

BOARD OF EQUALIZATION, WASHOE COUNTY, NEVADA

WEDNESDAY

9:00 A.M.

FEBRUARY 25, 2009

PRESENT:

James Covert, Chairman
John Krolick, Vice Chairman
Benjamin Green, Member
Linda Woodland, Member
James Brown, Member

Nancy Parent, Chief Deputy Clerk
Herb Kaplan, Deputy District Attorney

The Board of Equalization convened at 9:02 a.m. in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Chairman Covert called the meeting to order, the Clerk called the roll and the Board conducted the following business:

WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing: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.
084-422-06	ARCHER FAMILY TRUST, BRADLEY E & MARY J	09-0303
011-172-14	US BANCORP	09-1305

09-0523E SWEARING IN

No members of the Assessor's staff were sworn in.

09-524E CONSOLIDATION OF HEARINGS

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

09-0525E PARCEL NO. 085-155-59 – SUN VALLEY LANDOWNERS CORP – HEARING NO. 09-0755E08

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 5360 Sun Valley Blvd, Washoe County, Nevada.

Member Woodland recused herself from this hearing because she was the President of the Sun Valley Landowners Corp.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: By-Laws of Sun Valley Landowner's Association, 21 pages.

Exhibit B: Letter from IRS dated June 13, 2008, 5 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 4 pages.

On behalf of the Petitioner, Margaret Reinhart was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, oriented the Board as to the location of the subject property and noted this was a request to apply an exemption for the 2008/09 fiscal year.

In response to Chairman Covert asking if the Petitioner failed to file the exemption on time, Ms. Diezel replied the exemption was not filed prior to the June 15th deadline and a completed exemption form had not yet been received. She explained the Sun Valley Landowners Corp. was in the process of completing the exemption application.

Ms. Reinhart stated the exemption form was not filed on time because the Association was not aware it was eligible for one. She noted the Association had paid the full amount of taxes for at least 30 years. She said as a nonprofit, the Association helped the community but its piggy bank was almost empty.

Herb Kaplan, Deputy District Attorney, advised the statute was revised a few years ago to give the Board the authority to hear exemption issues regardless of whether or not they were timely filed. He said this case might be different from the other cases the Board already heard because it was not a renewal and there was an eligibility question. Chairman Covert asked if the exemption had been filed on time, would they have been eligible. Ms. Diezel said the Sun Valley Landowners Corp. documents were submitted to the District Attorney, but the Assessor's Office had not heard back regarding whether they meet the eligibility requirements. She advised they had submitted their federal exemption from federal income tax, but typically the Assessor's Office wanted additional information and the Assessor's Office was not yet in the position to determine eligibility.

Chairman Covert asked if the appeal could be reopened once all the data was in and if the Assessor's Office agreed on the validity of the exemption status. Mr. Kaplan advised it was the Petitioner's burden to show they qualified for an exemption and the Open Meeting Law provided no authority to do anything beyond today's hearing. Chairman Covert asked if they could reopen next year for last year. Josh Wilson, Assessor, explained the Petitioner could appeal to the State Board of Equalization if this

Board denied the exemption, which would give them additional time to gather together the requested information. He stated he was not aware of any provision to reopen the hearing.

Chairman Covert indicated he felt uncomfortable granting an exemption that was not proven. Ms. Diezel said the Assessor's Office would not object to the Petitioner presenting new evidence to the State Board. Assessor Wilson said at that time there might also be a determination by the District Attorney's Office that could be provided at that hearing.

With regard to Parcel No. 085-155-59, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Green, seconded by Member Brown, which motion duly carried with Member Woodland recusing herself, it was ordered that the Petitioner be denied the requested exemption from property taxes pursuant to NRS 361.155 for fiscal year 2008-9. It was found that the Petitioner failed to establish at least one of the requirements for said exemption.

**DISCUSSION – CONSOLIDATION OF HEARING NO.'S 09-737A
AND 09-737B (MINUTE ITEMS 09-0526E AND 09-527E)**

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, Chairman Covert ordered that Hearing No.'s 09-737A and 09-737B be consolidated.

On behalf of the Petitioner, Cherk Chang was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, oriented the Board as to the location of the subject property.

Mr. Chang said his problem was the huge increase in the properties' taxable values, which had nearly tripled since 2006. He stated the most recent comparable was dated April 2008 and sold for \$400,000. He explained the land for that comparable was flat while his parcel was almost vertical, but now his value was being based on the flat property. He said when he bought the land in 1976 it was one half to one third the cost of the surrounding properties because of its rugged terrain, but he felt there was no consideration being given to his land's topographical features.

Mr. Chang said a property south of his had a 3,200 square foot house for \$249,500 for both the land and the house, and he did not see the fairness of his taxable value versus that property. Chairman Covert asked if he was aware the Assessor's Office had reduced the taxable land value by 15 percent. Mr. Chang replied he was aware of the reduction.

Appraiser Johns discussed the same comparable sales for both parcels. He noted there was an adjustment for lack of power on one parcel, but he recently discovered while investigating this appeal that power was available within 600 feet of the parcel. He

advised that parcel should have the same value as the other parcel. He said none of the 1,400 parcels in the Palomino Valley area had topographical adjustments. He explained the subject parcels were approximately 15 acres larger than the nearest parcel that was also contiguous to the Pyramid Highway. He stated nowhere in the Petitioner's written statement could he find the Petitioner's estimate of value nor any evidence to support a value.

Appraiser Johns said the Petitioner's comparable was a 29-year old class 2 2,000 square foot home with a 1,200 square foot unfinished basement, not the 3,200 square feet as indicted by the Petitioner. He showed photos of the comparable, which he felt indicated the property was not in great shape. He said based on the market data, the Assessor's Office felt the taxable value did not exceed full cash value and the recommendation was that the value be upheld.

Chairman Covert felt that even though there were no topographical adjustments in the area, it did not mean there were no issues. Appraiser Johns explained when the Palomino Valley was valued, all of the topography adjustments were taken off because they were subjective and hard to quantify. He noted the Valley was broken into general areas based on the pertinent comparables in the area and topography was built into those areas. He said it was felt the driving factor for the valuation was having frontage on Pyramid Highway because the value dropped the further a property was off the Pyramid Highway. Chairman Covert agreed being next to Pyramid Highway was a distinct advantage.

In response to Member Green asking about the distances involved with power adjustments, Appraiser Johns explained the standard used for remote properties that were off the grid was: from a quarter to a half mile from power was a \$12,500 adjustment, from a half mile to three quarters of a mile was a \$25,000 adjustment and greater than three quarters of a mile was a \$37,500 adjustment. He said based on those distances, the subject property did not qualify for a power adjustment.

Member Krolick asked if there was data on how long land sales LS-4 and LS-5 had been on the market. Appraiser Johns said LS-5 had been on the market quite some time, while LS-4 was a little more recent. Member Krolick asked how long the Petitioner's comparable had been on the market. Appraiser Johns said the original listing was February 1, 2008, but the property was now bank owned. Member Krolick noted the price was down to half of what the original owner tried to sell the property. He asked what value was assessed on the improvements. Appraiser Johns said the improvements were roughly \$102,000 and the land was \$255,000 with the 15 percent county-wide adjustment.

Member Brown asked if the subject's topography was radical to the point where development would be limited. Appraiser Johns said he did not consider the topography radical, but it would require some earthwork. He noted the subjects' topography were inferior to the comparables, but they were 15 acres larger. He explained it would take some work to take advantage of the views from higher up.

Member Green noted LS-3 was further off the highway and the subject property was right off Winnemucca Road. He asked if being closer to town was an advantage. Appraiser Johns felt being closer to town was advantageous, but he had little data to prove it.

Member Woodland asked why noise reductions were only given to improved properties. Appraiser Johns said he would grant a noise reduction to an unimproved property, but all of the comparables were adjacent to Pyramid Highway and any noise factor would have been already discounted by the market.

In rebuttal, Mr. Chang stated losing eight acres for a Pyramid Highway right-of-way, which could happen, would put any building in the rocks. Chairman Covert asked if all of the comparables on Pyramid Highway were subject to the same issue. Mr. Chang replied they were, but they were flat parcels. He said past concessions were granted for the properties' topographical features. Chairman Covert asked if the State had a recorded easement across the front of the property. Mr. Chang replied he did not know if there was one, but he was told when he bought the property the potential existed for the widening of Pyramid Highway and power lines.

Chairman Covert stated he was wrestling with the topography because all of the comparables looked flat and Mr. Chang's comparable had some of the same topographical issues. Mr. Chang said the comparable's house was not built on the flattest land, which he did not understand. He acknowledged the house was in disrepair, but he felt that did not make it any less valuable than his land where it would be hard to build on to begin with.

Appraiser Johns said there was an easement cutting off approximately 2.3 acres along the frontage. He believed the fence ran along the easements for the subject and the comparable properties. He also believed the utilities were already in place.

Member Brown asked why the 2.73 acre parcel that sold in December 2008 for \$140,000 obtained that price for the relatively small acreage involved. Appraiser Johns said the highway frontage seemed to be the driving factor. He felt there was speculation that some of these frontage properties along Pyramid Highway might go commercial. He said County Planning indicated there were no plans to make them commercial at this time, but the one parcel listed for \$480,000 indicated in the listing it was an excellent chance for future commercial growth. In response to Chairman Covert asking how far away the nearest development, such as a subdivision, was from the subject property, Appraiser Johns said Pebble Creek was 6-8 miles south of the subject. Chairman Covert felt more development was coming, the questions was when. Appraiser Johns agreed.

Member Green stated the City of Reno was trying to annex Winnemucca Ranch, which he felt might have something to do with the increase in values. He also felt Winner's Circle might be considering putting in a gas station at the fork of Winnemucca

Road, but he was not sure that would be an advantage for the subject property. Mr. Chang said the only commercial value for his properties would be for a bobsled run.

Member Green said he was having a hard time justifying lowering the value. Chairman Covert and Member Woodland both said they had an issue with the topography. Member Green said the only thing that could be done would be to lower the value of the lots, which could put them out of equalization with other lots in the area.

Member Krolick suggested removing the adjustment for power and deducting 20 percent for topography. Member Green stated he would have a hard time going down 20 percent because of the comparables. After further discussion, Member Woodland said she could consider 10 percent and taking the power adjustment off of Parcel No. 076-261-04. Member Krolick said he suggested 20 percent because it was the entire acreage that was affected by the topography and not just the frontage. Member Green felt nicer homes were built on the side of hills to take advantage of any view and some place could be found on 60 acres to put a house. Appraiser Johns confirmed premium homes were built up on the sides of hills.

Josh Wilson, Assessor, felt any decision by the Board would not create an equalization problem. He advised the Assessor's Office was required by law to review all Board decisions annually. He stated he would ask the Board to render a decision on the evidence and not to worry about how the evaluation was done. He noted General Rural zoning allowed a lot of development under its current descriptions. Appraiser Johns clarified the zoning was General Rural Residential for the subject and all of the comparables.

Member Krolick reiterated his suggestion was to remove the power adjustment on Parcel No. 076-261-04, which would put both parcels at \$255,000 and then make some percentage adjustment. Chairman Covert suggested adjusting 10 percent for topography.

See Minute Item No.'s 09-0526E and 09-527E below, for details concerning the petition, exhibits and decision related to the above hearings.

09-0526E PARCEL NO. 076-261-04 – CHANG, CHERK H – HEARING NO. 09-0737A

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at Pyramid Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and owner's opinion of market value, 2 pages.

Exhibit B: Photos and a comparables, 3 pages.

Assessor

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

Exhibit II: Photos of comparable, 10 pages.

For the discussion on this hearing, see the heading "DISCUSSION – CONSOLIDATION OF HEARING NO.'S 09-737A AND 09-737B (MINUTE ITEMS 09-0526E AND 09-527E)" above.

With regard to Parcel No. 076-261-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried with Member Green voting "no," it was ordered that the power adjustment be removed to equalize the property with Parcel No. 076-261-05 at \$255,000 and reducing Parcel No. 076-261-04 10 percent for topography, resulting in a total taxable land value of \$229,500 for tax year 2009-10. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

Member Green explained he voted "no" because he did not want the adjustment applied to topography since the area had no other topography discounts.

09-0527E PARCEL NO. 076-261-05 – CHANG, CHERK H – HEARING NO. 09-0737B

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at Pyramid Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and owner's opinion of market value, 2 pages.

Exhibit B: Photos and a comparable, 3 pages.

Assessor

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

Exhibit II: Photos of comparable, 10 pages.

For the discussion on this hearing, see the heading "DISCUSSION – CONSOLIDATION OF HEARING NO.'S 09-737A AND 09-737B (MINUTE ITEMS 09-0526E AND 09-527E)" above.

With regard to Parcel No. 076-261-05, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be reduced to \$229,500 for tax year 2009-10. With the adjustment, it was found that the land

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

**09-0528E PARCEL NO. 011-196-02 – NEVADA DISCOVERY MUSEUM –
HEARING NO. 09-0978E08**

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 490 S Center St, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Documentation of tax exempt status, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 4 pages.

On behalf of the Petitioner, Lynne Sunderman and Jean Bees were sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, oriented the Board as to the location of the subject property and explained this was an exemption appeal for the 2008/09 fiscal year. She stated when the property was purchased, the deed did not record and the transfer did not take place until after the cutoff date. She explained the Petitioner was appealing under NRS 361.155 to see if the Board could grant the exemption for the 2008/09 fiscal year.

Ms. Bees said the property was in escrow on July 1st and they were not charged for property taxes by the Title Company at closing, so they thought they had qualified for the exemption.

Ms. Diezel noted the Petitioner qualified under NRS 361.140, but it required that the property belong to and be occupied by the exempt organization. She said some work was done inside the building and the Petitioner operated out of a modular trailer located on the premises, but it was not yet occupied for the purpose of charity. Ms. Bees said the building was occupied prior to ownership with an option to buy the building. She noted the building was being demolished inside so the building could not be occupied, hence the trailer in front of the building.

In response to Member Woodland asking about the reason for the Assessor's Office not granting the exemption, Ms. Diezel said the organization would be eligible for the exemption for the 2009/10 fiscal year, but the Assessor's Office did not have the authority to grant the exemption for the 2008/09 fiscal year. Chairman Covert felt occupancy included getting the building ready. Members Krolick and Woodland both agreed.

With regard to Parcel No. 011-196-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner be granted exemption from property taxes for fiscal year 2008-09 pursuant to NRS 361.140.

09-0529E PARCEL NO. 162-141-27 – FREITAS, MICHAEL D – HEARING
NO. 09-0733

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 1575 Boulder Field Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 pages.

Exhibit B: 2/4/09 e-mail presented at 2/6/09 hearing, 1 page.

Exhibit C: Evidence packet, 7 pages.

Assessor

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

On behalf of the Petitioner, Michael Freitas was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Freitas felt IS-1, which had a huge view, was not similar to his parcel because his views were blocked by the adjacent properties and his was the cheapest parcel. He discussed the remainder of the Assessor's comparables and his comparables as detailed in Exhibit C. He said he was aware of the 15 percent reduction, but he never received the original 11 percent reduction. He stated the Assessor's Office indicated his building value dropped \$17,000, which he felt was not even in the neighborhood of reality. He said the guy that built his home said it could be built now for at least 20 percent less than in 2006. Chairman Covert said he discovered after building his home, the price to build it had nothing to do with the real value of the property.

Appraiser Bozman said the subject property was located in the gated community of Pacetti Ranch Estates, which consisted of common areas, several ponds and custom built homes. He explained the subject, even though the Petitioner disagreed, was considered to be in an inferior neighborhood because the route to get to the subject went through a subdivision. He discussed the comparable sales listed in Exhibit I and

indicated, based on those sales, taxable value did not exceed full cash value and the property was equalized with similarly situated properties in Washoe County.

Regarding the Petitioner's comparables, Appraiser Bozman said the property at 1800 Creek Crossing was owned by the bank and was not in a comparable neighborhood. Member Covert asked if the Creeks Crossing property was the only comparable in foreclosure. Appraiser Bozman replied it was the only one he was aware of.

In rebuttal, Mr. Freitas said he paid \$300 a month in homeowners association dues, which was now considered a detriment. He stated his comparables showed the true values of what was out there because there was a 31 percent price drop from January of last year to this year.

Chairman Covert said the cutoff was June 30th, and most of Mr. Freitas listings would be beneficial to use next year because by then they might be actual sales. Mr. Freitas commented the assessment on his property increased during a decreasing market. Chairman Covert discussed the affect of the 3 percent cap. Mr. Freitas said he understood the cap, but the valuation was not where market was now.

Appraiser Bozman said it was not found that the southern area of Washoe County went down when the Assessor's Office did an analysis of market. He advised everything the Petitioner was presenting would be looked at next year.

With regard to Parcel No. 162-141-27, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Woodland, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0530E PARCEL NO. 018-043-20 – PANICARO, JOSEPH L & JOY L –
HEARING NO. 09-1104

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land located at 2255 Koldewey Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 10 pages.

Exhibit B: Letter and supporting documentation, 4 pages.

Exhibit C: Letter and supporting documentation, 126 pages.

Exhibit D: Letter and supporting documentation, 32 pages.

Assessor

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

Exhibit II: Topography maps, 2 pages.

On behalf of the Petitioner, Joseph Panicaro was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Stacy Ettinger, Appraiser III, oriented the Board as to the location of the subject property. He said the Petitioner was aware of the recommendation for a reduction due to a roadway easement on the property, but the Petitioner had other concerns he wanted to address.

Mr. Panicaro discussed the Supreme Court ruling in the Bakst case and the Nevada Revised Statute (NRS) that addressed appealing to the County Board of Equalization where inequity existed, which were the basis for his appeal.

Mr. Panicaro stated his assessment notice showed an increase in his property value of approximately 13 percent. He said Appraiser Ettinger informed him that Area 2 was reappraised in 2004 and again in 2008. He stated he reviewed a lot of the appraised values in his area and found the appraisals were not uniform within his neighborhood, the County, the State or with general market conditions. He said Storey County land values for Virginia City remained flat for 2009/10, and he read the parcel numbers of some of those parcels. He noted he provided the Assessor's Office and the Board with copies of those appraisal reports. He explained his position was the land values in Washoe County increased and decreased wildly versus those in Storey County.

Mr. Panicaro reiterated that according to his assessment notice, his property went up \$14,016 or a 13 percent increase. He said by looking at other appraisal sheets for 2009/10, he found land values went down for countless others in Washoe County. He then read the parcel numbers, the area, and the percentage of the decrease for some of those assessments. He discussed the specifics on two identical adjacent properties where one's land value increased and one's decreased. He said Appraiser Ettinger explained the values were based on comparable sales, and he was given a copy of those comparables. He noticed many had land values that decreased for 2009/10, and he read a list of the parcel numbers that decreased and the percentage of the decrease.

Mr. Panicaro discussed the lack of improvements on his street, his house's drainage problems, and the street's easements. He advised he went and looked at the comparables and they all had paved streets, including the Markridge properties, in addition to other improvements.

Mr. Panicaro said he was requesting a reduction in the 2009/10 value of his property and a refund, with interest, for any overpaid taxes due to the County's oversight regarding the easements. Chairman Covert explained the Board did not deal with taxes, but only with the property's assessed valuation for the current year. Mr.

Panicaro advised he wanted his request put on the record. Chairman Covert advised that the Bakst case and the other Incline Village decisions applied to methodology and did not apply here because the Assessor did a reappraisal. He said he did not want the Petitioner to confuse uniformity with congruency because using uniform methods did not mean uniform results.

Mr. Panicaro cited several *Reno Gazette-Journal* articles regarding land values not being uniform with market conditions. Chairman Covert said the danger of citing newspaper articles was that newspapers were not in business to print the truth, but were in the business of selling newspapers. He stated unless the articles dealt with the Petitioner's property, they were not prima facie evidence; but any evidence the Petitioner wanted to submit was acceptable.

Mr. Panicaro felt the 15 percent reduction across the board was another example of nonuniformity because not all areas in Washoe County had the same foreclosure rate. He stated the Board had the ability to reduce valuations if an inequity was found. Chairman Covert said the Board was aware of its responsibilities. Mr. Panicaro said he did not see that the Assessor's Office was not disputing there was an inequity, but were only stating taxable value did not exceed market value. He discussed Assessor's comparables. He noted LS-2 was given no consideration for topography, which meant it was not a comparable lot.

