

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

TUESDAY

9:00 A.M.

FEBRUARY 12, 2008

PRESENT:

Patricia McAlinden, Chairperson

Benjamin Green, Vice Chairman

John Krolick, Member*

Linda Woodland, Member

Philip Horan, Alternate Member

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 North Virginia Street, Reno, Nevada. Chairperson McAlinden called the meeting to order, the Clerk called the roll and the Board conducted the following business:

Chairperson McAlinden noted all Board members were given a copy of a letter dated February 8, 2008, which was addressed to her from Deputy District Attorney Terrance Shea, legal counsel for the Assessor's Office. The letter outlined Mr. Shea's objection to a form letter submitted by a large number of Incline Village/Crystal Bay petitioners. The letter was placed on file with the Clerk on February 11, 2008 and copies were placed on the table so as to be available to the public.

Member Horan pointed out that Mr. Shea's letter asked the Board to reject the petitioners' form letters rather than making them part of the record. He inquired as to whether Board action was required. Chairperson McAlinden stated the letter was an opinion by Mr. Shea and was so noted, but it was not an action item on the Board's agenda.

Deputy District Attorney Herb Kaplan, legal counsel for the Board, recommended the Board consider all form letters received from Incline Village/Crystal Bay petitioners and give them whatever weight they wished.

08-444E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
122-510-23	Holder, H Randolph & Betty	08-0710
122-510-24	Holder, H Randolph & Betty	08-0709

08-445E SWEARING IN OF ASSESSOR'S STAFF

There were no staff members from the Assessor's Office to be sworn in.

08-446E CONSOLIDATION OF HEARINGS

Chairperson McAlinden indicated the Board would consolidate items as necessary when they each came up on the agenda.

Member Horan disclosed that he lived in Incline Village and was acquainted with a number of the appellants who might appear before the Board. He stated he did not feel he had any relationships or business interests that might impact his decisions on any of the cases.

08-447E PARCEL NO. 132-280-09 - APPEL, RAYMOND L & SHIRLEY A - HEARING NO. 08-0167

A Petition for Review of Assessed Valuation was received from Shirley A. and Raymond L. Appel protesting the taxable valuation on land located at 770 Southwood Boulevard, #9, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 26 pages.

Exhibit B, Letter and request for information from the Assessor, 3 pages.

Assessor

Exhibit I, Appraisal Record Card, 2 pages

Exhibit II, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

Petitioners Shirley and Raymond Appel were sworn in by Chief Deputy Clerk Nancy Parent.

***9:07 a.m.** Member Krolick arrived at the meeting.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property.

Ms. Appel indicated she and her husband purchased their condominium in 1991. After reviewing her assessments back to 1995, she did not understand why the property was reassessed and why its value more than doubled in one year. She described the condominium's location on the corner of Southwood Boulevard and Oriole Way. She

talked about numerous problems associated with living across the street from an affordable housing complex, including parking issues and a tremendous amount of traffic and noise. She said her husband discovered the Sheriff's Office received more than 1,200 calls for assistance to the apartment complex since 2001. Ms. Appel stated she and her husband were on a fixed income and could not afford to move. She asked for clarification of a notation on the appraisal record showing an improvement in October 2007, and wondered if it might have been for a fence that was put up to keep trespassers out. Ms. Appel noted there had been problems with drunks and other people walking through the condominium complex and leaving garbage behind on their way to the bus or the liquor store on Tahoe Boulevard.

Mr. Appel discussed the historical land values for the subject property, noting there was a six-year period of time when the value did not change, followed by increases of 38 percent in 2003, no change in 2004, 8 percent in 2005, 2 percent in 2006, 15 percent in 2007, and 104 percent in 2008. He said he felt blindsided by the 2008 increase. Mr. Appel pointed out that many of the sales in the neighborhood included personal property and furnishings, which distorted the sales prices. He remarked there were many uninformed people who had come from other parts of the Country and paid too much for property during the real estate boom. He referred to the rampant lawlessness in the neighborhood, which illustrated it was not a premier property location.

Mr. Gonzales clarified there had been no change to the subject's improvement value in October 2007 and the notation on the appraisal record represented the date the Assessor's Office completed its reappraisal of the property. He pointed out the appellants were eligible for a 3-percent tax cap on their primary residence.

Mr. Gonzales discussed the features of the subject property and the comparable sales provided on page one of Exhibit II. He identified IS-915 as being most similar to the subject property in size, quality class and age. He stated all comparable sales were taken from the same neighborhood and no outside sales were used to determine value. He indicated the total taxable value was supported by the comparable sales and did not exceed full cash value. He recommended the taxable values be upheld.

Member Green asked the appraiser to address the Petitioner's comments about furniture being included in some of the neighborhood sales. Mr. Gonzales explained that sales prices were adjusted by the Assessor's Office to remove personal property and, as far as he was aware, the comparable sales in the analysis on page five of Exhibit III did not include any personal property.

Member Horan inquired whether any consideration had been given to traffic or noise adjustments. Mr. Gonzales stated no such adjustments were made. He suggested the sales prices in the neighborhood would already reflect those conditions.

Chairperson McAlinden wondered about the Assessor's criteria for traffic adjustments. Mr. Gonzales indicated adjustments were made for properties adjacent to State Route 28 and the Mount Rose Highway. Member Horan observed the subject

property was one-half block from State Route 28 and across the street from an elementary school, so additional adjustments might be warranted. Member Woodland pointed out the subject unit was located near the corner of two streets and said she might be inclined to consider an adjustment.

Ms. Appel said she knew that Unit 7 in the complex was sold with upscale furnishings because she had been inside the unit and was told by the current owners that everything was there when they bought it. She was not entirely certain, but thought Unit 13 also included some furnishings upon sale. She talked in more detail about the traffic, parking and noise problems.

Mr. Appel observed the Sheriff's Office averaged approximately 193 calls per year for assistance at the apartment complex across the street. Until a fence was installed, he stated there were numerous incidents of drunkenness and fighting, as well as debris such as cans and bottles left on the ground.

Member Green noted the comparable sales prices would still be higher than the subject's taxable value if one removed the \$30,000 estimated by the Petitioners for furnishings in Exhibit A. He empathized with the problems in the neighborhood but indicated he was not sure how the Board could address civil problems related to parking and noise. Chairperson McAlinden agreed and wondered if the Petitioners could get any assistance from their homeowners association.

Chairperson McAlinden closed the public hearing.

Member Horan stated the reasonably recent comparable sales in the neighborhood supported the Assessor's valuation value despite the problems raised by the Petitioners. He pointed out this had been a reappraisal year for the area, which probably accounted for the large increase in the subject's taxable value.

Member Woodland and Chairperson McAlinden agreed that the Assessor's valuation was supported by the comparable sales.

Member Green explained the Board's statutory responsibility to make reductions based on a preponderance of the evidence that the taxable value exceeded the full cash value of the property.

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 on Parcel No. 132-280-09 be upheld.

08-448E PARCEL NO. 126-102-06 - PRICE, BENECIA A - HEARING NO. 08-1375

A Petition for Review of Assessed Valuation was received from Benecia A. Price protesting the taxable valuation on land located at 321 Ski Way, #48, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Comparable sales information, 8 pages.

Exhibit B, Letter of objection to tax payment, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Petitioner Benecia Price was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property.

Ms. Price said she had two issues, one having to do with taxable value and the other with the tax cap. She indicated she was very familiar with the downturn in housing prices, having worked in the mortgage industry for several years. She pointed out there were 18 properties for sale in her condominium complex and one finally sold in January 2008 for \$380,000, which was less than the purchase price of her unit. Ms. Price referred to documentation of the sales price provided on page two of Exhibit A and asked the Board to take into consideration that the sales price was lower than the comparable improved sales used by the Assessor's Office. She requested an explanation for the large increase in taxable value from this tax year to last.

Mr. Gonzales clarified that the subject's taxable land value was rolled back by the County Board of Equalization in 2006 and then reinstated on appeal to the State Board of Equalization. He discussed the features of the subject property and the comparable sales provided on page one of Exhibit III. He noted the comparables were all recent sales that took place in July 2007, August 2007 and October 2007. Mr. Gonzales indicated the total taxable value was supported by the comparable sales and did not exceed full cash value. He recommended the taxable values be upheld by the Board.

As requested by Mr. Gonzales, the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, was placed into the record as Exhibit I.

In response to a question by Member Horan, Mr. Gonzales stated the comparable sales used to establish value would not have included personal property and the sales prices would have been adjusted for any personal property identified by the Assessor's Office. Senior Appraiser Rigo Lopez, previously sworn, explained that sales verification letters were mailed out by the Assessor's Office and buyers were asked to identify any personal property included in the sale. He acknowledged it was possible for such information to be omitted by the buyer.

Member Green inquired about the depreciation on the subject property, which was built in the early 1970's. Mr. Gonzales replied the improvements were receiving 57 percent depreciation.

Member Woodland asked the appraiser to comment on the tax cap issue. Mr. Gonzales explained the Assessor's valuation could increase but increases in tax payments were capped at 3 percent per year for an owner's primary residence.

Ms. Price wondered whether the Assessor's Office reviewed the closing statement to verify sales prices. Mr. Lopez confirmed that information obtained from the title company was used for verification.

Member Woodland pointed out the price per square foot for the comparable sale provided by the Petitioner supported the taxable value on the subject property. Member Green agreed and commented the Petitioner's information showed a downward trend in value.

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 on Parcel No. 126-102-06 be upheld.

**08-449E PARCEL NO. 122-080-13 - FITZGERALD, GERALD J & JANE TR
ETAL - HEARING NO. 08-0250**

A Petition for Review of Assessed Valuation was received from Gerald and Jane Fitzgerald protesting the taxable valuation on land located at 525 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 12 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

Petitioner Jane Fitzgerald was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property.

Ms. Fitzgerald confirmed with Chairperson McAlinden that documents she faxed to the Clerk's Office had been made a part of the record (Exhibit B).

Ms. Fitzgerald referenced the information in the Assessor's 2008 Reappraisal Lakefront Condominium Analysis (page seven of Exhibit B), and noted there were no sales included for 2007, few sales for 2006, and only a total of four sales with a Lake Influence of 2 were used.

She pointed out her improvement value of \$94,618 was more than some of the other units in the same complex. She gave Parcel No. 122-080-24 as an example, which showed an improvement value of \$63,169 and sold for \$1,895,000 in October 2006. She indicated she remodeled her kitchen and bathroom in 2006 and obtained a permit to do that, but the appraisal record on the County website did not show the permit. Ms. Fitzgerald said she talked with Rigo Lopez in the Assessor's Office and was told there were some problems with the website locating building permits. She questioned why the taxable improvement value on other units did not seem to reflect remodeling that had been done and the records did not seem to show building permits.

Ms. Fitzgerald stated there was a land factor of 1.0 and a building factor of 1.0 noted on her appraisal record, although she was under the impression the use of factors had been contested. She commented that "factoring seemed to suffer from the same problems as certain methodologies previously used by assessors that were found to be illegal and unconstitutional".

Ms. Fitzgerald referred to the difference in values between condominium units that had access to the same facilities, such as tennis courts, golf complexes and beaches. She wondered why units in the second and third rows of the same complex paid less in taxes. She referenced the Assessor's Conclusions, as provided on page five of Exhibit B, which indicated that land values were determined using an allocation percentage of 60 percent for lakefront units, 50 percent for units in the second and third rows, and 40 percent for fourth row units. Ms. Fitzgerald identified a unit located at 557

Lakeshore, which sold for \$1,295,000 in April 2007. She said, although it was in the back row of the complex, the unit had a view of the lake, there were beautiful rolling lawns in front of it with a driveway leading down to the lake, and it had access to the beach, marina and volleyball complex. She compared her 2008-09 taxable land value of \$888,300 for her lakefront condo to the land value of \$500,000 for the other unit and questioned why there would be such a big difference.

Ms. Fitzgerald suggested the Assessor was creating different classes of taxpayers within the same condominium development and was therefore not equalizing the property valuations. She talked about her attendance at State Board of Equalization hearings in September 2007 and some of the comments she heard there about allocation, equalization and methodologies. She objected to the increase in the allocation percentage from 25 percent to the percentages currently in place. She reiterated some of her concerns about allocation and gave additional examples of values in the area. Ms. Fitzgerald commented that, although views had been thrown out, it appeared to her that “smoke and mirrors” were being used to keep the values up.

Ms. Fitzgerald remarked there was no consistency in previous decisions made by the State and County Boards of Equalization and related that Parcel No. 122-080-17 in her complex had a 2007-08 tax bill that was much lower than hers at just over \$4,000. She stated her values were rolled back in 2007 but she received a supplemental tax bill after making her first three tax payments. Her check for the fourth tax payment was subsequently returned by the Treasurer’s Office. She noted there seemed to be constant arguing between the different agencies about whether land values were accurate, because there were so few land sales available for comparison. Ms. Fitzgerald asked why different values were allocated to the second, third and fourth rows of lakefront condominiums if the view and shoreline methods had been ruled unconstitutional and illegal. She indicated all should be taxed at the same rate and proposed that Washoe County simplify its procedures to make things more equitable.

Ms. Fitzgerald requested that her property values be reset to their 2002-03 levels, as “mandated by the Nevada Supreme Court”.

Senior Appraiser Rigo Lopez, previously sworn, pointed out the issue before the Board was the 2008-09 valuations based on the recently completed reappraisal. He disclosed having had several previous conversations with the Petitioner.

Mr. Lopez was aware the Petitioner witnessed some of the other units in her complex being completely remodeled and indicated those had been noted for follow up by an appraiser. He stated there were no current building permits on file in the complex. He noted a 1998 building permit for a unit that was evaluated by an appraiser, but it turned out the upgrades were not substantial enough to warrant adjustments to the age of the improvements. Mr. Lopez explained the appraisers used a weighted average year to adjust improvement values after substantial remodeling was done, but the Assessor’s Office would not know an adjustment was necessary unless the owner filed a building permit. He understood the Petitioner’s concerns regarding building permits on

the website and said the Assessor's Office tried to tie building permits to the appraisal record card so the taxpayers could view them through a link when they logged on from home. He observed the data for building permits was not lost, but the information did not always attach to the record card due to some technical issues.

Mr. Lopez clarified there were no factors used to obtain the 2008-09 land and improvement values. He pointed out the Assessor's Office recosted the improvements using *Marshall and Swift* replacement value and subtracting for depreciation.

