-101-05	SHARLANDS VILLA TOSCANO	A.R.140
212-101-06	SHARLANDS VILLA TOSCANO	A.R.141
212-101-07	SHARLANDS VILLA TOSCANO	A.R.142
212-101-08	SHARLANDS VILLA TOSCANO	A.R.143
212-101-09	SHARLANDS VILLA TOSCANO	A.R.144
212-101-10	SHARLANDS VILLA TOSCANO	A.R.145
212-101-11	SHARLANDS VILLA TOSCANO	A.R.146
212-101-12	SHARLANDS VILLA TOSCANO	A.R.147
212-101-13	SHARLANDS VILLA TOSCANO	A.R.148
212-101-14	SHARLANDS VILLA TOSCANO	A.R.149
212-101-15	SHARLANDS VILLA TOSCANO	A.R.150
212-101-16	SHARLANDS VILLA TOSCANO	A.R.151
212-101-17	SHARLANDS VILLA TOSCANO	A.R.152
212-101-18	SHARLANDS VILLA TOSCANO	A.R.153
212-101-19	SHARLANDS VILLA TOSCANO	A.R.154
212-101-20	SHARLANDS VILLA TOSCANO	A.R.155
212-101-21	SHARLANDS VILLA TOSCANO	A.R.156
212-101-22	SHARLANDS VILLA TOSCANO	A.R.157
212-101-23	SHARLANDS VILLA TOSCANO	A.R.158
212-101-24	SHARLANDS VILLA TOSCANO	A.R.159
212-101-25	SHARLANDS VILLA TOSCANO	A.R.160
212-101-26	SHARLANDS VILLA TOSCANO	A.R.161
212-101-27	SHARLANDS VILLA TOSCANO	A.R.162

212-102-01	SHARLANDS VILLA TOSCANO	A.R.163
212-102-02	SHARLANDS VILLA TOSCANO	A.R.164
212-102-03	SHARLANDS VILLA TOSCANO	A.R.165
212-102-04	SHARLANDS VILLA TOSCANO	A.R.166
212-102-05	SHARLANDS VILLA TOSCANO	A.R.167
212-102-06	SHARLANDS VILLA TOSCANO	A.R.168
212-102-07	SHARLANDS VILLA TOSCANO	A.R.169
212-102-08	SHARLANDS VILLA TOSCANO	A.R.170
212-102-09	SHARLANDS VILLA TOSCANO	A.R.171
212-102-10	SHARLANDS VILLA TOSCANO	A.R.172
212-102-11	SHARLANDS VILLA TOSCANO	A.R.173
212-102-12	SHARLANDS VILLA TOSCANO	A.R.174
212-102-13	SHARLANDS VILLA TOSCANO	A.R.175
212-102-14	SHARLANDS VILLA TOSCANO	A.R.176
212-102-15	SHARLANDS VILLA TOSCANO	A.R.177
212-102-16	SHARLANDS VILLA TOSCANO	A.R.178
212-102-17	SHARLANDS VILLA TOSCANO	A.R.179
212-102-18	SHARLANDS VILLA TOSCANO	A.R.180
212-102-19	SHARLANDS VILLA TOSCANO	A.R.181
212-102-20	SHARLANDS VILLA TOSCANO	A.R.182
212-102-21	SHARLANDS VILLA TOSCANO	A.R.183
212-103-01	SHARLANDS VILLA TOSCANO	A.R.184
212-103-02	SHARLANDS VILLA TOSCANO	A.R.185
212-103-03	SHARLANDS VILLA TOSCANO	A.R.186
212-103-04	SHARLANDS VILLA TOSCANO	A.R.187
212-103-05	SHARLANDS VILLA TOSCANO	A.R.188
212-103-06	SHARLANDS VILLA TOSCANO	A.R.189
212-103-07	SHARLANDS VILLA TOSCANO	A.R.190
212-103-08	SHARLANDS VILLA TOSCANO	A.R.191
212-103-09	SHARLANDS VILLA TOSCANO	A.R.192
212-103-10	SHARLANDS VILLA TOSCANO	A.R.193
212-103-11	SHARLANDS VILLA TOSCANO	A.R.194
212-103-12	SHARLANDS VILLA TOSCANO	A.R.195
212-103-13	SHARLANDS VILLA TOSCANO	A.R.196
212-103-14	SHARLANDS VILLA TOSCANO	A.R.197
212-103-15	SHARLANDS VILLA TOSCANO	A.R.198
212-103-16	SHARLANDS VILLA TOSCANO	A.R.199
212-103-17	SHARLANDS VILLA TOSCANO	A.R.200
212-103-18	SHARLANDS VILLA TOSCANO	A.R.201
212-103-19	SHARLANDS VILLA TOSCANO	A.R.202
212-103-20	SHARLANDS VILLA TOSCANO	A.R.203
212-103-21	SHARLANDS VILLA TOSCANO	A.R.204
212-103-22	SHARLANDS VILLA TOSCANO	A.R.205
212-103-23	SHARLANDS VILLA TOSCANO	A.R.206
212-103-24	SHARLANDS VILLA TOSCANO	A.R.207