Chairman Covert asked what the Petitioner wanted the Board to do. Mr. Panicaro said after getting the information from the Assessor's Office, he did some topography research to see if he was getting an equitable topography reduction. He said that research showed he was not getting the same topography adjustment as other lots. He stated the slope analysis he performed on his lot determined it had a 20 percent slope. He stated one of the comparables on Markridge had a 15 percent slope but received a 20 percent reduction for topography. He noted other comparables also had greater reductions for topography while having the same or lesser slopes. He said Dale Garrett, a Ferrari-Lund realtor, provided him with some additional comparables. He noted a property on Sagittarius was reduced 30 percent for topography and had a 20 percent slope.

Member Green asked about the date and size of the sale on Sagittarius. Mr. Panicaro replied it was sold on April 8, 2008 for \$460,000 and the lot size was 33,803 square feet and the house appeared to be 1,718 square feet. Member Green said if it was being used as a comparable, the Board had to know if it was really comparable. Mr. Panicaro felt the realtor was looking mainly at the year built. He said the Assessor's Office said his square footage was well within the ballpark of the comparables, which he disagreed with because of his own square footage analysis.

Appraiser Ettinger discussed the improved sales and the land sales; he noted IS-1 and LS-2 were the most comparable to the subject. He felt the street the subject was on originally had asphalt, which deteriorated because it was not taken care of. He acknowledged LS-2 was a 2007 sale that was somewhat dated, but the comparables were the best sales available. He felt since LS-2 sold for \$160,000 compared to the

\$92,947 of the subject parcel, LS-2 provided strong evidence that the subject did not exceed full cash value.

Chairman Covert said the subject parcel had a 10 percent reduction for topography and several parcels close to the subject with similar topography had 30 and 40 percent reductions. Appraiser Ettinger explained those parcels had more differential between the top and bottom of the parcel and most of them had approximately 80 foot drops, especially those located across the gully. He said the other significant issue was that vacant parcels often got bigger topography adjustments because they were vacant and a building site was not yet established. He stated once a building site was established, like on the subject, the topography issue would be somewhat cured. Chairman Covert asked about the drop on the subject property. Appraiser Ettinger replied it was approximately 50 feet, which was almost the same amount of drop on LS-2. He discussed why larger improved properties could receive a larger topography adjustment.

Member Green discussed key lots and asked if there were any adjustments to the subject having Yuma Lane ending at the property. Appraiser Ettinger replied there was no adjustment. Chairman Covert asked if there were any such adjustments. Appraiser Ettinger replied not that he was aware of, but if it was a detriment to the property, it would not be out of the question to apply such an adjustment.

Josh Wilson, Assessor, stated it appeared the Petitioner was attempting to use legal issues as a means to further reduce his value. He read NRS 361.345(1) which indicated a preponderance of evidence was needed to reduce an assessment. He said the Assessor's evidence packet demonstrated that the valuation was correct based on comparable sales. He stated the Bakst case referred the to Nevada Tax Commission not adopting regulations for the Assessors to follow with the focus being on the four unconstitutional methods used at Lake Tahoe. He said they were now codified by the Nevada Tax Commission by regulations adopted in August 2004 and which were further clarified last year.

Assessor Wilson indicated that the Bakst decision did not mean that if one parcel of land was worth \$100 an acre all parcels in Washoe County were worth the same amount. He felt it might be the contention of the Petitioner that uniformity means uniformity of value regardless of what the value actually was. He explained when fair and equitable was measured through assessment, it was the relationship that was measured. He said the taxes paid on a parcel worth \$100,000 would have the same relationship as a parcel worth \$1 million even though the tax bill for the \$1 million parcel would be significantly higher. He stated the purpose of property taxation throughout history was to distribute the tax burden among the citizens so no one person was carrying more than their fair share and so it provided a stable revenue stream for the operation of government. He indicated he had no idea what the market was doing in Storey County because that was not his concern. He said the Assessor's Office was charged with following the market conditions and establishing an appropriate property value for Washoe County.

In rebuttal, Mr. Panicaro noted Member Green brought up Yuma Lane ending in front of his property. He said there were many occasions where people mistook his driveway for a continuation of Yuma Lane. He stated Appraiser Ettinger conceded LS-2 was the most similar to his property but no topography was shown on its appraisal, and he discussed sale #1 mentioned in the Assessor's recommendations/comments. He said Appraiser Ettinger's opinion was some of the topography had elevation changes of 80 feet, which he did not see and most had the same slope as his property. He noted Appraiser Ettinger did not supply any documentation to support the 80 foot drops, but he provided documentation that supported his slope analysis.

Mr. Panicaro said in the Bakst case the Court indicated the application of methods had to be equal and just and the uniformity had to be within the County and from county to county, which was why he pointed out what was happening in Storey County. Member Green commented he did not want to revisit the Bakst Decision because it was not relevant to what the Board did here. He noted what was relevant was the establishment of whether or not the property was over assessed.

Mr. Panicaro noted NRS 361.356 gave the Board the power to equalize if the Board found an inequity existed and there was no language in that statute about taxable value exceeding market value. Chairman Covert stated NRS 361.345 specifically addressed the Board's responsibilities, which he read. He said if the Petitioner disagreed with the decision made, he could appeal to State Board of Equalization. Mr. Herb Kaplan, Deputy District Attorney, felt the Petitioner wanted an expansive definition of inequity, while inequity was defined in statute as comparing one property to another. Chairman Covert said the Board was not here to debate the legal issues but to consider whether the Petitioner's property was appraised properly.

Mr. Panicaro discussed the square footage on his comparables versus the subject property, which he felt substantiated his position that an inequity existed when valuing his land to other comparables because of square footage and topography. He noted Member Green pointed out another possible adjustment because Yuma Lane came straight into his property. He asked for a reduction in the 2009/10 land value with an additional reduction for topography.

Member Green discussed the comparables, and noted he favored upholding the Assessor's recommendation. Member Woodland felt there was no need for a reduction regarding Yuma Lane because it did not go straight into the house.

With regard to Parcel No. 018-043-20, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable land value be reduced by 10 percent to \$92,947 for a road easement and the taxable improvement value be upheld at \$147,350, resulting in a total taxable value of \$240,297 for tax year 2009-10. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

11:27 a.m. The Board took a short recess.

11:38 a.m. The Board reconvened with all members present.

09-0531E **PARCEL NO. 019-232-37 – ANSARI, RAZIEH – HEARING NO. 09-0522**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 350 Mountain View Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 20 pages.

Assessor

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

On behalf of the Petitioner, Dar Teymoorian was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Gonzales, Appraiser III, oriented the Board as to the location of the subject property.

Mr. Teymoorian said he had not had time to study the Assessor's Evidence packet because it was not provided to him in a timely manner. He stated the comparables were newer properties while the subject was a 50 year old house with no sidewalks and with drainage problems at the front of the house.

Chairman Covert noted the Petitioner was not protesting the value but was claiming a financial hardship. Mr. Teymoorian said his mother was widowed and only had income from Social Security. He noted the assessment continued to increase while the market price went down.

Appraiser Gonzales discussed the improved sales and concluded, based on those sales, that the subject property did not exceed full cash value and was equalized with similarly situated properties.

Mr. Teymoorian stated he did not examine the properties mentioned and did not know how much renovation they might have undergone. Chairman Covert said the Assessor's Office did a good job identifying those things, especially the quality class and the square footages on the land and improvements. Mr. Teymoorian reiterated it would have been nice to have a chance to examine the information. Chairman Covert stated the information was a public record that could have been gotten any time from the Assessor's Office. Josh Wilson, Assessor, said his office tried to make contact with the

Petitioners once the hearing evidence packets were prepared. He appogized and suggested the Petitioner contact his office 2-3 days before his hearing in the future if he was not contacted.

Chairman Covert explained the Board did not have the power to address the hardship issue. Appraiser Gonzales indicated he looked up some information, which he would give to the appellant, regarding avenues that could be pursued regarding the hardship issue.

With regard to Parcel No. 019-232-37, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0532E PARCEL NO. 027-321-21 – BLUM, CHRISTOPHER R & CAROL G
– HEARING NO. 09-1329E08

A Petition for Review of Assessed Valuation was received protesting the 2008/09 tax exemption status on land and improvements located at 2365 Holman Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet, 3 pages.

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Ivy Diezel, Department Systems Support Analyst, explained this was an appeal for an exemption for the 2008/09 fiscal year. She said this was a personal exemption for a 100 percent disabled veteran who had qualified in the past, but he missed filing his renewal on time. She said the Assessor's Office had no authority to grant the exemption, which was why it was being brought to the Board.

With regard to Parcel No. 027-321-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Petitioner's 100 percent Disabled Veteran Exemption from property taxes for fiscal year 2008-09 be reinstated, pursuant to NRS 361.091.

09-0533E **PARCEL NO. 040-632-04 – PHILLIPS FAMILY TRUST, KENT & PAT – HEARING NO. 09-1079**

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 8490 Holiday Ln, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 pages.

Assessor

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

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Patrick O'Hair, Appraiser III, oriented the Board as to the location of the subject property.

Chairman Covert read the three points mentioned in the petition. Appraiser O'Hair explained this area had not been reappraised in five years, but had two small land factors applied during that time. He noted this year the parcel was reappraised and reduced 15 percent. He said regarding the Petitioner's questions, the Assessor's Office had been working with very old values. He stated none of the improved sales or land sales used for comparison were in gated communities. He said there was a 15 percent reduction on this property for the ditch and there was a 20 percent increase for size because it was a large 4.5 acre parcel. He noted LS-2 was the most similar to the subject and was one of the more current sales. He said it was half the size of the subject and was encumbered by conservation and drainage easements, so it received a 15 percent reduction.

Chairman Covert asked if a 4.5 acre parcel was at a premium in that area. Appraiser O'Hair replied it was. Member Green felt the valuation by the Assessor's Office was in the ball park.

With regard to Parcel No. 040-632-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0534E PARCEL NO. 148-061-21 – SDA INC – HEARING NO. 09-0149

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 5550 Lausanne Dr, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessor's Notice, Right to Sell Contract, 21 pages.

Assessor

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

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Pete Kinne, Appraiser II, oriented the Board as to the location of the subject property. He said the property was inspected prior to completion, but the interior finish could not be determined. He stated an interior inspection on January 29, 2009 determined the property should have an 8.5 rather than a 10 quality class. He said the sales price was below taxable value and it was recommended reducing the quality class to 8.5 and applying an additional \$100,000 in obsolescence.

With regard to Parcel No. 148-061-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the quality class be reduced from a 10 to an 8.5, and an additional \$100,000 in obsolescence be applied to the current \$60,000 taxable improvement value, resulting in a taxable land value of \$425,000 and a taxable improvement value of \$942,987, for total taxable value of \$1,367,987 for tax year 2009-10. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-0535E PARCEL NO. 160-402-04 – KINGERY, KRISTEN J – HEARING NO. 09-1216

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on improvements located at 1750 Eagle Dancer Ln, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Chris Sarman, Appraiser I, oriented the Board as to the location of the subject property. He discussed the comparables and stated, based on those comparables, the recommendation was to uphold the Assessor's recommendation.

With regard to Parcel No. 160-402-04, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0536E PARCEL NO. 232-471-07 – SIMON, BARRY J – HEARING NO. 09-0123

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 2340 Trailridge Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 2 pages.

Exhibit B: Photographs, 6 pages.

Exhibit C: E-mail and fax correspondence, 23 pages.

Exhibit D: E-mail, 1 page.

Assessor

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

Exhibit II: E-mail dated 2/24/2009 7:22 AM, 2 pages.

Exhibit III: E-mail dated 2/24/2009 12:20 PM, 1 page.

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Virginia Dillon, Appraiser II, oriented the Board as to the location of the subject property.

Corinne Delgiudice, Sr. Appraiser, explained the Assessor's Office had notified Mr. Simon by e-mail of his February 25, 2009 hearing date. The Petitioner was

intitally scheduled for the first week of February, but he indicated he could not be prepared by then. She said on February 23rd at 11:36 p.m., he e-mailed requesting his hearing be continued for another month. Chairman Covert said the hearing could not be continued per Mr. Simon's request. He asked the record note that the Petitioner could not be extended any further dates for his hearing.

Appraiser Dillon located the subject property and discussed the comparable sales. She said the recommendation by the Assessor's Office was to reduce the taxable improvement value to \$407,682 by applying obsolescence in the amount of \$50,000 and to uphold the taxable land value of \$157,420, for a total taxable value of \$565,102. She noted there would be a Roll Change Request heard later today to address the rest of this neighborhood.

With regard to Parcel No. 232-471-07, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the taxable improvement value be reduced to \$407,682 due to obsolescence in the amount of \$50,000 and the taxable land value be upheld in the amount of \$157,420, resulting in a total taxable value of \$565,102 for tax year 2009-10. With the adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

09-0537E PARCEL NO. 232-471-07 – SIMON, BARRY J – HEARING NO. 09-0123F08

A Petition for Review of Assessed Valuation was received protesting the 2008-09 taxable valuation on land and improvements located at 2340 Trail Ridge Ct, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 2 pages.

Assessor

Exhibit I: Assessor's Objection to Hearing, 1 page.

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Corinne Delgiudice, Sr. Appraiser, oriented the Board as to the location of the subject property.

Appraiser Delgiudice recommended the Board not take jurisdiction on this appeal because it was not timely filed. Chairman Covert agreed.

With regard to Parcel No. 232-471-07, on motion by Chairman Covert, seconded by Member Green, which motion duly carried, it was ordered that the County Board of Equalization lacks the jurisdiction to hear the appeal due to its untimely filing per NRS 361.340(11).

DISCUSSION – CONSOLIDATION OF HEARING NO.’S 09-1003, 09-1004, AND 09-1002 (MINUTE ITEMS 09-0538E THROUGH 09-540E)

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Sr. Appraiser, oriented the Board as to the location of the subject property. He suggested consolidating the hearings because the factors affecting the properties were identical.

On motion by Member Woodland, seconded by Member Green, which motion duly carried, Chairman Covert ordered that Hearing No.’s 09-1002, 09-1003, and 09-1004 be consolidated.

Appraiser Stafford said these three parcels were located on the first floor, the mezzanine, and the second floor of the structure that was originally the Comstock Hotel Casino and was since converted to the Riverwalk Condominium development. He advised the Assessor’s Office applied a 70 percent reduction to the improvement value due to lack of interior finishes. He discussed the comparable sales of commercial properties that were located as close to downtown as possible. He said based on those sales the recommendation was to uphold the Assessor’s values.

Chairman Covert felt the Petitioner’s exhibits did not give the Board much to go on.

See Minute Item No.’s 09-0538E and 09-540E below, for details concerning the petition, exhibits and decision related to the above hearings.

09-0538E PARCEL NO. 011-492-01 – RIVERWALK DEVELOPMENT LLC – HEARING NO. 09-1003

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 200 W 2nd St, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner
None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 28 pages.

For the discussion on this hearing, see the heading "DISCUSSION – CONSOLIDATION OF HEARING NO.'S 09-1003, 09-1004 AND 09-1002 (MINUTE ITEMS 09-0538E THROUGH 09-540E)" above.

With regard to Parcel No. 011-492-01, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0539E PARCEL NO. 011-492-02 – RIVERWALK DEVELOPMENT LLC – HEARING NO. 09-1004

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 200 W 2nd St, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 28 pages.

The Petitioner was not present.

On behalf of the Assessor and having been previously sworn, Mark Stafford, Sr. Appraiser, oriented the Board as to the location of the subject property.

For the discussion on this hearing, see the heading "DISCUSSION – CONSOLIDATION OF HEARING NO.'S 09-1003, 09-1004 AND 09-1002 (MINUTE ITEMS 09-0538E THROUGH 09-540E)" above.

With regard to Parcel No. 011-492-02, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

09-0540E PARCEL NO. 011-492-08 – RIVERWALK DEVELOPMENT LLC – HEARING NO. 09-1002

A Petition for Review of Assessed Valuation was received protesting the 2009-10 taxable valuation on land and improvements located at 200 W 2nd St, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 28 pages.

For the discussion on this hearing, see the heading “DISCUSSION – CONSOLIDATION OF HEARING NO.’S 09-1003, 09-1004 AND 09-1002 (MINUTE ITEMS 09-0538E THROUGH 09-540E)” above.

With regard to Parcel No. 011-492-08, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2009-10. It was found that the Petitioner failed to meet his/her burden to show the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

ROLL CHANGE REQUESTS

09-0541E RCR 1-1 THROUGH 1-47

On behalf of the Assessor and having been previously sworn, Virginia Dillon, Appraiser II, put into evidence Assessor’s Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR. She indicated there were actually 48 parcels instead of 47 for this RCR. Nancy Parent, Deputy County Clerk, indicated there were only 47 parcels listed on the agenda. Corinne Delgiudice, Sr. Appraiser, indicated this was a decrease and the owner of the property was aware of the RCR. Herb Kaplan, Deputy District Attorney, advised the only action that could be taken would be on the 47 RCR’s listed on the agenda.

On motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the following Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the FAED Neighborhood in Somerset that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These homes will be reduced by \$50,000 in the form of obsolescence, based on an analysis and comparison of current sales and

listings in the FAED neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
234-302-10	BLASKOVIC, DONALD W & REBECA	1-1
234-293-03	NGUYEN, THELINH & MYDUYEN	1-2
234-291-13	NEWMAN, MARC	1-3
234-291-06	CAZZOLLA, PETER M & KATHRYN	1-4
234-282-06	CRISTOBAL, DOMINADOR D & MARIA V C	1-5
234-282-05	NGUYEN, TUONG T	1-6
234-282-03	VUKELICH, TY J & MELANIE	1-7
234-281-07	FRUHWIRTH FAMILY TRUST, TIM R	1-8
234-281-06	LUDOVICO, R REDULA & ERLINDA	1-9
234-281-05	VASQUEZ, MARIO M & CYNTHIA	1-10
234-281-04	BUENDIA, GENATO & NELIA	1-11
234-281-03	NARDUCY, KENNETH W & JANYECE K	1-12
234-281-02	FERRIS , JOSEPH & LINDA	1-13
234-281-01	KANYR TRUST, ANN	1-14
232-472-13	COOK TRUST, ROBERT E	1-15
232-472-12	DOMINGUEZ, JOANNA	1-16
232-472-11	MAZZETTI, DANA	1-17
232-472-10	GALLARDO, ROBERT J ETAL	1-18
232-472-09	TURNER, KATHY J	1-19
232-472-07	JENSEN, BARBARA	1-20
232-472-06	KILKENNY, EVERETT R & JOYCE	1-21
232-472-05	CENCER, PETER & ELENA	1-22
232-472-04	OLSON, JAMES H JR & SHERRY L	1-23
232-472-03	RIOS, EDELMIRA V	1-24
232-472-02	MORGAN, MARK & CHERYL	1-25
232-471-20	LOMBARD, JOSEPH F ETAL	1-26
232-471-19	MARTINSON, JAMES T ETAL TTEE	1-27
232-471-18	ESPINOSA, LELAND J ETAL	1-28
232-471-17	KAMINAKA, MICHAEL Y & ROBIN T	1-29
232-471-16	SNEARLY, DAVID G & KAMARA T	1-30
232-471-15	DEVINE, RAYMOND J & KIMBERLY M	1-31
232-471-14	RAMOS FAMILY TRUST, EDWARD & JAQUELINE E	1-32
232-471-11	LYTLE FAMILY TRUST	1-33
232-471-09	KURASH LIVING TRUST	1-34
232-471-08	BRICKER TRUST, MICHAEL R & BETTE H	1-35
232-471-06	MACKEY TRUST, JOHN D	1-36
232-471-05	BYDE, THOMAS E & KRISTIN L	1-37
232-471-04	DACORON, EDITH	1-38
232-471-03	NICHOLS, DANIEL A & KELLY K	1-39
232-471-02	DUTRA LIVING TRUST, JANICE D	1-40
232-471-01	MILNER, MONTIE & SUZANNE	1-41
232-462-07	DONALD, ANDREW S & CYNTHIA	1-42
232-462-06	SEBAALY FAMILY REVOCABLE TRUST	1-43
232-462-05	SOBRERO, RONALD F & PATRICIA H	1-44

PARCEL NO.	PROPERTY OWNER	RCR. NO.
232-462-04	BAUM, JOHN I & ANGELIKA K	1-45
232-462-03	WONG, KURT M ETAL	1-46
232-462-02	TOLL NORTH RENO LLC	1-47

Member Krolick felt that these parcels would be out of equalization if all 48 were not addressed. Mr. Kaplan said the problem was the 48th parcel was not agendized. Appraiser Delgiudice, advised the RCR for the 48th parcel could be done through the Board of County Commissioners.