With respect to rollbacks during previous tax years, Mr. Lopez explained there was a motion made by the State Board of Equalization in September 2007 that applied to over 950 County Board of Equalization appeals for the 2007-08 tax year. Where any of the four appraisal methods deemed unconstitutional by the Nevada Supreme Court were used, the Assessor's Office was ordered to roll those land values back to their 2002-03 levels and then to factor them forward using the Nevada Tax Commission approved land factors. The approved factors were 1.10 for 2004-05, 1.08 for 2005-06, 1.02 for 2006-07, and 1.15 for 2007-08. Mr. Lopez noted there were over 350 appeals that went to the State Board of Equalization for the 2006-07 tax year and the same decision was issued, except that the 1.15 factor was not yet in effect. Because those appeals were not heard by the State until Spring 2007, the prevailing attorney argued that taxpayers had already met their liability for 2006-07, their taxes were paid in full, and a supplemental tax bill could not be issued for that year.

Mr. Lopez acknowledged there was a great deal of confusion created among taxpayers who filed appeals for the 2006-07 tax year and received Board of Equalization adjustments. He confirmed the Petitioner paid a 2007-08 tax bill of over \$9,000, while there was a unit in the same condominium complex that paid approximately \$4,000 for the same year. He cautioned it was not the role of the County Board to get into issues of tax dollars but to set property valuations. He pointed out the tax caps enacted under Assembly Bill 489 meant one could no longer apply a simple formula to the taxable value to accurately determine the amount of a tax bill. Mr. Lopez emphasized the taxable values were equalized for the 2008-09 tax year and said Ms. Delguidice would address valuation of the subject property during her presentation.

Mr. Lopez explained the December 2006 decision of the Nevada Supreme Court deemed the view methodology unconstitutional because the Assessor's Office created view classifications and used them to establish base values. He pointed out the Assessor's Office did not use that method for the 2008-09 tax year. He referenced a presentation made to the Board on February 11, 2008 by County Assessor Josh Wilson (Exhibit I), which addressed the issue and clarified that a base lot value was applied to every parcel in a neighborhood. Analyses of paired sales was then done and, based on what was indicated by the sales data, percentage adjustments were applied to the base lot value for the view attribute. Mr. Lopez assured the Board it was consistent with regulations to address the view feature when valuing property. He remarked the view attribute had not been "thrown out the window", and still had to be addressed in the

Assessor's valuation process. He noted that Mr. Wilson's presentation emphasized it would not be fair to value properties with no view as comparable to properties with a superior view because the Assessor's Office would not be reaching full cash value for the land as required by NRS 361.227.

Given the fact that comparable sales for the subject property dated back to 2006, Member Krolick asked if it was appropriate to compare more recent sales from an adjacent complex. Ms. Delguidice replied that sales from an adjacent complex were used to establish the land values. She indicated all of the sales used were within the three-year time frame allowed by regulation but, unfortunately, there had not been any more recent sales available. She stated the sale mentioned by the Petitioner had not been used. Ms. Delguidice commented that remodeled units were not used in an allocation analysis if the Assessor's Office was aware of them, because they could inflate land values. She said she did not have the record card before her but would assume the sale brought forward by the Petitioner was a remodeled unit.

Member Krolick pointed out the Petitioner's comparable sale had smaller square footage than the subject property and wondered if it had a superior location based on its very high value per square foot. Ms. Delguidice stated sales in the adjacent complex were used to determine the allocation percentages and the data identified a clear difference in value based on what row a unit was located in. She remarked the adjacent complex did not normally bring a higher value. She referenced the sales data provided on page six of Exhibit III and pointed out four sales at the bottom of the page that had designated Lake Influence Locations of 2 and 3, meaning they did not sit directly on the lakefront. She pointed out two sales from the adjacent complex, one at a sales price of \$850,000 and one at \$1 million. Ms. Delguidice compared the nine sales at the top of the page, which all sat directly on the lakefront and ranged in sales price from \$1.2 million to as high as \$1.89 million. She said this illustrated the market's recognition of a difference and pointed out the majority of the lakefront sales were from the subject's complex.

Ms. Delguidice discussed the comparable sales provided on page one of Exhibit III, which ranged from April 2005 to October 2006 and were the most recent sales available in the subject's complex. She pointed out the taxable value per square foot for the subject property was far below the range of values for the comparable sales.

With respect to land values, Ms. Delguidice indicated allocation was utilized for the 2008-09 reappraisal of condominiums throughout Incline Village and Crystal Bay. She stated an allocation of 30 percent was applied to condominium complexes that were not located on the lakefront. She explained the paired sales analysis compared sales of non-lakefront condominiums to sales of units in lakefront complexes to determine differences in land value attributable to the location of condominium units and to determine the appropriate allocation percentages. Ms. Delguidice emphasized that units directly on the lakefront sold for more than double what similar non-lakefront units sold for, so an allocation of 60 percent was determined for the land value of lakefront units. She added that units located in the second and third rows of lakefront complexes also sold for significantly more and received an allocation of 50 percent, while the

analysis indicated an allocation of 40 percent for fourth row units. Ms. Delguidice identified Nevada as an ad valorem state and stated the Assessor's Office would not be reaching full cash value if it did not address the differences in land value at different levels within the lakefront complexes. Based on the sales provided, she noted the total taxable value of the subject property did not exceed full cash value and the property was equalized with similarly situated properties and improvements in Washoe County.

As requested by Ms. Delguidice, the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, was placed into the record as Exhibit I.

Member Krolick asked whether the subject was built in 1975 or 1964. Ms. Delguidice replied it was built in 1964 but a significant remodel resulted in an effective age of 1975 for the improvements. She clarified the records for Parcel No. 122-080-24 did not indicate a remodel but the Assessor's Office would follow up in Spring 2008 based on information brought forward by the Petitioner.

In response to a question by Chairperson McAlinden, Ms. Delguidice confirmed the subject was receiving 49.5 percent depreciation on its improvements and that was based on the weighted average year obtained after the unit was remodeled.

Ms. Fitzgerald questioned the correlation of the paired sales analysis using specific condominium complexes. She referred to the information she provided in Exhibit B for Parcel No. 122-060-07 and indicated it had low square footage for a back unit that was not located on the lakefront. She wondered whether paired sales analysis was done with condominiums that were not on the lakefront, such as the Red Cedar complex. Ms. Fitzgerald talked about notations on her appraisal record and said it appeared to her that factors had been used for the 2008-09 reappraisal.

Member Krolick asked the Petitioner what she thought her valuation should be. Ms. Fitzgerald objected to the use of 60 percent allocation, to different levels of land valuation within one complex, and to unequal improvement values between units that had all been remodeled. She stated her land value should be set back to the 2002-03 level and she also wanted values to be the same for the different condominium units.

Ms. Delguidice displayed the appraisal record card for the subject property, also provided on page two of Exhibit III. She pointed out the designation "REAP", meaning "reappraisal", in the "Land Fact" column for 2008. She explained the designation of 1.0 in the same column on the website version of the record card mathematically equated to no factor. She commented there seemed to be some issues with how data was displayed on the website and the Assessor's Office was looking into that. Mr. Lopez pulled up the subject's appraisal record card on the County website and confirmed that 1.0 was displayed next to the 2008 tax year. He assured the Board and the Petitioner that the effect on value was the same and indicated he would follow up on the website issue.

Ms. Delguidice remarked the previous years' taxable values were reinstated for the subject property because none of the four contested methodologies were used for appraisal of the subject complex in past years, nor were they used during the 2008-09 reappraisal.

Member Horan and Ms. Delguidice discussed the allocation percentages obtained from the paired sales analysis. She emphasized that units of similar quality class, age and size were paired for different locations to narrow the differences in value attributable to lakefront location and view. Ms. Delguidice pointed out the Red Cedar complex, which was not on the lakefront, was not used in the paired sales analysis.

Member Green confirmed with Ms. Delguidice that all three of the comparable sales provided on page one of Exhibit III were lakefront units.

Chairperson McAlinden closed the public hearing.

Member Krolick expressed concern about the one unit that was substantially out of equalization with others in the complex because of past County and State Board of Equalization decisions, although he did not know how that could be corrected.

Member Green remarked that Lake Tahoe was a world class body of water admired by everyone and those who lived on the lakefront were fortunate. He pointed out the amount of land around the Lake and located right on the Lake was finite.

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 on Parcel No. 122-080-13 be upheld.

10:43 a.m. Chairperson McAlinden declared a brief recess.

10:53 a.m. The Board reconvened with all members present.

08-450E **PARCEL NO. 122-080-18 - SMALL, MARSHALL L & MARY R TR**
- HEARING NO. 08-0267

A Petition for Review of Assessed Valuation was received from Marshall L. and Mary R. Small protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #59, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner
Exhibit A, Assessment data, 63 pages.

Exhibit B, Representative's written statement, 7 pages.

Exhibit C, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioners' representative, Suellen Fulstone, was sworn in by Chief Deputy Clerk Nancy Parent.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property.

Ms. Fulstone referred to NRS 361.345, which said: "The county board of equalization may not reduce the assessment of the county assessor unless it is established by a preponderance of the evidence that the valuation established by the county assessor exceeds the full cash value of the property". She emphasized the statute then went on to say: "or is inequitable". Ms. Fulstone explained the Nevada Supreme Court decision in *State Board of Equalization versus Bakst* established a valuation to be inequitable when it was reached through the use of methodologies that were not promulgated by the Tax Commission and were not in uniform use throughout the State or County.

She noted the Assessor's comparable sales for improved land were intended to address the issue of full cash value and comparable sales for vacant land went to the issue of taxable valuation. Ms. Fulstone remarked that full cash value established a ceiling rather than a standard. She pointed out the statutory and constitutional standard in Nevada's property tax system was neither full cash value nor market value, but taxable value. She talked about the tax shift of 1980, wherein the Nevada legislature separated the land value from the improvements. She defined taxable value as the full cash value of the land portion plus the value of the improvements as determined by *Marshall and Swift*. Ms. Fulstone suggested the Board could not simply look at the Assessor's list of comparable improved property sales. She indicated the market value of the vacant land portion should be added to the properly calculated improvement value under *Marshall and Swift* to determine a taxable value. If the Assessor's valuation was greater than taxable value, she said the Board must set it aside, even when it did not exceed full cash value, because taxable value was the legal standard.

Ms. Fulstone focused on the Assessor's methodologies for determining taxable value for the subject property. She observed the *Bakst* case had not simply invalidated four methodologies, but also determined that the Tax Commission had to establish uniform regulations and every assessor in the State had to follow those regulations.

Ms. Fulstone stated there were no regulations from the Tax Commission governing the valuation of condominiums. She commented that uniformity of regulations was essential to a taxable value system and separate regulations were necessary for condominiums because they did not have land. She asserted it was the Board's responsibility to apply the law as well as the facts, and the law said a valuation was unconstitutional if there were no regulations.

She referenced page 16 of Exhibit A, where allocation was identified as the method chosen for the Assessor's 2008 reappraisal of lakefront condominiums throughout Incline Village and Crystal Bay. Ms. Fulstone alleged that condominiums in the rest of the County were not valued in the same manner. She pointed out one of the grounds on which the Supreme Court set aside methodologies in the Bakst case was on the basis that they were not uniformly applied throughout Washoe County. She listed the abstraction method, the land residual technique, capitalization of ground rents, the cost of development method and the allocation method as the alternatives provided to assessors in NAC 361.119 when insufficient comparable vacant land sales were available to determine land valuation. She cited the definition for the allocation method contained in NAC 361.109. Ms. Fulstone emphasized that allocation could only be used if the comparable improved properties in the analysis were substantially similar.

Based on information supplied to the Petitioners, Ms. Fulstone indicated the Assessor's Office used three steps to develop their allocation method. She talked in detail about the use of a time adjustment analysis, an allocation analysis and a paired sales analysis to obtain the taxable land value. She noted the regulations allowed adjustments to the value of a comparison property rather than to the subject property in order to allow for market conditions. She remarked that time adjustment was not authorized or defined in the Tax Commission regulations and only one of the 23 properties in the analysis was located at Lake Tahoe. Ms. Fulstone suggested the properties used in the time adjustment analysis were not reflective of market conditions in Incline Village because of the broad variety of locations, zoning and acreage. She added that the allocation analysis was skewed by the time adjustment and different percentages for land value were used to represent the same properties in the two charts on pages 19 and 20 of Exhibit A. She referred to the sales data provided on pages 28 through 48 of Exhibit A. Ms. Fulstone observed there were no Lake Tahoe properties in the allocation analysis and pointed out the wide variability in acreage among the properties used. She said paired sales analysis was one of the methodologies held as unconstitutional in the Bakst case and pointed out there was nothing in the regulations that authorized paired sales analysis as an adjustment for market conditions.

Ms. Fulstone cited the Assessor's failure to provide supporting documentation to the Petitioners, as required by statute, as another reason why the valuation of the subject property should be set aside. She stated the Assessor was required to obtain sales data and, although information regarding the three analyses was provided to the Petitioners, it did not include specific sales sheets or sales verification information.

Ms. Fulstone characterized the subject property as precisely the kind of property the tax shift of 1980 was created to protect. She commented that the Petitioners had owned the property for more than 20 years. Based on the 44 square feet of land assigned to the unit in the appraisal record and the taxable land value of nearly \$900,000 for the subject property, she calculated a land value of over \$11 million per acre for the condominium complex. Ms. Fulstone noted she knew of no vacant land sales located at Lake Tahoe to justify that amount.

Under the law, she asserted the taxable land value of the subject property could not be found constitutional.

Ms. Delguidice compared the total taxable value of \$572 per square foot for the subject property to the comparable improved sales on page one of Exhibit III, which ranged in value from \$895 to \$1,109 per square foot. She pointed out the Assessor's value was nowhere near the full cash value "ceiling" described by Ms. Fulstone. She said the allocation method had been used to value condominiums as far back as she could remember and was allowed under NAC 361.119. Because the method had been used for so long, Ms. Delguidice was not sure what type of relief the Petitioners' representative was requesting and indicated there was no land value to roll back to if the allocation method was not used.

As requested by Ms. Delguidice, the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, was placed into the record as Exhibit I.

Chief Deputy Assessor Theresa Wilkins, previously sworn, confirmed that allocation was typically used to value condominiums in Incline Village, as well as those in the rest of Washoe County. She referred to the allocation analysis included in Petitioners' Exhibit A and said the Assessor's Office time adjusted the vacant land sales used in the analysis in order to allow for differences in the sales dates of the comparable improved properties. She indicated this produced a comparison of "apples to apples" with respect to timeframe. Ms. Wilkins pointed out the NAC regulations did allow adjustments to market conditions and she characterized timing was a market condition. She stated the allocation of 30 percent indicated by the analysis was considered by the Assessor's Office to be very conservative. She noted the overall ratios of taxable value to sales price on condominiums were well below those obtained for single family properties, as indicated in Exhibit I. Ms. Wilkins referred to Ms. Fulstone's comment that it was not constitutional to value a property in the absence of regulations and pointed out there was a statute that provided for the Assessor to value land using the allocation method.

