

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

FRIDAY

9:00 A.M

FEBRUARY 1, 2008

PRESENT:

Patricia McAlinden, Chairperson

Benjamin Green, Vice Chairman

James Covert, Member

John Krolick, Member*

Linda Woodland, Member*

Amy Harvey, County Clerk

Nancy Parent, Chief Deputy Clerk

Herb Kaplan, Deputy District Attorney

The Board convened 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:

08-12E SWEARING IN OF THE ASSESSOR'S STAFF

Amy Harvey, County Clerk, swore in the members of the Assessor's staff who were present.

08-13E CONSOLIDATION OF HEARINGS

Chairperson McAlinden noted the following hearings scheduled for February 1, 2008 were withdrawn by the Petitioner:

ASSESSOR'S PARCEL NO.	PETITIONER	HEARING NO.
140-751-01	Coleman-Toll Ltd PTSP	08-1553A
140-751-02	Coleman-Toll Ltd PTSP	08-1553B
140-751-03	Coleman-Toll Ltd PTSP	08-1553C
140-751-04	Coleman-Toll Ltd PTSP	08-1553D
140-751-05	Coleman-Toll Ltd PTSP	08-1553E
140-751-06	Coleman-Toll Ltd PTSP	08-1553F
140-751-07	Coleman-Toll Ltd PTSP	08-1553G
140-751-08	Coleman-Toll Ltd PTSP	08-1553H
140-751-09	Coleman-Toll Ltd PTSP	08-1553I
140-751-10	Coleman-Toll Ltd PTSP	08-1553J
140-751-11	Coleman-Toll Ltd PTSP	08-1553K
140-752-01	Coleman-Toll Ltd PTSP	08-1553L
140-752-04	Coleman-Toll Ltd PTSP	08-1553N
140-752-06	Coleman-Toll Ltd PTSP	08-1553O
140-752-11	Coleman-Toll Ltd PTSP	08-1553P

ASSESSOR'S PARCEL NO.	PETITIONER	HEARING NO.
140-752-12	Coleman-Toll Ltd PTSP	08-1553Q
140-752-13	Coleman-Toll Ltd PTSP	08-1553R
140-752-15	Coleman-Toll Ltd PTSP	08-1553S
140-753-01	Coleman-Toll Ltd PTSP	08-1553T
140-753-02	Coleman-Toll Ltd PTSP	08-1553U
140-753-03	Coleman-Toll Ltd PTSP	08-1553V
140-753-04	Coleman-Toll Ltd PTSP	08-1553W
140-753-05	Coleman-Toll Ltd PTSP	08-1553Y
140-753-06	Coleman-Toll Ltd PTSP	08-1553Z
140-753-07	Coleman-Toll Ltd PTSP	08-1553AA
140-871-18	DR Horton, Inc.	08-1607B
510-551-08	Preserve At Galleria LLC	08-1556N

08-14-E PARCEL NO. 025-561-14 – DDR MDT MV RENO LLC –HEARING NO. 08-1631

A Petition for Review of Assessed Valuation received from DDR MDT MV Reno LLC, protesting the taxable valuation on land and improvements located at 6895 Sierra Center Parkway, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter explaining late filing

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's objection to hearing

Theresa Wilkins, Chief Appraiser, duly sworn, stated a fax from the Petitioner's representative was received on January 16, 2008, which was after the filing deadline. She stated the Assessor objected to the Board taking jurisdiction on this property because the petition was untimely filed.

Petitioner's representative, Jason Morris, Ernst & Young LLP, was sworn.

Mr. Morris stated Exhibit A showed a fax submitting the petition was sent on January 15, 2008 at 1:15 p.m. Eastern time, but the fax failed. He asked the Board to consider that a good faith effort was made to file the appeal on time.

Ms. Wilkins said a signed original was postmarked January 16, 2008 and copies indicated the fax did fail at 4:15 p.m. local time on January 15, 2008; however, the Assessor felt it was filed untimely.

Member Covert asked if this was a valid reason for filing a late petition that the Board could consider. Herb Kaplan, Deputy District Attorney, stated the January 15 deadline was a set-in-stone deadline. He said if the Board was to consider any and every excuse as to why a petition was not filed on time pursuant to statute, the Board would be going around what the Legislature set. He stated the deadline was January 15th and it was a jurisdictional issue.

Chairperson McAlinden said Nevada Revised Statute (NRS) 360.340(11) referred to the January 15th deadline and there were several other references to that deadline in NRS.

Member Covert said he always had someone verify that any fax he sent went through. He indicated he was not personally inclined to accept that excuse. Member Green agreed.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Green, which motion duly carried 3-0 with Members Woodland and Krolick temporarily absent, it was ordered that for HEARING NO. 08-1631 – DDR MDT MV RENO LLC – PARCEL NO. 025-561-14 the late filing not be heard for this fiscal year.