09-0542E RCR 2-1 THROUGH 2-1078

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser III, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR. She noted RCR 2-726 was on the Agenda for February 27, 2009 due to the addition of a spouse.

On motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the following Roll Change Request presented by the Washoe County Assessor to ***decrease*** the value of homes in the EDDC Neighborhood in Curti Ranch that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These homes will be reduced by \$10,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the EDDC neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
140-201-02	ACACIO, MICHAEL	2-1
140-201-03	EARL, BRENT & MARGARET	2-2
140-201-04	LARSEN, KURT	2-3
140-202-01	RAGLEN, LANCE L	2-4
140-202-02	BAUER, ERIC J & CHRISTINA L	2-5
140-312-01	TAYLOR, GARY W	2-6
140-312-02	HARVEY, WILLIAM R & DIANNE E	2-7
140-312-04	RUSTLERS II LLC	2-8
140-312-03	FLORES, FELIPE & AURORA B	2-9
140-312-05	WELCH FAMILY REVOCABLE TRUST	2-10
140-312-06	STOLLER, THOMAS C & LISETTE M	2-11
140-313-01	BENEDETTI, JUNE L & EUGENE R	2-12
140-313-02	CRUZE, SHAUN G & CANDACE L	2-13
140-313-03	RAFFETTO, ALVIN F JR	2-14
140-313-05	SCHOENBERGER, SHELLY A	2-15
140-313-06	MONTGOMERY, SEAN C & ANGELA M	2-16
140-313-08	HAUGLAND, DENNIS & CHRISTINA	2-17
140-313-09	OCAMPO, RUSSEL B	2-18
140-313-10	BERGER, JOEL A & LORIE J	2-19
140-313-11	PURYEAR, JAMES	2-20
140-313-13	BURNETT, SCOTT A	2-21

PARCEL NO.	PROPERTY OWNER	RCR. NO.
140-313-14	JOHNSON FAMILY TRUST, RYAN & JULIA	2-22
140-313-15	BROOKS, ANDREW N & MANDY K	2-23
140-313-16	SHI, LEI ETAL	2-24
140-313-17	BAILEY, SCOTT M & KRISTINA A	2-25
140-313-19	WEATHERILL, DAMON M & KRISIE A	2-26
140-313-20	MILLER, BROCK N & CHANTEL L	2-27
140-313-21	SOONG-THUNDER FAMILY TRUST	2-28
140-313-22	WOODMAN, LORI J & TIMOTHY S	2-29
140-313-23	CHU, TIMOTHY L & GRACE L	2-30
140-313-25	HULL TRUST	2-31
140-313-26	BREEDEN, LAURA J & JOHN W	2-32
140-313-27	LEGENBAUER, JUSTIN J & MARY E	2-33
140-313-28	BUNDERSON, BRIAN H & LORIE E	2-34
140-313-29	CHRISTIAN, FRANK L & MARY	2-35
140-313-30	SCIARROTTA FAMILY TRUST, VINCENT & KRISTEN	2-36
140-313-31	IBARRA, JULIO C JR V & THERESA L	2-37
140-313-32	IACOBONI, SCOTT A & ANNE J	2-38
140-261-02	MARCOE, BARBIE L	2-39
140-261-03	AARSKAUG, MELISSA K	2-40
140-261-04	KAWELMACHER, TIMOTHY & VICKI	2-41
140-261-05	CARBONE, THERESA	2-42
140-261-06	ZAMUDIO, MATTHEW S & EVIE M	2-43
140-261-07	MONACO, KEVIN L & NANCY P	2-44
140-261-08	MOYLE, GREGORY A & SUSANNE M	2-45
140-262-01	HARVEY, JOSHUA J & SARAH I	2-46
140-262-02	STUCKER, JANICE I	2-47
140-262-03	THEISS, ABRAM & ROBYN	2-48
140-262-04	STOUT-LEWARNE, LORI D	2-49
140-262-05	NGUYEN, DUNG T ETAL	2-50
140-262-06	LENNAR RENO LLC	2-51
140-262-07	HARGER, RONALD Q & BEVERLY A	2-52
140-262-08	TUXON TRUST	2-53
140-262-10	ANDERSON, CHRISTOPHER R & ELKE S	2-54
140-262-11	SCHOENMANN, WARREN R & OLIVE M ETAL	2-55
140-262-12	ELLIOTT, TRAVIS J & KATHRYN A	2-56
140-262-13	KALLURI, VENKATA N & YASODA	2-57
140-262-14	CASTIBLANCO, LUIS A ETAL	2-58
140-262-15	VANDENBERG, CAMERON	2-59
140-262-16	OWENS, MICHAEL B	2-60
140-262-17	HERRINGTON, JOAN A	2-61
140-262-18	BAYYA, DEVENDRA-KUMAR & SHWETHA	2-62
140-263-01	ALVARADO, ANTONIO A & MELANIE R	2-63
140-263-02	MATTHEW, SUDHUR G ETAL	2-64
140-263-03	GREATHOUSE, RAYMOND C & RANDE S	2-65
140-263-04	VIRK, AMARJEET S	2-66
140-263-05	JAY, SYDNEY L & CHRISTOPHER	2-67
140-263-06	STEIMLE, JEREMY A & JULIE K	2-68

PARCEL NO.	PROPERTY OWNER	RCR. NO.
140-263-07	MILLS FAMILY TRUST, RICHARD O ETAL	2-69
140-263-08	SMITH TRUST, CAROL A	2-70
140-263-09	NOLAN, WILLIAM M	2-71
140-274-02	O`DAY, PATRICK	2-72
140-274-03	KARRA, SEKHAR & JYOTHI M	2-73
140-274-04	MACLEAN, CATHY J	2-74
140-274-05	WINK , DANIEL G & JODI L	2-75
140-274-06	HOLBROOK, SEAN A	2-76
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140-772-12	MENDOZA, SILVERIO J JR & SAMANTHA	2-431
140-772-13	HAAKINSON, MICHAEL ETAL	2-432
140-772-14	JACOBSEN, DAMON & VANESSA	2-433
140-772-15	MURPHY, RYAN & MEGAN	2-434
140-772-16	MOORE, EDWARD M & JULIET M	2-435
140-772-17	KOSTER, SIEUWERT & SHARON M	2-436
140-772-18	ROMERO , VICTOR O	2-437
140-772-19	SCHWARZ, BRIAN F & KELLEY R	2-438
140-772-20	KRICK, SHANE & SUSAN	2-439
140-772-21	MOON, CHARLOTTE A	2-440
140-772-22	GOLDING REVOCABLE TRUST, MCKENZY & COOPER	2-441
140-772-23	BERRY, BRAIDI	2-442
140-772-24	GARCIA, MARIA E & JORGE	2-443
140-772-25	VILLAREAL, MELISSA & TIMOTHY	2-444
140-772-26	GALLAGHER, ERIC L & HEATHER A	2-445
140-772-27	GUASCH, JOSE G & MARIA FE L	2-446

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140-772-30	MCCULLEY, GEORGE A & LINDA L	2-449
140-772-31	CLARK, DEBRA JS	2-450
140-772-32	BUTOWICK, GEORGE V & PATRICIA A	2-451
140-772-33	JONKEY, MATTHEW J & LISA	2-452
140-772-34	BOWEN, SHAUN	2-453
140-772-35	HARRISON, DONALD W & KENDALL B	2-454
140-772-36	GIAMBASTIANI, JOHN A & WILLOW W	2-455
140-772-37	MCKNIGHT, JANET ETAL	2-456
140-772-38	ZEGERS, RYAN T & TRACIE L	2-457
140-772-39	SMITH, RAMONA	2-458
140-772-40	JOSEPH, SUSAN E	2-459
140-772-41	MAYFIELD, ROBERT A	2-460
140-772-42	LOPEZ, KARLA M	2-461
140-781-02	NGUYEN, DUC THE & HUYEN THI	2-462
140-781-03	AUBREY FAMILY TRUST	2-463
140-781-04	LEE, ELSA	2-464
140-781-05	JIN, MYUNG & HYUK	2-465
140-781-06	BARRY, JOSEPH S ETAL	2-466
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140-781-13	PLUMMER TRUST, HAROLD L	2-472
140-781-14	ESQUIVEL, CRESPIAN & DANIELLE R	2-473
140-781-16	CLEMENTS, DAVID M & SHEELA B	2-474
140-781-17	LEE, HONG JIN & MYUNG JA	2-475
140-781-18	VIRGIL, HAROLD R & RAEGAN K	2-476
140-781-19	MORTENSEN, DAVID B & KATHERINE A	2-477
140-781-20	BROWN, WILLIAM A ETAL	2-478
140-781-21	GHIGLIERI FAMILY TRUST	2-479
140-781-22	BADER FAMILY TRUST	2-480
140-781-23	VELLORE, SATHISH K ETAL	2-481
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140-791-03	RIVADENEYRA, PAUL D	2-483
140-791-04	PICK, BRIAN S	2-484
140-791-05	FLEGEL, JESSICA ETAL	2-485
140-791-06	VICINI, DANIEL A	2-486
140-791-07	CRONE, DONALD A & CYNTHIA S	2-487
140-791-08	GILLOOLY, KENNETH E & WANDA	2-488
140-791-09	CHURCH, STEVE II & DEVON	2-489
140-791-10	NELSON, KRISTOPHER G & ALISON S	2-490
140-791-11	CHAVEZ, VERONICA ETAL	2-491
140-791-14	HERNANDEZ, ALMA A ETAL	2-492
140-791-15	MCHALE, DANIEL & LUCY	2-493

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140-791-17	MICK, RYAN & BREEN	2-495
140-791-18	KELLY, CRAIG R ETAL	2-496
140-791-19	MORGAN, DAVID J & KAREN	2-497
140-791-20	FERRATO, LANCE & JESSICA	2-498
140-791-21	JOHNSON, SUZANNAH	2-499
140-791-22	COSTANZA, JOSEPH & MEGAS	2-500
140-791-23	CANNADY, ALVIN R & MARION	2-501
140-791-24	RODMAN, VALERIE Y	2-502
140-791-25	BREDESEN, GREGG W	2-503
140-791-27	OBERG, WILLIAM B ETAL	2-504
140-791-28	JONOVIC LIVING TRUST	2-505
140-791-29	RANDALL D MEAN FAMILY TRUST	2-506
140-791-30	EDWARDS, KIMBERLY	2-507
140-791-31	BUCKHEART, PHILLIP C	2-508
140-791-32	STEUERNAGEL, JASON & TARA	2-509
140-791-33	FRITZ FAMILY TRUST	2-510
140-791-34	ASHBY, DOUGLAS & DEBRA	2-511
140-791-35	JIN, HANK	2-512
140-791-36	ZACCHEO FAMILY TRUST, JAMES D & LISA A	2-513
140-791-37	ZABEL, CARRIE & BRIAN	2-514
140-791-38	GOLDMAN, ALAN & MELINDA	2-515
140-791-40	SAYPALIA, LINDA ETAL	2-516
140-791-41	SHUMWAY, ANDREW ETAL	2-517
140-791-42	LANGE, CLIFF & NAOMI DAWN	2-518
140-791-43	WESTERGARD, BRIDGET M ETAL	2-519
140-791-44	WILK, JANICE	2-520
140-791-45	KUHNMUENCH, MICHAEL B	2-521
140-791-46	PETERSON, JEREMY & MELISSA	2-522
140-791-47	RYAN, LILLIAN	2-523
140-791-48	SIMKINS, CHAD & JESSICA	2-524
140-791-49	CULP, MICHAEL ETAL	2-525
140-791-50	COLLINS, BYRON C & MANDI M	2-526
140-791-51	WITHROW, JEREMY R	2-527
140-791-53	MOURISKI, PETER J & LINDA W	2-528
140-791-54	DEL PRADO, RAVNALDO	2-529
140-791-55	NISSIM, STACEY A	2-530
140-791-56	COHEE, TAYLOR D	2-531
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140-791-59	SZATKOWSKI, BRIAN L	2-534
140-791-60	HILLS, NICHOLAS R ETAL	2-535
140-791-61	LANE, CARRIE E	2-536
140-791-62	SHAPIRO, JEFFREY M ETAL	2-537
140-791-63	ELY, KRISTINA M ETAL	2-538
140-791-64	SISK, MARC A	2-539
140-791-65	HALL, JASON & DANA	2-540

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140-791-69	BOBOC, MIRCEA	2-544
140-791-70	BENNETT, CLINTON B	2-545
140-791-71	LLOYD, RICHARD L JR	2-546
140-791-72	CASCI TRUST, NICOLE K	2-547
140-791-73	CAMERON, ROBERT C & SHIRLEY I	2-548
140-791-74	DENIO, MATTHEW J	2-549
140-791-75	BELCOURT, DENNIS L & KENYE T	2-550
140-791-76	WAGER, SARA P	2-551
140-801-06	NIKAIYM, NIMA	2-556
140-801-07	CHAMBERLAIN, CHRISTINE	2-557
140-801-08	LEE, RICHARD F & DORIS N	2-558
140-801-09	LU FAMILY TRUST	2-559
140-801-10	DEMICHIELI, ANDREA & LINO F	2-560
140-802-02	GIOVANNONI, JASON & MARISA	2-562
140-802-03	CRAIG, NATHAN ETAL	2-563
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143-061-02	SOO, SIEW S ETAL	2-568
143-061-03	COFFMAN, BRUCE A & APRIL J	2-569
143-061-04	TALLEY, STUART R & DIANNE M	2-570
143-061-05	HOOPER, SHERRY N	2-571
143-061-06	VOLINKATY, CORRIE T & SUSAN L	2-572
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143-061-08	FRIEND, MICHAEL ETAL	2-574
143-061-09	ALLISON, PATRICK C ETAL	2-575
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143-061-11	CRISP, DAVID A & KERRY L	2-577
143-061-12	ABNEY , NORMAN R & DAWN M	2-578
143-061-13	ORTON, DOUGLAS C & KATHERINE P	2-579
143-061-14	ORTON, MICHAEL & MALLORY	2-580
143-061-15	SCHOPPER, BETH & LUCAS	2-581
143-061-16	JUDD, DONALD R & AMY N	2-582
143-061-17	ORTEGA, LINO ETAL	2-583
143-061-18	ORTEGA, JACOBO ETAL	2-584
143-061-19	GREEN, ROBERT J & CAROL E	2-585
143-061-25	KHAING, AYE ETAL	2-591
143-061-26	ZAPPALA, JOSEPH M & SHERRY A	2-592
143-061-27	RYCZKO, ROBERT J II	2-593
143-062-01	SMITH, ANNA MAE & STEVEN C	2-595
143-062-02	BURKEY, JAKE ETAL	2-596
143-062-12	OSMOND, JOHN K ETAL	2-606
143-062-13	CLAY, SUSAN A ETAL	2-607
143-062-14	CRITCHLEY, ROMAN G & ANNA M	2-608
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143-062-17	HOLM, JASON E & AMBER D	2-611
143-062-18	WHITE, DAVID M	2-612
143-062-19	TIBADUIZA, JAIME E ETAL	2-613
143-062-20	KAUFMAN, ROBERT G & JULANNE H	2-614
143-062-21	LANOU, STEPHEN ETAL	2-615
143-062-22	ADDAGARLA, SRINIVAS & SHANTI S	2-616
143-062-23	DOYLE, MATTHEW P ETAL	2-617
143-063-01	SIGAFOOS, COREY & BROOKE	2-618
143-063-02	MENJIVAR, EDITH H	2-619
143-063-03	TRACY, KLINT	2-620
143-063-04	BELAND, BRIAN D	2-621
143-063-05	LUDLOW, DANIEL H & JESSICA	2-622
143-063-06	HSIEH LIVING TRUST, PAIGE P	2-623
143-063-07	TANGONAN, THERESA L & JOSEPH M	2-624
143-063-08	KLONOWSKI, KEN ETAL	2-625
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143-071-02	CAPPUCCI FAMILY TRUST	2-627
143-071-03	EDWARDS, BRANDON & JEANNINE	2-628
143-071-04	PHILLIPS, MATTHEW ETAL	2-629
143-071-06	FITTS, JOE ETAL	2-631
143-071-07	CROSTHWAITE, DARIN & JENNIFER	2-632
143-071-08	ABIA, LEA D & ANTONIO A	2-633
143-071-09	KANTRUD, CHRISTINA L & TREVOR L	2-634
143-071-10	GIUSTI, HAROLD	2-635
143-071-11	JOYNER, TOMMY E III & MONICA C	2-636
143-071-12	CARTER, ANDY ETAL	2-637
143-071-13	ELLIS, THERESA ETAL	2-638
143-071-14	GALLI, K JUSTIN & MEGAN M	2-639
143-071-15	CAPPUCCI, RAFAEL F & JACQUELYN E	2-640
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143-071-17	CARRANZA, RAUL & RACHAEL	2-642
143-071-18	EDWARDS, STEVEN P & KRISTINA M	2-643
143-071-19	JERROSS, ANDREW E & RUTH	2-644
143-071-20	SQUIRE, ROBERT P & LISA M	2-645
143-071-21	SUNG, IENUP	2-646
143-071-22	ROSENTHAL, DON & ROSEMARY	2-647
143-071-23	YUAN, HAIMING ETAL	2-648
143-071-24	BURKS, JENNIFER K	2-649
143-071-25	SCOTT, CONNIE F	2-650
143-071-26	RHAMY, STANLEY F & ROMA L	2-651
143-072-01	BUXTON, TIMOTHY J & STORM F	2-652
143-072-02	BESOLD, BARRY & AMAYA	2-653
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143-072-04	ROMERO, RAYMOND M & MARIA T	2-655
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143-072-12	MULDER, KEONI & LILLIAN P	2-663
143-072-13	CAYENNE REVOCABLE TRUST	2-664
143-072-14	BURBANK, DOUGLAS A & DENISE A	2-665
143-072-15	CASTILLO, CHERRY ETAL	2-666
143-072-16	MELENDEZ, JOSE & MARIA O	2-667
143-072-17	MASON, CHRISTOPHER R	2-668
143-072-18	GALVEZ-LOPEZ, HECTOR D ETAL	2-669
143-072-19	RUIZ, CARLOS & CAROL J	2-670
143-072-20	SADLER, DANIEL & JENNIFER	2-671
143-072-21	MURPHEY, CHARLES R ETAL	2-672
143-073-01	BRAVO, JEFFREY R ETAL	2-673
143-073-02	MICHELA, JOHN S & ALICIA D	2-674
143-073-03	CASTILLO, CONCEPCION O	2-675
143-073-04	DAMICO, PHILIP J & TAMMY T	2-676
143-073-05	COKER, JEFF R	2-677
143-073-06	KELLEY, PAUL D & JOANNE ETAL	2-678
143-073-07	AURORA LOAN SERVICES LLC	2-679
143-073-08	SHUKLA, SAVITA ETAL	2-680
143-073-09	BARAJAS-GONZALEZ, MARTIN ETAL	2-681
143-073-10	MADRID, DEO A & THELMA N	2-682
143-073-11	HILLMAN, MATTHEW L	2-683
143-073-12	EVANS, AARON & MEGAN	2-684
143-073-13	OSUNA, MARVIN I & RACHEL C	2-685
143-073-14	SALAZAR, JOSE A & ISBE R D	2-686
143-073-15	FRANCISCO, PEDRO ETAL	2-687
143-073-16	GALLOWAY, TREVOR B ETAL	2-688
143-073-17	LAWRENCE, DAVID ETAL	2-689
143-073-18	FERRO, GREGORY P	2-690
143-073-19	WANCO, GARY	2-691
143-073-20	STONE, RICHARD H & CORRINE T	2-692
143-074-01	DOMINGUEZ-OLVERA, ENRIQUE ETAL	2-693
143-074-02	NELSON, LINDA M	2-694
143-074-03	BRAIDO, JEFFERY R ETAL	2-695
143-074-04	KULIFAJ, STEPHEN	2-696
143-074-05	CHRISTENSON, SHELLY ETAL	2-697
143-074-06	HORN, JOE J & NANCY	2-698
143-074-07	ZARATE, RICHARD S ETAL	2-699
143-074-08	SCOTT, JOHN G & NICOLE S	2-700
143-074-09	JACKSON, MICHAEL & BELINDA	2-701
143-074-10	BAILEY TRUST, MEGAN A	2-702
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143-081-26	RYAN, DANA K & SEAN E	2-730
143-081-28	DELARUE, DARLEEN	2-731
143-081-29	BAILEY, MATTHEW ETAL	2-732
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143-081-33	LANGER, STEVEN & KIRSTEN E	2-736
143-081-35	TOKIN, SANDRA J ETAL	2-738
143-081-36	SHARPE, JORDAN & HOLLY R	2-739
143-081-38	OLSEN, MICAL A ETAL	2-741
143-081-39	TALAVERA, SAMUEL ETAL	2-742
143-081-40	BENTON, LAWRENCE & CLAUDIA A	2-743
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143-091-05	DOA PROP IIIB (KB MODELS) LLC	2-749
143-091-06	DOA PROP IIIB (KB MODELS) LLC	2-750
143-091-07	DOA PROP IIIB (KB MODELS) LLC	2-751
143-091-08	DOA PROP IIIB (KB MODELS) LLC	2-752
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143-092-01	PALAROAN, DONALDO	2-755
143-092-02	SCHWENDENER, MARCUS J & KARA L	2-756
143-092-03	RAWLINS, RICHARD L & JANE R	2-757
143-092-04	FONG, WILLIAM & FRANCES	2-758
143-092-05	HALL, JOHN J	2-759
143-092-06	EVANS, DAVID S ETAL	2-760
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143-092-09	TEEPE, WILLIAM E & KIM M	2-763
143-092-10	WARNER FAMILY 2001 TRUST	2-764
143-092-11	STEVENS VIRGINIA L TRUST	2-765
143-092-12	SMITH, WILLIAM M & NICOLETTE M	2-766
143-092-13	ULIANA, DOMENIC & JANET	2-767
143-092-14	MOORE, KEITH D & JULIE J	2-768
143-092-15	FUNG, NGOK-FUNG ETAL	2-769
143-092-16	PAGALING, LYNNETTE C ETAL	2-770
143-092-17	GAREY, PHILIP & MARY J	2-771
143-092-18	SWEETLAND FAMILY TRUST	2-772
143-092-19	PHINNEY, DAVID & PATRICIA	2-773
143-092-20	SUH, CHANG & HEE JONG	2-774
143-092-21	MEHTA, ANURAG & NIDHI	2-775
143-092-22	FISHER, THOMAS	2-776
143-092-23	BOWMAN, AARON T & JACKIE	2-777
143-092-24	PERRON, STEPHEN R & HEATHER	2-778
143-092-25	LUMAN, DAVID P & ROSA M	2-779
143-092-26	ALEXIOU, WILLIAM N & SANDRA T	2-780