Member Krolick observed the allocation method did not include adjustments for location within a complex but was simply a broad method to evaluate all of the parcels at one level. Ms. Wilkins referred to the paired sales analysis and said the Assessor's Office grouped sales prices based on location, type of unit, and location within the complex to determine if there was verifiable market evidence upon which to

base adjustments. She explained the Assessor's Office made adjustments whenever such evidence was found.

Member Green inquired as to the number of units in the complex and the overall size of the parcel. Ms. Delguidice indicated there were 44 units in the complex. Based on its boundaries, Ms. Wilkins and Ms. Delguidice estimated the complex to be about 4 acres with approximately 800 feet of lakefront footage.

Chairperson McAlinden wondered how the common area was factored into the value of each unit. Ms. Wilkins replied there was no separate value for common area and it was included in the allocation analysis.

In response to Member Woodland's question, Ms. Delguidice confirmed the subject unit was a lakefront condominium.

Ms. Fulstone stated she never understood a rationale that said: "we have done it this way for years, so it must be right". She indicated such arguments were made and refuted in the Bakst decision. Ms. Fulstone commented that the methodologies challenged by Bakst were not validated by years of usage, nor was the use of the allocation method with respect to condominiums. She explained the provisions in regulation for the use of allocation as a methodology were specifically changed in 2004 and, prior to that time, they did not specifically define allocation with respect to comparable properties and did not specifically limit the use of allocation to similar properties. Ms. Fulstone suggested it was the limiting aspects of the updated 2004 regulations that the Assessor was not in compliance with.

With respect to adjusting for market conditions, she read from NAC 361.118: "The county assessor shall adjust the sales prices or unit values of comparable properties as necessary to eliminate differences between the comparable properties and the subject property that affect value. The adjustments...may be made only to the comparable properties, not to the subject property..." Ms. Fulstone said there was no provision for area-wide time adjustments or any other type of generic adjustment, and certainly adjustments could not be based on non-comparable properties.

Ms. Fulstone clarified there was no statute allowing allocation. She indicated the allocation provision was in the regulations and was limited as set forth in those regulations. She said NRS 361.233 specifically prohibited the valuation, assessment or imposition of ad valorem taxes on any real property within a common interest community based upon the common interest community as a whole or the common elements of the common interest community.

Ms. Fulstone repeated her argument that full cash value was a ceiling and not a standard. She reiterated that the Board must look at the standard for taxable value and the methodologies used by the Assessor to determine value. If the methodologies were not consistent with or found under the regulations promulgated by the Tax Commission, she suggested the assessment must be set aside.

Member Green said he disagreed with Ms. Fulstone's assertion there was no land value in a condominium. He related having owned several condominiums and stated the deeds indicated the area of the walls, as well as a percentage interest in the common area. Upon reading the materials supplied in Exhibit A concerning the land sales comparison approach, as well as NAC 361.119, he did not see any reference to condominiums or to any other specific type of real estate. Member Green pointed out the references were for valuing property when no comparable vacant land sales were available, which had been the case in Lake Tahoe for several years. He indicated the Board had to look at whether the Assessor's valuation was fair to the people at Lake Tahoe and the people in the rest of the County. Member Green said he did not understand Ms. Fulstone's comment about common interest communities.

Ms. Fulstone clarified she did not mean that a condominium had no interest in real property but, for ad valorem tax purposes, the subject property only had 44 square feet associated with it, as shown on the narrative description on page one of Exhibit A. She agreed the regulations did not specifically mention condominiums, although she did not believe one could value a property described as having no land in the same manner as a property described as having land. Ms. Fulstone objected to the use of single family residential property as the basis for determining condominium land values. With respect to the definition of a common interest community, she referred to the language under NRS 361.233(3)(c) and stated it applied to condominiums.

Member Krolick clarified with Ms. Delguidice that each of the condominium units within the complex was given a site value. He remarked the land value of \$888,300 multiplied by 44 parcels would equate to a land value of over \$39 million for the entire complex. He pointed out there was only one parcel in the area he was aware of that had a list price of \$22 million and it was never sold. Ms. Delguidice noted that a condominium complex was a much more intensive use than a single family residential site and one would be hard pressed to find a similar-sized parcel with condominium zoning at Lake Tahoe. Member Krolick remarked there must be some way to come up with a true value for the land and he thought there was more value in the improvements than the land. Ms. Delguidice disagreed and stated she thought there was more value in the land. She added there was an abstraction analysis done in the area, which showed a land value of 75 percent, illustrating that the 60-percent allocation was conservative.

Member Horan asked the Assessor's Office to address Ms. Fulstone's allegation that the Petitioners were not provided with the information they requested. Ms. Delguidice stated that everything used to obtain the land value was provided to the Petitioners and also included in Exhibit III.

Ms. Fulstone noted that the Petitioners received information pertaining to comparable sales and the analyses done by the Assessor's Office. According to the regulations, she indicated the Assessor was required to obtain detailed sales data such as the amount paid, names and contact information for the parties, identification of the

buyer, the seller and their relationship, legal description of the property, and the type of transfer. She said no sales sheets were provided to the Petitioners for any of the properties and they had no way of attacking the paired sales analysis other than to say it was not approved as a methodology. She said the statute entitled the Petitioners to everything that went into the Assessor's determination of value and Mr. Small did not receive what he was entitled to. Chairperson McAlinden commented she did not know whether the Board had the jurisdiction to act on a petitioner's request for information from the Assessor's Office. Senior Appraiser Rigo Lopez, previously sworn, pointed out there were over 500 taxpayer requests for valuation information from the Assessor's Office. He explained a packet was put together containing what the Assessor's Office believed the taxpayers were requesting, and no requests for additional information were received until about a week ago, when two or three taxpayers asked more specific questions. He indicated no questions or additional requests for information were received from the Petitioners.

Chairperson McAlinden closed the public hearing.

Member Green pointed out the three improved sales presented by the Assessor's Office probably had the same land values as the subject property and he felt they supported the Assessor's value.

Member Krolick indicated he could not support a motion to uphold the taxable land value. He said he did not dispute the total taxable value, but believed the weighting of land value versus the improvement value was out of 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 Woodland, seconded by Chairperson McAlinden, which motion duly carried with Member Krolick voting "no", it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-18 be upheld.

**08-451E PARCEL NO. 123-260-11 – ANDERSON, J ROBERT & CAROLE K
– HEARING NO. 08-0212**

A Petition for Review of Assessed Valuation was received from J. Robert and Carole K. Anderson protesting the taxable valuation on land located at 455 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She pointed out there was no written authorization on the record for the Petitioners to be represented by Ms. Fulstone.

Suellen Fulstone, previously sworn, stated she was the Petitioners' attorney and did not need a letter of authorization in order to represent them. She indicated the statutory requirement for authorization was written for those who might file an appeal on behalf of a property owner, such as a mortgage company or potential buyer.

Chairperson McAlinden referred to NRS 361.362 and asked legal counsel for an interpretation. Deputy District Attorney Herb Kaplan said he agreed with Ms. Fulstone that the statute addressed the filing of a petition on behalf of someone else. In terms of representing a petitioner at a hearing, he opined that authorization was not required and indicated he would accept Ms. Fulstone's assertion that she was authorized.

Ms. Fulstone indicated the Petitioners were also appellants in a class petition that had not yet been heard by the Board, which apparently raised some concerns about more than one appeal per property. She said she did not want to prejudice either petition and asked for a continuation until after the class appeal was heard.

On motion by Chairperson McAlinden, seconded by Member Green, which motion duly carried, it was ordered that the hearing for Parcel No. 123-260-11 be rescheduled to February 28, 2008.

**08-452E PARCEL NOS. 132-064-22 & 132-064-24 - AUSFAHL, ROBERT K
TR - HEARING NO. 08-0783 & 08-0784**

A Petition for Review of Assessed Valuation was received from Robert K. Ausfahl protesting the taxable valuation on land located at 929 Northwood Boulevard, #114, Incline Village, Washoe County, Nevada.

A Petition for Review of Assessed Valuation was received from Robert K. Ausfahl protesting the taxable valuation on land located at 929 Northwood Boulevard, #116, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 5 pages.

Exhibit B, Assessment data for 132-064-22, 22 pages.

Exhibit C, Assessment data for 132-064-24, 24 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packets including comparable sales, maps and subject's appraisal records, 10 pages for Parcel No. 132-064-22 and 9 pages for Parcel No. 132-064-24.

Chairperson McAlinden inquired as to whether issues related to the two parcels raised the same or similar questions of law or fact. The Petitioner's representative, Suellen Fulstone, having been previously sworn, acknowledged that her arguments were the same for both parcels.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that Parcel Nos. 132-064-22 and 132-064-24 be consolidated into one hearing.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of both subject properties.

Ms. Fulstone stated her presentation was the same as the one made during an earlier hearing, (minute item 08-450E), concerning the Assessor's analysis of condominiums and was outlined for each of the subject properties in Exhibits B and C. She said it was not necessary to repeat her arguments unless the Board desired to hear them again. Member Horan confirmed there was nothing specific about the two parcels that differed from the previous presentation. Ms. Fulstone assured him the legal analysis was the same.

Mr. Gonzales discussed the features of each of the subject properties and summarized the comparable sales provided in Exhibit III. He indicated the taxable values were supported by the comparable sales information and recommended the Board uphold the taxable values.

As requested by Mr. Gonzales, the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, was placed into the record as Exhibit I.

Member Horan noted the 44 square feet of land assigned to each of the subject condominium units and wondered if that was determined by some sort of automated program. Mr. Gonzales stated he did not know the historical basis for the amount, but indicated it was not an accurate measurement of actual square footage.

Member Green inquired if any sales occurred at a lower price during the same timeframe as the three comparable improved sales listed in Exhibit III. Mr. Gonzales referred to page 5 of Exhibit III, which listed the sales used to determine land value. He said those appeared to be the most recent comparables for the size of the subject units.

Ms. Fulstone observed the issues of full cash value and taxable value were not the same. She said the appraiser's statement that the comparable improved sales in Exhibit III supported the taxable value simply was not true. Since the Assessor had not properly valued the land portion of the taxable value, she indicated the improved sales were "in a different universe" and there was no evidence to support the taxable value. She said it was not appropriate to end the analysis by stating the total taxable value was less than full cash value. Ms. Fulstone added that one must proceed to an analysis of taxable value, which required a look at the methodology used and required the Board to set aside the valuation if it was not based on a methodology that was both found in regulation and in compliance with regulation.

Chairperson McAlinden closed the public hearing.

Member Green read from NRS 361.357 and noted the language was very specific concerning the Board's authority to make adjustments where the full cash value was less than taxable value.

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 on Parcel Nos. 132-064-22 and 132-064-24 be upheld.

12:21 p.m. Chairperson McAlinden declared a brief recess.

1:18 p.m. The Board reconvened with all members present.

08-453E **PARCEL NO. 130-381-07 – CAMPBELL, JOSEPH L & ANDREA L TR – HEARING NO. 08-0218**

A Petition for Review of Assessed Valuation was received from Joseph L. and Andrea L. Campbell protesting the taxable valuation on land and improvements located at 1998 Country Club Drive, #6, Incline Village, Washoe County, Nevada.

The Board reviewed a letter submitted by the Petitioner, which requested the Board reschedule the hearing dates.

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, it was ordered that the hearing for Parcel No. 130-381-07 be rescheduled to February 28, 2008.

DISCUSSION – AGENDA ITEMS 4 AND 5 (ALSO SEE MINUTE ITEMS 08-454E THRU 08-460E)

On motion by Member Woodland, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Items 4 and 5.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-454E through 08-460E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-454E PARCEL NO. 127-460-01 - LYNCH, LARRY A TR ETAL - HEARING NO. 08-1541

A Petition for Review of Assessed Valuation was received from Larry A. Lynch protesting the taxable valuation on land located at 909 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-460-01 be upheld.

08-455E **PARCEL NO. 127-460-02 - HAMILTON, JOSEPH F & JUDITH E**
TR - HEARING NO. 08-0516

A Petition for Review of Assessed Valuation was received from Joseph F. and Judith E. Hamilton protesting the taxable valuation on land located at 911 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-460-02 be upheld.

08-456E **PARCEL NO. 127-470-01 - SYLVESTER, MANUEL R &**
MARGARET M TR - HEARING NO. 08-1627

A Petition for Review of Assessed Valuation was received from Manuel R. and Margaret M. Sylvester protesting the taxable valuation on land located at 899 Southwood Boulevard, #1, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-470-01 be upheld.

08-457E PARCEL NO. 127-470-14 - CRAYTON, MARGARET O - HEARING NO. 08-1542

A Petition for Review of Assessed Valuation was received from Margaret O. Crayton protesting the taxable valuation on land located at 899 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment notice, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-470-14 be upheld.

08-458E PARCEL NO. 127-470-16 - GARCIA, KIP & ELAINE - HEARING NO. 08-1374

A Petition for Review of Assessed Valuation was received from Kip and Elaine Garcia protesting the taxable valuation on land located at 899 Southwood Boulevard, #8, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-470-16 be upheld.

**08-459E PARCEL NO. 126-280-15 - TIEDEMAN, ARDELL C & A JEAN TR
- HEARING NO. 08-0494**

A Petition for Review of Assessed Valuation was received from Ardell and Jean Tiedeman protesting the taxable valuation on land located at 400 Fairview Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-280-15 be upheld.

08-460E PARCEL NO. 126-280-17 - BITTERBRUSH IO LIMITED PTNSP - HEARING NO. 08-0620

A Petition for Review of Assessed Valuation was received from Bitterbrush IO Limited Partnership protesting the taxable valuation on land located at 400 Fairview Boulevard, #10, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-280-17 be upheld.

DISCUSSION – AGENDA ITEM 6 (ALSO SEE MINUTE ITEMS 08-461E THRU 08-470E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Item 6 with the exception of Parcel No. 130-381-07, which was previously rescheduled.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Please see 08-461E through 08-470E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-461E PARCEL NO. 130-381-09 - SMITH, ROBIN J TR - HEARING NO. 08-0868

A Petition for Review of Assessed Valuation was received from Robin J. Smith protesting the taxable valuation on land located at 198 Country Club Drive, #2, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-381-09 be upheld.

08-462E PARCEL NO. 130-381-15 - YAAP, ROBERT W TR - HEARING NO. 08-1056

A Petition for Review of Assessed Valuation was received from Robert W. Yaap protesting the taxable valuation on land located at 198 Country Club Drive, #11, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-381-15 be upheld.

08-463E **PARCEL NO. 130-382-03 - JOHNSON, JUDITH A TR - HEARING NO. 08-0597**

A Petition for Review of Assessed Valuation was received from Judith A. Johnson protesting the taxable valuation on land located at 198 Country Club Drive, #35, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-382-03 be upheld.