212-103-25	SHARLANDS VILLA TOSCANO	A.R.208
212-103-26	SHARLANDS VILLA TOSCANO	A.R.209
212-103-27	SHARLANDS VILLA TOSCANO	A.R.210
212-104-01	SHARLANDS VILLA TOSCANO	A.R.211
212-104-02	SHARLANDS VILLA TOSCANO	A.R.212
212-104-03	SHARLANDS VILLA TOSCANO	A.R.213
212-104-04	SHARLANDS VILLA TOSCANO	A.R.214
212-104-05	SHARLANDS VILLA TOSCANO	A.R.215
212-104-06	SHARLANDS VILLA TOSCANO	A.R.216
212-104-07	SHARLANDS VILLA TOSCANO	A.R.217
212-104-08	SHARLANDS VILLA TOSCANO	A.R.218
212-104-09	SHARLANDS VILLA TOSCANO	A.R.219
212-104-10	SHARLANDS VILLA TOSCANO	A.R.220
212-104-11	SHARLANDS VILLA TOSCANO	A.R.221
212-104-12	SHARLANDS VILLA TOSCANO	A.R.222
212-104-13	SHARLANDS VILLA TOSCANO	A.R.223
212-104-14	SHARLANDS VILLA TOSCANO	A.R.224
212-104-15	SHARLANDS VILLA TOSCANO	A.R.225
212-105-01	SHARLANDS VILLA TOSCANO	A.R.226
212-105-02	SHARLANDS VILLA TOSCANO	A.R.227
212-105-03	SHARLANDS VILLA TOSCANO	A.R.228
212-105-04	SHARLANDS VILLA TOSCANO	A.R.229
212-105-05	SHARLANDS VILLA TOSCANO	A.R.230
212-105-06	SHARLANDS VILLA TOSCANO	A.R.231
212-105-07	SHARLANDS VILLA TOSCANO	A.R.232
212-105-08	SHARLANDS VILLA TOSCANO	A.R.233
212-105-09	SHARLANDS VILLA TOSCANO	A.R.234
212-105-10	SHARLANDS VILLA TOSCANO	A.R.235
212-105-11	SHARLANDS VILLA TOSCANO	A.R.236
212-105-12	SHARLANDS VILLA TOSCANO	A.R.237
212-105-13	SHARLANDS VILLA TOSCANO	A.R.238
212-105-14	SHARLANDS VILLA TOSCANO	A.R.239
212-105-15	SHARLANDS VILLA TOSCANO	A.R.240

**08-1417E     PARCEL NOS. 127-110-24, 132-030-73, AND 132-252-41 -  
RODRIGUEZ, NORMA E - HEARING NOS. 08-1663, 08-1664, AND  
08-1662**

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, it was ordered that Parcel Numbers 127-110-24, 132-030-73 and 132-252-41, Hearing Numbers 08-1663, 08-1664 and 08-1662 be consolidated.

Petitions for Review of Assessed Valuation received from Norma E. Rodriguez, protesting the taxable valuation on land located at 825 Southwood Ave., 810

Alder Ave., and 820 Oriole Way No. 83, Washoe County, Nevada, were set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties (Condominium)

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Lopez reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value and submitted Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties (Condominium).

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NOS. 08-1663, 08-1664, AND 08-1662 - RODRIGUEZ, NORMA E - PARCEL NOS. 127-110-24, 132-030-73, AND 132-252-41 be upheld.

**08-1418E      PARCEL NO. 131-110-02 - INTL CHURCH/ FOURSQUARE  
GOSPEL - HEARING NO. 08-0832**

A Petition for Review of Assessed Valuation received from Intl Church/ Foursquare Gospel, protesting the taxable valuation on land located at 918 Northwood Blvd., 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 11, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 22

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Lopez reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value and submitted Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, on motion by Member Woodland, seconded by Member Covert, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-0832 - INTL CHURCH/FOURSQUARE GOSPEL - PARCEL NO. 131-110-02 be upheld.

**08-1419E     PARCEL NO. 132-020-08 - SPECKERT, BRUCE L TR – HEARING NO. 08-1319**

A Petition for Review of Assessed Valuation received from Bruce L. Speckert Tr., protesting the taxable valuation on land located at 877 Alder Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, fax dated February 23, 2008, 8 pages

**Assessor**

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

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 8

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Lopez reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value and submitted Exhibit I, 2008 Assessor response to Non-equalization of similarly situated properties. Appraiser Lopez gave an historical timeline of the purchase of the subject property.

Member Green stated the Petitioners letter indicated the land was unusable and valueless since it was located within the 100-year flood plain. He said a flood plain could be a deterrent, but said most of Washoe County was in a flood plain.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1319 - SPECKERT, BRUCE L TR - PARCEL NO. 132-020-08 be upheld.