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143-092-30	RIAR, SUKHJEET & SURITA	2-783
143-092-31	WYMAN, NANCY	2-784
143-092-32	BRANDT, MICHAEL & LISA	2-785
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143-092-34	KHOSHABA, BASIL & NADIA	2-787
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143-092-36	THOMAS, CARA ETAL	2-789
143-103-01	NAVIDAD, JERALD A & CONCHITA G	2-834
143-103-02	GUNDLACH, RONALD ETAL	2-835
143-103-03	DELANEY, PAMELA A ETAL	2-836
143-103-04	BAKER, JERRY A & DEBRA	2-837
143-103-05	TATRO, MARK & NICOLE	2-838
143-103-06	KYLER, DOUGLAS E	2-839
143-103-07	CAMERON, GARY M & MELINDA C	2-840
143-103-08	LANGE, DAWSON & MIRIAM J	2-841
143-103-09	VALENTINE LIVING TRUST	2-842
143-103-10	GUZMAN, ELENA ETAL	2-843
143-103-11	WIRTH, ROBERT B & KELLY J	2-844
143-103-12	WEISS, MARK J ETAL	2-845
143-103-13	KNOLLENBERG, NATHAN D & KRISTY A	2-846
143-103-14	PRICE, ALEXANDER	2-847
143-103-15	PINEDA, JACQUELINE B & RICHARD P	2-848
143-104-01	SINGH, KULVIR	2-855
143-104-02	PATTERSON, CHRISTOPHER	2-856
143-104-03	CHO, ALEX D	2-857
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143-104-05	DOBSON, THOMAS J	2-859
143-104-06	ENNIS, DAMIEN	2-860
143-104-07	MARSON INTER VIVOS TRUST, ARNO E P & JERRIE A	2-861
143-104-08	NISSENBAUM, SUSAN B	2-862
143-104-09	KAWAKAMI, STEVEN K & KATHLEEN L	2-863
143-104-10	MORONEZ, GERARDO ETAL	2-864
143-111-01	JONES , ALSHA T ETAL	2-865
143-111-02	PAOLINI, DENO J	2-866
143-111-03	KIEU, LINH ETAL	2-867
143-111-04	KIM, PHILLIP H ETAL	2-868
143-111-05	JARRETT, DEBORAH	2-869
143-111-06	COVARRUBIAS, JOSE L & LIZETTE	2-870
143-111-07	LACSAMANA, PINKY M & EMIL G	2-871
143-111-08	BOSTER, MICHAEL S ETAL	2-872
143-111-09	ROBERTSON , HOLLY	2-873
143-111-10	CHAPMAN, DOUGLAS G	2-874
143-111-11	SMALL, STEVE & KIM	2-875
143-111-12	PERSON, MELISSA M & SCOTT A	2-876
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143-111-16	NEWTON, DEANNA M & BRANDON L	2-880
143-111-17	MERCADO, JOANNA ETAL	2-881
143-111-18	KHAMIS, MICHAEL P	2-882
143-111-19	TABOR, CHRISTOPHER & KRISTIN I	2-883
143-111-20	MOORE, ROBERT L & KELLI	2-884
143-111-21	MUSSO LIVING TRUST, CAROLE M	2-885
143-111-22	HASHIMOTO, CAROLE ETAL	2-886
143-111-23	GERLINGER, LOUIS JR & MARIA	2-887
143-111-24	NEWMAN, JESSE C	2-888
143-111-25	HANSEN-HIRAKI, NICHOLAS M	2-889
143-111-27	JOHNSON, LANE A & MARTIN E	2-891
143-111-30	SMITH, WILLIAM F & DEANNA K	2-894
143-111-31	ANGELES, SCOTT ETAL	2-895
143-111-34	LOGAN, JAMES P & DONNA R	2-898
143-111-35	BILLS LIVING TRUST	2-899
143-111-36	TOBIS, PAUL	2-900
143-111-37	ROBERTS , LEWIS	2-901
143-112-01	PERLINGIERI, MICHAEL T	2-902
143-112-02	TANG, HAI & LAN	2-903
143-112-03	SAINZ, ALEJANDRO & LUZ	2-904
143-112-04	HEENAN, PAUL & ROBIN	2-905
143-112-05	BOOGAN, BLY ETAL	2-906
143-112-06	FEDERAL NATIONAL MORTGAGE ASSN	2-907
143-112-07	BURLISON, DAVID & KAYE L	2-908
143-112-08	FINAZZI, MICHAEL J	2-909
143-112-09	ANDERSON, HEATHER & BRUCE	2-910
143-112-10	TOBEY, STEPHANIE R	2-911
143-112-11	TANAKA, DEBBIE ETAL	2-912
143-112-12	MURPHY, TIMOTHY M	2-913
143-112-13	SZALALY FAMILY TRUST	2-914
143-112-14	TULPPO, TIMOTHY J ETAL	2-915
143-112-15	EDWARDS, KARI L	2-916
143-112-16	OTZOY, MARVIN S & JULIA I	2-917
143-113-01	BARRERA, JOSE R	2-918
143-113-02	COESENS, LARRY D & COLLEEN M	2-919
143-113-04	WEBSTER, ROBERT L & KATHLEEN M	2-921
143-113-05	SULPRIZIO, JENNA	2-922
143-113-06	KAUFMAN, ROBERT & JULANNE H	2-923
143-113-07	LUONGO, STEPHANIE	2-924
143-113-08	OH, DANIEL & HEEJOO J	2-925
143-113-09	GATES	2-926
143-114-01	DERBYSHIRE, JASON A	2-927
143-114-03	RODRIGUEZ, JOSEPH R & DENISE D	2-929
143-114-04	BARKER, CHRISTIE R	2-930
143-114-05	HSU, VINCENT T	2-931

PARCEL NO.	PROPERTY OWNER	RCR. NO.
143-114-06	HENSLEY, MICHAEL A & MONICA	2-932
143-114-07	LOWE, BRYAN	2-933
143-114-09	SEAMAN, BRANDON	2-935
143-114-10	LLOYD, RAYMOND G & SUSAN P	2-936
143-114-12	STEPHENSON, LAWRENCE	2-938
143-114-13	DINELLI, LANCE C & JENNIFER G	2-939
143-114-14	MALDONADO-MEDINA, ISRAEL	2-940
143-114-15	CRULL, ADAM & VINTI	2-941
143-114-16	INOUYE, PAUL ETAL	2-942
143-114-17	PATYNOWSKI, WOJCIECH	2-943
143-114-18	HIRATANI, MORIYOSHI & LILIAN	2-944
143-114-19	MUNOZ, LEONARD ETAL	2-945
143-114-20	MAYS, BRIAN M & LETICIA	2-946
143-114-21	LIZARES, VALEZKA M & ROBERTO D	2-947
143-114-22	SPEAR, DERRICK G	2-948
143-114-23	SEIDL, TROY H & JUNE Y	2-949
143-114-24	TERDEMAN, LAUREN	2-950
143-114-25	FUJIWARA, NAOKI & ANISSA	2-951
143-114-26	MARCELINO, CHET & LORNA	2-952
143-114-27	BUENO, JASON J	2-953
143-114-28	PAGIDI, CHIRANJIVI & ANITHA	2-954
143-114-29	VANCE, WILLIAM P ETAL	2-955
140-841-02	BROOKS, ROBERT W & TAMI	2-956
140-841-03	DREYER, WAYNE K	2-957
140-841-04	MORASSE, LAWRENCE D & MICHELE R	2-958
140-841-05	WILSON, THOMAS J & JEAN R	2-959
140-841-06	COX FAMILY TRUST	2-960
143-143-14	VRECHEK, PAUL & DARLYNNE	2-1054
143-143-15	ZIEBARTH, STANLEY & CHRISTINE A	2-1055
143-143-16	FUCHS, JAMES E JR	2-1056
143-144-09	ZARCONE, MATTHEW R	2-1075
143-144-10	GRACEY, PATRICIA L	2-1076
143-144-11	FLETCHER, WILLIAM J & DARCI J	2-1077
143-144-12	BAKER, TIMOTHY K ETAL	2-1078

12:30 p.m. The Board recessed for lunch.

1:00 p.m. The Board reconvened with all members present.

09-0543E RCR 3-1 THROUGH 3-46

On behalf of the Assessor and having been previously sworn, Steven Clement, Appraiser III, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the following Roll Change Request presented by

the Washoe County Assessor to ***decrease*** the value of homes in the NBCQ Neighborhood (Mill and Terminal areas) that were reappraised with base values of \$11.50 per square foot (arterials) and \$10.00 per square foot (non arterials) be approved. Neighborhood NCFU (Mill and Edison areas) parcels were reappraised with a base value of \$7.50 per square foot (arterial and non arterial) for industrial use. Based on a recent industrial use rent survey and to prevent inequity, the base values of \$11.50 and \$10.00 per square foot should be reduced to \$7.50 per square foot. The recommended value takes into account the 15 percent reduction approved by the County Board of Equalization on January 26, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
012-231-13	VASCONCELOS, LOUIS & ELAINE M	3-1
012-231-14	BENNAFIT INVESTMENTS LLC ETAL	3-2
012-231-15	BENNAFIT INVESTMENTS LLC ETAL	3-3
012-231-16	BENNAFIT INVESTMENTS LLC ETAL	3-4
012-231-25	CAIN FAMILY TRUST, LARRY & CAROL A	3-5
012-231-29	CREDIT MARKETS REAL ESTATE CRP	3-6
012-231-31	SHIELD & BUCKLER LLC	3-7
012-231-34	MILL STREET PROPERTIES	3-8
012-232-10	STORAGE EQUIT/PS PTR V-TELEGPH	3-9
012-232-12	STORAGE EQUIT/PS PTR V-TELEGRH	3-10
012-232-14	DECKER, MICHAEL P	3-11
012-232-15	J & E HOLDINGS INC	3-12
012-232-16	J & E HOLDINGS INC	3-13
012-232-19	RENO SELF STORAGE LLC	3-14
013-321-16	BUCK, WILLIAM E & ELEANOR F ETAL	3-15
013-321-17	BUCK, WILLIAM E & ELEANOR F ETAL	3-16
013-321-18	MATLEY LANE LLC	3-17
013-321-25	1050 MATLEY LLC	3-18
013-321-26	ELLIOTT FAMILY TRUST, MICHAEL R	3-19
013-321-31	MATLEY LANE LLC	3-20
013-321-32	MATLEY LANE LLC	3-21
013-321-33	MATLEY LANE LLC	3-22
013-321-34	MATLEY LANE LLC	3-23
013-321-41	HUCKABAY PROPERTIES INC	3-24
013-322-17	SFI I LLC	3-25
013-323-02	PESCHEL FAMILY TRUST	3-26
013-323-04	MALKMUS TRUST	3-27
013-323-07	NEVADA RECYCLING & SALVAGE LTD	3-28
013-323-08	C & G REALTY LTD	3-29
013-323-19	A CARLISLE & CO INC	3-30
013-323-22	BROWN FAMILY TRUST	3-31
013-323-23	NEVADA RECYCLING & SALVAGE LTD	3-32
013-324-01	RENO-TAHOE AIRPORT AUTHORITY	3-33
013-324-02	RENO-TAHOE AIRPORT AUTHORITY	3-34
013-324-03	RENO-TAHOE AIRPORT AUTHORITY	3-35
013-324-04	RENO-TAHOE AIRPORT AUTHORITY	3-36
013-324-05	RENO-TAHOE AIRPORT AUTHORITY	3-37

PARCEL NO.	PROPERTY OWNER	RCR. NO.
013-324-07	A.D.I. PROPERTIES LLC	3-38
013-324-08	DIAMOND BOAT LLC	3-39
013-324-14	AIRPORT TELEGRAPH LLC	3-40
013-324-16	TELEGRAPH STREET INVESTMTS LLC	3-41
013-324-18	AIRPORT TELEGRAPH LLC	3-42
013-324-20	SDC LLC	3-43
013-324-21	PASINI-WOOD TRUST	3-44
013-351-04	RENO-TAHOE AIRPORT AUTHORITY	3-45
013-351-05	RENO-TAHOE AIRPORT AUTHORITY	3-46

09-0544E RCR 5-1 THROUGH 5-34

On behalf of the Assessor and having been previously sworn, Corinne Delgiudice, Sr. Appraiser, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the following Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the GEDB Neighborhood in Stead that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These homes will be reduced by \$25,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the GEDB neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
086-810-04	MARINACCIO, MELISSA M	5-1
086-810-05	SETTIWONGSE, KARUNA C & WANDEE	5-2
086-810-06	DUFFICY, ADAM R	5-3
086-821-01	TSCHOPP, DIANE Y	5-4
086-821-02	SCOLARI, CODY J ETAL	5-5
086-821-03	COLLINS, REGGIE A ETAL	5-6
086-821-04	ORDONEZ, DAVID A ETAL	5-7
086-821-05	FIGUEROA, JOSE M	5-8
086-821-06	VILLA OCAVA, MARIA A	5-9
086-821-07	FERRY, ROBERT J JR & CLAIRE M	5-10
086-821-08	MARTINEZ, RAUL & MARIA G C D	5-11
086-821-09	LEE, SCOTT C	5-12
086-821-10	WALKER, KAREN L	5-13
086-821-11	TAYLOR, ROSS W	5-14
086-821-12	QUINTON FAMILY TRUST	5-15
086-821-13	JONES, STACI L ETAL	5-16
086-821-14	GIURCA, STEFAN C ETAL	5-17
086-821-15	FEDERAL NATIONAL MORTGAGE ASSN	5-18
086-830-01	ARCEO-RANGEL, MARIA DEL ROCIO	5-19
086-830-02	MCARDLE, ELIZABETH A ETAL	5-20
086-830-03	GALIMBA, RICHARD L & GLORIA C	5-21

PARCEL NO.	PROPERTY OWNER	RCR. NO.
086-830-04	DENNIS, CHARLES E & JANE M	5-22
086-830-05	MAGANA, ARMANDO P ETAL	5-23
086-830-06	CASEY, FRANCIS M & ANTONETTE V	5-24
086-830-07	ROKEACH, CHAD	5-25
086-830-08	STRAUSER, TERRY ETAL	5-26
086-830-09	PROUD, RACHEL E	5-27
086-830-10	SHAFER, AARON	5-28
086-830-11	FEDERAL NATIONAL MORTGAGE ASSN	5-29
086-810-09	ECKERT, TARA T	5-30
086-810-10	ADRIAN, JENA	5-31
086-810-13	MATEO, TEDDY & LIGAYA	5-32
086-810-12	FILOTEO, ALDWIN	5-33
086-810-11	SAUCEDO, ANACLETO H	5-34

RCR 8-1 to 8-270

On behalf of the Assessor and having been previously sworn, Virginia Sutherland, Appraiser II, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

Chairman Covert noted there were several different tiers of recommended adjustments for RCR 8. Appraiser Sutherland advised five parcels were reagentized for February 27, 2009 because of name changes, but they were included in this RCR. Herb Kaplan, Deputy District Attorney, said the record had to be clear. Chairman Covert advised there should be a motion for each of the categories to make the record clear.