08-464E **PARCEL NO. 130-382-07 - GOBUTY, DAVID E & FAITH M TR - HEARING NO. 08-1630**

A Petition for Review of Assessed Valuation was received from David E. and Faith M. Gobuty protesting the taxable valuation on land located at 198 Country Club Drive, #43, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-382-07 be upheld.

08-465E PARCEL NO. 130-382-10 - MARGULEAS, HOWARD P & ARDITH TR - HEARING NO. 08-0555

A Petition for Review of Assessed Valuation was received from Howard P. and Ardith Marguleas protesting the taxable valuation on land located at 198 Country Club Drive, #49, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-382-10 be upheld.

08-466E PARCEL NO. 130-383-01 - SAULLS, ELEANOR A - HEARING NO. 08-0411

A Petition for Review of Assessed Valuation was received from Eleanor A. Saulls protesting the taxable valuation on land located at 198 Country Club Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-383-01 be upheld.

08-467E PARCEL NO. 130-383-02 - HENRICKS, JERRY M - HEARING NO. 08-0584

A Petition for Review of Assessed Valuation was received from Jerry M. Henricks protesting the taxable valuation on land located at 198 Country Club Drive, #32, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-383-02 be upheld.

08-468E **PARCEL NO. 130-383-04 - MANN, MARGARET A & ROBERT A - HEARING NO. 08-0793**

A Petition for Review of Assessed Valuation was received from Robert Alan and Margaret Anne Mann protesting the taxable valuation on land located at 198 Country Club Drive, #28, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-383-04 be upheld.

08-469E **PARCEL NO. 130-383-12 - KEENHOLTZ, MICHAEL R & JUDITH TR - HEARING NO. 08-0315**

A Petition for Review of Assessed Valuation was received from Michael and Judith Keenholtz protesting the taxable valuation on land located at 198 Country Club Drive, #23, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 12 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-383-12 be upheld.

08-470E PARCEL NO. 130-383-14 - IANNUCCI, JOHN F & DEBRA H TR - HEARING NO. 08-0163

A Petition for Review of Assessed Valuation was received from John F. and Debra H. Iannucci protesting the taxable valuation on land located at 198 Country Club Drive, #27, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-383-14 be upheld.

DISCUSSION – AGENDA ITEM 7 (ALSO SEE MINUTE ITEMS 08-471E THRU 08-481E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Item 7.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden reviewed documents submitted by Petitioner Catherine Ferguson for Parcel No. 122-530-24, in which she complained she had higher assessments than two of her neighbors. Appraiser Cori Delguidice, previously sworn, observed the documents appeared to be from a title company and gave 2005-06 as the tax year. She noted the taxable land values were the same for all three properties and the improvement values were similar, so she would attribute any assessment differences to the property tax cap.

Chairperson McAlinden closed the public hearing.

Please see 08-471E through 08-481E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-471E **PARCEL NO. 122-530-01 - OLER, R WAYNE & MERIAM C TR - HEARING NO. 08-0209**

A Petition for Review of Assessed Valuation was received from R. Wayne and Meriam C. Oler protesting the taxable valuation on land located at 475 Highway 28, #1, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-01 be upheld.

08-472E **PARCEL NO. 122-530-03 - CUNNINGHAM, LEE - HEARING NO. 08-0778**

A Petition for Review of Assessed Valuation was received from Lee Cunningham protesting the taxable valuation on land located at 475 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 7 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-03 be upheld.

08-473E PARCEL NO. 122-530-12 - CUSAC, RICHARD S & LYNN D TR - HEARING NO. 08-1326

A Petition for Review of Assessed Valuation was received from Richard S. and Lynn D. Cusac protesting the taxable valuation on land located at 475 Lakeshore Boulevard, #12, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-12 be upheld.

08-474E PARCEL NO. 122-530-14 - NETTLEMAN, BRIAN J - HEARING NO. 08-1330

A Petition for Review of Assessed Valuation was received from Brian J. Nettleman protesting the taxable valuation on land located at 475 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-14 be upheld.

08-475E **PARCEL NO. 122-530-21 - ABDALLA, MICHAEL W TR - HEARING NO. 08-0262**

A Petition for Review of Assessed Valuation was received from Michael W. Abdalla protesting the taxable valuation on land located at 475 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-21 be upheld.

08-476E **PARCEL NO. 122-530-24 - FERGUSON, CATHERINE M TR ETAL - HEARING NO. 08-0893**

A Petition for Review of Assessed Valuation was received from Catherine M. Ferguson protesting the taxable valuation on land and improvements located at 475 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and comparable sales information, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden reviewed documents submitted by the Petitioner, in which she complained she had higher assessments than two of her neighbors. Appraiser Cori Delguidice, previously sworn, observed the documents appeared to be from a title company and gave 2005-06 as the tax year. She noted the taxable land values were the same for all three properties and the improvement values were similar, so she would attribute any assessment differences to the property tax cap.

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 on Parcel No. 122-530-24 be upheld.

08-477E PARCEL NO. 122-530-27 - MARTIN, KALE ETAL TR - HEARING NO. 08-0961

A Petition for Review of Assessed Valuation was received from Kale Martin protesting the taxable valuation on land located at 475 Lakeshore Boulevard, #27, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-27 be upheld.

08-478E PARCEL NO. 122-530-30 - GOFF, DONNA L TR - HEARING NO. 08-0772

A Petition for Review of Assessed Valuation was received from Donna L. Goff protesting the taxable valuation on land located at 475 Lakeshore Boulevard, #30, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-30 be upheld.

08-479E PARCEL NO. 122-530-31 - GOFF, ROBERT E TR - HEARING NO. 08-0774

A Petition for Review of Assessed Valuation was received from Robert E. Goff protesting the taxable valuation on land located at 475 Lakeshore Boulevard, #31, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-31 be upheld.

**08-480E PARCEL NO. 122-530-32 - SCHWARTZ, DANIEL S & IRENE S TR
- HEARING NO. 08-1454**

A Petition for Review of Assessed Valuation was received from Daniel S. and Irene S. Schwartz protesting the taxable valuation on land located at 475 Lakeshore Boulevard, #32, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-32 be upheld.

**08-481E PARCEL NO. 122-530-34 - VACCA, DANTE F & THERESE A TR -
HEARING NO. 08-0161**

A Petition for Review of Assessed Valuation was received from Dante F. Vacca protesting the taxable valuation on land located at 475 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

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 on Parcel No. 122-530-34 be upheld.

DISCUSSION – AGENDA ITEM 8 (ALSO SEE MINUTE ITEMS 08-482E THRU 08-517E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Item 8 with the exception of Parcel Nos. 122-080-13 and 122-080-18, which had already been heard, and Parcel Nos. 122-510-23 and 122-510-24, which had been withdrawn.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden reviewed information submitted by Petitioners Frederic and Adrienne Purtill for Parcel No. 122-060-09, which included their concerns about the amount of common interest land and market values, as well as a form letter and additional documentation. The form letter from the Petitioners requested adjustment back to the 2002-03 tax year.

She reviewed information submitted by Petitioner John Higley for Parcel No. 122-080-44, stating his next-door neighbor's taxes were reduced last year and asking that his be reduced as well. Chairperson McAlinden indicated the 2007 land value on the

subject property was \$266,036 and the neighbor's land was valued at \$76,650. Member Krolick asked about equalization of the neighboring parcel. Appraiser Cori Delguidice, previously sworn, explained the amount provided on the neighbor's tax bill was a rollback value and the land for both parcels was valued at \$888,300 for the 2008-09 tax year.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-482E through 08-517E below for details concerning the petition, exhibits and decision related to each of the parcels in the consolidated group.

08-482E PARCEL NO. 122-060-03 - HACKSHAW, BARRY & GALE TR - HEARING NO. 08-0888

A Petition for Review of Assessed Valuation was received from Barry and Gale Hackshaw protesting the taxable valuation on land located at 557 Lakeshore Boulevard, #106, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 2 pages.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 19 pages.

Exhibit C, Duplicate Incline Village/Crystal Bay form letter and additional documentation, 15 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-060-03 be upheld.

08-483E PARCEL NO. 122-060-06 - THREE OAKS PARTNERSHIP - HEARING NO. 08-1183

A Petition for Review of Assessed Valuation was received from Three Oaks Partnership protesting the taxable valuation on land located at 557 Lakeshore Boulevard, #103, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-060-06 be upheld.

**08-484E PARCEL NO. 122-060-09 - PURTILL, FREDERIC L & ADRIENNE
G TR - HEARING NO. 08-0540**

A Petition for Review of Assessed Valuation was received from Frederic L. and Adrienne G. Purtill protesting the taxable valuation on land located at 557 Lakeshore Boulevard, #109, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Petitioner's letter and Incline Village/Crystal Bay form letter, 11 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden reviewed information submitted by the Petitioners, which included their concerns about the amount of common interest land and market values, as well as a form letter and additional documentation. The form letter from the Petitioners requested adjustment back to the 2002-03 tax year. She commented she saw no evidence to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-060-09 be upheld.

08-485E PARCEL NO. 122-060-11 - WILLARD, SHIRLEY A - HEARING
NO. 08-0791

A Petition for Review of Assessed Valuation was received from Shirley A. Willard protesting the taxable valuation on land located at 557 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages (fax)

Exhibit B, Duplicate Incline Village/Crystal Bay form letter, 3 pages (mail)

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-060-11 be upheld.

08-486E **PARCEL NO. 122-060-15 - HURWITZ, GEORGE K TR - HEARING NO. 08-0864**

A Petition for Review of Assessed Valuation was received from George K. Hurwitz protesting the taxable valuation on land located at 557 Lakeshore Boulevard, #115, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-060-15 be upheld.

08-487E **PARCEL NO. 122-080-01 - PITLYK, PAUL J TR - HEARING NO. 08-0073**

A Petition for Review of Assessed Valuation was received from Paul J. Pitlyk protesting the taxable valuation on land located at 525 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-01 be upheld.

08-488E PARCEL NO. 122-080-02 - CLARK, WILLIAMS & POLLY L TR - HEARING NO. 08-0593

A Petition for Review of Assessed Valuation was received from William S. and Polly L. Clark protesting the taxable valuation on land located at 525 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 19 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-02 be upheld.

08-489E PARCEL NO. 122-080-05 - LELAND, HAYNE E TR - HEARING
NO. 08-0616

A Petition for Review of Assessed Valuation was received from Hayne E. Leland protesting the taxable valuation on land located at 525 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-05 be upheld.

08-490E PARCEL NO. 122-080-15 – CIRCLE Y LLC – HEARING NO. 08-0464

A Petition for Review of Assessed Valuation was received from Circle Y LLC protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #62, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 2 pages.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 20 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-15 be upheld.

**08-491E PARCEL NO. 122-080-17 - WIGHT, DONALD M JR & PAMELA T
TR - HEARING NO. 08-0611**

A Petition for Review of Assessed Valuation was received from Donald M. Jr. and Pamela T. Wight protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #60, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-17 be upheld.

08-492E PARCEL NO. 122-080-20 - PAGE, JOHN A & ANNE L TR - HEARING NO. 08-0268

A Petition for Review of Assessed Valuation was received from John A. and Anne L. Page protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #57, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-20 be upheld.

08-493E PARCEL NO. 122-080-22 - ROSS, PATRICA L TR ETAL -
HEARING NO. 08-0388

A Petition for Review of Assessed Valuation was received from Patricia L. Ross protesting the taxable valuation on land located at 525 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-22 be upheld.

08-494E **PARCEL NO. 122-080-31 - WOHLLEB, DEWAYNE H TR - HEARING NO. 08-0407**

A Petition for Review of Assessed Valuation was received from DeWayne H. Wohlleb protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #46, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-31 be upheld.

08-495E **PARCEL NO. 122-080-34 - POTTER, CAROLINE J TR - HEARING NO. 08-1207**

A Petition for Review of Assessed Valuation was received from Caroline J. Potter protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #43, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-34 be upheld.

08-496E PARCEL NO. 122-080-35 - HITE, ROBERT G TR - HEARING NO. 08-0474

A Petition for Review of Assessed Valuation was received from Robert G. Hite protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #42, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-35 be upheld.

08-497E PARCEL NO. 122-080-38 - WILLOUGHBY, WILLIAM P TR -
HEARING NO. 08-0676

A Petition for Review of Assessed Valuation was received from William P. Willoughby protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #39, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-38 be upheld.

08-498E PARCEL NO. 122-080-39 - JENKEL, THEODORE A JR & EILEEN
F TR - HEARING NO. 08-1451

A Petition for Review of Assessed Valuation was received from Theodore A. Jr. and Eileen Jenkel protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #38, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-39 be upheld.

08-499E PARCEL NO. 122-080-43 - JENSEN, BERT W & BARBARA A TR - HEARING NO. 08-0194

A Petition for Review of Assessed Valuation was received from Bert W. and Barbara A. Jensen protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #34, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 12 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-43 be upheld.

08-500E PARCEL NO. 122-080-44 - HIGLEY, JOHN E ETAL - HEARING
NO. 08-0740

A Petition for Review of Assessed Valuation was received from John Higley protesting the taxable valuation on land located at 525 Lakeshore Boulevard, #33, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter of protest, 1 page.

Exhibit B, Petitioner's letter and Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden reviewed information submitted by the Petitioner, stating his next-door neighbor's taxes were reduced last year and asking that his be reduced as well. She indicated the 2007 land value on the subject property was \$266,036 and the neighbor's land was valued at \$76,650. Member Krolick asked about equalization of the neighboring parcel. Appraiser Cori Delguidice, previously sworn, explained the amount provided on the neighbor's tax bill was a rollback value and the land for both parcels was now valued at \$888,300. Chairperson McAlinden commented she saw no evidence to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-080-44 be upheld.

08-501E PARCEL NO. 122-090-06 - FEINSTEIN, DONALD I & JACQUELINE G TR ET - HEARING NO. 08-0286

A Petition for Review of Assessed Valuation was received from Donald I. and Jacqueline G. Feinstein protesting the taxable valuation on land located at 549 Lakeshore Boulevard, #6, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-090-06 be upheld.

08-502E **PARCEL NO. 122-090-11 - CORBIN, KRESTINE TR - HEARING NO. 08-0115**

A Petition for Review of Assessed Valuation was received from Krestine Corbin protesting the taxable valuation on land located at 549 Lakeshore Boulevard, #11, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-090-11 be upheld.

08-503E **PARCEL NO. 122-090-14 - WILTSEK, HERBERT E & BARBARA B TR - HEARING NO. 08-0717**

A Petition for Review of Assessed Valuation was received from Barbara B. Wiltsek protesting the taxable valuation on property located at 549 Lakeshore Boulevard, #14, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-090-14 be upheld.