### **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 and Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties be submitted:

<b>PARCEL NO.</b>	<b>OWNER</b>	<b>HEARING NO.</b>
122-052-22	HARDT, HERBERT W & MARGARET K TR	08-0737
122-111-04	HACKBART, TRACY J & RAMONA K	08-1392
122-111-05	MASIN, F NED & LYNN S TR	08-1407
122-111-17	HEMLEY, BRANDON K ETAL TR	08-1397
122-111-19	STEEB, PETER M TR	08-0457
122-111-20	CUADROS, ALBERT L & ROSINA TR	08-0824
122-112-02	SZE, HERMAN HIU-LAM	08-1127
122-112-04	DENTZ, JOSEPH G & ANNA M	08-0079
122-112-14	BONESTEEL, ROBERT M & HILDEGARD H	08-1158
122-114-13	STEINKE, THOMAS W & JANET L	08-0435
122-115-14	STARR, ROBIN N & CONNIE A	08-0745
122-115-15	TODD, DUNCAN S & MARJORI L TR	08-0689
122-115-16	SPROGIS, HAROLD L TR ETAL	08-0840
122-116-08	BURKETT, FREDERICK A & SUZANNE M	08-1396
122-116-09	CARDILLO, EUGENE & LINDA TR	08-0395
122-116-14	ELROD, ELEANOR A	08-0517
122-116-24	BAX, JOHN J & MARY K TR	08-0211
122-121-01	GRUEN, JAMES J	08-0990
122-121-02	GETCHEL, HELEN TR ETAL	08-1654

122-123-03	WHITMIRE, NEWMAN J & JUDITH A	08-0907
122-124-12	MOORE, RICHARD H & VIRGINIA M TR	08-0678
122-124-18	USINGER, JANET ETAL	08-1380
122-124-20	HACKBART, RAMONA K & TRACY J	08-1391
122-125-04	FISHER, JAMES R & DIANE R TR	08-0669
122-125-07	TOBIAS, EDWARD A & PAMELA J	08-0521
122-125-08	STEINBERG, ALVIN A TR ETAL	08-0354
122-125-12	TODD, MARJORI & DUNCAN S ETAL TR	08-1443
122-126-02	VAN DELINDER, HARRY R & NANCY J TR	08-1370
122-126-15	MILLER, SARAH E TR	08-1247
122-126-16	HOLMES, STEVE W & PEGGY M	08-0533
122-126-23	KEENLY, RICHARD R TR ETAL	08-0101
122-127-02	KINDSTROM, JANET L TR	08-1456
122-127-08	COLLINS, ASA W III & PATRICIA J N TR	08-1069
122-127-09	WILLIAMS, MICHAEL B & DEBRA	08-0622
122-131-03	VAN DELINDER, BRADLEY P TR ETAL	08-1369
122-132-05	SNAY, FRANCIS E & SHARON T TR	08-1050
122-132-06	DEVENISH, CLIVE & VERONICA TR	08-1053
122-132-07	THE EMERALD GROUP LLC	08-0239
122-132-13	MURNANE, FRANK E & VIRGINIA L	08-1485
122-132-14	MILLER, RAYMOND V & BARBARA A TR	08-0149
122-132-16	GUTTMAN, PAUL H JR TR ETAL	08-1286
122-132-17	AMUNDSEN, HOWARD M ETAL	08-1200
122-132-18	NEWELL, BARBARA M TR	08-1536
122-132-19	HOWARD, JOHN J	08-1029
122-133-04	RANDOLPH-WALL, RONALD D	08-0695
122-133-07	GRUENINGER, WALTER E & JANE TR	08-0701
122-141-06	RITTENHOUSE, JAMES P TR ETAL	08-1021
122-142-20	STEINBERG, ALVIN A TR	08-0353

\*\*\* Please see 08-1420E through 08-1467E for details concerning the petitions, exhibits and decisions related to each of the properties in the consolidated group.

**08-1420E      PARCEL NO. 122-052-22 - HARDT, HERBERT W & MARGARET K TR - HEARING NO. 08-0737**

A Petition for Review of Assessed Valuation received from Herbert W. & Margaret K. Hardt Tr., protesting the taxable valuation on land located at 594 Ponderosa Ave., 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 response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0737 - HARDT, HERBERT W & MARGARET K TR - PARCEL NO. 122-052-22 be upheld.

**08-1421E     PARCEL NO. 122-111-04 - HACKBART, TRACY J & RAMONA K - HEARING NO. 08-1392**

A Petition for Review of Assessed Valuation received from Tracy J. & Ramona K. Hackbart, protesting the taxable valuation on land located at 541 Lodgepole Dr., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1392 - HACKBART, TRACY J & RAMONA K - PARCEL NO. 122-111-04 be upheld.

**08-1422E      PARCEL NO. 122-111-05 - MASIN, F NED & LYNN S TR -**  
**HEARING NO. 08-1407**

A Petition for Review of Assessed Valuation received from F. Ned & Lynn S. Masin Tr., protesting the taxable valuation on land and improvements located at 535 Lodgepole Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 20

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1407 - MASIN, F NED & LYNN S TR - PARCEL NO. 122-111-05 be upheld.