09-0545E RCR 8-1 THROUGH 8-81

On motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of the Fleur de Lis condominiums in the EEAA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These condominiums will be reduced by \$50,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the EEAA neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-087-28	HOGAN LIVING TRUST	8-1
161-089-09	DECLEYRE FAMILY TRUST	8-2
161-088-08	PARSONS, VIRGINIA	8-3
161-086-15	PORETTO, MARIO & MICHELE	8-4
161-085-25	WHITEHEAD, JERRY C	8-5
161-085-17	BELANCIO LIVING TRUST, LUCRECIA	8-6
161-085-13	MICELI, JENNIFER	8-7
161-085-04	PARKER, ROBERT L & RENEE E	8-8
161-084-15	PETERSON FAMILY TRUST	8-9

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-084-14	COMEAX, DEBRA	8-10
161-084-10	MCENEANY FAMILY TRUST	8-11
161-084-01	BAUGHMAN LIVING TRUST	8-12
161-083-21	BREWER, WILLIAM D ETAL	8-13
161-082-14	LESTER TRUST, ROBERT M	8-14
161-082-07	KAMRAS FAMILY TRUST	8-15
161-233-25	ASMAR FAMILY TRUST	8-16
161-233-23	MILLER, CHRISTOPHER J & DENISE C	8-17
161-233-21	WACHOVIA BANK NA	8-18
161-233-19	ARMIJO, ANTHONY & LINDA	8-19
161-233-17	MONTAGE PROPERTIES LLC	8-20
161-233-14	LOCKEN, RANDALL	8-21
161-233-12	HOULIHAN, RICHARD	8-22
161-233-08	LACATIVO, NEAL A & ELIZABETH J	8-23
161-233-06	WILLARD FAMILY TRUST	8-24
161-233-04	LOPEZ, JOSEPH A & PATRICIA A	8-25
161-233-02	RODMAN LIVING TRUST, HAROLD M & MARIA H	8-26
161-232-16	THOMAS LIVING TRUST, LEE	8-27
161-232-14	GILLESPIE, JAMES E	8-28
161-232-12	DISEPIO TRUST, VIOLA	8-29
161-232-07	DOLAN FAMILY TRUST	8-30
161-232-03	JONES TRUST	8-31
161-232-01	SKIBO TRUST	8-32
161-089-15	ASHCRAFT LLC, S	8-33
161-087-39	SCHNEIDERJOHN FAMILY TRUST	8-34
161-085-38	MCGRATH, SHANNON L	8-35
161-085-37	LI, FELIX	8-36
161-085-34	HIESTER LIVING TRUST, ALAN R & PATRICIA H	8-37
161-085-33	ZITTER, DONALD S & GERTRUDE E	8-38
161-085-32	MAYES-SMITH, SUSAN ETAL	8-39
161-085-31	SMITH, DONALD C	8-40
161-083-26	MORAN, DONALD R JR	8-41
161-083-25	ASMAR FAMILY TRUST	8-42
161-083-24	BAUMANN, CHRISTA	8-43
161-083-23	SCEIRINE TRUST, JOSEPH E & KAY M	8-44
161-234-06	FARNETTI FAMILY TRUST	8-45
161-234-10	EDWARDS, BARBARA L	8-46
161-234-12	OLSON, EUGENE D & LOIS A	8-47
161-233-27	DURHAM LIVING TRUST	8-48
161-234-02	BAUDER TRUST	8-49
161-085-30	DAVIS, EBEN C ETAL	8-50
161-085-10	WEBER, MATTHEW S	8-51
161-084-08	CURTIN, JOHN J & DOROTHEA A	8-52
161-084-05	MATHER-SMITH FAMILY TRUST	8-53
161-083-17	DAVENPORT, RICHARD D	8-54
161-083-13	LOVATO, DOROTHY J	8-55
161-083-10	MCCHESENEY, JON & ELSA	8-56

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-082-12	BUSHMAN-ELIAS FAMILY TRUST	8-57
161-082-10	WALKERLEY, DANA R	8-58
161-237-08	PINTO, LAURA M	8-59
161-237-10	CHICHESTER, CLEMENT L	8-60
161-237-13	DAVENPORT, RICHARD	8-61
161-237-19	IMPERATRICE, CHARLENE A	8-62
161-237-21	PERRY, PATRICIA K	8-63
161-234-08	POLUKOSHKO, ERIN D	8-64
161-235-01	BURKS, NANALEE ETAL	8-65
161-235-03	SPILLERS TRUST, DAVID L	8-66
161-235-07	KING, GEORGE R ETAL	8-67
161-235-09	BURKS, NANALEE	8-68
161-235-11	MATTES, LINDA G	8-69
161-235-13	SEEFELD, MARK D & GALE D	8-70
161-235-15	MACLEOD, RICHARD C & ELLEN R	8-71
161-235-17	MCKAY PROPERTIES INC	8-72
161-235-19	ZINSMEISTER, MARY SUE	8-73
161-236-04	PAINTER FAMILY TRUST	8-74
161-236-05	BERGSTROM, LARRY J & SUSAN C	8-75
161-236-14	MONSON, JANET	8-76
161-237-03	GRAETTINGER LIVING TRUST	8-77
161-237-05	ALLEN FAMILY TRUST, CATHERINE	8-78
161-235-21	MARTIN, MARTHA J	8-79
161-236-10	JOHNS LIVING TRUST, C	8-80
161-237-15	BARRY TRUST	8-81

09-0546E RCR 8-82 THROUGH 8-162

On motion by Member Green, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of the Fleur de Lis condominiums in the EEAA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These condominiums will be reduced by \$35,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the EEAA neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-087-27	HOAGLAND, J MICHAEL & HENDRIKA D	8-82
161-087-25	NICHOLS FAMILY TRUST	8-83
161-086-16	LONG RESIDENCE TRUST	8-84
161-089-10	CULLEN LIVING TRUST, ROBIN M	8-85
161-089-08	BURR, KEVIN	8-86
161-088-07	CHUCK LIVING TRUST, ROBERT & VIOLET	8-87
161-085-27	YOUNG, MARILYN M	8-88
161-085-26	KELLEY LIVING TRUST, CAROL J	8-89
161-085-24	HAWKINS, JOHN P & JANIS M	8-90

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-085-18	RENDON, CONNIE M & MANUEL F	8-91
161-085-16	RITTNER, ERNEST	8-92
161-085-14	DAVIS, RONALD M ETAL	8-93
161-085-03	PARSONS, VIRGINIA E	8-94
161-085-01	MCDONALD, VICTOR L	8-95
161-084-16	EBERHARDT, GEORGE J & LINA	8-96
161-084-13	BRIDGES, HAROLD A & MAJ-LE TATE	8-97
161-084-02	WOODS FAMILY TRUST	8-98
161-083-22	BANK OF AMERICA	8-99
161-083-20	BATTISTI, PETER L & MARY K	8-100
161-083-18	DRATCH, LAWRENCE H & NOREEN A	8-101
161-082-13	MCQUARRIE, MICHAEL L & DEBRA J	8-102
161-082-09	KELSO LIVING TRUST	8-103
161-082-08	GIGUIERE FAMILY TRUST	8-104
161-233-26	THOMPSON, TERENCE D & NANETTE D	8-105
161-233-24	GILLESPIE, ROBERT J	8-106
161-233-22	RAMIREZ FAMILY TRUST	8-107
161-233-20	SHAPIRO TRUST, LINDA C	8-108
161-233-13	FRASIER FAMILY TRUST	8-110
161-233-11	VUONG, VINH V ETAL	8-111
161-233-07	MERSAND, STEVEN N & ELIZABETH	8-112
161-233-05	HEMMER, MELANIE A & AARON J	8-113
161-233-03	BULLARD, THOMAS F	8-114
161-233-01	MARTIN, DAVID R	8-115
161-232-15	LAUER LIVING TRUST, DONALD T	8-116
161-232-13	SIMON-BLOCK TRUST, KATHRYN M	8-117
161-232-11	JASA, GEORGE J & DELORES S	8-118
161-232-08	MATSON, JANET	8-119
161-232-04	SEELEY, MARK V	8-120
161-232-02	COLE, REED A & ROXANNE C	8-121
161-234-09	KNIGHTSBRIDGE HOLDINGS LLC	8-122
161-234-11	AIELLO FAMILY TRUST	8-123
161-233-28	SKAF, ALAN R	8-124
161-234-01	KOHL TRUST, ANNE	8-125
161-234-05	SCHARNINGHAUSEN FAMILY TRUST, WILLIAM H & OLGA	8-126
161-085-29	COUNTRYWIDE BANK FSB	8-127
161-085-12	KNOX, WILLIAM H	8-128
161-085-09	DAWSON, RICHARD & ADELINE	8-129
161-085-07	TEICHGRAEBER, JOSEPH J & BEVERLY	8-130
161-084-09	BANSEMER, KENNETH A & PATRICIA A	8-131
161-084-07	MENICUCCI FAMILY TRUST, BRUNO P	8-132
161-084-06	BUSTAMANTE LIVING TRUST	8-133
161-083-16	CULLEN LIVING TRUST, ROBIN M	8-134
161-083-14	SUSSKIND, ROBERT	8-135
161-083-12	ROSS, HERMAN & CHERRI	8-136
161-083-09	GUMMER, ELLMARIE	8-137
161-083-07	FENTON, SUSAN E	8-138

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-082-11	BASINGER, MICHAEL A ETAL TTEE	8-139
161-237-06	EWING FAMILY TRUST, SPENCER & STEPHANIE	8-140
161-237-07	KRIETZBERG FAMILY TRUST	8-141
161-237-20	WING ENTERPRISES LLC	8-143
161-237-22	WIGENT, DENNIS METAL	8-144
161-235-02	WELLS, JULIAN J	8-146
161-235-04	SNODGRASS TRUST, JOANN	8-147
161-235-08	O'HARA TRUST, THOMAS P & JANICE M	8-148
161-235-10	O'MALLEY, BARBARA J	8-149
161-235-12	HOOPER, ROBERT M & DAPHNE M	8-150
161-235-14	JOHNSON, SCOTT A ETAL	8-151
161-235-16	WELLS, JULIAN J	8-152
161-235-18	MADOLE, LAUREENE G	8-153
161-235-20	MCCHESENEY, JON M & ELSA	8-154
161-236-03	STACY, PHILLIP E & AMY E	8-155
161-236-06	US BANK NA	8-156
161-236-09	WOLT LIVING TRUST, K & C	8-157
161-236-13	WALLIS TRUST	8-158
161-237-04	MEESH ENTERPRISES LLC	8-159
161-235-22	CHABOT LIVING TRUST, JEAN & CHARLES	8-160
161-237-14	REMINGTON LIVING TRUST	8-161
161-237-16	RAMATICI, PAUL ETAL	8-162

09-0547E RCR 8-163 THROUGH 8-270

On motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to *decrease* the value of the Fleur de Lis condominiums in the EEAA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These condominiums will be reduced by \$20,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the EEAA neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-088-01	WING ENTERPRISES LLC	8-163
161-087-16	DAVENPORT, RICHARD D	8-164
161-087-15	GORDON TRUST, HOWARD & CAROL	8-165
161-087-06	K AND H LLC	8-166
161-087-05	HOLLENDORFER, GERALD & JANET	8-167
161-089-06	LEE, CLAUDE K & DEBORAH A	8-168
161-089-05	LEBSACK FAMILY TRUST, DENNIS & MARY	8-169
161-089-04	FINNEGAN FAMILY TRUST	8-170
161-089-03	SEAR TRUST, BRIAN	8-171
161-089-01	TALBOT LLC	8-173
161-088-06	DURGIN TRUST, LANE & VIRGINIA E	8-174
161-088-05	MISHLER, JOHN W III & JULIE A	8-175

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-088-04	LENFESTEY FAMILY TRUST, HOWARD K & JUDITH M	8-176
161-088-03	GIBBS FAMILY TRUST	8-177
161-088-02	GILMORE, DONALD V & KATHRYN C	8-178
161-086-10	LEFFLER SURVIVORS TRUST ETAL	8-179
161-086-09	SCHMIDT FAMILY TRUST	8-180
161-085-05	LEFFLER FAMILY TRUST	8-181
161-084-04	CONGRESS, JOSEPH S & BARBARA H	8-182
161-084-03	ARDALAN SURVIVORS TRUST	8-183
161-083-06	HOULIHAN, RICHARD	8-184
161-083-05	BOUCHER, JANE	8-185
161-083-04	GREENE, ARTHUR G & ELLEN M	8-186
161-083-03	TATE TRUST, 1999	8-187
161-083-02	CHURCHILL, DOUGLAS G & PAULA M	8-188
161-083-01	LANGHAM-MCNALLY, GAY	8-189
161-082-06	ELIAS FAM TRUST	8-190
161-082-05	OWENS TRUST, GARY L	8-191
161-082-04	STILLING, STUART N ETAL	8-192
161-082-03	KOSTERMAN, JUDI M ETAL	8-193
161-082-02	LAUER LIVING TRUST, DONALD T ETAL	8-194
161-082-01	LEWIS, RONALD L	8-195
161-233-16	COLPITTS, WARREN W & TRUDY	8-196
161-233-15	CARE, ROBERT A & JOANNE R	8-197
161-233-10	MCDONALD, VICTOR L	8-198
161-233-09	HANIFAN, JACK R & LISA K	8-199
161-232-18	TANISAWA, ALAN S & KATSUKO O	8-200
161-232-17	BLAKEY TRUST, LORI M	8-201
161-232-10	LAXTON, RONALD ETAL	8-202
161-232-09	WILLIAMS FAMILY TRUST, JAMES F & MARY ANN	8-203
161-232-06	CASTELEYN TRUST, ELAINE D	8-204
161-232-05	RASMUSSEN TRUST, JACK M & CATHERINE J	8-205
161-089-17	GUINOSSO, ANDREW J	8-206
161-089-16	NAVROCK 64 LIVING TRUST	8-207
161-088-12	GUENTHER FAMILY TRUST, CHARLES	8-208
161-088-11	SCHREIBER, CHARLES & LISA	8-209
161-087-38	HOLLENDORFER, GERALD & JANET	8-210
161-087-37	SIEBERT LIVING TRUST, BARBARA	8-211
161-087-36	EWING FAMILY TRUST, BRANDON & NICOLE	8-212
161-087-35	CANHAM LIVING TRUST	8-213
161-087-34	FLANNERY TRUST, PAUL	8-214
161-087-33	KWAAITAAL, BARBARA & ANTONIUS	8-215
161-087-32	US BANK, SECURITIZED ASSESS BACKED	8-216
161-087-31	PALMER LIVING TRUST, WESLEY & BETTY	8-217
161-087-30	THOMSON, DONNA F	8-218
161-087-29	PRYOR, CATHERINE	8-219
161-086-26	RAJACIC, JOSEPH E & CARRIE L	8-220
161-086-25	ROLFES LIVING TRUST	8-221
161-086-24	GAZAY FAMILY TRUST	8-222

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-086-23	MCCORMAC LIVING TRUST	8-223
161-086-22	UTECH, MICHAEL ETAL	8-224
161-086-21	BATIZ, WILLIAM H & SUSAN J	8-225
161-086-20	HERRERA, MARIJKA I	8-226
161-086-19	BROCK LIVING TRUST	8-227
161-086-18	HUNT, JEAN P	8-228
161-086-17	BREGOFF, BRENT & ANNE	8-229
161-085-36	OLIVIER FAMILY TRUST, ROGER & NATHALIE	8-230
161-085-35	BOSTON FAMILY TRUST, DONALD S JR	8-231
161-084-18	DAGGS, DOUGLAS M	8-232
161-084-17	BROEKEMIER, TODD E & ALDA S	8-233
161-234-13	PRESTON FAMILY TRUST, MAXINE E	8-234
161-234-14	ERICKSON, STEVEN & SUSAN J	8-235
161-233-29	KELLER FAMILY TRUST	8-236
161-233-30	YOUNG, SAM D JR & MARILYN M	8-237
161-234-03	SMITH, RICHARD G & LUCINDA	8-238
161-234-04	YOUNKER FAMILY TRUST	8-239
161-086-04	ASAZAWA TRUST, EUGENE Y & ELISABETH L	8-240
161-086-03	RENASCENT INC	8-241
161-085-06	MCDONALD, VICTOR L	8-242
161-237-11	ZAPP, GEORGE M & JOAN A	8-243
161-237-12	PILNER, THOMAS E & KATHLEEN E	8-244
161-237-18	DEIMLING, ROBERT J	8-245
161-237-23	PRICE, PHILLIP	8-246
161-237-24	WEEKS, KYUNG-UN S	8-247
161-234-15	MILLS FAMILY TRUST, BRUCE & PATRICIA	8-248
161-234-16	GIBBENS FAMILY TRUST	8-249
161-234-17	SCHAEFER TRUST, ROBERT P & NANCY H	8-250
161-234-18	STUMBO FAMILY TRUST	8-251
161-235-05	MCCHESENEY, JON & ELSA D	8-252
161-235-06	BLADOW, MICHAEL O ETAL	8-253
161-235-25	HOULIHAN, RICHARD	8-254
161-235-26	ARNER FAMILY TRUST	8-255
161-235-27	ARMIJO, ANTHONY F & LINDA A	8-256
161-235-28	ECKOLS, LYNDA M ETAL	8-257
161-236-01	DUNBAR, DONALD C & WANDA L	8-258
161-236-02	CLARK, JACK R ETAL	8-259
161-236-07	DJORDJEVIC, ROBIN G & SLOBODAN	8-260
161-236-08	PLATZ TRUST, LARRY A	8-261
161-236-15	EDINGTON, RICK A & ELAINE	8-262
161-236-16	BURR, CHARLES K & CAROLINE V	8-263
161-237-01	HOWARD, RONALD D & MUTSUMI	8-264
161-237-02	MECIAR, ERIKA & MICHAL	8-265
161-235-23	DORR, SUSAN L	8-266
161-235-24	IB PROPERTY HOLDINGS LLC	8-267
161-236-11	MILLER, RONALD E & TERRI L	8-268
161-236-12	CURTIN, JOHN	8-269

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-237-17	DEIMLING, ROBERT J	8-270

09-0548E RCR 9-1 THROUGH 9-133

On behalf of the Assessor and having been previously sworn, Dona Stafford, Appraiser III, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the BFID Neighborhood in Wildcreek Estates that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These homes will be reduced by \$35,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the BFID neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
026-671-01	BARRIENTOS FAMILY TRUST	RCR 9-1
026-671-02	JONES, DAVID B & ANNA M	RCR 9-2
026-671-03	NGU, CHI S ETAL	RCR 9-3
026-671-04	SANCHEZ, EDUARDO A & ROSEVINIA B	RCR 9-4
026-671-05	VUONG, DUNG N	RCR 9-5
026-671-06	PERODDY, BOBBY L	RCR 9-6
026-671-07	SCHAUPP, SPENCER A & DONNA J	RCR 9-7
026-671-08	FEDERAL HOME LOAN MORG CORP	RCR 9-8
026-671-09	SHEEHAN, DENISE L	RCR 9-9
026-671-10	GUAN, CHAO DA ETAL	RCR 9-10
026-671-11	TRUJILLO, JAMES & DAMIANA	RCR 9-11
026-672-01	NEWELL, THOMAS E	RCR 9-12
026-672-02	ALVAREZ, DANIEL E SR & JULIE L	RCR 9-13
026-672-03	SHARP, JAMES W & PAMELA R	RCR 9-14
026-672-04	BOC LIVING TRUST, KIANNA	RCR 9-15
026-672-05	WARNER, KEEGAN M	RCR 9-16
026-672-06	MCLELLAN, KENNETH ETAL	RCR 9-17
026-672-07	FLORES, MICHELLE & VIRGILIO	RCR 9-18
026-672-08	LAMORENA, JOSEPH V & EVELYN M	RCR 9-19
026-672-09	MANABAT, DIOSDADO & SUSAN	RCR 9-20
026-672-10	SEGURA-MENA, GUILLERMO ETAL	RCR 9-21
026-672-11	NGO, HAI V	RCR 9-22
026-672-12	RUBENSTEIN, STEPHEN J ETAL	RCR 9-23
026-672-13	GITTHENS, RICHARD C JR & ALETTA R	RCR 9-24
026-680-01	LIU, LISHA ETAL	RCR 9-25
026-680-02	FONTANILLA, EDUARDO L & WILFREDA D	RCR 9-26
026-680-03	LEE, JESSIE J & KATHERINE L	RCR 9-27
026-680-04	KING, TERESA L	RCR 9-28
026-680-05	LORD, MARK E	RCR 9-29

PARCEL NO.	PROPERTY OWNER	RCR. NO.
026-680-06	DEL CANIZO, SERGIO & JUSTINE	RCR 9-30
026-680-07	FERGUSON, SHAUNE D	RCR 9-31
026-680-08	KORTENBER, ROBERT A & VALERIE K	RCR 9-32
026-680-09	CAPURRO FAMILY TRUST, ROBERT S & SUZANNE M	RCR 9-33
026-680-10	GONFIANTINI, NELLO JR	RCR 9-34
026-680-11	KESSEL, OLIVER P	RCR 9-35
026-680-12	PETRINI, ANGELO D & JOAN B	RCR 9-36
026-680-13	LU, TOM K & YAN P	RCR 9-37
026-680-14	FRIAS, OFELIA L	RCR 9-38
026-680-15	PANG, JINGNAN & JACQULYN M	RCR 9-39
026-680-16	PIZARRO, WARLITO & NICANORA	RCR 9-40
026-720-01	DIEP, SARA	RCR 9-41
026-720-02	BAINS, KEWAL S & IQUAL K	RCR 9-42
026-720-03	ROYBAL, ALICE N	RCR 9-43
026-720-04	DHATT, JARNAIL S & HARPAL K	RCR 9-44
026-720-05	FEDERAL NATIONAL MORTG ASSN	RCR 9-45
026-720-06	WOODS, LAURENCE O JR & AMANDA L	RCR 9-46
026-720-07	RAO, JACK ETAL	RCR 9-47
026-720-08	HERICO, DAVID M & ROSARIO Y	RCR 9-48
026-720-09	VALDESANZO, ANNABELLE B & HAROLD A	RCR 9-49
026-720-10	MARTINSON, ANNA T	RCR 9-50
026-720-11	GONZO INVESTOR LLC ETAL	RCR 9-51
026-720-12	SMITH, GLENNA E ETAL	RCR 9-52
026-720-13	CARITHERS, CHERIE V & CHARLES A	RCR 9-53
026-720-14	AGUIRRE, ASCENCION ETAL	RCR 9-54
026-720-15	ABLAO, ALANN M & NARERL M	RCR 9-55
026-720-16	US BANK NA	RCR 9-56
026-720-17	RUVALCABA, SIDRONIO & ALICIA	RCR 9-57
026-720-18	GONZALEZ, JOSE F & BEATRIZ A	RCR 9-58
026-720-19	SNORRADOTTIR, THORUNN	RCR 9-59
026-720-20	MARIANO, ANNALIZA & EFREN O	RCR 9-60
026-731-01	LONG, LING ETAL	RCR 9-61
026-731-02	GERONIMO, BENJAMIN B & MYRA D	RCR 9-62
026-732-01	RIEL, CLARK W ETAL	RCR 9-63
026-732-02	HERRERA, JUAN M & BERTHA D	RCR 9-64
026-732-03	LORD, LUKE E	RCR 9-65
026-732-04	OLGUIN, SANDRA M	RCR 9-66
026-732-05	MALHOTRA, RISHI & PRIYANKA	RCR 9-67
026-732-06	KAUR, SARBJEET ETAL	RCR 9-68
026-732-07	LOOC, SOI ETAL	RCR 9-69
026-732-08	DIAZ, ALEJANDRO M ETAL	RCR 9-70
026-732-09	BANK OF NEW YORK	RCR 9-71
026-732-10	MEDELLIN, JOSE M ETAL	RCR 9-72
026-733-01	KRAFT, DANIEL J & INEZ D	RCR 9-73
026-733-02	DRAGER, GARY M & MARY E	RCR 9-74
026-733-03	SMITH, PATRICIA E	RCR 9-75
026-733-04	RODRIGUEZ, SALVADOR O & JOSEFINA A	RCR 9-76