08-504E PARCEL NO. 122-090-18 - PLASTIRAS, C J & PATRICIA M TR - HEARING NO. 08-1025

A Petition for Review of Assessed Valuation was received from C.J. and Patricia M. Plastiras protesting the taxable valuation on land located at 549 lakeshore Boulevard, #18, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-090-18 be upheld.

08-505E PARCEL NO. 122-090-21 - STARR, JEFFREY A ETAL - HEARING NO. 08-0862

A Petition for Review of Assessed Valuation was received from Jeffrey A. Starr protesting the taxable valuation on land located at 549 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-090-21 be upheld.

08-506E PARCEL NO. 122-090-24 - MOULTON, MARJORIE G TR -
HEARING NO. 08-1060

A Petition for Review of Assessed Valuation was received from Marjorie G. Moulton protesting the taxable valuation on land located at 549 Lakeshore Boulevard, #24, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-090-24 be upheld.

08-507E PARCEL NO. 122-090-25 - WILTSEK, BARBARA B TR -
HEARING NO. 08-0716

A Petition for Review of Assessed Valuation was received from Barbara B. Wiltsek protesting the taxable valuation on land located at 549 Lakeshore Boulevard, #25, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-090-25 be upheld.

08-508E **PARCEL NO. 122-510-01 - LYNNE-PARKS, SUSAN V ETAL - HEARING NO. 08-0726**

A Petition for Review of Assessed Valuation was received from Susan Lynnes-Parks protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #1, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-01 be upheld.

08-509E **PARCEL NO. 122-510-03 - TROGER FIRST FAMILY LTD PTSP - HEARING NO. 08-0460**

A Petition for Review of Assessed Valuation was received from Troger First Family Limited Partnership protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #3, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-03 be upheld.

08-510E PARCEL NO. 122-510-19 - WALKER, JOSEPH R & MARY C - HEARING NO. 08-0883

A Petition for Review of Assessed Valuation was received from Joseph R. and Mary C. Walker protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #19, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-19 be upheld.

08-511E PARCEL NO. 122-510-22 - HANE, WILLIAM L & MARCIA L TR - HEARING NO. 08-0298

A Petition for Review of Assessed Valuation was received from William L. Hane protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #22, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-22 be upheld.

08-512E PARCEL NO. 122-510-25 - PHILLIPS, C VINCENT & MEGGAN - HEARING NO. 08-0897

A Petition for Review of Assessed Valuation was received from C. Vincent and Meggan Phillips protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #25, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-25 be upheld.

08-513E PARCEL NO. 122-510-27 - INMAN, LESLIE E JR & DIANE K TR - HEARING NO. 08-0230

A Petition for Review of Assessed Valuation was received from Leslie E. Jr. and Diane K. Inman protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #27, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-27 be upheld.

08-514E **PARCEL NO. 122-510-34 - ROBBINS, GAYLE E & MARILYN A TR - HEARING NO. 08-0526**

A Petition for Review of Assessed Valuation was received from Gayle E. and Marilyn A. Robbins protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #34, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-34 be upheld.

08-515E **PARCEL NO. 122-510-38 - TOKLE, ROBERT D & MARY ANN TR - HEARING NO. 08-0158**

A Petition for Review of Assessed Valuation was received from Robert D. and Maryann Tokle protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #38, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 7 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-38 be upheld.

08-516E PARCEL NO. 122-510-48 - DIULLO, EUGENE U & LENA M TR - HEARING NO. 08-1565

A Petition for Review of Assessed Valuation was received from Eugene U. and Lena M. Diullo protesting the taxable valuation on land located at 501 Lakeshore Boulevard, #48, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-48 be upheld.

08-517E PARCEL NO. 122-510-49 - WILLIAMS, JOANNA N TR -
HEARING NO. 08-0192

A Petition for Review of Assessed Valuation was received from Joanna N. Williams protesting the taxable valuation on land located at 501 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 122-510-49 be upheld.

DISCUSSION – AGENDA ITEMS 9, 10 AND 11 (ALSO SEE MINUTE ITEMS 08-518E THRU 08-525E)

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board consolidated hearings for Agenda Items 9, 10 and 11 with the exception of Parcel No. 123-260-11, which had been rescheduled.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the locations of the subject properties. She referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-518E through 08-525E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-518E **PARCEL NO. 123-260-08 - BOLICK, NICHOLAS & COLLEEN - HEARING NO. 08-1106**

A Petition for Review of Assessed Valuation was received from Nicholas and Colleen Bolick protesting the taxable valuation on land located at 455 Lakeshore Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-260-08 be upheld.

08-519E **PARCEL NO. 123-281-04 - SIMON, DAVID G & JUDITH M - HEARING NO. 08-0572**

A Petition for Review of Assessed Valuation was received from David G. and Judith M. Simon protesting the taxable valuation on land located at 4 Calaneva Drive, #7, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-281-04 be upheld.

08-520E PARCEL NO. 123-281-07 - HARDEN, ROBERT V II TR ETAL - HEARING NO. 08-1084

A Petition for Review of Assessed Valuation was received from Robert V. Harden, II, protesting the taxable valuation on land located at 4 Calaneva Drive, #13, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-281-07 be upheld.

08-521E PARCEL NO. 123-282-05 - AIASSA, HENRY J SR & ANNETTE P
TR - HEARING NO. 08-1629

A Petition for Review of Assessed Valuation was received from Henry and Annette Aiassa protesting the taxable valuation on land located at 4 Calaneva Drive, #10, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-282-05 be upheld.

08-522E PARCEL NO. 127-560-17 - ZIMMERMAN, TERRY J MD & VALARIE D TR - HEARING NO. 08-0444

A Petition for Review of Assessed Valuation was received from Terry J. and Valarie D. Zimmerman protesting the taxable valuation on land and improvements located at 259 Deer Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-560-17 be upheld.

08-523E PARCEL NO. 127-570-05 - ADAMS, ALLISON L TR - HEARING NO. 08-0866

A Petition for Review of Assessed Valuation was received from Allison L. Adams protesting the taxable valuation on property located at 277 Deer court, #20, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-570-05 be upheld.

08-524E PARCEL NO. 127-570-07 - SPEES, FRANK W & JUDITH A TR - HEARING NO. 08-0311

A Petition for Review of Assessed Valuation was received from Frank W. Jr. and Judith A. Spees protesting the taxable valuation on land and improvements located at 290 Deer Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-570-07 be upheld.

08-525E PARCEL NO. 127-570-09 - CONN, MICHAEL E & KAY C - HEARING NO. 08-0563

A Petition for Review of Assessed Valuation was received from Michael E. and Kay C. Conn protesting the taxable valuation on land and improvements located at 298 Deer Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Cori Delguidice, previously sworn, oriented the Board as to the location of the subject property. She referred to the information presented in Exhibit III, which recommended the taxable values be upheld. She requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Ms. Delguidice indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-570-09 be upheld.

DISCUSSION – AGENDA ITEM 12 (ALSO SEE MINUTE ITEMS 08-526E THRU 08-544E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Item 12.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-526E through 08-544E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-526E **PARCEL NO. 127-290-40 - ALLSMAN, PETER & PRISCILLA
ETAL - HEARING NO. 08-0875**

A Petition for Review of Assessed Valuation was received from Peter and Priscilla Allsman protesting the taxable valuation on land located at 121 Juanita Drive, #2-40, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-290-40 be upheld.

08-527E **PARCEL NO. 127-290-42 - CHRISTIE, WILLIAM B & PATRICIA
A - HEARING NO. 08-1129**

A Petition for Review of Assessed Valuation was received from William B. and Patricia A. Christie protesting the taxable valuation on land located at 121 Juanita Drive, #2-42, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-290-42 be upheld.

08-528E PARCEL NO. 127-300-19 - NEDERMAN, PAUL I & RITA L TR - HEARING NO. 08-1078

A Petition for Review of Assessed Valuation was received from Paul I. and Rita L. Nederman protesting the taxable valuation on land located at 123 Juanita Drive, #1-54, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-19 be upheld.

08-529E PARCEL NO. 127-300-20 - KRUSE FAMILY LIMITED PTSP -
HEARING NO. 08-0467

A Petition for Review of Assessed Valuation was received from Paula B. and John W. Kruse protesting the taxable valuation on land located at 123 Juanita Drive, #1-53, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 17 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-20 be upheld.

08-530E PARCEL NO. 127-300-21 - KALB, CHARLES F JR & SUSAN A TR
- HEARING NO. 08-0359

A Petition for Review of Assessed Valuation was received from Charles F. Jr. and Susan A. Kalb protesting the taxable valuation on land located at 123 Juanita Drive, #1-52, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-21 be upheld.

08-531E PARCEL NO. 127-300-23 - OLSON, EDMUND C TR - HEARING NO. 08-1091

A Petition for Review of Assessed Valuation was received from Edmund C. Olson protesting the taxable valuation on land located at 123 Juanita Drive, #1-48, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-23 be upheld.

08-532E **PARCEL NO. 127-300-26 - CANEVARO, MELVIN & LORETTA**
TR - HEARING NO. 08-1086

A Petition for Review of Assessed Valuation was received from Melvin and Loretta Canevaro protesting the taxable valuation on land located at 123 Juanita Drive, #1-45, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-26 be upheld.

08-533E **PARCEL NO. 127-300-33 - BURKLEY-MOLINA, JEAN -**
HEARING NO. 08-0594

A Petition for Review of Assessed Valuation was received from Jean Burkley-Molina protesting the taxable valuation on land located at 123 Juanita Drive, #1-5, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-33 be upheld.

08-534E PARCEL NO. 127-300-41 - JONES, JOHN H & JANE D TR -
HEARING NO. 08-1168

A Petition for Review of Assessed Valuation was received from John H. and Jane D. Jones protesting the taxable valuation on land located at 123 Juanita Drive, #1-96, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-41 be upheld.

08-535E PARCEL NO. 127-300-46 - MOTE, JOHN & ESTHER TR -
HEARING NO. 08-0317

A Petition for Review of Assessed Valuation was received from John and Esther Mote protesting the taxable valuation on land located at 123 Juanita Drive, #1-93, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-46 be upheld.

08-536E PARCEL NO. 127-300-58 - GORDON, MILES D W & ELIZABETH B TR - HEARING NO. 08-0279

A Petition for Review of Assessed Valuation was received from Miles D.W. and Elizabeth B. Gordon protesting the taxable valuation on land located at 123 Juanita Drive, #1-42, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-58 be upheld.

08-537E PARCEL NO. 127-300-74 - DEBACK, NORMAN J JR & PAT G - HEARING NO. 08-1285

A Petition for Review of Assessed Valuation was received from Norman J. Jr. and Pat G. Deback protesting the taxable valuation on land located at 123 Juanita Drive, #1-34, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-74 be upheld.

08-538E PARCEL NO. 127-300-84 - OLSON, CRAIG D & ELIZABETH A - HEARING NO. 08-1088

A Petition for Review of Assessed Valuation was received from Craig D. Olson protesting the taxable valuation on land located at 123 Juanita Drive, #1-23, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-84 be upheld.

08-539E **PARCEL NO. 127-300-87 - ALIOTO, JOSEPH & JUDY - HEARING NO. 08-0859**

A Petition for Review of Assessed Valuation was received from Joseph and Judy Alioto protesting the taxable valuation on land located at 123 Juanita Drive, #1-13, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-300-87 be upheld.

08-540E **PARCEL NO. 127-320-28 - ARRITT, BERNARD L & MARJORIE A - HEARING NO. 08-0425**

A Petition for Review of Assessed Valuation was received from Bernard L. and Marjorie A. Arritt protesting the taxable valuation on land located at 136 Juanita Drive, #28, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-320-28 be upheld.

08-541E PARCEL NO. 127-320-40 - SLOAN ASSOC INC RETIRE PLAN - HEARING NO. 08-0886

A Petition for Review of Assessed Valuation was received from Sloan Associates Inc. Retirement Plan protesting the taxable valuation on land located at 136 Juanita Drive, #40, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-320-40 be upheld.

08-542E PARCEL NO. 127-320-46 - FERNANDEZ, PAMELA TR - HEARING NO. 08-1104

A Petition for Review of Assessed Valuation was received from Pamela Fernandez protesting the taxable valuation on land located at 136 Juanita Drive, #46, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-320-46 be upheld.

08-543E PARCEL NO. 127-320-49 - SKIDMORE, CHERYL D - HEARING NO. 08-0570

A Petition for Review of Assessed Valuation was received from Cheryl D. Skidmore protesting the taxable valuation on land located at 136 Juanita Drive, #49, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 7 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-320-49 be upheld.

08-544E PARCEL NO. 127-320-53 - WARREN, RONALD J JR & MEGAN P
TR - HEARING NO. 08-1301

A Petition for Review of Assessed Valuation was received from Ron and Megan Warren protesting the taxable valuation on land located at 136 Juanita Drive, #53, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-320-53 be upheld.

DISCUSSION – AGENDA ITEM 13 (ALSO SEE MINUTE ITEMS 08-545E THRU 08-552E)

On motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board consolidated the hearings for Agenda Item 13.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-545E through 08-552E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-545E PARCEL NO. 131-140-10 - SCULLY, JOHN T & MARY M TR - HEARING NO. 08-1344

A Petition for Review of Assessed Valuation was received from John T. and Mary M. Scully protesting the taxable valuation on land located at 916 Harold Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-140-10 be upheld.

08-546E PARCEL NO. 131-140-18 - DUNCAN, JEAN C TR ETAL -
HEARING NO. 08-0055

A Petition for Review of Assessed Valuation was received from Jean C. Duncan protesting the taxable valuation on land located at 916 Harold Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-140-18 be upheld.

08-547E PARCEL NO. 131-140-26 – VALIERE, GARY J – HEARING NO. 08-0994

A Petition for Review of Assessed Valuation was received from Gary J. Valiere protesting the taxable valuation on land located at 916 Harold Drive, #26, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-140-26 be upheld.

08-548E PARCEL NO. 131-140-30 - SCHALES, GEORGIANNA R & JACOB D TR - HEARING NO. 08-1348

A Petition for Review of Assessed Valuation was received from Georgianna R. and Jacob D. Schales protesting the taxable valuation on land located at 916 Harold Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-140-30 be upheld.

08-549E PARCEL NO. 131-140-50 – HUGHES, SUSAN – HEARING NO. 08-0229

A Petition for Review of Assessed Valuation was received from Susan Hughes protesting the taxable valuation on land located at 916 Harold Drive, #50, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 10 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-140-50 be upheld.

08-550E PARCEL NO. 131-180-02 - RODDA, WILLIAM E & MELISSA A - HEARING NO. 08-1445

A Petition for Review of Assessed Valuation was received from William and Melissa A. Rodda protesting the taxable valuation on land located at 949 Harold Drive, #2, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment notice, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-180-02 be upheld.