**08-1423E      PARCEL NO. 122-111-17 - HEMLEY, BRANDON K ETAL TR -**  
**HEARING NO. 08-1397**

A Petition for Review of Assessed Valuation received from Brandon K. Hemley ETAL Tr., protesting the taxable valuation on land and improvements located at 111 Vue Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, fax dated January 15, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1397 - HEMLEY, BRANDON K ETAL TR - PARCEL NO. 122-111-17 be upheld.

**08-1424E      PARCEL NO. 122-111-19 - STEEB, PETER M TR –**  
**HEARING NO. 08-0457**

A Petition for Review of Assessed Valuation received from Peter M. Steeb Tr., protesting the taxable valuation on land located at 116 Vue Court, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, fax dated January 24, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0457 - STEEB, PETER M TR - PARCEL NO. 122-111-19 be upheld.

**08-1425E      PARCEL NO. 122-111-20 - CUADROS, ALBERT L & ROSINA TR - HEARING NO. 08-0824**

A Petition for Review of Assessed Valuation received from Albert L. & Rosina Cuadros Tr., protesting the taxable valuation on land and improvements located at 120 Vue 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, 7 pages

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0824 - CUADROS, ALBERT L & ROSINA TR - PARCEL NO. 122-111-20 be upheld.

**08-1426E      PARCEL NO. 122-112-02 - SZE, HERMAN HIU-LAM - HEARING NO. 08-1127**

A Petition for Review of Assessed Valuation received from Herman Hiu-Lam Sze, protesting the taxable valuation on land located at 513 Ponderosa Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1127 - SZE, HERMAN HIU-LAM - PARCEL NO. 122-112-02 be upheld.

**08-1427E      PARCEL NO. 122-112-04 - DENTZ, JOSEPH G & ANNA M - HEARING NO. 08-0079**

A Petition for Review of Assessed Valuation received from Joseph G. & Anna M. Dentz, protesting the taxable valuation on land located at 520 Lodgepole Ave., 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 and additional information

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0079 - DENTZ, JOSEPH G & ANNA M - PARCEL NO. 122-112-04 be upheld.

**08-1428E      PARCEL NO. 122-112-14 - BONESTEEL, ROBERT M & HILDEGARD H - HEARING NO. 08-1158**

A Petition for Review of Assessed Valuation received from Robert M. & Hildegard Bonesteel, protesting the taxable valuation on land located at 537 Ponderosa Ave., 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 22, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 19

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1158 - BONESTEEL, ROBERT M & HILDEGARD H - PARCEL NO. 122-112-14 be upheld.

**08-1429E      PARCEL NO. 122-114-13 - STEINKE, THOMAS W & JANET L - HEARING NO. 08-0435**

A Petition for Review of Assessed Valuation received from Thomas W. & Janet L. Steinke, protesting the taxable valuation on land located at 565 Sugarpine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0435 - STEINKE, THOMAS W & JANET L - PARCEL NO. 122-114-13 be upheld.

**08-1430E      PARCEL NO. 122-115-14 - STARR, ROBIN N & CONNIE A -**  
**HEARING NO. 08-0745**

A Petition for Review of Assessed Valuation received from Robin N. & Connie A. Starr, protesting the taxable valuation on land located at 531 Knotty Pine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's response to Non-equalization of similarly situated properties

**Exhibit II**, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0745 - STARR, ROBIN N & CONNIE A - PARCEL NO. 122-115-14 be upheld.

**08-1431E      PARCEL NO. 122-115-15 - TODD, DUNCAN S & MARJORI L TR - HEARING NO. 08-0689**

A Petition for Review of Assessed Valuation received from Duncan S. & Marjori L. Todd Tr., protesting the taxable valuation on land located at 533 Knotty Pine 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 6, 2008 and additional information

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0689 - TODD, DUNCAN S & MARJORI L TR - PARCEL NO. 122-115-15 be upheld.

**08-1432E      PARCEL NO. 122-115-16 - SPROGIS, HAROLD L TR ETAL - HEARING NO. 08-0840**

A Petition for Review of Assessed Valuation received from Harold L. Sprogis Tr. ETAL, protesting the taxable valuation on land located at 535 Knotty Pine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0840 - SPROGIS, HAROLD L TR ETAL - PARCEL NO. 122-115-16 be upheld.

**08-1433E      PARCEL NO. 122-116-08 - BURKETT, FREDERICK A & SUZANNE M - HEARING NO. 08-1396**

A Petition for Review of Assessed Valuation received from Frederick A. & Suzanne M. Burkett, protesting the taxable valuation on land located at 527 Sugarpine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 19

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1396 - BURKETT, FREDERICK A & SUZANNE M - PARCEL NO. 122-116-08 be upheld.