08-15E PARCEL NO. 122-124-17– PUSSELL, RONALD & JEAN L –
HEARING NO. 08-1643

A Petition for Review of Assessed Valuation received from Ronald & Jean L. Pussell, protesting the taxable valuation on land located at 584 Jackpine Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay Form, pages 1-2

Assessor

Exhibit I, envelope showing postmark of January 16, 2008

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Assessor's objection to hearing

Chairperson McAlinden indicated she saw no reason in the Petitioner's exhibit for the late filing nor was the Petitioner present.

Josh Wilson, Assessor, duly sworn, indicated the documentation would be relevant if the Board took jurisdiction of this case. He saw no reason in the letter why the petition was untimely filed, and the documentation should not be entered into the record until the Board deemed it an appropriate appeal.

***9:13 a.m.** Member Woodland arrived.

Member Green asked why the Petitioner was given a hearing date if the petition was received after the deadline. Chairperson McAlinden responded the Board had to rule whether it had jurisdiction on this or any appeal received after January 15, 2008.

Terrance Shea, Deputy District Attorney, stated he was lodging an objection to the letter received (Exhibit A), and a continuing objection, because the Board was required to accept testimony under oath. He stated the letter was an attempt to introduce hearsay testimony that was not under oath. He objected to the letter going into the record for any of the cases the Board would hear during the month of February unless the appellant was present and was sworn. He asked that the Board reject the letter and keep it out of the record that might go to the State Board because the letter was printed out and signed by the Petitioner. He stated it was not information that was drafted by the Petitioner, which made it worse than hearsay because someone created this testimony for someone else to sign.

Chairperson McAlinden indicated there were two issues that could be combined into one motion. She said one issue was the petition was postmarked January 16th and the Board's ability to hear the petition due to late filing. She said the second issue was based on information being presented that was not obtained through the testimony of someone that was sworn in.

Member Covert agreed the letter was inadmissible and it contained no reason why the Petitioner filed late. He stated he would move the letter be stricken and the petition denied on the evidence received or lack thereof.

***9:19 a.m.** Member Krolick arrived.

Member Green stated he would not address the letter in a motion. He felt Mr. Shea's testimony was probably hearsay because the Board did not know Mr. Pussell's total involvement in the letter.

On motion by Member Green, seconded by Member Covert, which motion duly carried 3-2 with Member Krolick abstaining and Member Woodland unable to vote, it was ordered that a hearing be denied for HEARING NO. 08-1643 – PUSSELL, RONALD & JEAN L – PARCEL NO. 122-124-17 because the petition was received late.

Amy Harvey, County Clerk, explained Member Woodland could not vote until she was sworn in. Ms. Harvey swore in Member Woodland.

DISCUSSION – AGENDA ITEM 6 - CONSOLIDATION OF HEARINGS FOR THE REMAINDER OF ITEM 6 (ITEM NOS. 08-16E – 08-23E)

Chairperson McAlinden asked if the Assessor's Office knew of any reason why the remaining Petitioners were not present. Theresa Wilkins, Senior Appraiser, indicated the only communication she received from any of the Petitioners was what the Board had.

Chairperson McAlinden said Agenda Item 6 dealt with petitions that were filed after January 15, 2008. Member Covert stated he would support consolidation since they were all had very similar circumstances.

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that the following Hearing Nos. 08-1638, 08-1634, 08-1644, 08-1635, 08-1632, 08-1636, 08-1639, and 08-1640 be consolidated.

08-16E PARCEL NO. 122-127-03 – HUTZKY, PAUL E & JANICE A – HEARING NO. 08-1638

A Petition for Review of Assessed Valuation received from Paul E. & Janice A. Hutzky, protesting the taxable valuation on land and improvements located at 555 Pinion Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, letter explaining why petition was late, pages 1-4

Assessor

Exhibit I, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1638 – HUTZKY, PAUL E & JANICE A – PARCEL NO. 122-127-03 due to the Petitioners not being present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-17E PARCEL NO. 122-201-19 – BARATTA, JOSEPH E & SANDY E TR – HEARING NO. 08-1634

A Petition for Review of Assessed Valuation received from Joseph E. & Sandy E. Baratta Tr., protesting the taxable valuation on land located at 756 Lakeshore Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1634 – BARATTA, JOSEPH E & SANDY E TR – PARCEL NO. 122-201-19 due to the Petitioners not being present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-18E PARCEL NO. 125-371-04– VON HUSEN, KATHERINE L TR – HEARING NO. 08-1644

A Petition for Review of Assessed Valuation received from Katherine L. Von Husen Tr., protesting the taxable valuation on land located at 922 Jennifer, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for Information Form, page 1

Assessor

Exhibit I, envelope showing postmark of January 16, 2008

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1644 – VON HUSEN, KATHERINE L TR – PARCEL NO. 125-371-04 due to the Petitioners not being present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-19E PARCEL NO. 126-251-16– COPLIN, WILLIAM & DESPENE E – HEARING NO. 08-1635

A Petition for Review of Assessed Valuation received from, William & Despene E. Coplin, protesting the taxable valuation on land located at 687 Christina Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1635 – COPLIN, WILLIAM & DESPENE E – PARCEL NO. 126-251-16 due to the Petitioners not being present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-20E PARCEL NO. 126-430-40– DEBRA, DANIEL B & ESTHER C – HEARING NO. 08-1632