08-551E PARCEL NO. 131-180-15 - SCENTS INTERNATIONAL LIMITED - HEARING NO. 08-1352

A Petition for Review of Assessed Valuation was received from Scents International Limited protesting the taxable valuation on land and improvements located at 949 Harold Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 21 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-180-15 be upheld.

08-552E PARCEL NO. 131-180-20 – RODDA, ROBERT – HEARING NO. 08-1446

A Petition for Review of Assessed Valuation was received from Robert Rodda protesting the taxable valuation on land located at 949 Harold Drive, #20, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment notice, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 131-180-20 be upheld.

DISCUSSION – AGENDA ITEM 14 (ALSO SEE MINUTE ITEMS 08-553E THRU 08-566E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Item 14.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-553E through 08-566E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-553E PARCEL NO. 124-400-15 - SAWYER, ROBERT F & BARBARA L TR ETAL - HEARING NO. 08-1403A

A Petition for Review of Assessed Valuation was received from Robert F. and Barbara L. Sawyer protesting the taxable valuation on land located at 599 Crest Lane, #15, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 10 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-400-15 be upheld.

08-554E PARCEL NO. 124-400-16 - SAWYER, ROBERT F & BARBARA L
TR - HEARING NO. 08-1403B

A Petition for Review of Assessed Valuation was received from Robert F. and Barbara L. Sawyer protesting the taxable valuation on land located at 599 Crest Lane, #16, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 10 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-400-16 be upheld.

08-555E PARCEL NO. 124-400-17 - MCBRIDE, SHERRIE L - HEARING
NO. 08-0727

A Petition for Review of Assessed Valuation was received from Sherrie L. McBride protesting the taxable valuation on land located at 599 Crest Lane, #17, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-400-17 be upheld.

08-556E PARCEL NO. 124-400-18 – SARSFIELD, SEAN – HEARING NO. 08-1031

A Petition for Review of Assessed Valuation was received from Sean Sarsfield protesting the taxable valuation on land located at 599 Crest Lane, #18, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 16 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-400-18 be upheld.

08-557E PARCEL NO. 124-400-22 - FREDIANI, WILLIAM A & TINA M TR
- HEARING NO. 08-0404

A Petition for Review of Assessed Valuation was received from William A. and Tina M. Frediani protesting the taxable valuation on land located at 599 Crest Lane, #22, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-400-22 be upheld.

08-558E PARCEL NO. 124-400-26 - KILZER, GREGORY J - HEARING NO. 08-0667

A Petition for Review of Assessed Valuation was received from Gregory J. Kilzer protesting the taxable valuation on land located at 599 Crest Lane, #26, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-400-26 be upheld.

08-559E PARCEL NO. 124-400-27 - COSTELLO, LESLIE A TR - HEARING NO. 08-1065

A Petition for Review of Assessed Valuation was received from Leslie A. Costello protesting the taxable valuation on land located at 599 Crest Lane, #27, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-400-27 be upheld.

**08-560E PARCEL NO. 124-500-03 - WINKLER, PETER & MARGARETE
TR ETAL - HEARING NO. 08-0341**

A Petition for Review of Assessed Valuation was received from P. and M. Winkler protesting the taxable valuation on property located at 599 Crest Lane, #48, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-500-03 be upheld.

08-561E PARCEL NO. 124-500-32 - HYAMS, MILTON M & MARY T -
HEARING NO. 08-1135

A Petition for Review of Assessed Valuation was received from Milton M. and Mary T. Hyams protesting the taxable valuation on land located at 599 Crest Lane, #51, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 124-500-32 be upheld.

08-562E PARCEL NO. 129-252-08 - DIULLO, DENNIS P ETAL - HEARING NO. 08-1566

A Petition for Review of Assessed Valuation was received from Dennis P. Diullo protesting the taxable valuation on land located at 700 College Drive, #10, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-252-08 be upheld.

08-563E **PARCEL NO. 129-252-14 - BLAKE, THOMAS & GWEN - HEARING NO. 08-0921**

A Petition for Review of Assessed Valuation was received from Thomas and Gwen Blake protesting the taxable valuation on land located at 700 College Drive, #11, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-252-14 be upheld.

08-564E **PARCEL NO. 129-252-16 - DIULLO, DENNIS P - HEARING NO. 08-1567**

A Petition for Review of Assessed Valuation was received from Dennis P. Diullo protesting the taxable valuation on land located at 700 College Drive, #16, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-252-16 be upheld.

08-565E PARCEL NO. 129-260-18 - ROMERO-LOZANO, JORGE A -
HEARING NO. 08-1276

A Petition for Review of Assessed Valuation was received from Jorge Romero-Lozano protesting the taxable valuation on land located at 745 Crosby Court, #103, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-260-18 be upheld.

08-566E PARCEL NO. 129-270-17 - CANCELLA, MAXINE C TR -
HEARING NO. 08-0303

A Petition for Review of Assessed Valuation was received from Maxine C. Cancilla protesting the taxable valuation on land located at 702 College Drive, #79, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-270-17 be upheld.

DISCUSSION – AGENDA ITEMS 15 AND 16 (ALSO SEE MINUTE ITEMS 08-567E THRU 08-579E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated hearings for Agenda Items 15 and 16.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-567E through 08-579E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-567E PARCEL NO. 132-030-01 - GIRARD, HELENE A TR - HEARING NO. 08-0294

A Petition for Review of Assessed Valuation was received from Helene A. Girard protesting the taxable valuation on land located at 801 Northwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor
Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-030-01 be upheld.

08-568E PARCEL NO. 132-030-27 - TUCKER, MELODY ETAL - HEARING NO. 08-0285

A Petition for Review of Assessed Valuation was received from Melody Tucker and Mark Trentham protesting the taxable valuation on land located at 801 Northwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-030-27 be upheld.

08-569E PARCEL NO. 132-030-28 - KATZ, CATHERINE ETAL TR -
HEARING NO. 08-0275

A Petition for Review of Assessed Valuation was received from Catherine Katz protesting the taxable valuation on land located at 801 Northwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 9 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-030-28 be upheld.

08-570E PARCEL NO. 132-030-34 - LEE, VIRGINIA S TR - HEARING NO. 08-0818

A Petition for Review of Assessed Valuation was received from Virginia S. Lee protesting the taxable valuation on land located at 801 Northwood Boulevard, #34, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-030-34 be upheld.

08-571E PARCEL NO. 132-030-46 - IULIANO ENTERPRIZES - HEARING NO. 08-1070

A Petition for Review of Assessed Valuation was received from Iuliano Enterprise protesting the taxable valuation on land and improvements located at 801 Northwood Boulevard, #46, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-030-46 be upheld.

08-572E PARCEL NO. 126-301-02 - HANSON, R I ETAL - HEARING NO. 08-0344

A Petition for Review of Assessed Valuation was received from Sondra MacCullough and R.I. Hanson protesting the taxable valuation on land located at 725 Fairview boulevard, #5, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-301-02 be upheld.

08-573E PARCEL NO. 126-301-03 - NALLS, CHARLES G & DOROTHY TR - HEARING NO. 08-0137

A Petition for Review of Assessed Valuation was received from Charles G. and Dorothy Nalls protesting the taxable valuation on land located at 725 Fairview Boulevard, #40, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-301-03 be upheld.

**08-574E PARCEL NO. 126-301-08 - ANDERSON, DONALD K & LORETTA
S TR - HEARING NO. 08-0091**

A Petition for Review of Assessed Valuation was received from Anderson Family Trust protesting the taxable valuation on property located at 725 Fairview Boulevard, #17, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-301-08 be upheld.

08-575E PARCEL NO. 129-650-05 - GALLAGHER, J MICHAEL & JULIE A TR - HEARING NO. 08-0996

A Petition for Review of Assessed Valuation was received from John Michael and Julie A. Gallagher protesting the taxable valuation on land located at 878 Lake Country Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-650-05 be upheld.

08-576E PARCEL NO. 129-650-17 - ROSENBERG, LEONARD & CHERI - HEARING NO. 08-0681

A Petition for Review of Assessed Valuation was received from Leonard and Cheri Rosenberg protesting the taxable valuation on land and improvements located at 867 Lake Country Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-650-17 be upheld.

08-577E PARCEL NO. 129-650-30 - SIGMAN, PAUL L & VIRGINIA M - HEARING NO. 08-0093

A Petition for Review of Assessed Valuation was received from Paul L. and Virginia M. Sigman protesting the taxable valuation on land located at 874 Lake Country Circle, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-650-30 be upheld.

08-578E PARCEL NO. 129-650-32 - COMMERFORD, WILLIAM D TR - HEARING NO. 08-0201

A Petition for Review of Assessed Valuation was received from W. D. Commerford protesting the taxable valuation on land located at 856 Lake Country Drive, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-650-32 be upheld.

08-579E

**PARCEL NO. 129-650-42 - MCCONNELL, RICHARD W &
CHARLOTTE J TR - HEARING NO. 08-1061**

A Petition for Review of Assessed Valuation was received from Richard W. and Charlotte J. McConnell protesting the taxable valuation on land located at 898 Peepsight Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 129-650-42 be upheld.

**DISCUSSION – AGENDA ITEM 17 (ALSO SEE MINUTE ITEMS
08-580E THRU 08-595E)**

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Item 17 with the exception of Parcel No. 126-102-06, which had already been heard.

Appraiser Michael Gonzales, previously sworn, submitted a supplement to the Assessor's Hearing Evidence Packet for Parcel No. 126-090-05, Petitioners James and Jane Dykstra, containing analysis based on the income approach for valuing the property. Based on both types of analyses, the income approach (Exhibit II) and the comparable sales approach (Exhibit IV), he stated taxable value did not exceed full cash value, and he recommended the taxable values be upheld.

In response to a question by Member Green, Mr. Gonzales indicated he compared three rentals within the same complex and obtained gross rent multipliers ranging from 329.2 to 340.0, producing values per unit ranging from \$395,000 to \$476,000. Member Green stated properties such as the subject had always been handled as residential rather than commercial. Mr. Gonzales said the analysis was done in response to several requests by the Petitioner. Member Green inquired about the value using a capitalization rate. Mr. Gonzales did not have capitalization rates available but Member Krolick suggested rates of 5.0 to 5.5 were appropriate for Incline Village. Member Green said the taxable value would still be reasonable if capitalization rates were used to determine value.

Chairperson McAlinden reviewed documents submitted by Petitioners Dirk and Judith Lijesen for Parcel No. 126-152-29, which included a comment that the scheduled hearing date provided less than the mandatory ten-day notification. She clarified the ten-day notification was a procedural practice of the Board and was neither required by statute nor mandated by any governing body.

Mr. Gonzales oriented the Board as to the locations of the subject properties. He referred to the information presented in the Assessor's Hearing Evidence Packets for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-580E through 08-595E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-580E **PARCEL NO. 126-090-05 - DYKSTRA, JAMES A & JANE E -**
HEARING NO. 08-1226

A Petition for Review of Assessed Valuation was received from James A. and Jane E. Dykstra protesting the taxable valuation on land located at 321 Ski Way, #5, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Comparable sales information, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Supplement to Assessor's Hearing Evidence Packet containing income approach to value, 1 page.

Exhibit III, Appraisal Record Card, 2 pages.

Exhibit IV, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He submitted a supplement to the Hearing Evidence Packet containing analysis based on the income approach for valuing the property. Based on both types of analyses, the income approach (Exhibit II) and the comparable sales approach (Exhibit IV), he stated taxable value did not exceed full cash value, and he recommended the taxable values be upheld. Mr. Gonzales requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I.

In response to a question by Member Green, Mr. Gonzales indicated he compared three rentals within the same complex and obtained gross rent multipliers ranging from 329.2 to 340.0, producing values per unit ranging from \$395,000 to \$476,000. Member Green stated properties such as the subject had always been handled as residential rather than commercial. Mr. Gonzales said the analysis was done in response to several requests by the Petitioner. Member Green inquired about the value using a capitalization rate. Mr. Gonzales did not have capitalization rates available but Member Krolick suggested rates of 5.0 to 5.5 were appropriate for Incline Village. Member Green said the taxable value would still be reasonable if capitalization rates were used to determine value.

Chairperson McAlinden commented she saw no evidence to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-090-05 be upheld.

08-581E PARCEL NO. 126-090-13 - LUGLI, RUSSELL V & SUSAN K TR - HEARING NO. 08-0600

A Petition for Review of Assessed Valuation was received from Russell V. Lugli protesting the taxable valuation on land located at 321 Ski Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-090-13 be upheld.

08-582E PARCEL NO. 126-101-06 - WOODMAN, IRENE - HEARING NO. 08-0615

A Petition for Review of Assessed Valuation was received from Irene Woodman protesting the taxable valuation on land located at 321 Ski Way, #34, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-101-06 be upheld.

08-583E PARCEL NO. 126-102-03 - BARTH, RACHEL A & JEFFREY M ETAL - HEARING NO. 08-1059

A Petition for Review of Assessed Valuation was received from Rachel A. and Jeffrey M. Barth protesting the taxable valuation on land located at 321 Ski Way, #45, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 6 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-102-03 be upheld.

08-584E PARCEL NO. 126-110-07 – RICE, MARTHA B – HEARING NO. 08-0492

A Petition for Review of Assessed Valuation was received from Martha B. Rice protesting the taxable valuation on land located at 321 Ski Way, #65, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-110-07 be upheld.

08-585E PARCEL NO. 126-110-12 - KARLBERG, CLAS G & ULLA G TR - HEARING NO. 08-0975

A Petition for Review of Assessed Valuation was received from Clas G. and Ulla G. Karlberg protesting the taxable valuation on land located at 321 Ski Way, #70, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-110-12 be upheld.

08-586E PARCEL NO. 126-120-13 - BARNES, NEIL F & JILL E TR -
HEARING NO. 08-0983

A Petition for Review of Assessed Valuation was received from Neil F. and Jill E. Barnes protesting the taxable valuation on land located at 321 Ski Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-120-13 be upheld.

08-587E PARCEL NO. 126-141-02 - BERLIANT, VICTOR & LINDA TR - HEARING NO. 08-0215

A Petition for Review of Assessed Valuation was received from Victor and Linda Berliant protesting the taxable valuation on land located at 321 Ski Way, #108, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-141-02 be upheld.

08-588E PARCEL NO. 126-151-04 - TRAUTH, JOHN & ASTRID TR -
HEARING NO. 08-1026

A Petition for Review of Assessed Valuation was received from John Trauth protesting the taxable valuation on land located at 321 Ski Way, #162, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-151-04 be upheld.

08-589E PARCEL NO. 126-151-31 - LEONARD, DONALD H & ROSEMARY
L TR - HEARING NO. 08-1172

A Petition for Review of Assessed Valuation was received from Donald H. and Rosemary L. Leonard protesting the taxable valuation on land located at 321 Ski Way, #189, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-151-31 be upheld.