**08-1434E      PARCEL NO. 122-116-09 - CARDILLO, EUGENE & LINDA TR - HEARING NO. 08-0395**

A Petition for Review of Assessed Valuation received from Eugene & Linda Cardillo Tr., protesting the taxable valuation on land located at 531 Sugarpine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated December 17, 2007

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0395 - CARDILLO, EUGENE & LINDA TR - PARCEL NO. 122-116-09 be upheld.

**08-1435E      PARCEL NO. 122-116-14 - ELROD, ELEANOR A - HEARING NO. 08-0517**

A Petition for Review of Assessed Valuation received from Eleanor A. Elrod, protesting the taxable valuation on land located at 510 Silvertip Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated December 30, 2007

Exhibit B, Petitioner form letter dated February 13, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0517 - ELROD, ELEANOR A - PARCEL NO. 122-116-14 be upheld.

**08-1436E      PARCEL NO. 122-116-24 - BAX, JOHN J & MARY K TR - HEARING NO. 08-0211**

A Petition for Review of Assessed Valuation received from John J. & Mary K. Bax Tr., protesting the taxable valuation on land located at 500 Ponderosa Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0211 - BAX, JOHN J & MARY K TR - PARCEL NO. 122-116-24 be upheld.

**08-1437E      PARCEL NO. 122-121-01 - GRUEN, JAMES J –**  
**HEARING NO. 08-0990**

A Petition for Review of Assessed Valuation received from James J. Gruen, protesting the taxable valuation on land located at 300 Second Creek Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0990 - GRUEN, JAMES J - PARCEL NO. 122-121-01 be upheld.

**08-1438E      PARCEL NO. 122-121-02 - GETCHEL, HELEN TR ETAL -**  
**HEARING NO. 08-1654**

A Petition for Review of Assessed Valuation received from Helen Getchel Tr., ETAL, protesting the taxable valuation on land and improvements located at 304 Second Creek Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, email dated January 22, 2008

Exhibit B, letter dated January 25, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1654 - GETCHEL, HELEN TR ETAL - PARCEL NO. 122-121-02 be upheld.

**08-1439E      PARCEL NO. 122-123-03 - WHITMIRE, NEWMAN J & JUDITH A**  
**HEARING NO. 08-0907**

A Petition for Review of Assessed Valuation received from Newman J. & Judith A. Whitmire, protesting the taxable valuation on land located at 570 Sugarpine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0907 - WHITMIRE, NEWMAN J & JUDITH A - PARCEL NO. 122-123-03 be upheld.

**08-1440E      PARCEL NO. 122-124-12 - MOORE, RICHARD H & VIRGINIA M TR - HEARING NO. 08-0678**

A Petition for Review of Assessed Valuation received from Richard H. & Virginia M. Moore Tr., protesting the taxable valuation on land located at 597 Sugarpine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0678 - MOORE, RICHARD H & VIRGINIA M TR - PARCEL NO. 122-124-12 be upheld.

**08-1441E      PARCEL NO. 122-124-18 - USINGER, JANET ETAL - HEARING NO. 08-1380**

A Petition for Review of Assessed Valuation received from Janet Usinger ETAL, protesting the taxable valuation on land located at 582 Jackpine Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated January 10, 2008

Exhibit B, Petitioner form letter dated February 8, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1380 - USINGER, JANET ETAL - PARCEL NO. 122-124-18 be upheld.

**08-1442E      PARCEL NO. 122-124-20 - HACKBART, RAMONA K & TRACY J - HEARING NO. 08-1391**

A Petition for Review of Assessed Valuation received from Ramona K. & Tracy J. Hackbart, protesting the taxable valuation on land and improvements located at 876 Jackpine Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, letter dated February 25, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1391 - HACKBART, RAMONA K & TRACY J - PARCEL NO. 122-124-20 be upheld.

**08-1443E      PARCEL NO. 122-125-04 - FISHER, JAMES R & DIANE R TR -**  
**HEARING NO. 08-0669**

A Petition for Review of Assessed Valuation received from James R. & Diane R. Fisher Tr., protesting the taxable valuation on land located at 575 Jackpine Lane, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information

Exhibit B, Petitioner form letter dated February 4, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0669 - FISHER, JAMES R & DIANE R TR - PARCEL NO. 122-125-04 be upheld.

**08-1444E      PARCEL NO. 122-125-07 - TOBIAS, EDWARD A & PAMELA J -**  
**HEARING NO. 08-0521**

A Petition for Review of Assessed Valuation received from Edward A. & Pamela J. Tobias, protesting the taxable valuation on land located at 313 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

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0521 - TOBIAS, EDWARD A & PAMELA J - PARCEL NO. 122-125-07 be upheld.

**08-1445E      PARCEL NO. 122-125-08 - STEINBERG, ALVIN A TR ETAL - HEARING NO. 08-0354**

A Petition for Review of Assessed Valuation received from Alvin A. Steinberg Tr., ETAL, protesting the taxable valuation on land located at 309 Second Creek 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 January 30, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0354 - STEINBERG, ALVIN A TR ETAL - PARCEL NO. 122-125-08 be upheld.