A Petition for Review of Assessed Valuation received from Daniel B. & Esther Debra, protesting the taxable valuation on land located at 1304 Tirol Drive, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, envelope showing postmark of January 16, 2008

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1632 – DEBRA, DANIEL B & ESTHER C – PARCEL NO. 126-430-40 due to the Petitioners not being present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-21E PARCEL NO. 127-077-14– MASACARICH, JOHN P – HEARING NO. 08-1636

A Petition for Review of Assessed Valuation received from John P. Masacarich, protesting the taxable valuation on land located at 939 Incline Way #216, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, envelope showing postmark of January 16, 2008

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1636 – MASACARICH, JOHN P – PARCEL NO. 127-077-14 due to the Petitioners not being

present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-22E PARCEL NO. 132-310-01 – WITEK, KAREN L TR –HEARING NO. 08-1639

A Petition for Review of Assessed Valuation received from Karen L. Witek Tr., protesting the taxable valuation on land and improvements located at 210 Lark Ct., Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's letter explaining the late filing

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1639 – WITEK, KAREN L TR – PARCEL NO. 132-310-01 due to the Petitioners not being present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-23E PARCEL NO. 132-310-03 – MCNULTY, JOAN B TR –HEARING NO. 08-1640

A Petition for Review of Assessed Valuation received from Joan B. McNulty Tr., protesting the taxable valuation on land and improvements located at 210 Lark Ct #C, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, fax explaining the late filing

Exhibit B, fax dated 1/28/2008

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1640 – MCNULTY, JOAN B TR – PARCEL NO. 132-310-03 due to the Petitioners not being

present to offer sworn testimony and no evidence was submitted to support the late filing of the petition.

08-24E ROLL CHANGE REQUEST (RCR) 282F05 – KOPEC, KENNETH & MARGARET – PARCEL NO. 234-091-22

Amy Harvey, County Clerk, stated because the Roll Change Request (RCR) to correct clerical or factual errors was an increase, a date and time had to be set for consideration regarding action on RCR 282F05 and direction given to the County Clerk to notify the affected property owner.

Ms. Harvey indicated to comply with the Board's wishes to provide the property owner with 10 days notice, no date prior to February 14th could be set. She noted it could also be set for February 28th or 29th.

Chairperson McAlinden directed that the hearing be set for February 14, 2008 at 9:00 a.m.

DISCUSSION – AGENDA ITEM 7 - CONSOLIDATION OF HEARINGS (ITEM NOS. 08-25E – 08-28E)

In response to Chairperson McAlinden, Amy Harvey, County Clerk indicated no Petitioners had signed in for Agenda Item 7, Parcels Not Owned By Petitioner.

Theresa Wilkins, Senior Appraiser, indicated there was a written objection by the Assessor's Office to the hearings because they were not owned by the individual that filed the appeal. She said it was up to the Board whether or not to take jurisdiction.

Member Krolick asked if these could have been recent sales. Ms. Wilkins said, for APN 125-244-04, the Petitioner had not owned the property since 2005.

Member Krolick asked if there were any comments to explain why the Petitioner was appealing when the Petitioner's ownership did not affect this tax year. Ms. Wilkins said no additional information, besides the form, was received from the taxpayer.

Chairperson McAlinden asked if the Board wanted to consider the petitions as a group. In response to Member Krolick, Josh Wilson, Assessor, replied they had similar circumstances. He stated statute states an owner can file a petition on their property. He said these individuals do not own the property and do not have jurisdiction to file an appeal without the written authorization of the property owner. He confirmed no such authorizations were received.

On motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that Hearing Nos. 08-0796, 08-1468, 08-0023, and 08-1557S be combined.

08-25E **PARCEL NO. 125-244-04 – CARTER, CARMELA –HEARING NO. 08-0796**

A Petition for Review of Assessed Valuation received from Carmela Carter, protesting the taxable valuation on land located at 862 Jeffrey Street, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's objection to hearing, pages 1-2

On motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-0796 – CARTER, CARMELA – PARCEL NO. 125-244-04 due to the petition filed being a non-owner petition.

08-26E **PARCEL NO. 130-212-18 – BRIAN HOFF –HEARING NO. 08-1468**

A Petition for Review of Assessed Valuation received from Brian Hoff, protesting the taxable valuation on land located at 178 Tramway Rd, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Detailed Property Information

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Assessor's objection to hearing, pages 1-2

On motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1468 – BRIAN HOFF – PARCEL NO. 130-212-18 due to the petition filed being a non-owner petition.

08-27E **PARCEL NO. 132-030-25 – BUSINESS ADVISORS INC TR ETAL – HEARING NO. 08-0023**

A Petition for Review of Assessed Valuation received from Business Advisors Inc. Tr. etal, protesting the taxable valuation on land located at 801 Northwood Blvd, Unit #25, Incline Village, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, AssessorPro Card, ownership information, pages 1-4

Exhibit II, Appraisal Record Card, pages 1-2

Exhibit III, Assessor's objection to hearing, pages 1-2

On motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-0023 – BUSINESS ADVISORS INC TR ETAL – PARCEL NO. 132-030-25 due to the petition filed being a non-owner petition.