08-590E PARCEL NO. 126-151-35 - SIKULA, ANDREW C - HEARING NO. 08-0591

A Petition for Review of Assessed Valuation was received from Andrew C. Sikula protesting the taxable valuation on land located at 321 Ski Way, #193, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-151-35 be upheld.

08-591E PARCEL NO. 126-152-03 - COLE, JOHN R & RUBY E TR -
HEARING NO. 08-0833

A Petition for Review of Assessed Valuation was received from John R. and Ruby E. Cole protesting the taxable valuation on land located at 321 Ski Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 5 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-152-03 be upheld.

08-592E PARCEL NO. 126-152-15 - REILLY, JAMES E JR & MARGARET R TR - HEARING NO. 08-1012

A Petition for Review of Assessed Valuation was received from James E. Jr. and Margaret R. Reilly protesting the taxable valuation on land located at 321 Ski Way, #209, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-152-15 be upheld.

08-593E PARCEL NO. 126-152-29 - LIJESSEN, DIRK & JUDITH - HEARING NO. 08-0599

A Petition for Review of Assessed Valuation was received from Dirk and Judith Lijesen protesting the taxable valuation on land located at 321 Ski Way, #233, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 17 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden reviewed documents submitted by Petitioners Dirk and Judith Lijesen for Parcel No. 126-152-29, which included a comment that the scheduled hearing date provided less than the mandatory ten-day notification. She clarified the ten-day notification was a procedural practice of the Board and was neither required by statute nor mandated by any governing body.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-152-29 be upheld.

08-594E PARCEL NO. 126-153-12 - PARDOEN, GERARD C & PATRICIA E TR - HEARING NO. 08-1475

A Petition for Review of Assessed Valuation was received from Gerard C. Pardoen protesting the taxable valuation on land located at 321 Ski Way, #244, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded

by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 126-153-12 be upheld.

08-595E PARCEL NO. 130-061-10 - VASQUEZ, ARTURO JR & EDITH - HEARING NO. 08-1608

A Petition for Review of Assessed Valuation was received from Arturo Jr. and Edith Vasquez protesting the taxable valuation on land located at 330 Ski Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-061-10 be upheld.

DISCUSSION – AGENDA ITEMS 18 AND 19 (ALSO SEE MINUTE ITEMS 08-596E THRU 08-602E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated hearings for Agenda Items 18 and 19.

Appraiser Michael Gonzales, previously sworn, noted the Assessor's objection to Hearing Nos. 08-0705F03, 08-0705F04, 08-0705F05, 08-0705F06 and 08-0705F07 for Parcel No. 123-190-48 based on untimely filing of the Petitions. He oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for the remainder of the parcels in the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-596E through 08-602E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-596E PARCEL NO. 123-190-48 – SOWA, ELIZABETH L TR – HEARING NOS. 08-0705F03, 08-0705F04, 08-0705F05, 08-0705F06 & 08-0705F07

Petitions for Review of Assessed Valuation were received from Elizabeth L. Sowa protesting the taxable valuation on property located at 101 Red Cedar Road, #23, Incline Village, Washoe County, Nevada zoned MDS and designated Condominium or Townhouse.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Appraisal Record Card for 2004-05 tax year, 2 pages. (No cards submitted for 2003-04, 2005-06, 2006-07 or 2007-08.)

Exhibit II, Assessor's Objection to hearing pursuant to NRS 361.240(11) for each hearing (F03 through F07), 5 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, noted the Assessor's objection to the hearings in Exhibit II, based on untimely filing of the Petitions.

Chairperson McAlinden closed the public hearing.

Based on the evidence presented by the Petitioner and the Assessor's Office, and in accordance with NRS 361.340(11), on motion by Chairperson McAlinden, seconded by Member Woodland, which motion duly carried, the Board found that it had no jurisdiction to hear the appeals filed on Parcel No. 123-190-48 for the 2003-04, 2004-05, 2005-06, 2006-07 and 2007-08 tax years.

08-597E PARCEL NO. 124-340-27 - FREEMAN, RICHARD M & MARY E
TR - HEARING NO. 08-0596

A Petition for Review of Assessed Valuation was received from Richard M. and Mary E. Freeman protesting the taxable valuation on land located at 866 Northwood boulevard, #27, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 on Parcel No. 124-340-27 be upheld.

08-598E PARCEL NO. 124-340-29 - DENTRAYGUES, GABRIELLE I - HEARING NO. 08-0652

A Petition for Review of Assessed Valuation was received from Gabrielle I. Dentraygues protesting the taxable valuation on land located at 866 Northwood Boulevard, #29, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 on Parcel No. 124-340-29 be upheld.

08-599E **PARCEL NO. 124-600-06 - JOHNSON, DON & MARCELLINE TR - HEARING NO. 08-1460**

A Petition for Review of Assessed Valuation was received from Donald Johnson protesting the taxable valuation on land located at 848 Northwood Boulevard, #45, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 on Parcel No. 124-600-06 be upheld.

08-600E **PARCEL NO. 123-190-39 - OTTO, CHARLES E & JEANNE A - HEARING NO. 08-0580**

A Petition for Review of Assessed Valuation was received from Charles E. and Jeanne A. Otto protesting the taxable valuation on land located at 101 Red Cedar Road, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 on Parcel No. 123-190-39 be upheld.

**08-601E PARCEL NO. 123-190-42 - VAN DER TUUK, TERRY & JANICE
TR - HEARING NO. 08-0011**

A Petition for Review of Assessed Valuation was received from Terry and Janice VanDerTuuk protesting the taxable valuation on land and improvements located at 101 Red Cedar Road, #17, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 on Parcel No. 123-190-42 be upheld.

08-602E PARCEL NO. 123-190-48 - SOWA, ELIZABETH L TR - HEARING NO. 08-0705

A Petition for Review of Assessed Valuation was received from Elizabeth L. Sowa protesting the taxable valuation on land located at 101 Red Cedar Road, #23, Incline Village, Washoe County, Nevada or Townhouse.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 on Parcel No. 123-190-48 be upheld for the 2008-09 tax year.

DISCUSSION – AGENDA ITEM 20 (ALSO SEE MINUTE ITEMS 08-603E THRU 08-614E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Item 20.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-603E through 08-614E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-603E PARCEL NO. 127-100-13 - CONN, MICHAEL E & KAY C - HEARING NO. 08-0562

A Petition for Review of Assessed Valuation was received from Michael E. and Kay C. Conn protesting the taxable valuation on land and improvements located at 811 Southwood Boulevard, #13, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-100-13 be upheld.

08-604E PARCEL NO. 127-100-27 - ENSTAD, LOREN & CHARLYN TR - HEARING NO. 08-1095

A Petition for Review of Assessed Valuation was received from Loren and Charlyn Enstad protesting the taxable valuation on land located at 811 Southwood Boulevard, #27, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-100-27 be upheld.

08-605E PARCEL NO. 127-100-30 - WEINSTEIN, VALERIE E ETAL - HEARING NO. 08-0525

A Petition for Review of Assessed Valuation was received from Valerie E. Weinstein protesting the taxable valuation on land located at 811 Southwood Boulevard, #30, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 4 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-100-30 be upheld.

08-606E PARCEL NO. 127-120-01 - OSKO, JOHN H & BEVERLY J - HEARING NO. 08-1544

A Petition for Review of Assessed Valuation was received from John H. and Beverly J. Osko protesting the taxable valuation on land located at 837 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-120-01 be upheld.

08-607E PARCEL NO. 127-120-19 – ALBA, HOLLY S – HEARING NO. 08-0748

A Petition for Review of Assessed Valuation was received from Holly S. Alba protesting the taxable valuation on land located at 837 Southwood Boulevard, #19, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-120-19 be upheld.

08-608E **PARCEL NO. 127-131-02 – UTZIG, MARIE – HEARING NO. 08-0461**

A Petition for Review of Assessed Valuation was received from Marie E. Utzig protesting the taxable valuation on land located at 845 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-131-02 be upheld.

08-609E **PARCEL NO. 127-131-18 - LEVY, MYRON J & BEVERLY Z TR - HEARING NO. 08-1353**

A Petition for Review of Assessed Valuation was received from Myron J. and Beverly Z. Levy protesting the taxable valuation on land located at 845 Southwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-131-18 be upheld.

08-610E PARCEL NO. 127-131-22 - SUMMERS, HARRY W & SUSAN P - HEARING NO. 08-0884

A Petition for Review of Assessed Valuation was received from Harry W. Summers protesting the taxable valuation on land located at 845 Southwood Boulevard, #22, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-131-22 be upheld.

08-611E PARCEL NO. 127-132-30 - MULLANEY, JAMES C - HEARING
NO. 08-1123

A Petition for Review of Assessed Valuation was received from James C. Mullaney protesting the taxable valuation on land located at 845 Southwood Boulevard, #62, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-132-30 be upheld.

08-612E PARCEL NO. 127-132-33 - SUSLOW, LAMONT M & ALEXA A - HEARING NO. 08-0839

A Petition for Review of Assessed Valuation was received from Lamont M. and Alexa A. Suslow protesting the taxable valuation on land located at 845 Southwood Boulevard, #65, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded

by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-132-33 be upheld.

**08-613E PARCEL NO. 127-250-14 - PESCHEL, KENNETH D & LOUISE TR
- HEARING NO. 08-1313**

A Petition for Review of Assessed Valuation was received from Kenneth D. and Louise Peschel protesting the taxable valuation on land located at 861 Southwood Boulevard, #8, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-250-14 be upheld.

**08-614E PARCEL NO. 127-250-32 - SEIFERT, JOSEF ETAL - HEARING
NO. 08-1452**

A Petition for Review of Assessed Valuation was received from Josef Seifert and Yukari Takeuchi protesting the taxable valuation on land located at 861 Southwood Boulevard, #31, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-250-32 be upheld.

DISCUSSION – AGENDA ITEMS 21, 22 AND 23 (ALSO SEE MINUTE ITEMS 08-615E THRU 08-630E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Items 21, 22 and 23 with the exception of Parcel No. 132-280-09, which had already been heard.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden reviewed information submitted by Petitioner Dimitrije Postich for Parcel No. 132-270-02, which included questions about valuation, assessments and market value. Mr. Gonzales indicated he had spoken directly with the Petitioner prior to the hearing to answer his questions, although the Petitioner did not state at that time whether he agreed or disagreed with the explanations provided.

Chairperson McAlinden observed for the record that information submitted by Petitioners Alfred and Gail Montna for Parcel No. 123-274-02 contained a note that the Petitioners would be represented by Suellen Fulstone. She pointed out that Ms. Fulstone had not signed up to represent the Petitioners and was not present for their hearing.

Chairperson McAlinden pointed out that information submitted by Petitioners Elliott and Linda Weinstein for Parcel No. 123-272-13 requested a comparison between their parcel (Unit 15) and their neighbor's parcel (Unit 47). Appraiser Cori Delguidice, previously sworn, stated the neighboring unit was more than twice the square footage of the subject and had a taxable land value of \$2,150,000, while the subject property had a taxable land value of \$875,000.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-615E through 08-630E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-615E PARCEL NO. 132-270-02 - POSTICH, DIMITRIJE M ETAL - HEARING NO. 08-0321

A Petition for Review of Assessed Valuation was received from Dimitrije M. Postich protesting the taxable valuation on land located at 801 Tahoe Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Letter and request for information from the Assessor, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden reviewed information submitted by the Petitioner, which included questions about valuation, assessments and market value. Mr. Gonzales indicated he had spoken directly with the Petitioner prior to the hearing to answer his questions, although the Petitioner did not state at that time whether he agreed or disagreed with the explanations provided.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-270-02 be upheld.

08-616E PARCEL NO. 132-280-04 - MEADER, KEITH N & KENDRA G - HEARING NO. 08-0872

A Petition for Review of Assessed Valuation was received from Keith N. and Kendra G. Meader protesting the taxable valuation on land located at 770 Southwood Boulevard, #4, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 7 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-280-04 be upheld.

08-617E PARCEL NO. 123-271-01 - STAMENSON, MICHAEL - HEARING
NO. 08-0033

A Petition for Review of Assessed Valuation was received from Michael Stamenson protesting the taxable valuation on land located at 120 State Route 28, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-271-01 be upheld.

08-618E PARCEL NO. 123-271-06 - TUSHER, THOMAS W TR - HEARING NO. 08-0679

A Petition for Review of Assessed Valuation was received from Thomas W. Tusher protesting the taxable valuation on land located at 120 State Route 28, #42, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-271-06 be upheld.

08-619E PARCEL NO. 123-271-13 - HIMMELRIGHT, PAUL G II & BARBARA C TR - HEARING NO. 08-0222

A Petition for Review of Assessed Valuation was received from Paul G. and Barbara C. Himmelright protesting the taxable valuation on land located at 120 State Route 28, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-271-13 be upheld.

08-620E **PARCEL NO. 123-272-01 - GEROW, LYNN B JR & ANN P - HEARING NO. 08-1170**

A Petition for Review of Assessed Valuation was received from Lynn B. Jr. and Ann P. Gerow protesting the taxable valuation on land located at 120 State Route 28, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-272-01 be upheld.

08-621E **PARCEL NO. 123-272-02 - BEART, ROBERT W & CYNTHIA A TR - HEARING NO. 08-1538**

A Petition for Review of Assessed Valuation was received from Robert W. and Cynthia A. Beart protesting the taxable valuation on land located at 120 State Route 28, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-272-02 be upheld.

08-622E PARCEL NO. 123-272-11 - BAUM, DWIGHT & JUDITH TR -
HEARING NO. 08-1165

A Petition for Review of Assessed Valuation was received from Dwight and Judith Baum protesting the taxable valuation on land located at 120 State Route 28, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-272-11 be upheld.

08-623E PARCEL NO. 123-272-12 - KRAUTSACK, RICHARD G & ALICE L TR ETAL - HEARING NO. 08-0148

A Petition for Review of Assessed Valuation was received from Richard G. Krautsack protesting the taxable valuation on land located at 120 State Route 28, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was

previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-272-12 be upheld.

08-624E PARCEL NO. 123-272-13 - WEINSTEIN, ELLIOTT & LINDA B TR
- HEARING NO. 08-0602

A Petition for Review of Assessed Valuation was received from Elliott and Linda Weinstein Family Trust protesting the taxable valuation on land and improvements located at 120 State Route 28, #15, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden pointed out that information submitted by the Petitioners requested a comparison between their parcel (Unit 15) and their neighbor's parcel (Unit 47). Appraiser Cori Delguidice, previously sworn, stated the neighboring

unit was more than twice the square footage of the subject and had a taxable land value of \$2,150,000, while the subject property had a taxable land value of \$875,000.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-272-13 be upheld.