PARCEL NO.	PROPERTY OWNER	RCR. NO.
026-733-05	SINGH, SANTOKH ETAL	RCR 9-77
026-733-06	HENG, ELLIOT ETAL	RCR 9-78
026-733-07	PEREZ, ROSA M	RCR 9-79
026-733-08	COMEAX LIVING TRUST, WARDE P & MARY L	RCR 9-80
026-733-09	CERDA, LEONEL S & LUZ M	RCR 9-81
026-733-10	NAKAMURA, FRED H ETAL	RCR 9-82
026-733-11	ROSE TRUST, PHYLLIS G	RCR 9-83
026-472-29	LABBAN, SAFI & VICKI E	RCR 9-84
026-472-30	PASERO, JOHN S & JEANNE A	RCR 9-85
026-740-01	BEAN, SHERRI R ETAL	RCR 9-86
026-740-02	WILKISON, STEVEN L ETAL	RCR 9-87
026-740-03	CONSOLIDATED PACIFIC DEVEL INC	RCR 9-88
026-740-04	CONSOLIDATED PACIFIC DEVEL INC	RCR 9-89
026-740-05	CONSOLIDATED PACIFIC DEVEL INC	RCR 9-90
026-740-06	VELARDE, MARIO & DEBBIE	RCR 9-91
026-740-07	DELL'ERGO, MATTHEW ETAL	RCR 9-92
026-740-08	NEITZ, DANIEL	RCR 9-93
026-740-09	SMITH SURVIVING SPOUSE TRUST, GLENNA M	RCR 9-94
026-740-10	MCVEY, MAURICE & DEBRA	RCR 9-95
026-740-12	SU, WEI ETAL	RCR 9-96
026-740-13	ORTIZ, JACKMURF	RCR 9-97
026-740-14	HALL, DALE E & ANDREA M	RCR 9-98
026-740-15	SMITH TRUST	RCR 9-99
026-740-16	RAMIREZ-ESPINOSA, SANTOS ETAL	RCR 9-100
026-740-17	NGO, PHI H ETAL	RCR 9-101
026-740-18	LIU, RONG Q ETAL	RCR 9-102
026-740-19	WONG, MAN K ETAL	RCR 9-103
026-740-20	LA PORTE, ROCHELLE A	RCR 9-104
026-751-01	BRIGGS, VIRGINIA	RCR 9-105
026-751-02	JENTZ, JON L	RCR 9-106
026-751-03	BALDWIN, TRENT & LORI	RCR 9-107
026-751-04	LORD, ANNA D	RCR 9-108
026-751-05	SMITH, GLENNA E ETAL	RCR 9-109
026-751-06	CANO, GERALD C & REMELA C	RCR 9-110
026-751-07	ZHANG, LI ETAL	RCR 9-111
026-751-08	AKINOLA, CHRISTIANAH A & AYODELE A	RCR 9-112
026-751-09	MARTINEZ, DINORA	RCR 9-113
026-751-10	GARCIA, AGUSTIN & MARIA G	RCR 9-114
026-752-01	TOMANA, KYSTYNA	RCR 9-115
026-752-02	SAHLBERG, GUNTHER EDITH ETAL	RCR 9-116
026-752-03	GARCIA, MARIA J ETAL	RCR 9-117
026-752-04	ROYBAL, ALICE N	RCR 9-118
026-752-05	VALDEZ, LEONEL & SILVIA	RCR 9-119
026-752-06	HERNANDEZ, ANNA M & RODNEY N	RCR 9-120
026-752-07	LAMORENA, JOE V & EVELYN M	RCR 9-121
026-752-08	GROSS, RETO M & BRENDA L	RCR 9-122
026-752-09	3 WISE LLC	RCR 9-123

PARCEL NO.	PROPERTY OWNER	RCR. NO.
026-752-10	WU, YU Y ETAL	RCR 9-124
026-753-01	GRAN, ROSALLE T P	RCR 9-125
026-753-02	SHARMAN, RUBY R	RCR 9-126
026-753-03	PANG, KO ETAL	RCR 9-127
026-753-05	WONG, JANICE S	RCR 9-128
026-753-06	SO, LIN	RCR 9-129
026-753-07	VUONG, DUNG N ETAL	RCR 9-130
026-753-08	GARCIA, ELIDELMA P	RCR 9-131
026-753-09	GAONA, FERNANDO ETAL	RCR 9-132
026-753-10	SEXTON, DAVID	RCR 9-133

09-0549E RCR 11-1 THROUGH 11-26

On behalf of the Assessor and having been previously sworn, Corinne Delgiudice, Sr. Appraiser, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the FABF Neighborhood in Somersett that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These homes will be reduced by \$125,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the FABF neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
232-310-02	CARROLL, LAWRENCE H JR ETAL	11-1
232-310-03	DEUTSCHE BANK	11-2
232-310-04	BOCHENSKI, DALE & ANNA	11-3
232-310-05	KNUDSON, KNUTE JR ETAL	11-4
232-310-06	DELOSSANTOS TRUST, DAVID P	11-5
232-321-01	KONASUNSHINE TRUST THE	11-6
232-322-04	PATTERSON, GILBERT W ETAL	11-7
232-322-05	HERNANDEZ, VICTOR J & FRANCINE B	11-8
232-322-06	MCCAFFREY FINE HOMES LTD	11-9
232-331-01	KUHN, PETER M & KRISTIE	11-10
232-331-02	DAY, SHERRY J & JAMES M	11-11
232-331-03	HETZ FAMILY TRUST	11-12
232-331-04	CASE, STUART & SHIRLEY	11-13
232-332-01	POVEY, PHILIP F & CELESTE M	11-14
232-332-02	CHARLES, MARVIN B & MARY A	11-15
232-332-03	OGILVY FAMILY TRUST	11-16
232-332-04	YAEGER FAMILY TRUST	11-17
232-332-05	BRADLEY, JOHN W ETAL	11-18
232-333-01	POLLOCK, MICHAEL W ETAL TTEE	11-19
232-333-04	ROONGSRITONG, CHANWIT & GINA	11-20
232-333-05	SHELTRA, RYAN L & KRISTIE L	11-21

PARCEL NO.	PROPERTY OWNER	RCR. NO.
232-341-03	KOBZA, JOHN M ETAL TTEE	11-22
232-341-04	WILSON, NEVIN W & WENDELLYN W	11-23
232-341-05	OBRIEN, MAUREEN A & JAMES D	11-24
232-342-03	MCCAFFREY FINE HOMES LTD	11-25
232-342-04	MOORE, BOBBY R ETAL	11-26

09-0550E RCR 12-1 THROUGH 12-250

On behalf of the Assessor and having been previously sworn, Dona Stafford, Appraiser III, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Green, seconded by Member Woodland, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the EEIC Neighborhood in Double Diamond Ranch Subdivision that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These homes will be reduced by \$30,000 in the form of obsolescence applied to the building value, based on an analysis and comparison of current sales and listings in the EEIC neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-101-01	BROWN, LARRY E & JULIE A	RCR 12-1
161-101-02	SICHER, ROBERT A & CHERYL T	RCR 12-2
161-101-03	WOOLLEY, RICHARD E & RANDI E	RCR 12-3
161-101-04	GAMBETTA, DAVID L & THERESA L	RCR 12-4
161-101-05	OBERG, DAVID A & FRANCES M	RCR 12-5
161-101-06	FRAZER, MATTHEW L & BERTHA L	RCR 12-6
161-102-01	KOSHABA LIVING TRUST	RCR 12-7
161-102-02	HALVORSON FAMILY TRUST, HAROLD E	RCR 12-8
161-102-03	SCHULTZ, CHRISTOPHER & KERRY	RCR 12-9
161-102-04	MEINZER, KENNETH P & BARBARA S	RCR 12-10
161-102-05	MELDAHL, SALLY C	RCR 12-11
161-102-06	CHACHAS LIVING TRUST, MARILYN S	RCR 12-12
161-102-07	NGU, DAU	RCR 12-13
161-103-01	WELCH, MARY ANN	RCR 12-14
161-103-02	MCINTOSH FAMILY TRUST	RCR 12-15
161-103-03	BAKIOS, MICHAEL & KAREN	RCR 12-16
161-103-04	SHIPP, VICTORIA	RCR 12-17
161-103-05	BUSDIEKER, DALE C & JOANN K	RCR 12-18
161-103-06	SNELLING, JERRY & MARY	RCR 12-19
161-103-07	EWERT, DONALD B & MADELON M	RCR 12-20
161-103-08	CUNNINGHAM, ROBERT & NANCY	RCR 12-21
161-104-01	CUNHA, PAUL J & DELORES J	RCR 12-22
161-104-02	THOMAS LIVING TRUST	RCR 12-23
161-104-03	TENDERELLA, ALICE M & ROBERT E	RCR 12-24

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-104-04	MACDONALD, G GARY	RCR 12-25
161-104-05	LECKENBY, LESTER & BARBARA	RCR 12-26
161-104-06	LIGON FAMILY TRUST	RCR 12-27
161-105-01	BRUNO, THOMAS E & MARY A	RCR 12-28
161-105-02	BOWMAN, TOMMY A & SALLY L	RCR 12-29
161-105-03	EWART, LARRY L & VICKI J	RCR 12-30
161-105-04	RAMAGE TRUST	RCR 12-31
161-105-05	SAUER, DENNY F ETAL TTEE	RCR 12-32
161-105-06	ANDREWS FAMILY TRUST	RCR 12-33
161-105-07	ALBRIGHT, KYLE L & BETTY Y	RCR 12-34
161-105-08	WILLIAMS FAMILY TRUST	RCR 12-35
161-112-01	OSBORNE, DONOVAN & HERAH	RCR 12-36
161-112-02	KNIPFER, DONALD F & CYNTHIA E	RCR 12-37
161-112-03	MICONE, MICHAEL A & KERSTAN	RCR 12-38
161-113-01	HAYWARD, THOMAS J & DEBORAH E	RCR 12-39
161-113-02	DELONE, PHILLIP L	RCR 12-40
161-113-03	OKEKE, MATTHEW O & CHINYERE L	RCR 12-41
161-113-04	PULIZ, GREGORY A	RCR 12-42
161-113-05	BROOKS, NEIL & BARBARA	RCR 12-43
161-113-06	LOVATO, DOROTHY J	RCR 12-44
161-113-07	HOLCK, JOHN L	RCR 12-45
161-113-08	SALLING, DORLA M	RCR 12-46
161-113-09	WALLER, ALLISON M	RCR 12-47
161-114-01	WHITTEN, SCOTT J & MICHELE L	RCR 12-48
161-114-02	CHISLETT, KAREN D	RCR 12-49
161-114-03	ENGLISH TRUST, MAURICE F	RCR 12-50
161-114-04	CHEN, VICTOR K ETAL	RCR 12-51
161-114-05	JOHNSON TRUST, GREGOR A & HOLLY R	RCR 12-52
161-114-06	BANK OF NEW YORK	RCR 12-53
161-114-07	STEPHENS, BRUCE V & LAURA L	RCR 12-54
161-114-08	THURMAN, JOHN H & LYNNETTE S	RCR 12-55
161-115-01	FORTIER, VAN CAMERON & DEBRA A	RCR 12-56
161-115-02	WOLF, ROGER & LONI	RCR 12-57
161-115-03	PETERS TRUST, DEBORAH	RCR 12-58
161-115-04	HURAY, ANDREW R & MARIANNE A	RCR 12-59
161-115-05	REYNOSO, GLADYS	RCR 12-60
161-115-06	FOUNTAIN TRUST, JUDITH L	RCR 12-61
161-201-01	ABOWD, CYRINA	RCR 12-62
161-201-02	RUIZ, JOHN E	RCR 12-63
161-201-03	WOOLSEY, COLE A	RCR 12-64
161-201-04	SARDELLA, ERNEST R & PEGGY G	RCR 12-65
161-201-05	BOTICH, MICHAEL J & NANCY E	RCR 12-66
161-201-06	5 ABC INVESTMENTS LLC	RCR 12-67
161-201-07	CENDAGORTA, MARK J & KELLE	RCR 12-68
161-201-08	HELSCHEIN, ALLEN ETAL	RCR 12-69
161-202-01	BRADLEY TRUST, ELIZABETH A	RCR 12-70
161-202-02	IBAN, EVELYN G ETAL	RCR 12-71

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161-202-03	SHEPPARD FAMILY TRUST, SAM & MARLENE	RCR 12-72
161-202-04	RAFAQAT, MOHAMMAD & SHAMA P	RCR 12-73
161-202-05	LUMSDEN, GENE G & KATHLEEN K	RCR 12-74
161-202-06	MAINER LIVING TRUST, LUCY W	RCR 12-75
161-202-07	CHISUM, CARY D	RCR 12-76
161-202-08	ABOWD, RACQUEL S	RCR 12-77
161-202-09	PRUTZMAN, THOMAS G & NICOLE P ETAL	RCR 12-78
161-203-01	PYATT FAMILY TRUST, MICHAEL & WENDY	RCR 12-79
161-203-02	BLANCHARD, ROBERT & DEBBIE	RCR 12-80
161-203-03	COCHRAN, DAVID S & ROBIN D	RCR 12-81
161-203-04	JUVE, CALEB O & AMIE M	RCR 12-82
161-203-05	MCBRIDE, MICHAEL J & KAMIE R	RCR 12-83
161-203-06	WALES, JEFFREY & KELLY	RCR 12-84
161-203-07	CHEN, LEI ETAL	RCR 12-85
161-211-01	DOAN, CANH M ETAL	RCR 12-86
161-211-02	FRASER, DAVID E & CYNTHIA S	RCR 12-87
161-211-03	HOWDEN, JEFFERY & MARCELLA G	RCR 12-88
161-211-04	WILSON, MATTHEW F	RCR 12-89
161-211-05	SMITH, KIM D & EMORY C	RCR 12-90
161-211-06	LYON, KATE ETAL	RCR 12-91
161-211-07	ESSAFF, DAVID R & ELLEN E	RCR 12-92
161-211-08	ULLAH, M TOBARAK ETAL	RCR 12-93
161-211-09	LOPEZ-TIBADUIZA, ABELARDO ETAL	RCR 12-94
161-211-10	HUNT, JOHN D & JUNE M	RCR 12-95
161-211-11	ONGKEKO, GERINE ETAL TTEE	RCR 12-96
161-212-01	KORSON, DONALD M JR & CATHERINE M	RCR 12-97
161-212-02	MEDEIROS FAMILY TRUST	RCR 12-98
161-212-03	YUILL, BRAD & TERI	RCR 12-99
161-212-04	KOVNOT LIVING TRUST	RCR 12-100
161-212-05	MACDONALD, JOHN D & DANILA	RCR 12-101
161-212-06	ZARATE, RICHARD S & JUDY L	RCR 12-102
161-213-01	YUAN, ZHEN Y ETAL	RCR 12-103
161-213-02	PEZANOSKI, JONATHAN P & PAULA	RCR 12-104
161-213-03	GREGORY FAMILY TRUST, JAMES L & MARY A	RCR 12-105
161-213-04	CO, MUOI ETAL	RCR 12-106
161-213-05	LEVY, MICHAEL B & MARILYN G	RCR 12-107
161-213-06	GARCIA LIVING TRUST	RCR 12-108
161-213-07	VALENCIA, ARLYN M	RCR 12-109
161-213-08	SORBI TRUST	RCR 12-110
161-213-09	PEACOCK TRUST, NANCY D	RCR 12-111
161-213-10	CANESSA TRUST, LOUIS	RCR 12-112
161-213-11	SAVANT LIVING TRUST	RCR 12-113
161-213-12	WEST, APRIL	RCR 12-114
161-213-13	HUELFER, JOHN H ETAL	RCR 12-115
161-213-14	TRAN, STEPHEN ETAL	RCR 12-116
161-213-15	FARR, BRENT R & JENNIFER	RCR 12-117
161-213-16	EDDY, KENNETH R ETAL	RCR 12-118

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-213-19	CHEPLAK, JONATHAN T & KIMBERLY S	RCR 12-119
161-213-20	GASTELUM, GRASIANO H & LAURA	RCR 12-120
161-213-21	GARTUNG, DANIEL L & KRISTINE K	RCR 12-121
161-213-22	AGNOR, STEVEN J & ERIN	RCR 12-122
161-213-23	MORRIS, SHAWN M & LISA A	RCR 12-123
161-213-24	BLANCHARD LIVING TRUST, ROBERT E	RCR 12-124
161-291-01	MECKFESSIL, JEFFREY A	RCR 12-125
161-295-01	DAVIS, RONALD M	RCR 12-126
161-311-01	BENNISON, KARL & JESSICA	RCR 12-127
161-312-01	DAILEY, MARY L & JOHN M JR	RCR 12-128
161-312-02	WHITTEMORE, ANDREA	RCR 12-129
161-312-03	ZORATTI, RONALD G	RCR 12-130
161-312-04	SCOTT, JOHN N ETAL	RCR 12-131
161-312-05	MALIN, SCOTT G & KIZ	RCR 12-132
161-312-06	OAKES, JUSTIN E	RCR 12-133
161-312-07	PETTIT, JOHN & MARIAN	RCR 12-134
161-312-08	REIDENBAUGH, WILLIAM L & KAREN A	RCR 12-135
161-312-09	CHEN, XUEDONG ETAL	RCR 12-136
161-312-10	THIR FAMILY TRUST	RCR 12-137
161-312-11	PROUD, JEFFREY R & ROCHELLE R	RCR 12-138
161-312-12	WATSON, MARC S & LITA M	RCR 12-139
161-312-13	MONTELLA, KAMALA	RCR 12-140
161-312-14	DORN, GERALD M & CLAUDIA C	RCR 12-141
161-312-15	BARCIA, DANIEL C & PATRICIA	RCR 12-142
161-312-16	MARTINEZ, JUAN M & ROSARIO C	RCR 12-143
161-312-17	STAFFORD LIVING TRUST	RCR 12-144
161-312-18	BECKETT, SANDRA F	RCR 12-145
161-312-19	BERCOVICH, DAVID & DEVON B	RCR 12-146
161-312-20	PATEL, JATEEN N	RCR 12-147
161-312-21	FERGUSON, BRANDON K & JENNIFER N	RCR 12-148
161-312-22	ARVISU, RAYMOND M & PURISIMA S	RCR 12-149
161-312-23	PYRON, KELLY A & JONATHAN T	RCR 12-150
161-312-24	OVERHOLTZER, LLOYD E & LISBETH F	RCR 12-151
161-312-25	MARCH, JASON R & JACLYN L	RCR 12-152
161-312-26	HEENAN, MICHAEL S & ANNA L	RCR 12-153
161-313-01	TRINIDAD, FRANCISCO J & MARIA G	RCR 12-154
161-313-02	WATSON , JOSHUA V & BELINDA J	RCR 12-155
161-313-03	ANGEL, JOHN & AMBERE	RCR 12-156
161-313-04	BELL, KEVIN & SHERI	RCR 12-157
161-313-05	VIVENZA, RICHARD A ETAL	RCR 12-158
161-313-06	GRAY, BRYAN & HELEN	RCR 12-159
161-313-07	MILLS, DALE E & LORRIE E	RCR 12-160
161-313-08	POWAR, AMOLAK S & SURJIT K	RCR 12-161
161-313-09	SANGHA, KASHMIR K & PARAMJEET S	RCR 12-162
161-313-10	WADE, ERIC D & MARIA W	RCR 12-163
161-313-11	CHEN, SHUZHONG & WEIXIN	RCR 12-164
161-313-12	AHUJA, CHANDAR P	RCR 12-165