08-28E PARCEL NO. 516-411-23– VINEYARD INVESTORS LLC – HEARING NO. 08-1557S

A Petition for Review of Assessed Valuation received from Vineyard Investors LLC, protesting the taxable valuation on land located at Vineyards Village 3 LT 152, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Representative Authorization, pages 1-7

Assessor

Exhibit I, Assessor's objection to hearing

On motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that a hearing be denied for HEARING NO. 08-1557S – VINEYARD INVESTORS LLC – PARCEL NO. 516-411-23 due to the petition filed being a non-owner petition.

DISCUSSION – AGENDA ITEM 8 - CONSOLIDATION OF HEARINGS (ITEM NOS. 08-29E – 08-31E)

In response to Chairperson McAlinden, Amy Harvey, County Clerk, confirmed no Petitioners were present.

Theresa Wilkins, Senior Appraiser, indicated Hearing Nos. 08-0776X, 08-758X, and 08-447X could be consolidated. She explained the Petitioners filed petitions individually on various dates prior to the January 15th deadline and their attorney then filed another petition on January 15th with the attorney withdrawing the original petitions. She felt these petitions should be rescheduled to the dates when similar properties were scheduled to be heard.

In response to Member Covert, Ms. Wilkins said the proper authorizations were received.

On motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that Hearing Nos. 08-0776X, 08-0758X, and 08-0447X be consolidated.

Ms. Wilkins suggested Hearing No. 08-0776X be scheduled for February 25th, Hearing No. 08-0758X be scheduled for February 22nd, and Hearing No. 08-0447X be scheduled for February 22nd.

08-29E PARCEL NO. 125-413-04 – WILSON, DONALD – HEARING NO. 08-0776X

A Petition for Review of Assessed Valuation received from Donald Wilson, protesting the taxable valuation on land and improvements located at 960 Apollo Way, Incline Village, Washoe County, Nevada, was set for consideration at this time.

On motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that Hearing No. 08-0776X be scheduled for February 25th.

08-30E PARCEL NO. 126-262-06– BENDER, ROBERT – HEARING NO. 08-0758X

A Petition for Review of Assessed Valuation received from Robert Bender, protesting the taxable valuation on land and improvements located at 733 Champagne Rd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

On motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that Hearing No. 08-0758X be scheduled for February 22nd.

08-31E PARCEL NO. 131-211-24 – GANG, LEONARD – HEARING NO. 08-0447X

A Petition for Review of Assessed Valuation received from Leonard Gang, protesting the taxable valuation on land and improvements located at 635 Fairview Blvd., Incline Village, Washoe County, Nevada, was set for consideration at this time.

On motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that Hearing No. 08-0447X be scheduled for February 22nd.

08-32E **PARCEL NO. 130-162-08– KYRIAKIS, TOM ETAL – HEARING NO. 08-0072X**

A Petition for Review of Assessed Valuation received from Tom Kyriakis etal, protesting the taxable valuation on land and improvements located at 232 Pelton Lane, Incline Village, Washoe County, Nevada, was set for consideration at this time.

Theresa Wilkins, Senior Appraiser, indicated this was a duplicate petition. She said this owner and another owner signed the non-duplicate petition. She asked that the two petitions be consolidated and heard on February 20, 2008 or, the Board not take jurisdiction over one of the petitions. Member Krolick felt the petition with both names should prevail. Ms. Wilkins said that was the second petition filed and was the duplicate, which was on this agenda. She confirmed the owner was notified of this hearing date.

On motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that Hearing Nos. 08-0072X and 08-0072 be combined and heard on February 20, 2008.

8-33E **PARCEL NO. 522-283-04– VOELZ, G DOUGLAS & CAROL A – HEARING NO. 08-1534**

A Petition for Review of Assessed Valuation received from G. Douglas & Carol A. Voelz, protesting the taxable valuation on land located at 7297 Silver King Drive, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, buyer’s final closing statement, Stewart Title of Nevada

Assessor

Exhibit I, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subject’s appraisal records, pages 1-13

Exhibit II, Appraisal Record Card, pages 1-2

Petitioner, Doug Voelz, was sworn.

Mike Churchfield, Appraiser I, duly sworn, oriented the Board as to the location of the subject property.

Mr. Voelz stated his appeal was based on the evidence supplied. He said the house was purchased in November of last year for \$725,000, which was less than the appraised value for tax purposes. He said his appeal was based on what price a willing buyer would pay and a willing seller would sell for, which was the actual price rather than the appraised value.