**08-1446E      PARCEL NO. 122-125-12 - TODD, MARJORI & DUNCAN S ETAL  
TR - HEARING NO. 08-1443**

A Petition for Review of Assessed Valuation received from Marjori & Duncan S. Todd ETAL, Tr., protesting the taxable valuation on land located at 570 Silvertip 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 17, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1443 - TODD, MARJORI & DUNCAN S ETAL TR - PARCEL NO. 122-125-12 be upheld.

**08-1447E      PARCEL NO. 122-126-02 - VAN DELINDER, HARRY R & NANCY  
J TR - HEARING NO. 08-1370**

A Petition for Review of Assessed Valuation received from Harry R. & Nancy J. Van Delinder Tr., protesting the taxable valuation on land located at 563 Silvertip Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1370 - VAN DELINDER, HARRY R & NANCY J TR - PARCEL NO. 122-126-02 be upheld.

**08-1448E      PARCEL NO. 122-126-15 - MILLER, SARAH E TR –  
HEARING NO. 08-1247**

A Petition for Review of Assessed Valuation received from Sarah E. Miller Tr., protesting the taxable valuation on land located at 568 Ponderosa Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, evidence packet, 20 pages

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1247 - MILLER, SARAH E TR - PARCEL NO. 122-126-15 be upheld.

**08-1449E      PARCEL NO. 122-126-16 - HOLMES, STEVE W & PEGGY M - HEARING NO. 08-0533**

A Petition for Review of Assessed Valuation received from Steve W. & Peggy M. Holmes, protesting the taxable valuation on land located at 566 Ponderosa Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0533 - HOLMES, STEVE W & PEGGY M - PARCEL NO. 122-126-16 be upheld.

**08-1450E      PARCEL NO. 122-126-23 - KEENLY, RICHARD R TR ETAL - HEARING NO. 08-0101**

A Petition for Review of Assessed Valuation received from Richard R. Keenly Tr., ETAL, protesting the taxable valuation on land located at 565 Silvertip Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated December 11, 2007

Exhibit B, Petitioner form letter dated February 5, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0101 - KEENLY, RICHARD R TR ETAL - PARCEL NO. 122-126-23 be upheld.

**08-1451E      PARCEL NO. 122-127-02 - KINDSTROM, JANET L TR - HEARING NO. 08-1456**

A Petition for Review of Assessed Valuation received from Janet L. Kindstrom TR., protesting the taxable valuation on land located at 553 Pinion Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1456 - KINDSTROM, JANET L TR - PARCEL NO. 122-127-02 be upheld.

**08-1452E     PARCEL NO. 122-127-08 - COLLINS, ASA W III & PATRICIA J N TR - HEARING NO. 08-1069**

A Petition for Review of Assessed Valuation received from Asa W. III & Patricia J. N. Collins Tr., protesting the taxable valuation on land located at 571 Ponderosa Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 19

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1069 - COLLINS, ASA W III & PATRICIA J N TR - PARCEL NO. 122-127-08 be upheld.

**08-1453E     PARCEL NO. 122-127-09 - WILLIAMS, MICHAEL B & DEBRA - HEARING NO. 08-0622**

A Petition for Review of Assessed Valuation received from Michael B. & Debra Williams, protesting the taxable valuation on land located at 575 Ponderosa Ave., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value,, 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 for HEARING NO. 08-0622 - WILLIAMS, MICHAEL B & DEBRA - PARCEL NO. 122-127-09 be upheld.

**08-1454E      PARCEL NO. 122-131-03 - VAN DELINDER, BRADLEY P TR  
ETAL - HEARING NO. 08-1369**

A Petition for Review of Assessed Valuation received from Bradley P. Van Delinder Tr., ETAL, protesting the taxable valuation on land located at 571 Knotty Pine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's response to Non-equalization of similarly situated properties

**Exhibit II**, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1369 - VAN DELINDER, BRADLEY P TR ETAL - PARCEL NO. 122-131-03 be upheld.

**08-1455E      PARCEL NO. 122-132-05 - SNAY, FRANCIS E & SHARON T TR - HEARING NO. 08-1050**

A Petition for Review of Assessed Valuation received from Francis E. & Sharon T. Snay Tr., protesting the taxable valuation on land located at 565 Dale 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 January 30, 2008

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1050 - SNAY, FRANCIS E & SHARON T TR - PARCEL NO. 122-132-05 be upheld.

**08-1456E      PARCEL NO. 122-132-06 - DEVENISH, CLIVE & VERONICA TR - HEARING NO. 08-1053**

A Petition for Review of Assessed Valuation received from Clive & Veronica Devenish Tr., protesting the taxable valuation on land located at 563 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, letter and photos, 12 pages

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 19

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1053 - DEVENISH, CLIVE & VERONICA TR - PARCEL NO. 122-132-06 be upheld.