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-313-13	BARTA, CHERI A & STEVEN H	RCR 12-166
161-313-14	CLEMENS LIVING TRUST	RCR 12-167
161-313-15	JD & W PARTNERS LLC	RCR 12-168
161-313-16	SIRACUSA, DEAN J & MELISSA A	RCR 12-169
161-313-17	ANTONOV, VLADIMIR V & ELVIRA V	RCR 12-170
161-313-18	MAPES LIVING TRUST	RCR 12-171
161-313-19	ADLAO, SEAN	RCR 12-172
161-313-20	KEARNS, PEGGY W & MICHAEL R	RCR 12-173
161-313-21	GURCZYNSKI, MARY K	RCR 12-174
161-313-22	MINERA, CESAR & RITA	RCR 12-175
161-321-01	CHILDERS, MICHAEL A & NORMA S	RCR 12-176
161-321-02	JOHNS, NANCY J & RUSSELL D	RCR 12-177
161-322-01	KIMBERLY, CHRISTINE L	RCR 12-178
161-322-02	CHONG, WON SOK	RCR 12-179
161-322-03	US BANK NA	RCR 12-180
161-322-04	ANDRES, CHAD G	RCR 12-181
161-322-05	PITANI, KESHAV & SUJATHA	RCR 12-182
161-322-06	PATTERSON, RICK A	RCR 12-183
161-322-07	KELLY, JAMES L	RCR 12-184
161-322-08	HUNSADER, PETER D & KAREN L	RCR 12-185
161-323-01	HOLLAND, ALANA M & PAUL	RCR 12-186
161-323-02	BABCOCK, BEVERLY-ANN	RCR 12-187
161-323-03	AUSLANDER, THOMAS H & NANCY J	RCR 12-188
161-323-04	CAVALLARO, KELLI L & DOMINICK A	RCR 12-189
161-323-05	CHAPUT, RANDEE J & STEVEN J	RCR 12-190
161-323-06	BOGARIN, RITA M & MAX J	RCR 12-191
161-323-07	KENT, STEVEN W & SHEREEN T	RCR 12-192
161-323-08	HUQ, MD EMDADUL ETAL	RCR 12-193
161-323-09	LAN, LUCY R H & GEORGE H C	RCR 12-194
161-323-10	WANG LIVING TRUST, TAN	RCR 12-195
161-323-11	FULLER, JOHN D & JON H	RCR 12-196
161-324-01	CHRISTENSEN, TERRY	RCR 12-197
161-324-02	RA, KYONG & AMY	RCR 12-198
161-324-03	LY, DUC P & MAI D	RCR 12-199
161-324-04	LA FRENAYE, JOHN C & DEBORAH	RCR 12-200
161-324-05	MCMULLEN, PATRICK	RCR 12-201
161-324-06	GARLOCK, SEAN R & MICHELE C	RCR 12-202
161-324-07	ATTASHIAN LIVING TRUST	RCR 12-203
161-324-08	CHANG, HARRY & JANE Y Y	RCR 12-204
161-361-01	HAAS, JEFFREY A	RCR 12-205
161-361-02	BRIGHT, NIKKI L	RCR 12-206
161-361-03	THOMASSIAN, ERIC ETAL	RCR 12-207
161-361-04	FOX, ROSALIE T & ANTHONY J	RCR 12-208
161-361-05	XU, YIQUN ETAL	RCR 12-209
161-361-06	FINNEY, JOSEPH M & VALERIE A	RCR 12-210
161-361-07	GIUSTI, GENEVIE M & DAVID M	RCR 12-211
161-361-08	TRAN, RICHARD & LILLIAN C	RCR 12-212

PARCEL NO.	PROPERTY OWNER	RCR. NO.
161-361-09	KEPELMANN, EDWARD C & JACQUELINE V	RCR 12-213
161-361-10	DANG, MY T	RCR 12-214
161-361-11	BOMMALA, RAJEEVIBABU	RCR 12-215
161-361-12	POLLARD, GEORGIA ANN ETAL	RCR 12-216
161-361-13	LUGASKI, LILLIAN A ETAL	RCR 12-217
161-361-14	GRAY, TERRI & DANIEL J	RCR 12-218
161-361-15	VANARASE, VIJAY	RCR 12-219
161-361-16	HAAS, JEFFREY A ETAL	RCR 12-220
161-362-01	OCHOA, PEDRO A	RCR 12-221
161-362-02	AURORA LOAN SERVICES LLC	RCR 12-222
161-362-03	AHMADIANTEHRANI, MOJTABA & YUN K	RCR 12-223
161-362-04	BUXTON, TIMOTHY	RCR 12-224
161-362-05	LEWIS, BECKIE	RCR 12-225
161-363-01	GREGG FAMILY TRUST, LINDA	RCR 12-226
161-363-02	SINGH, SUKHCHEN ETAL	RCR 12-227
161-363-03	SY, MARK A L & JOSIELYN V	RCR 12-228
161-363-04	WESTFALL, GREG A & JEAN M	RCR 12-229
161-363-05	NAZ, SAMINA	RCR 12-230
161-363-06	SHERIDAN, DIANE	RCR 12-231
161-363-07	PERRY, PATRICK J & KAREN M	RCR 12-232
161-363-08	EILERSEN, HAROLD J JR ETAL TTEE	RCR 12-233
161-363-09	WELLS FARGO BANK NA	RCR 12-234
161-363-10	REETH, KEVIN M & DEBORAH L	RCR 12-235
161-363-11	DONG, FUCHUN ETAL	RCR 12-236
161-363-12	WELLS, CHRISTOPHER T & KARIN L	RCR 12-237
161-363-13	JIANG, XIAO H ETAL	RCR 12-238
161-363-14	DOUBINKINE, ALEXANDRE	RCR 12-239
161-363-15	MEWES REVOCABLE LIVING TRUST, DONALD F & STAFANI K	RCR 12-240
161-363-16	COGNIAN, CLAUDE R & CARMEN X	RCR 12-241
161-363-17	BULLOCK, CHARLES C	RCR 12-242
161-363-18	JUAREZ, ELDA	RCR 12-243
161-363-19	POLYUSHKO, VICTOR	RCR 12-244
161-371-01	GRIFFIN, G W JR & MARNA	RCR 12-245
161-371-02	HEINEMANN, GEORGE R ETAL	RCR 12-246
161-371-03	ANDERSEN, KARYN L ETAL	RCR 12-247
161-371-04	DOAN, TRI M ETAL	RCR 12-248
161-372-01	MEREDITH, ALAN R	RCR 12-249
161-372-02	BEADLESTON, MARK T & CINDY E	RCR 12-250

09-0551E RCR 13-1 THROUGH 13-96

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser III, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the ANBF Neighborhood in southwest Reno that were appraised using limited land sales data be approved. The land base lot value of the ANBF Neighborhood will be reduced from \$204,000 to \$170,000. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
023-131-09	CLEARSTAR FINANCIAL CREDIT UN	13-1
023-131-10	SCHENK TRUST, EDWIN W	13-2
023-131-11	WILSON-MOSER FAMILY TRUST	13-3
023-131-13	BERMAN LIVING TRUST, DONALD M & JANICE I	13-4
023-131-15	BELL FAMILY TRUST	13-5
023-131-16	APG TRUST	13-6
023-131-17	HAGERMAN, MADONNA R ETAL	13-7
023-131-18	CUNIN, MENACHEM & CHAYA S	13-8
023-131-28	GLOVER FAMILY TRUST, JOEL F & MARY H	13-9
023-131-29	LOHSE FAMILY TRUST	13-10
023-131-30	SHEPHERD FAMILY TRUST	13-11
023-131-38	JONES, LINDA M	13-12
023-131-40	HANSEN, ROCKNE R	13-13
023-131-41	MAYNARD, BOB & EARLENE R	13-14
023-131-42	HERRMANN, MARK	13-15
023-131-44	BELL FAMILY TRUST	13-16
023-131-58	NICHOLS, SANDRA L	13-17
023-131-62	CORRAO, DAVID A & DEBORAH J	13-18
023-131-63	CORRAO, DAVID & DEBBIE	13-19
023-131-65	BOYER FAMILY TRUST	13-20
023-131-66	APG TRUST	13-21
023-153-01	MOORE FAMILY SURVIVOR'S TRUST	13-22
023-153-02	BUSS, ROBERT E & BOURNE M	13-23
023-153-03	STOUT FAMILY TRUST, RICHARD & SUSANNE	13-24
023-153-04	AURORA LOAN SERVICES LLC	13-25
023-153-05	BOWMAN TRUST, JUDY J	13-26
023-153-06	MADSEN FAMILY TRUST	13-27
023-154-01	RUBIO, JOSE ETAL	13-28
023-154-02	TORVINEN FAMILY TRUST, GENE A	13-29
023-154-03	JAUREGUITO, LISA B	13-30
023-154-04	DAVIS, GRANT M	13-31
023-154-05	CRISPINO, JAMES K & PATRICIA	13-32
023-154-06	LAUGHTON FAMILY TRUST, MITCHELL & GALEN	13-33
023-154-07	SCOPPETTONE, GAYTON G & STAFANIE A	13-34
023-191-02	MILES, STANLEY H & SHARON G	13-35
023-191-03	SIMAS 1998 REVOCABLE TRUST, MANUEL & VIRGINIA	13-36
023-460-01	FILER 2006 TRUST, PAUL	13-37
023-460-02	PARRAGUIRRE, PATICK D	13-38
023-460-03	BEEDLE, WENDY M	13-39
023-460-04	MOCK, DAVID L ETAL	13-40

PARCEL NO.	PROPERTY OWNER	RCR. NO.
023-460-05	MOORE, JOSEPH V & ANNIE M	13-41
023-460-22	THANDI, GENE N & GURPREET K	13-42
023-490-02	UPTON FAMILY TRUST, WELDON & SUE	13-43
023-490-04	DEGIOVANNI FAMILY TRUST, M L & P K	13-44
023-490-05	WARREN, GARY & STACY	13-45
023-490-06	PEARL, G ANDREW & PEGGY L	13-46
023-490-07	PEARL, G ANDREW & PEGGY L	13-47
023-490-13	LUM FAMILY TRUST	13-48
023-490-14	BIGLEY, GEORGE K JR & PAMELA J	13-49
023-490-15	LONGE, GREGORY V	13-50
023-490-16	ETNYRE FAMILY TRUST, ELMER R & MARY S	13-51
023-490-17	MC CULLOCH, JOHN S & FRED A K	13-52
023-490-22	OMEY, JOHN & LORI	13-53
023-490-24	HELMS, ROBERT L & PAULINE F	13-54
023-490-26	GINA SCOLARI PROPERTIES LLC	13-55
023-490-33	EDMISTON FAMILY TRUST, JOHN M	13-56
023-490-37	MALAGON, IXTLACCIHUATL	13-57
023-490-38	MALAGON, IXTLACCIHUATL P	13-58
023-490-42	BAILEY, JONATHAN	13-59
023-490-43	BAILEY, JON D	13-60
023-490-48	DEUTSCHE BANK NATIONAL TRST CO	13-61
023-490-53	TORTORICI FAM REV TRUST	13-62
023-490-54	JIANG, JIN X	13-63
023-490-56	MOORE, KAY J ETAL TTEE	13-64
023-490-57	MOORE FAMILY TRUST	13-65
023-490-58	MOORE, PLEASIE & KAY J	13-66
023-490-59	NELSON, EUGENE H ETAL	13-67
023-490-60	FITZGERALD, ROBERT L	13-68
023-490-61	MCREYNOLDS, RANDALL & CYNTHIA	13-69
023-500-04	BAILEY LIVING TRUST, PAUL R & RAE L	13-70
023-500-05	SUMPTER, RODNEY E	13-71
023-500-06	AUTEN LIVING TRUST, BYRON & LOUISE	13-72
023-500-07	HANDKE FAMILY TRUST	13-73
023-500-08	BANTZ FAMILY TRUST, WALTER F	13-74
023-500-09	FELTE, MARK J ETAL	13-75
023-500-10	LIVIERATO TRUST, DOROTHY L	13-76
023-500-11	ARGENTO, ANTHONY S JR & MARCIANA	13-77
023-500-13	LIVIERATO TRUST, DOROTHY L	13-78
023-500-16	PETERSON, NORMAN E & ANN	13-79
023-500-17	CLARK LIVING TRUST	13-80
023-500-18	CARTER FAMILY TRUST, JOSEPH D & BETTY L	13-81
023-500-19	HENJUM, RAND R & KAY D	13-82
023-500-20	MCCLEARY TRUST, THOMAS G	13-83
023-500-21	YAMAMOTO, CARY T ETAL	13-84
023-500-28	PELFREY, MICHAEL & TRACEY	13-85
023-500-29	HARRIS FAMILY TRUST	13-86
023-500-30	BUSSA, FRANK G & JOAN E	13-87

PARCEL NO.	PROPERTY OWNER	RCR. NO.
023-500-32	STODTMEISTER, RODNEY L & MARIAN G	13-88
023-500-33	DAVIS, DENNIS & CRISTEE	13-89
023-500-34	ROBERT TRUST, FRED K JR	13-90
023-500-35	SIRI FAMILY TRUST	13-91
023-500-37	RICKETTS FAMILY TRUST	13-92
023-500-39	BILYEU, BYRON L & NANCY B	13-93
023-500-42	CAPURRO REV LIVING TRUST, RAYMOND J & GRACE	13-94
023-500-44	FABRI, ROBERT H & DEANN F	13-95
023-500-45	BUSSA FAMILY TRUST	13-96

09-0552E RCR 14-1 THROUGH 14-17

Gail Vice, Sr. Appraiser, said this RCR was agendized in error and it was on Friday's agenda. Chairman Covert asked the record reflect this RCR was being moved to Friday, February 27, 2009.

09-0553E RCR 15-1 THROUGH 15-40

On behalf of the Assessor and having been previously sworn, Virginia Sutherland, Appraiser II, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

Ronald Sauer, Chief Property Appraiser, interrupted Member Brown as he was making his motion asking if this RCR could be continued until Friday because the total obsolescence figures were not adding up. He said he wanted to verify those figures and bring them back to the Board in a format that would expedite making the motions. Nancy Parent, Chief Deputy Clerk, indicated it was not on the posted agenda for Friday. Herb Kaplan, Deputy District Attorney, advised it could be continued until later today. Chairman Covert postponed this RCR until the end of the agenda.

09-0554E RCR 16-1 THROUGH 16-288

On behalf of the Assessor and having been previously sworn, Michael Churchfield, Appraiser II, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the DMFD and DMCD Neighborhoods located on the Red Hawk Golf Course and adjacent to the course that were appraised using a base lot value established from vacant land sales be approved. These homes will be reduced 15 percent in the form of obsolescence applied to the improvement value, based on an analysis of recent improved sales, active listings and fee appraisals in the DMFD and DMCD Neighborhoods. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
522-041-02	NEIL, JAMES R & DEBRA M	RCR 16-1
522-041-08	HAWKINS, MICHELLE H	RCR 16-2
522-051-05	BRUNSWIG TRUST, JOHN K & ESTHER A	RCR 16-3
522-051-06	WALTERS TRUST, DAVID E	RCR 16-4
522-051-08	STOVALL, ERIC A & LISA G	RCR 16-5
522-051-15	AGUSTIN, FLORENCIO & WENDY S	RCR 16-6
522-051-16	BOYER, JAMES D	RCR 16-7
522-052-01	GUEVARRA, GREGORIO S	RCR 16-8
522-052-02	RAMIREZ, LYDIA & GERMANICO G	RCR 16-9
522-052-03	CORMIER, JAMES A & DARLENE	RCR 16-10
522-052-04	PHILLIPS FAMILY TRUST, HILLARD R & ELLEN J	RCR 16-11
522-052-06	BARKER, BRAD R	RCR 16-12
522-052-07	MARTENSEN, JOHN E & STACEY S	RCR 16-13
522-052-12	MALAMET FAMILY TRUST	RCR 16-14
522-061-02	CARRIGAN FAMILY TRUST	RCR 16-15
522-061-04	MILLER, MARK A & LORI J	RCR 16-16
522-061-05	PRICHARD, WALLACE P & MARY K	RCR 16-17
522-061-06	DUFUR, TRACY D	RCR 16-18
522-061-07	DREAM CREATIONS INC	RCR 16-19
522-061-08	ANCINA, COLIN E & KIM	RCR 16-20
522-061-12	GLADSTEIN, PETER ETAL TTEE	RCR 16-21
522-061-13	LASKIN FAMILY TRUST, NORMAN J	RCR 16-22
522-061-14	MCELWEE, CURTIS C & JEAN E	RCR 16-23
522-061-15	HANSEN, MIKE ETAL	RCR 16-24
522-061-16	CREW, MARTIN N & ANNA M	RCR 16-25
522-061-18	JACOBS, MARK G & JUDY M	RCR 16-26
522-061-19	DERICCO, CHRISTOPHER P & HEATHER	RCR 16-27
522-061-20	NESLER, DOUGLAS C & MARGARET Z	RCR 16-28
522-061-21	VAN WINKLE LIVING TRUST	RCR 16-29
522-062-02	STROZZA, KATHLEEN	RCR 16-30
522-062-03	HANSEL FAMILY TRUST	RCR 16-31
522-062-05	MOORE, SEAN J & LINDA R	RCR 16-32
522-062-07	PRITCHETT, EVAN F & CHRISTINE C	RCR 16-33
522-062-08	STROZZA, NICHOLAS & MARY A	RCR 16-34
522-062-09	BRINDZAK, JERRY R & MARGARET	RCR 16-35
522-071-01	HOUSTON FAMILY TRUST, DOUGLAS B & SANDRA L	RCR 16-36
522-071-03	CIMINO, JOHN T & YVONNE S	RCR 16-37
522-071-04	WOLKOW, STEPHEN R & JUDY A	RCR 16-38
522-071-05	REEDY, ERIC L	RCR 16-39
522-071-06	LINO, ROGER M	RCR 16-40
522-071-08	ENARD, ANTHONY J & TINA M	RCR 16-41
522-071-10	ZUNINO, BRETT L & KIMBERLY R	RCR 16-42
522-071-11	GILARDINI, ADRIAN ETAL	RCR 16-43
522-071-12	RASLEY, RANDY C & CYNTHIA L	RCR 16-44
522-071-13	JEPSON TRUST, ROBIN R	RCR 16-45
522-071-15	DULGAR, DANIEL E & DEANN L	RCR 16-46
522-071-16	COTTER LIVING TRUST	RCR 16-47