Mr. Churchfield stated based on the sale of the house at \$725,000, the Assessor's Office recommended reducing the taxable value to \$725,000 and the assessed value to \$253,749. In response to Member Covert, Mr. Churchfield stated the land and improvement values would remain the same, but \$37,935 in economic obsolescence would be taken off the improvements.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's appraisal be reduced by \$37,935 for obsolescence for a total taxable value of \$725,000 for HEARING NO. 08-1534 – VOELZ, G DOUGLAS & CAROL A – PARCEL NO. 522-283-04. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-34E PARCEL NO. 526-362-16 – PRZYBYLA, PAUL & REBECCA –
HEARING NOS. 08-0002 AND 08-0002R07

A Petition for Review of Assessed Valuation received from Paul & Rebecca Przybyla, protesting the taxable valuation on land located at 6481 Sandy Rock Road, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Hearing 08-0002 - request for tax assessment relief, pages 1-8
Exhibit B, Hearing 08-0002 - buyers final closing statement, TICOR Title of Nevada, Inc., pages 1-2
Exhibit A, Hearing 08-0002R07 - buyers final closing statement, TICOR Title of Nevada, Inc., pages 1-2

Assessor

Exhibit I, Hearing 08-0002 - Appraisal Record Card, pages 1-2
Exhibit II, Hearing 08-0002 - Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal records, pages 1-8
Exhibit I, Hearing 08-0002R07 - Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal records, pages 1-14

Petitioner, Paul Przybyla, was sworn.

Mike Churchfield, Appraiser I, duly sworn, oriented the Board as to the location of the subject property.

Mr. Przybyla stated he was asking for relief based on the sale price of the home. He said the home was purchased on January 8, 2007 for a recorded purchase price

of \$357,490. He stated the actual purchase price was \$347,490 because \$10,000 went towards closing costs. He indicated DR Horton lowered the base price of the house to \$351,990 in July 2007; the price was lowered to \$341,990 in September 2007, and numerous upgrades were added in November 2007. The price was lowered to \$322,717 in January 2008. He stated values in Sparks were reduced by 7.4 percent from January to December 2007. He said if the \$351,586 value he was requesting for 2007/08 was used and the 7.4 percent, \$26,017, was subtracted, it would make \$325,551 the value for 2008/09. He stated the one listing in the area he was able to find did not sell at \$319,000.

Mr. Churchfield said based on comparable sales including the sale of the subject, the recommendation was to reduce the 2007/08 Reopen to \$355,000. He stated the recommendation for 2008/09 was to uphold the value based on the evidence packet provided to the Board. He clarified the three sales were not factored into the equation for the 2007/08 reopen because of the cutoff date of June 30, 2007. He stated reducing the value to \$355,000 would put the property under market value for 2007/08.

In response to Chairperson McAlinden, Mr. Churchfield explained some of the evidence the Petitioner submitted pertained to 2008/09 and some to 2007/08, and he did not want the values confused. Chairperson McAlinden opened Hearing No. 08-0002R07 and combined it with Hearing No. 08-0002.

Member Krolick asked if Mr. Churchfield agreed that the market continued to erode in the subdivision where the subject property was located. Mr. Churchfield agreed the market was going down, but he did not know to what degree. He said the new evidence presented that the developer was lowering prices should be taken into account, but it was after the cutoff date for reappraisal. He explained it could get reduced next year.

Member Krolick asked if there would be any consideration regarding the January 2008 flyer from the developer regarding the price cut or added upgrades to maintain the price. Josh Wilson, Assessor, said if there were sales that indicated current taxable value exceeded full cash value, clearly there should be a recommendation on this property to reduce. Based on information the Appraiser ran, he did not find market evidence to suggest the current value exceeded market value. He said if the new evidence showed model matches that sold, clearly he felt a reduction would be warranted.

Member Covert said if information was accepted after the fact on price lowering, would that open Pandora's Box when the market was like this. Mr. Wilson indicated he did not know. He said the Assessor's job was to follow market trends and to establish a fair and reasonable value. He asked Member Covert to explain what he meant by Pandora's Box. Member Covert explained that if after-the-fact sales were used to lower values, the same could be done to raise values in a rapidly rising market. Mr. Wilson stated typically that happened in reverse. He believed there was some statutory authority for the Board to consider sales up through January 1 and, if the Board felt the Assessor's taxable value did exceed full cash value, clearly a reduction would be warranted. He said this area would be reappraised next year due to the migration to an

annual reappraisal of all property in the County. He explained the sales would be looked at to establish next year's value and values would be adjusted accordingly.

Member Covert asked if it was permissible for the Board to ask the Assessor to get together with the Petitioner and then have the hearing rescheduled. Mr. Wilson said he would like to take care of this now. Chairperson McAlinden granted the Assessor a few minutes to look at the new evidence and to speak with the Petitioner.

After the meeting between the Petitioner and the Appraiser, Mr. Wilson stated Mr. Churchfield would be making two separate recommendations with which the Petitioner was in agreement.

Mr. Churchfield said \$50,692 of economic obsolescence would be applied to the improvements reducing the value to \$355,000 for 2007/08 reopened appeal. Based on the new evidence the appellant presented, he stated there would be economic obsolescence applied to the improvements reducing the value to \$328,500 for 2008/09.