**08-1457E      PARCEL NO. 122-132-07 - THE EMERALD GROUP LLC - HEARING NO. 08-0239**

A Petition for Review of Assessed Valuation received from The Emerald Group LLC, protesting the taxable valuation on land located at 561 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated February 8, 2008

Exhibit B, Petitioner form letter dated February 8, 2008 and additional information, 22 pages

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the

taxable value of the land and improvements for HEARING NO. 08-0239 - THE EMERALD GROUP LLC - PARCEL NO. 122-132-07 be upheld.

**08-1458E      PARCEL NO. 122-132-13 - MURNANE, FRANK E & VIRGINIA L - HEARING NO. 08-1485**

A Petition for Review of Assessed Valuation received from Frank E. & Virginia L. Murnane, protesting the taxable valuation on land located at 547 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 19

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1485 - MURNANE, FRANK E & VIRGINIA L - PARCEL NO. 122-132-13 be upheld.

**08-1459E      PARCEL NO. 122-132-14 - MILLER, RAYMOND V & BARBARA A TR - HEARING NO. 08-0149**

A Petition for Review of Assessed Valuation received from Raymond V. & Barbara A. Miller Tr., protesting the taxable valuation on land located at 541 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0149 - MILLER, RAYMOND V & BARBARA A TR - PARCEL NO. 122-132-14 be upheld.

**08-1460E      PARCEL NO. 122-132-16 - GUTTMAN, PAUL H JR TR ETAL - HEARING NO. 08-1286**

A Petition for Review of Assessed Valuation received from Paul H. Guttman Jr. Tr., ETAL, protesting the taxable valuation on land located at 535 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's response to Non-equalization of similarly situated properties

**Exhibit II**, appraisal record

**Exhibit III**, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 18

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1286 - GUTTMAN, PAUL H JR TR ETAL - PARCEL NO. 122-132-16 be upheld.

**08-1461E      PARCEL NO. 122-132-17 - AMUNDSEN, HOWARD M ETAL - HEARING NO. 08-1200**

A Petition for Review of Assessed Valuation received from Howard M. Amundsen ETAL, protesting the taxable valuation on land located at 529 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated January 12, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1200 - AMUNDSEN, HOWARD M ETAL - PARCEL NO. 122-132-17 be upheld.

**08-1462E      PARCEL NO. 122-132-18 - NEWELL, BARBARA M TR - HEARING NO. 08-1536**

A Petition for Review of Assessed Valuation received from Barbara M. Newell Tr., protesting the taxable valuation on land located at 525 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1536 - NEWELL, BARBARA M TR - PARCEL NO. 122-132-18 be upheld.

**08-1463E      PARCEL NO. 122-132-19 - HOWARD, JOHN J –  
HEARING NO. 08-1029**

A Petition for Review of Assessed Valuation received from John J. Howard, protesting the taxable valuation on land located at 519 Dale 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 1, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1029 - HOWARD, JOHN J - PARCEL NO. 122-132-19 be upheld.

**08-1464E      PARCEL NO. 122-133-04 - RANDOLPH-WALL, RONALD D -**  
**HEARING NO. 08-0695**

A Petition for Review of Assessed Valuation received from Ronald D. Randolph-Wall, protesting the taxable valuation on land located at 564 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's response to Non-equalization of similarly situated properties

**Exhibit II**, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0695 - RANDOLPH-WALL, RONALD D - PARCEL NO. 122-133-04 be upheld.

**08-1465E      PARCEL NO. 122-133-07 - GRUENINGER, WALTER E & JANE**  
**TR - HEARING NO. 08-0701**

A Petition for Review of Assessed Valuation received from Walter E. & Jane Grueninger Tr., protesting the taxable valuation on land located at 554 Dale Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's response to Non-equalization of similarly situated properties

**Exhibit II**, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0701 - GRUENINGER, WALTER E & JANE TR - PARCEL NO. 122-133-07 be upheld.

**08-1466E     PARCEL NO. 122-141-06 - RITTENHOUSE, JAMES P TR ETAL - HEARING NO. 08-1021**

A Petition for Review of Assessed Valuation received from James P. Rittenhouse Tr., ETAL, protesting the taxable valuation on land located at 601 Second Creek Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Assessor**

**Exhibit I**, 2008 Assessor's response to Non-equalization of similarly situated properties

**Exhibit II**, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-1021 - RITTENHOUSE, JAMES P TR ETAL - PARCEL NO. 122-141-06 be upheld.

**08-1467E     PARCEL NO. 122-142-20 - STEINBERG, ALVIN A TR – HEARING NO. 08-0353**

A Petition for Review of Assessed Valuation received from Alvin A. Steinberg Tr., protesting the taxable valuation on land located at 576 Sugarpine Drive, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, request for information dated December 22, 2007

Exhibit B, Petitioner form letter dated January 30, 2008

**Assessor**

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

Exhibit II, appraisal record

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

Howard Stockton, Appraiser III, 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 Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0353 - STEINBERG, ALVIN A TR - PARCEL NO. 122-142-20 be upheld.