08-625E PARCEL NO. 123-272-17 - KAHN, SAMUEL J & SUZANNE D TR - HEARING NO. 08-1322

A Petition for Review of Assessed Valuation was received from Samuel J. and Suzanne D. Kahn protesting the taxable valuation on land located at 120 State Route 28, #24, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-272-17 be upheld.

08-626E PARCEL NO. 123-273-01 - ANTHONY, RICHARD J TR ETAL - HEARING NO. 08-1490

A Petition for Review of Assessed Valuation was received from Richard J. Anthony protesting the taxable valuation on land located at 120 State Route 28, #33, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-273-01 be upheld.

08-627E PARCEL NO. 123-273-02 - PEVEHOUSE, BYRON C & LUCILLE S TR - HEARING NO. 08-1274

A Petition for Review of Assessed Valuation was received from Byron C. Pevehouse protesting the taxable valuation on land located at 120 State Route 28, #31, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-273-02 be upheld.

08-628E PARCEL NO. 123-274-02 - MONTNA, ALFRED G & GAIL E TR - HEARING NO. 08-1036

A Petition for Review of Assessed Valuation was received from Alfred G. and Gail E. Montna Family Trust protesting the taxable valuation on land located at 120 State Route 28, #7, Crystal Bay, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 6 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden observed for the record that information submitted by the Petitioners contained a note that they would be represented by Suellen Fulstone. She pointed out that Ms. Fulstone had not signed up to represent the Petitioners and was not present for their hearing.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 123-274-02 be upheld.

**08-629E PARCEL NO. 127-440-01 - PLASTIRAS, CHRISTOPHER J
&PATRICIA M TR - HEARING NO. 08-1018**

A Petition for Review of Assessed Valuation was received from Christopher J. and Patricia M. Plastiras protesting the taxable valuation on land located at 946 Lakeshore View Court, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-440-01 be upheld.

08-630E PARCEL NO. 127-590-05 - CLARK, JAMES F & PATRICIA L TR - HEARING NO. 08-1493

A Petition for Review of Assessed Valuation was received from James F. Clark protesting the taxable valuation on land located at 255 Glen Way, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Woodland, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-590-05 be upheld.

DISCUSSION – AGENDA ITEMS 24, 25 AND 26 (ALSO SEE MINUTE ITEMS 08-631E THRU 08-652E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated the hearings for Agenda Items 24, 25 and 26 with the exception of Parcel Nos. 132-064-22 and 132-064-24, which had already been heard.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

Chairperson McAlinden reviewed information submitted by Petitioner Jerrold Scattini for Parcel No. 132-062-30 and clarified with Mr. Gonzales that the Assessor's Office had already provided the information requested by the Petitioner.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-631E through 08-652E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-631E **PARCEL NO. 130-180-09 - MILLER, EDWARD L & MERRY C - HEARING NO. 08-1072**

A Petition for Review of Assessed Valuation was received from Edward L. and Merry C. Miller protesting the taxable valuation on land located at 120 Country Club Drive, #9, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-180-09 be upheld.

08-632E **PARCEL NO. 130-180-16 - SILBERBERG, MERVYN I & JANICE C - HEARING NO. 08-1057**

A Petition for Review of Assessed Valuation was received from Mervyn I. and Janice C. Silberberg protesting the taxable valuation on land located at 120 Country Club Drive, #16, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-180-16 be upheld.

08-633E PARCEL NO. 130-180-18 - SILBERBERG, MERVYN I - HEARING NO. 08-1058

A Petition for Review of Assessed Valuation was received from Mervyn I. Silberberg protesting the taxable valuation on land located at 120 Country Club Drive, #18, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 11 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 130-180-18 be upheld.

08-634E PARCEL NO. 132-061-01 - KERN, ANDREW E TR - HEARING NO. 08-0300

A Petition for Review of Assessed Valuation was received from Andrew E. Kern protesting the taxable valuation on land located at 929 Northwood Boulevard, #28, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter and additional documentation, 17 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-061-01 be upheld.

08-635E PARCEL NO. 132-061-02 - JONES, DENNIS K & ROBERTA J -
HEARING NO. 08-0424

A Petition for Review of Assessed Valuation was received from Dennis K. and Roberta J. Jones protesting the taxable valuation on land located at 929 Northwood Boulevard, #27, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-061-02 be upheld.

08-636E PARCEL NO. 132-061-14 - KING, WILLIAM W ETAL - HEARING NO. 08-0573

A Petition for Review of Assessed Valuation was received from William W. King protesting the taxable valuation on land located at 929 Northwood Boulevard, #15, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded

by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-061-14 be upheld.

08-637E PARCEL NO. 132-062-01 - HATTON, DOUGLAS F & JANE R TR - HEARING NO. 08-0108

A Petition for Review of Assessed Valuation was received from Douglas F. and Jane R. Hatton protesting the taxable valuation on land located at 929 Northwood Boulevard, #52, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 23 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-01 be upheld.

08-638E **PARCEL NO. 132-062-02 - SCHLANG, DAVID & DAYNA -**
HEARING NO. 08-0086

A Petition for Review of Assessed Valuation was received from David and Dayna Schlang protesting the taxable valuation on land located at 929 Northwood Boulevard, #51, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-02 be upheld.

08-639E **PARCEL NO. 132-062-07 - THOMPSON, DAVID & JUDITH ETAL**
- HEARING NO. 08-1080

A Petition for Review of Assessed Valuation was received from David and Judith Thompson protesting the taxable valuation on land located at 929 Northwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-07 be upheld.

08-640E PARCEL NO. 132-062-15 - TREUHAFT, THOMAS S & JENNIFER L - HEARING NO. 08-0420

A Petition for Review of Assessed Valuation was received from Thomas S. and Jennifer L. Treuhaft protesting the taxable valuation on land located at 929 Northwood Boulevard, #38, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-15 be upheld.

08-641E PARCEL NO. 132-062-16 - KUBEL, FLORINE B TR - HEARING
NO. 08-0496

A Petition for Review of Assessed Valuation was received from Florine B. Kubel protesting the taxable valuation on land located at 929 Northwood Boulevard, #37, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-16 be upheld.

08-642E PARCEL NO. 132-062-27 - JAFFE, HOWARD M & JOAN G TR - HEARING NO. 08-0177

A Petition for Review of Assessed Valuation was received from Howard M. and Joan G. Jaffe protesting the taxable valuation on land located at 929 Northwood Boulevard, #3, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 2 pages.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 18 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-27 be upheld.

08-643E PARCEL NO. 132-062-30 - SCATTINI, JERROLD P TR ETAL - HEARING NO. 08-0538

A Petition for Review of Assessed Valuation was received from Jerrold P. Scattini protesting the taxable valuation on land located at 929 Northwood Boulevard, #30, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Assessment notice and request for information from the Assessor, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden reviewed information submitted by the Petitioner and clarified with Mr. Gonzales that the Assessor's Office had already provided the information requested by the Petitioner.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-30 be upheld.

**08-644E PARCEL NO. 132-062-34 - MCCOMBIE, MICHAEL V & PAULA L
- HEARING NO. 08-0403**

A Petition for Review of Assessed Valuation was received from Michael V. and Paula L. McCombie protesting the taxable valuation on land located at 929 Northwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-062-34 be upheld.

08-645E

**PARCEL NO. 132-064-02 - HEIN, KAREN L & JOHN W -
HEARING NO. 08-0423**

A Petition for Review of Assessed Valuation was received from Karen L. and John W. Hein protesting the taxable valuation on land located at 929 Northwood Boulevard, #94, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 1 page.

Exhibit B, Incline Village/Crystal Bay form letter and additional documentation, 17 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-064-02 be upheld.

08-646E **PARCEL NO. 132-064-08 - ECKERT, WAYNE W & SHARI E TR - HEARING NO. 08-0942**

A Petition for Review of Assessed Valuation was received from Wayne W. and Shari E. Eckert protesting the taxable valuation on land located at 929 Northwood Boulevard, #100, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 6 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-064-08 be upheld.

08-647E **PARCEL NO. 132-064-13 - LEACHMAN ANGUS RANCH - HEARING NO. 08-1354**

A Petition for Review of Assessed Valuation was received from Leachman Angus Ranch protesting the taxable valuation on land located at 929 Northwood Boulevard, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-064-13 be upheld.

**08-648E PARCEL NO. 132-064-18 - WEISEND, WILLIAM T & BARBARA J
TR - HEARING NO. 08-0291**

A Petition for Review of Assessed Valuation was received from William T. and Barbara J. Weisend protesting the taxable valuation on land located at 929 Northwood Boulevard, #110, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Request for information from the Assessor, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 10 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-064-18 be upheld.

**08-649E PARCEL NO. 132-065-09 - THORNHILL, JOHN R & DOLORES M
TR - HEARING NO. 08-0604**

A Petition for Review of Assessed Valuation was received from John R. and Dolores M. Thornhill protesting the taxable valuation on land located at 929 Northwood Boulevard, #132, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's

response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-065-09 be upheld.

08-650E PARCEL NO. 132-065-12 - DEVEREAUX, RICHARD M & DAWN L - HEARING NO. 08-1010

A Petition for Review of Assessed Valuation was received from Richard and Dawn Devereaux protesting the taxable valuation on land located at 929 Northwood Boulevard, #129, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-065-12 be upheld.

**08-651E PARCEL NO. 132-066-44 - EATON, DONALD M & GLENNA C TR
- HEARING NO. 08-1279**

A Petition for Review of Assessed Valuation was received from Donald M. and Glenna C. Eaton protesting the taxable valuation on land located at 929 Northwood Boulevard, #173, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-066-44 be upheld.

08-652E PARCEL NO. 132-192-08 – BLOCK, TRENT D – HEARING NO. 08-1014

A Petition for Review of Assessed Valuation was received from Trent D. Block protesting the taxable valuation on land located at 751 Tahoe Boulevard, #8, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Chairperson McAlinden, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-192-08 be upheld.

DISCUSSION – AGENDA ITEMS 27 AND 28 (ALSO SEE MINUTE ITEMS 08-653E THRU 08-661E)

On motion by Chairperson McAlinden, seconded by Member Horan, which motion duly carried, the Board consolidated hearings for Agenda Items 27 and 28.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the locations of the subject properties. He referred to the information presented in Exhibit III for each parcel of the consolidated group, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into each record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentations.

The Board reviewed information submitted by Petitioner Mark Stewart for Parcel No. 132-052-01, containing year-to-date statistics for Incline Village.

Chairperson McAlinden commented she saw no evidence submitted by any of the Petitioners to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

Chairperson McAlinden closed the public hearing.

Please see 08-653E through 08-661E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

08-653E **PARCEL NO. 127-050-02 - SLINGER, WILLARD A & VALERIE A**
TR - HEARING NO. 08-0339

A Petition for Review of Assessed Valuation was received from Willard A. and Valerie A. Slinger protesting the taxable valuation on land located at 141 Village Boulevard, #16, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 2 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-050-02 be upheld.

08-654E PARCEL NO. 127-050-03 - EM WEST INVESTMENTS LLC -
HEARING NO. 08-0666

A Petition for Review of Assessed Valuation was received from EM West Investments LLC protesting the taxable valuation on land located at 141 Village Boulevard, #17, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village/Crystal Bay form letter, 3 pages.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-050-03 be upheld.

08-655E PARCEL NO. 127-050-05 - SCHEUFLER, PATRICK A & LISA ETAL - HEARING NO. 08-1087

A Petition for Review of Assessed Valuation was received from Patrick and Lisa Scheufler protesting the taxable valuation on land located at 143 Village Boulevard, #19, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-050-05 be upheld.

08-656E

**PARCEL NO. 127-050-09 - MIMIAGA, ROBERT J & ANNETTE M
TR - HEARING NO. 08-0257**

A Petition for Review of Assessed Valuation was received from Robert J. and Annette Mimiaga protesting the taxable valuation on land and improvements located at 150 Juanita Drive, #23, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-050-09 be upheld.

08-657E

**PARCEL NO. 127-330-11 - CHRISTENSEN, ROGER W &
KATHLEEN B - HEARING NO. 08-1055**

A Petition for Review of Assessed Valuation was received from Roger W. Christensen protesting the taxable valuation on land located at 150 Juanita Drive, #11, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 8 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 127-330-11 be upheld.

**08-658E PARCEL NO. 132-051-12 - HUDSON, ARVONNA TR - HEARING
NO. 08-0087**

A Petition for Review of Assessed Valuation was received from Arvonna Hudson protesting the taxable valuation on land located at 807 Alder Avenue, #39, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit

III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-051-12 be upheld.

08-659E PARCEL NO. 132-051-24 - FERNANDEZ, PAMELA - HEARING
NO. 08-1103

A Petition for Review of Assessed Valuation was received from Pamela Fernandez protesting the taxable valuation on land located at 807 Alder Avenue, #63, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-051-24 be upheld.

**08-660E PARCEL NO. 132-052-01 - STEWART, MARK G ETAL -
HEARING NO. 08-1309**

A Petition for Review of Assessed Valuation was received from Mark G. Stewart protesting the taxable valuation on land located at 807 Alder Avenue, #67, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A, Incline Village sales data, 1 page.

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

The Board reviewed information submitted by the Petitioner containing year-to-date statistics for Incline Village.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded

by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-052-01 be upheld.

08-661E **PARCEL NO. 132-053-10 - CROOM, GEORGE E JR TR - HEARING NO. 08-1461**

A Petition for Review of Assessed Valuation was received from George E. Croom, Jr. protesting the taxable valuation on land located at 807 Alder Avenue, Incline Village, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Assessor

Exhibit I, Assessor's response to Non-Equalization – condos, 34 pages.

Exhibit II, Appraisal Record Card, 2 pages.

Exhibit III, Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 9 pages.

The Petitioner was not present to offer testimony.

Appraiser Michael Gonzales, previously sworn, oriented the Board as to the location of the subject property. He referred to the information presented in Exhibit III, which recommended the taxable values be upheld. He requested the Assessor's response to appeals based on non-equalization of similarly situated properties, which was previously presented to the Board, be placed into the record as Exhibit I. Mr. Gonzales indicated the Assessor's Office would stand on its written presentation.

Chairperson McAlinden commented she saw no evidence submitted by the Petitioner to demonstrate that taxable value exceeded full cash value or that inequity existed pursuant to NRS 361.356.

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 Horan, seconded by Member Krolick, which motion duly carried, it was ordered that the taxable value of the land and improvements on Parcel No. 132-053-10 be upheld.

08-662E **BOARD MEMBER COMMENTS**

There were no Board Member comments.

08-663E **PUBLIC COMMENT**

There was no response to the call for public comment.

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2:34 p.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, the meeting was 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
Lisa McNeill, Deputy Clerk*