In response to Chairperson McAlinden, Mr. Przybyla stated he was in agreement with the recommendations.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Woodland, which motion duly carried, it was ordered that the adjustment agreed to by the Petitioner and the Assessor's Office be accepted for HEARING NOS. 08-0002 AND 08-0002R07 – PRZYBYLA, PAUL & REBECCA – PARCEL NO. 526-362-16.

08-35E PARCEL NO. 527-064-03– KAVIEFF, ROBERT B & TERRIL –
HEARING NO. 08-0418

A Petition for Review of Assessed Valuation received from Robert B. & Terri L. Kavieff, protesting the taxable valuation on land located at 4515 Cobra Drive, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, pages 1-9

Petitioner, Robert Kavieff, was sworn.

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Mr. Kavieff explained he purchased the property at the market's highest point while the market dropped considerably since then as evidenced by the comparables. He felt the \$37,332 increase from the 2006 purchase price was inordinate and was not reasonable in a market that had decreased around 7 percent.

Mr. Johns reviewed the comparables. He stated there was a recommendation to make an adjustment with the land remaining at \$156,400, the improvements remaining at \$323,307 and obsolescence applied to the improvements in the amount of \$34,707 for a total taxable value of \$445,000.

In response to Member Covert, Mr. Kavieff confirmed he was in agreement with the recommendation.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that the adjustment agreed to by the Petitioner and the Assessor's Office be accepted for HEARING NO. 08-0418 – KAVIEFF, ROBERT B & TERRIL – PARCEL NO. 527-064-03.

08-36E PARCEL NO. 527-072-01 – CASTRO, PETER M & BARBARA A – HEARING NO. 08-0940

A Petition for Review of Assessed Valuation received from Peter M. & Barbara A. Castro, protesting the taxable valuation on land located at 3624 Desert Fox Drive, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, sales information, pages 1-7

Exhibit B, sales information from Zillow.com and ReynenandBardis.com, pages 1-4

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal records, pages 1-9

Petitioner, Pete Castro, was sworn.

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Mr. Castro stated Exhibit A showed the value of the house dropped considerably since its purchase in October 2006. He said he received a recommendation from the Assessor's Office to drop the taxable value to \$445,000, and he agreed with that

recommendation. He stated a berm was built behind his house that partially blocked the view of the back yard.

Mr. Johns reviewed the comparable sales provided in Exhibit II. He stated based on the comparables, the Assessor's Office recommended the land remain at \$156,400, the improvements at \$318,953, and obsolescence be applied to the improvements in the amount of \$30,353 for a total taxable value of land and improvements of \$445,000.

In response to Member Covert, Mr. Johns explained the property was a hillside lot, which needed to be benched into the uphill side. He agreed there was a berm, but nearly everything on the uphill side suffered from the berm, which would be the same detriment. He stated if they were on the other side of the street, there would be a view premium because there was no berm and there was a view. He said the \$156,000 was a base lot value and the berm would be taken into account. He confirmed there was nothing unique about the Petitioner's situation.

Mr. Castro explained the berm Mr. Johns was talking about was there when he bought the house. He stated another berm was built to raise the back lots, which was the berm he was talking about and it was not there when he purchased the house.

In response to Member Green, Mr. Castro said \$445,000 was acceptable.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Covert, which motion duly carried, it was ordered that Assessor's appraisal be adjusted for land and improvements to a Total Taxable Value of \$445,000 for HEARING NO. 08-0940 – CASTRO, PETER M & BARBARA A – PARCEL NO. 527-072-01. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**08-37E PARCEL NO. 527-083-01 – MADDEN, NORMAN W & MARTHA A
– HEARING NO. 08-0714**

A Petition for Review of Assessed Valuation received from, Norman W. & Martha A. Madden, protesting the taxable valuation on land located at 4540 Jacmel Drive, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Reynen & Bardis home pricing information and photos, pages 1-7 plus 2 photos

Exhibit B, questions and answers about your assessment, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal records, pages 1-9

Petitioner, Norman Madden, was sworn.

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property.

Mr. Madden said Exhibit A showed the developer reduced prices in a blanket move in April 2007 by a step function of \$20,000 and increased the amenities, which were not in his home. He discussed the photos of the berm, which consisted of two steps. He stated the second step created view lots that further obscured his view, which was put in after he purchased his home.

Mr. Johns discussed the comparable sales and how they compared to the subject property. He said the Assessor's Office recommended the land remain at \$156,400, the improvements remain at \$322,301 and obsolescence be applied to the improvements in the amount of \$33,701 for a total land and improvement value of \$445,000.

Mr. Johns said that even before getting to the berm, there was another building lot wedged in. He indicated the berm might not be a factor because there could be a house there, so he did not see the berm warranted another reduction.

In response to Chairperson McAlinden, Mr. Johns indicated he did not know if houses would be built on the second berm. Mr. Madden indicated the berm was built to put houses there. He said they would be view lots, which would enhance the sales price. Member Covert asked if houses being put on the second berm would impair the Petitioner's view. Mr. Johns said if that happened, it would be considered at that time.