**08-1468E      PARCEL NO. 122-128-07 - VILLAGE SPRINGS LLC –**  
**HEARING NO. 08-0894**

A Petition for Review of Assessed Valuation received from Village Springs LLC, protesting the taxable valuation on land and improvements located at 560 Lakeshore Blvd., Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, fax dated February 12, 2008, 4 pages

**Assessor**

Exhibit I, appraisal record

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 19

Rigo Lopez, Senior Appraiser, duly sworn, oriented the Board as to the location of the subject property. He said due to the fact this was the site of an old service station, there was fuel plume contamination. Appraiser Lopez explained NRS 361.227, and NAC 361.123 through 361.123(6) guided the Assessor's Office through the valuation of contaminated properties. He said this property was reviewed yearly and clean up was

progressing, but due to the fluctuation of the water level, the clean-up occurred in stages. He said some of the buildings had been removed, and recommended the improvement value be reduced.

Member Covert asked if the remediation was due to underground leaking tanks. Appraiser Lopez replied that was correct.

Member Green asked if this was an operating service station when the property was purchased in 2006. Appraiser Lopez said it was not operating in 2006.

Member Krolick explained there had been a loan on the property, but the bank that held the loan walked away to distance themselves from the fuel spill.

The Petitioner was not present.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, on motion by Member Woodland, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that Assessor's recommendation to adjust the improvements to \$47,565 for a total taxable value of \$368,065 for HEARING NO. 08-0894 - VILLAGE SPRINGS LLC - PARCEL NO. 122-128-07 be approved. With the adjustment, it was found that the land and improvements were valued correctly and the total taxable value did not exceed full cash value.

**08-1469E      PARCEL NO. 132-231-08 - HENRICKSEN, SUSAN & RAYMOND - HEARING NO. 08-0004**

A Petition for Review of Assessed Valuation received from Susan & Raymond Henricksen, protesting the taxable valuation on land located at 937 Tahoe Blvd., 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 response to Non-equalization of similarly situated properties

Exhibit II, appraisal record

Exhibit III, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal record, pages 1 through 22

Rigo Lopez, Senior Appraiser, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He submitted Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

The Petitioners were not present.

Appraiser Lopez reviewed sales of comparable properties substantiating that the Assessor's total taxable value does not exceed full cash value. He indicated he attempted to speak with the owners for specifics and an income analysis, but was unable to make contact.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0004 - HENRICKSEN, SUSAN & RAYMOND - PARCEL NO. 132-231-08 be upheld.

**08-1470E      PARCEL NO. 132-231-08 - HENRICKSEN, SUSAN & RAYMOND - HEARING NO. 08-0004F07**

A Petition for Review of Assessed Valuation received from Susan & Raymond Henricksen, protesting the taxable valuation on land located at 937 Tahoe Blvd., Washoe County, Nevada, was set for consideration at this time.

Based on NRS 361.340.11, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for 2007/08 for HEARING NO. 08-0004F07 - HENRICKSEN, SUSAN & RAYMOND - PARCEL NO. 132-231-08.

**08-1471E      PARCEL NO. 125-252-08 - KRAFT, JOHN W & KAREN B TR - HEARING NO. 08-0995**

A Petition for Review of Assessed Valuation received from John W. & Karen B. Kraft Tr., protesting the taxable valuation on land located at 700 Harper 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 31, 2008 and additional information

**Assessor**

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

Exhibit II, appraisal record

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

Rigo Lopez, Senior Appraiser, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. He submitted Exhibit I, 2008 Assessor's response to Non-equalization of similarly situated properties.

The Petitioners were not present.

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

Member Green questioned the 10 percent adjustment for size. Appraiser Lopez clarified it was a minus 10 percent for view.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and the finding that the land and improvements were valued correctly and the total taxable value did not exceed full cash value, 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 for HEARING NO. 08-0995 - KRAFT, JOHN W & KAREN B TR - PARCEL NO. 125-252-08 be upheld.

**08-1472E      PARCEL NO. 125-131-25 - MERDINGER, CHARLES AND MARY M. – HEARING NO. 08-1683**

A Petition for Review of Assessed Valuation received from Charles Merdinger protesting the taxable valuation on land and improvements located at 726 Tyner Way, Washoe County, Nevada, were received February 11, 2008.

Based on NRS 361.340(11) untimely filing of an appeal, on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, this Board does not have jurisdiction to hear the appeal for HEARING NO. 08-1683 - MERDINGER, MARY M. - PARCEL NO. 125-131-25.

**BOARD MEMBER COMMENTS**

There were no Board member comments.

**PUBLIC COMMENT**

Amy Harvey, County Clerk, read a statement, which was placed on file with the Clerk, concerning hearing notices in regard to late filing appeals.

Rigo Lopez indicated the next day's hearings on February 28th would be a full day.

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**3:53 p.m.** On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board adjourned.

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**BENJAMIN GREEN**, Vice Chairman  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Jan Frazzetta, Deputy Clerk  
Stacy Gonzales, Deputy Clerk*