In response to Member Krolick, Mr. Madden indicated he agreed with the recommendation.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Krolick, seconded by Member Covert, which motion duly carried, it was ordered that for HEARING NO. 08-0714 – MADDEN, NORMAN W & MARTHA A – PARCEL NO. 527-083-01 that it be readjusted to the Assessor's new valuation. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-38E **PARCEL NO. 528-181-05 - HUA, NU ETAL – HEARING NO. 08-0001R07**

A Petition for Review of Assessed Valuation received from Nu Hua etal, protesting the taxable valuation on land located at 2420 Westfall Rd., Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subject’s appraisal records, pages 1-9

Petitioner, Nu Hua, was sworn.

Julie Culver, Appraiser I, duly sworn, oriented the Board as to the location of the subject property. She recommended that \$17,250 in obsolescence be applied, which would lower the total taxable value to \$318,948. She said that adjustment would mean the property’s total taxable value would not exceed full cash value. She stated the taxpayer was in agreement with the recommendation.

Based on the evidence presented by the Assessor’s Office and the Petitioner, on motion by Member Covert, seconded by Member Green, which motion duly carried, it was ordered that the recommendation agreed to by the Petitioner and the Assessor’s Office be accepted for HEARING NO. 08-0001R07 – HUA, NU ETAL – PARCEL NO. 528-181-05.

08-39E **PARCEL NO. 527-081-02 – DOSS, DONALD L & DONNA L – HEARING NO. 08-1572F07**

A Petition for Review of Assessed Valuation received from Donald L. & Donna L. Doss, protesting the taxable valuation on land located at 3631 Desert Fox Drive, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, comparable sales information, pages 1-6

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subject’s appraisal records, pages 1-8

Member Krolick stated the individual was present but had to leave. He asked if there was an agreement on the recommendation.

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property and discussed the comparable sales. He stated there was a recommendation; and, after speaking with the appellant, there did appear to be an agreement. He said the recommendation was for the land and improvements to remain the same with obsolescence applied to the improvements in the amount of \$76,880 for a total taxable value of \$445,000.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Krolick, seconded by Member Woodland, which motion duly carried, it was ordered that the recommendation by the Assessor's Office be accepted for HEARING NO. 08-1572F07 – DOSS, DONALD L & DONNA L – PARCEL NO. 527-081-02. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-40E PARCEL NO. 084-431-01 – TRABITZ, EUGENE L & KATHRYN L
– HEARING NO. 08-1149

A Petition for Review of Assessed Valuation received from Eugene L. & Kathryn L. Trabitz, protesting the taxable valuation on land located at 4333 Barback Ct, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, list of recently sold properties for comparables, pages 1-2

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal records, pages 1-11

Ken Johns, Appraiser II, duly sworn, oriented the Board as to the location of the subject property, which was a Sparks Residential property not a North Reno Residential property. He noted the Petitioner was not present, and he discussed the comparable sales. He said the recommendation was to uphold the value but to apply obsolescence to the improvements in the amount of \$40,081 for a total taxable value for land and improvements of \$390,000.

Based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that the recommendation for the reduction by the Assessor's

Office be accepted for HEARING NO. 08-1149 – TRABITZ, EUGENE L & KATHRYN L – PARCEL NO. 084-431-01.

08-41E PARCEL NO. 508-094-12 – SIERRA NEVADA HOLDING CO – HEARING NO. 08-1213

A Petition for Review of Assessed Valuation received from Sierra Nevada Holding Co, protesting the taxable valuation on land located at 5991 Amargosa Drive, Sun Valley, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

Exhibit II, Assessor's Hearing Evidence Packet, including comparable sales, maps and subject's appraisal records, pages 1-10

The Petitioner was not present.

Joe Johnson, Appraiser III, duly sworn, oriented the Board as to the location of the subject property. Mr. Johnson discussed the comparables, which included both mobile home-personal property and land sales since he was not sure what was being protested. He stated the recommendation was to uphold the value because it was well supported.

In response to Member Krolick, Mr. Johnson said the property had a water-sewer hookup, extensive chain-link fencing, and a bit of concrete flatwork. He said the mobile home was considered personal property, which was taxed separately. Member Krolick said the Petitioner was not being assessed on any buildings on the site, and he felt it was valued correctly.

Member Covert felt the Petitioner did not make any recommendations on his petition. Mr. Johnson said that was correct. He did not know what the zero for the buildings indicated, but he believed the Petitioner was saying there was nothing there. He said the Petitioner had hookups because he lived there at times.

Mr. Green said the Assessor's packet showed buildings. Mr. Johnson replied the Assessor's Record Card did not show any buildings. He explained the only costing was for yard improvements: flatwork, concrete and the mobile home hookups.

Based on the evidence presented by the Assessor's Office, on motion by Member Krolick, seconded by Member Green, which motion duly carried, it was ordered that the taxable value of the land and improvements for HEARING NO. 08-1213 – SIERRA NEVADA HOLDING CO – PARCEL NO. 508-094-12 be upheld. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-42E **PARCEL NO. 510-322-02 – DEMITRIOS, VICTOR A & DARLA R TR – HEARING NO. 08-0902**

A Petition for Review of Assessed Valuation received from Victor A. & Darla R. Demitrios Tr., protesting the taxable valuation on land located at 1184 Harbor Town Circle, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

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

The Petitioners were not present.

Dona Stafford, Appraiser II, duly sworn, oriented the Board as to the location of the subject property, and she discussed the comparable sales. She said the recommendation, to which the appellant agreed, was to apply obsolescence to the building value in the amount of \$28,671 resulting in a taxable value for the improvements of \$169,500 and with the land value remaining unchanged resulting in a total taxable value of \$275,000.

Based on the evidence presented by the Assessor's Office, on motion by Member Covert, seconded by Member Krolick, which motion duly carried, it was ordered that the adjustment recommended by the Assessor's Office be accepted as presented for HEARING NO. 08-0902 – DEMITRIOS, VICTOR A & DARLA R TR – PARCEL NO. 510-322-02.

08-43E **PARCEL NO. 510-323-05 – DEMITRIOS, VICTOR A & DARLA R TR – HEARING NO. 08-0903**

A Petition for Review of Assessed Valuation received from Victor A. & Darla R. Demitrios Tr., protesting the taxable valuation on land and improvements located at 1171 Harbor Town Circle, Sparks, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

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

The Petitioners were not present.

Dona Stafford, Appraiser II, duly sworn, oriented the Board as to the location of the subject property, and she discussed the comparable sales. She said the taxpayer was in agreement with the recommendation to apply obsolescence to the building value in the amount of \$28,671 resulting in a taxable value for the improvements of \$169,500. She stated the land value would remain unchanged for a total taxable value of \$275,000.

Based on the evidence presented by the Assessor's Office, on motion by Member Green, seconded by Member Covert, which motion duly carried, it was ordered that the adjustment recommended by the Assessor's Office for a Total Taxable Value of \$275,000 be accepted as presented for HEARING NO. 08-0903 – DEMITRIOS, VICTOR A & DARLA R TR – PARCEL NO. 510-323-05. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

10:48 a.m. The Board took a brief recess.

10:55 a.m. The Board reconvened with all members present.

08-44E **PARCEL NO. 234-503-06– LE, THANG D & JANETTE N – HEARING NO. 08-0718**

A Petition for Review of Assessed Valuation received from Thang D. & Janette N. Le, protesting the taxable valuation on land and improvements located at 2245 Heavenly View Trail, Reno, Washoe County, Nevada, was set for consideration at this time.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card, pages 1-2

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

The Petitioners were not present.

Julie Culver, Appraiser I, duly sworn, oriented the Board as to the location of the subject property, and she discussed the comparable sales. She stated the Petitioner purchased the home during the opening phase of the development, and then the developer lowered the asking price by approximately \$60,000 for the same model. Consequently, she said the total taxable value exceeded the new selling price by about \$21,000. She stated the recommendation was to apply \$21,000 of obsolescence thereby lowering the total taxable value below the full cash value of the property. She said the taxpayer was in agreement with the recommendation.

Based on the evidence presented by the Assessor's Office, on motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the adjustment to a Total Taxable Value of \$317,011 recommended by the Assessor's Office be accepted as presented for HEARING NO. 08-0718 – LE, THANG D & JANETTE N – PARCEL NO. 234-503-06. The Board found that, with these adjustments, the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

08-45E AGENDA ITEM 12 – BOARD MEMBER COMMENTS

Chairperson McAlinden stated she wanted to reconsider the Board's 10-day notice requirement. She stated she was sorry Alternate Philip Horan was not present because of comments he made about the 10-day notice helping the petitioners, and how he felt nothing should be changed without giving the petitioners appropriate notice. She said changing the notice requirement would have helped with scheduling this year.

Member Krolick said the hearings had already started and the notice requirement was not on the agenda. Chairperson McAlinden clarified she was asking the Board to place this item on a future agenda, so there could be discussion. She indicated it was not her intention to affect any of this year's hearings, but it could be in effect next year.

At the January meeting, Member Covert felt the intent was to agendize it for discussion. He would support formalizing it on an agenda.

Chairperson McAlinden suggested scheduling it for February 27, 2008. Amy Harvey, County Clerk, said she would make sure it was on the agenda, and she would work with the District Attorney's office on the wording.

Ms. Harvey passed out calendars showing the 2008 hearing dates and locations. Chairperson McAlinden discussed some changes to the calendar. Ms. Harvey said the calendar would be updated on the County's web site under Board of Equalization.

08-46E AGENDA ITEM 13 – PUBLIC COMMENT

Josh Wilson, Assessor, thanked the Board for going with digital files, and noted he received only positive comments. He said next Friday may not be as bad as it seemed on the calendar because the Appraisers were working with the representatives of those properties so some may be resolved without coming before the Board.

Chairperson McAlinden thanked the Assessor and his staff for working with the Petitioners to try and resolve issues.

* * * * *

11:15 a.m. On motion by Member Covert, seconded by Member Woodland, which motion duly carried, the Board adjourned.

BENJAMIN GREEN, Vice Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Jan Frazzetta, Deputy Clerk*