PARCEL NO.	PROPERTY OWNER	RCR. NO.
522-071-17	WARD, HAROLD J & CATHERINE A	RCR 16-48
522-071-18	METCALF, TY E & MELISSA AR	RCR 16-49
522-071-19	HESSE, STEVEN B & SALLY J	RCR 16-50
522-071-20	MCNEILL, CASEY J & KRISTEN M	RCR 16-51
522-072-02	LEMUS, FRANKIE D JR & THERESA A	RCR 16-52
522-072-03	PRICHARD, WALLACE P & MARY K	RCR 16-53
522-121-03	ALLEN, DANIEL T & MARY A	RCR 16-54
522-121-04	BAKER, DAVID D & CYNTHIA J	RCR 16-55
522-121-05	MORGAN, ROSALIE B	RCR 16-56
522-121-06	QUADRIO, LAWRENCE & HEIDI	RCR 16-57
522-121-08	PAULEY, WILLIAM & JILL	RCR 16-58
522-121-09	TOLLE, WILLIAM H & JANET L	RCR 16-59
522-121-10	ALYSON LIVING TRUST, KATHRYN T	RCR 16-60
522-121-11	HEUER TRUST	RCR 16-61
522-121-12	MOORHOUSE, EUGENE C & JENNIFER L	RCR 16-62
522-121-14	HENDERSON FAMILY TRUST	RCR 16-63
522-121-18	EXLINE FAMILY TRUST	RCR 16-64
522-121-19	SOMERHALDER, SAM & JEAN	RCR 16-65
522-121-20	WINGFIELD NV GRP MGMT CO LLC	RCR 16-66
522-121-21	3095 DIAMOND DUST LLC	RCR 16-67
522-122-01	GIUSTI, JOHN L & NORMA	RCR 16-68
522-122-04	DILLARD, TROY & BARBARA	RCR 16-69
522-122-05	BEALL, JEFFREY K & CAROL B	RCR 16-70
522-122-06	PISARZ, STEPHEN J III & MARY K	RCR 16-71
522-122-07	WILSON, WILLIAM K ETAL	RCR 16-72
522-122-08	WESTLAKE, GLYN A & COLLEEN M	RCR 16-73
522-122-09	SOPER, STEPHEN R & KATHLEEN M	RCR 16-74
522-122-10	HARRIS, RICHARD G & TAMALYN J	RCR 16-75
522-122-11	MUSCH, PAUL & DOREINE	RCR 16-76
522-131-01	MORTON, STEPHEN A & ARLENE J	RCR 16-77
522-131-02	DAVIS, VICTOR S ETAL	RCR 16-78
522-131-03	SHERBONDY, VICTOR L & LEAH B	RCR 16-79
522-131-04	MCKENZIE LIVING TRUST	RCR 16-80
522-131-06	O'CONNOR FAMILY TRUST	RCR 16-81
522-132-01	AKHTAR, WASEEM & LAURA J	RCR 16-82
522-132-02	DAVIS, MARIANNE & MICHAEL T	RCR 16-83
522-132-03	SNYDER, JEFFREY V & TAMRA L	RCR 16-84
522-132-04	CARROLL, SCOTT M & HEATHER	RCR 16-85
522-132-05	LUCAS, CRAIG D & SHELLEY R	RCR 16-86
522-132-06	CRUZ, CARLOS J ETAL	RCR 16-87
522-132-07	BEST, MARK S & DEBI	RCR 16-88
522-132-08	WILLIAMS, MICHAEL H ETAL	RCR 16-89
522-132-09	MOORE FAMILY TRUST, ROBERT & SUSAN	RCR 16-90
522-132-10	COLGAN, ROWAN	RCR 16-91
522-132-11	JAKUBOS, KEVIN N & VALERIE R	RCR 16-92
522-132-12	DEVRIES, DOUGLAS K	RCR 16-93
522-132-13	BOOMER, STEVEN B	RCR 16-94

PARCEL NO.	PROPERTY OWNER	RCR. NO.
522-132-14	GROSSAINT, TODD & DEBORAH A	RCR 16-95
522-132-15	CONGDON FAMILY TRUST	RCR 16-96
522-132-16	NELSON, MARK R & CYNTHIA L	RCR 16-97
522-132-18	OLIVERO, THOMAS H & JAN S	RCR 16-98
522-132-19	CAINE, PATRICK H & KELLY L	RCR 16-99
522-132-20	MANKE, RENEE & WILLIAM A JR	RCR 16-100
522-132-21	FOOTE, ROSS L & JANICE L	RCR 16-101
522-132-23	HULES, GARY & MICHEL	RCR 16-102
522-141-01	BANNING LIVING TRUST, SHARON D	RCR 16-103
522-141-03	WEGNER, ROBERT C	RCR 16-104
522-141-04	EVANS, PAUL D	RCR 16-105
522-141-05	FRASER, JAMES & LORETTA	RCR 16-106
522-141-07	HEALEY, WILLIAM T & DEBORAH B	RCR 16-107
522-141-09	SERENITY II LLC	RCR 16-108
522-141-10	KLEINE FAMILY TRUST, KENNETH C & AUDRE L	RCR 16-109
522-141-11	WING ENTERPRISES LLC	RCR 16-110
522-141-12	O'HAIR, JANETTE	RCR 16-111
522-141-13	JOHNSON, RANDALL R & HEATHER J	RCR 16-112
522-141-14	DIROSARIO, DAN	RCR 16-113
522-141-15	HUBER, JAKE ETAL	RCR 16-114
522-141-16	OXBORROW, SCOTT D & RUTH E	RCR 16-115
522-142-01	TYRE, BRYAN W & JOYCE	RCR 16-116
522-143-01	COURRIER, FRED J	RCR 16-117
522-143-02	NEILL, RAY M & LEAH M	RCR 16-118
522-143-04	GAMILIS, STAVROS A & RENA A	RCR 16-119
522-143-05	BARNES, LLOYD A JR	RCR 16-120
522-143-06	THOMPSON FAMILY TRUST	RCR 16-121
522-151-04	PETERSEN, TRAVIS & ANGELIQUE	RCR 16-122
522-151-05	CASE FAMILY TRUST	RCR 16-123
522-151-07	BRUCE, GILBERT S ETAL	RCR 16-124
522-151-08	MOORE, KATHRYN	RCR 16-125
522-151-09	JOHNSON, KURT V & SHAROLYN J	RCR 16-126
522-151-11	GANT, JACK ETAL	RCR 16-127
522-151-12	ELLIKER, JAMES S & CARRIE L	RCR 16-128
522-152-01	GREEN, DENNIS S & PATRICIA A	RCR 16-129
522-152-02	SCHEUBLE TRUST, RICHARD H & SHARLEEN K	RCR 16-130
522-152-03	DICKSON LIVING TRUST	RCR 16-131
522-152-06	PUGH FAMILY TRUST	RCR 16-132
522-161-01	PHILLIPS, MARK D & AMY J	RCR 16-133
522-161-02	WHITNEY, JERRY L	RCR 16-134
522-161-03	PRUNEAU, STEVEN & KAMAREN	RCR 16-135
522-161-04	MAYER, JOSEPH W & PRUDENCE W	RCR 16-136
522-161-05	MARTINEZ, RICHARD B ETAL	RCR 16-137
522-161-06	ARMSTRONG LIVING TRUST	RCR 16-138
522-161-07	GUST TRUST, WILLIAM E III	RCR 16-139
522-161-09	HORSEY, CHARLES L III & LINDA L ETAL	RCR 16-140
522-161-11	COVEY FAMILY TRUST	RCR 16-141

PARCEL NO.	PROPERTY OWNER	RCR. NO.
522-161-15	NAUGLE LIVING TRUST	RCR 16-142
522-161-17	HUSSLA, GIL ETAL	RCR 16-143
522-161-18	BRASHEAR FAMILY TRUST, RICHARDS L & MARY J	RCR 16-144
522-161-20	MAITOZA, STEVEN C & ROBYN B	RCR 16-145
522-161-21	TRUJILLO, WILLIAM P	RCR 16-146
522-161-22	RIORDAN, JAMES K & SUSAN L	RCR 16-147
522-281-01	RAMBOSEK, JOHN G ETAL	RCR 16-148
522-282-01	REED, DAVID R	RCR 16-149
522-282-02	GILMORE, LEE J & JULIE A	RCR 16-150
522-282-03	ALLEN, BRANDON S & TRACI J	RCR 16-151
522-282-06	GRANT, ROBERT & MARIANNA L	RCR 16-152
522-282-07	WILMOTH FAMILY TRUST, STANLEY C & SHARREN L	RCR 16-153
522-282-08	JOSEPH, RICHARD M JR & ELIZABETH	RCR 16-154
522-283-02	SUTTON, DOYLE G & ANN T	RCR 16-155
522-283-04	VOELZ, G DOUGLAS & CAROL A	RCR 16-156
522-283-05	CLARK, JEFFREY L & ANGELIQUE L	RCR 16-157
522-283-06	SUSONG FAMILY TRUST, BI & LW	RCR 16-158
522-283-11	JENSEN FAMILY TRUST	RCR 16-159
522-283-12	FORTNER, DELBERT & MARGARET M	RCR 16-160
522-283-13	ROSENSTEEL, NORMAN & SUSAN	RCR 16-161
522-291-01	TERRASAS, FRANK JR & SHERI	RCR 16-162
522-291-02	PRICE, STEVE ETAL	RCR 16-163
522-291-03	LANNING FAMILY TRUST, CHARLES D & KIMBERLY J	RCR 16-164
522-291-04	ACKERSON, RICHARD E	RCR 16-165
522-291-05	SOLAEGUI FAMILY TRUST, PAUL & KATHERINE	RCR 16-166
522-291-06	KENDRICK TRUST, FRANK & LETITIA	RCR 16-167
522-291-07	ECHEITA, ANDY J & LAURIE G	RCR 16-168
522-291-08	JORDAN, EDWARD & HEIDI L	RCR 16-169
522-291-09	MACDONALD, GERALD B & LINDA A	RCR 16-170
522-291-10	BARTLETT, KENNETH & GILLIAN	RCR 16-171
522-291-13	GADDIS, DANIEL J & HEATHER L	RCR 16-172
522-291-14	CARNAHAN, PHILLIP C & JOAN M	RCR 16-173
522-291-15	BAYFIELD, DAVID G & MELODY A	RCR 16-174
522-292-02	REILLY, JOHN D & ANTONIA	RCR 16-175
522-292-06	BORGERT, DAVID ETAL	RCR 16-176
522-301-01	RYE, KEN & MYRA S	RCR 16-177
522-301-03	FRALICK LIVING TRUST, KATHLEEN	RCR 16-178
522-301-04	MILLS, ROBERT V	RCR 16-179
522-301-05	LINDQUIST, TIMOTHY & LORI	RCR 16-180
522-301-06	WAGNER, SHERRY A & PAUL F	RCR 16-181
522-301-09	HAWKINS, CHAD D	RCR 16-182
522-301-10	MARBURG FAMILY TRUST, LOREN A & KAREN H	RCR 16-183
522-301-11	ALVERSON FAMILY TRUST	RCR 16-184
522-301-12	FAIELLA, MICHAEL J	RCR 16-185
522-301-13	GILMORE, LENN H & KAREN C	RCR 16-186
522-301-14	FAKER TRUST	RCR 16-187
522-302-01	LOEB TRUST, HEIDI A	RCR 16-188

PARCEL NO.	PROPERTY OWNER	RCR. NO.
522-302-03	POORE REVOCABLE TRUST, MICHAEL R ETAL	RCR 16-189
522-302-07	HEUER TRUST	RCR 16-190
522-302-08	HARTMANN FAMILY TRUST, RALPH & LINDA	RCR 16-191
522-302-09	BLANK FAMILY TRUST, CHARLES F & BECKY A	RCR 16-192
522-311-01	CHAFFER, ROY & DONNA R	RCR 16-193
522-311-02	TALLMAN, DENNIS G & CARRIE H	RCR 16-194
522-311-03	IVORY, JUSTIN & ANTOINETTE	RCR 16-195
522-311-04	REYNOLDS, TERRY J & JEANETTE E	RCR 16-196
522-311-05	SCHEBLER, JAMES R & RENEE A	RCR 16-197
522-311-06	LAMBDIN, CORBETT & LAURA	RCR 16-198
522-311-07	CRITTENDEN FAMILY TRUST	RCR 16-199
522-481-02	PELKA FAMILY TRUST	RCR 16-200
522-481-04	STENHOUSE, RONALD D & CONNIE L	RCR 16-201
522-481-05	SORENSEN, DANIEL G & MARY A	RCR 16-202
522-481-06	BEHRENS, DAVID K & VICTORIA M	RCR 16-203
522-481-07	SARGENT, MICHAEL R	RCR 16-204
522-481-09	OLIVERO, JAMES P & MARIA E	RCR 16-205
522-482-01	DEPROSSE, JAMES V ETAL	RCR 16-206
522-482-02	DEPRYCKER FAMILY TRUST, CHARLES L & ALICE J	RCR 16-207
522-482-03	FOWLER FAMILY TRUST	RCR 16-208
522-482-04	MARKHAM FAMILY TRUST	RCR 16-209
522-491-02	LOOSLEY, RODNEY & TEDENE	RCR 16-210
522-491-03	CATON, BERNARD W II & CONNIE L	RCR 16-211
522-491-05	COONEY, BETH L & RONALD F	RCR 16-212
522-491-07	MICELI, JOSEPH A & JOANNE M	RCR 16-213
522-491-08	SVARE LIVING TRUST	RCR 16-214
522-491-09	DALTON, TIMOTHY L & DENISE M	RCR 16-215
522-491-10	BALDWIN FAMILY TRUST, HUNTER & DIANA	RCR 16-216
522-491-11	HANSEN 2007 REV LIVING TRUST, W L & B D	RCR 16-217
522-491-12	LOUWENAAR LIVING TRUST	RCR 16-218
522-491-14	NICKS TRUST, REBECCA	RCR 16-219
522-492-01	FOVEL LIVING TRUST	RCR 16-220
522-492-03	ANDERSON FAMILY TRUST	RCR 16-221
522-492-04	ESCHEN LIVING TRUST	RCR 16-222
522-492-05	ARENZT, SAM S III & TRUDIE C	RCR 16-223
522-492-06	BALAAM, DENNIS A & DIANE O	RCR 16-224
522-501-01	BELL FAMILY TRUST, LARRY E & GARNET F	RCR 16-225
522-501-02	SEMENKO, LANCE K & CATHERINE T	RCR 16-226
522-501-03	CZARNECKI, TIMOTHY & BELINDA	RCR 16-227
522-501-04	MARCUERQUIAGA, JULEEN	RCR 16-228
522-501-05	HUSAR FAMILY TRUST	RCR 16-229
522-501-07	HUBATKA TRUST, GERALD E & EDIE D	RCR 16-230
522-501-10	RUFF, BRET W & MAUREEN	RCR 16-231
522-501-11	LANGTON, MICHAEL & BARBARA	RCR 16-232
522-501-12	INDYMAC FEDERAL BANK FSB	RCR 16-233
522-501-13	BLACKWELL FAMILY TRUST, RANDY & CINDY	RCR 16-234
522-502-02	DENIS LIVING TRUST, ROBERT	RCR 16-235

PARCEL NO.	PROPERTY OWNER	RCR. NO.
522-502-03	ANDERSON, MARK & KATHLEEN	RCR 16-236
522-502-04	IRISH, DAVID J & DEBORAH I	RCR 16-237
522-502-07	GREY REVOCABLE TRUST , VICTORIA A & DAVID J	RCR 16-238
522-511-01	SNANKARAN TRUST	RCR 16-239
522-511-02	PICKRELL, THOMAS W & LINDA E	RCR 16-240
522-511-03	SUPPES, HOYT C ETAL	RCR 16-241
522-511-04	BULLARD FAMILY TRUST	RCR 16-242
522-511-05	KAUFMAN, JAY S & INGRID T	RCR 16-243
522-511-06	LEPORI, STEPHANIE D & ALDO M	RCR 16-244
522-511-07	PARKER TRUST, WILLIAM R & LAURA B	RCR 16-245
522-511-08	LODER, SCOTT & BARBARA	RCR 16-246
522-511-09	MCCAW, DANIEL H & LALITA A	RCR 16-247
522-511-10	BRENNAN, RICHARD I & TERESA L	RCR 16-248
522-511-11	HASTINGS, ROBERT C & KACY A	RCR 16-249
522-511-12	CANAVAN, GEORGE & LINDA	RCR 16-250
522-511-13	ABRAHAMSON, CHRIS D	RCR 16-251
522-511-14	PANSKY, STEVEN A & LESLIE A	RCR 16-252
522-511-15	FLORES, MICHAEL	RCR 16-253
522-512-01	HENDERSON, RONALD L & CAROLYN P	RCR 16-254
522-512-03	GONYO TRUST	RCR 16-255
522-512-04	GEORGEDES, NICHOLAS & AMELIA A ETAL	RCR 16-256
522-512-05	HOLMES, PAUL E & NICKI A	RCR 16-257
522-512-06	LAPLANTE, GEDEON W & NIKI R	RCR 16-258
522-512-07	SPETH-JONES, LISA ETAL	RCR 16-259
522-521-01	BARSALOU, PAUL D & SUSAN M	RCR 16-260
522-521-02	CHELINI, TODD J & DORIS H	RCR 16-261
522-521-03	VINEYARD, RICHARD N & TAMMY V	RCR 16-262
522-521-04	ROMINE FAMILY TRUST, RUSSELL P & LISA A	RCR 16-263
522-521-05	LEW, JEFFERY S & LEMAIRE	RCR 16-264
522-521-06	SANDERS, GREGORY & JENIFER	RCR 16-265
522-521-08	TOCCI LIVING TRUST	RCR 16-266
522-521-09	PANOZZO, THOMAS L ETAL	RCR 16-267
522-521-10	SCHUHMACHER, MICHAEL J & KASIA	RCR 16-268
522-521-12	PETTINARI FAMILY TRUST, PATRICK D	RCR 16-269
522-521-13	DORSA FAMILY TRUST, PAUL J & LINDA E	RCR 16-270
522-521-14	BONNET, D TODD	RCR 16-271
522-072-07	CORBRIDGE, BRENT R & ANDREA M	RCR 16-272
522-502-09	FRAZZITTA LIVING TRUST	RCR 16-273
522-501-14	DAVIS, DARRYL L & JEAN	RCR 16-274
520-371-08	SMITH, DAVID W & JANE G	RCR 16-275
520-371-11	HUMPHREYS FAMILY TRUST, D M	RCR 16-276
520-371-12	OPPIO, CHARLES & JENNIFER	RCR 16-277
520-371-18	SCHAEFFER, STEVEN M & PAULA K	RCR 16-278
520-381-03	HADDOCK, CHRISTOPHER J & STEPHANIE	RCR 16-279
520-391-02	FIELD, STEVEN W & LINDA K	RCR 16-280
520-391-03	GUTIERREZ, JESUS A & ESTELLA	RCR 16-281
520-391-07	RIOS 1999 TRUST, DAVID F & MARGARET JO	RCR 16-282

PARCEL NO.	PROPERTY OWNER	RCR. NO.
520-391-09	NEUFELD, STEVEN R & JOAN T	RCR 16-283
520-391-10	ZIEGLER, JOHNNY W JR & CAROLE A	RCR 16-284
520-401-09	HARRIS FAMILY TRUST	RCR 16-285
520-402-01	SCOTT LIVING TRUST, STEVEN J	RCR 16-286
520-402-02	SCOTT LIVING TRUST, STEVEN J	RCR 16-287
520-411-02	ROBARDS, CHARLES D & FENG Y	RCR 16-288

09-0555E RCR 17-1 THROUGH 17-60

On behalf of the Assessor and having been previously sworn, Michael Gonzales, Appraiser III, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of condominium units commonly known as the High Sierra Lodge that were appraised using a upward adjustment of 65 percent for private beach access to the base lot value be approved. The 65 percent private beach access adjustment will be removed because the comparable sales also have beach access and that access is reflected in the comparables' sales price. In addition the private beach access is an available amenity that is actually owned by a separate entity (Hyatt Equities, LLC). This adjustment will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
127-530-18	HTS GROUND LAKE TAHOE INC	RCR 17-1
127-530-19	HTS GROUND LAKE TAHOE INC	RCR 17-2
127-540-12	HTS GROUND LAKE TAHOE INC	RCR 17-3
127-540-11	HTS GROUND LAKE TAHOE INC	RCR 17-4
127-540-10	HTS GROUND LAKE TAHOE INC	RCR 17-5
127-540-09	HTS GROUND LAKE TAHOE INC	RCR 17-6
127-540-08	HTS GROUND LAKE TAHOE INC	RCR 17-7
127-540-07	HTS GROUND LAKE TAHOE INC	RCR 17-8
127-540-06	HTS GROUND LAKE TAHOE INC	RCR 17-9
127-540-05	HTS GROUND LAKE TAHOE INC	RCR 17-10
127-540-04	HTS GROUND LAKE TAHOE INC	RCR 17-11
127-540-03	HTS GROUND LAKE TAHOE INC	RCR 17-12
127-540-02	HTS GROUND LAKE TAHOE INC	RCR 17-13
127-540-01	HTS GROUND LAKE TAHOE INC	RCR 17-14
127-530-23	HTS GROUND LAKE TAHOE INC	RCR 17-15
127-530-22	HTS GROUND LAKE TAHOE INC	RCR 17-16
127-530-15	HTS GROUND LAKE TAHOE INC	RCR 17-17
127-530-14	HTS GROUND LAKE TAHOE INC	RCR 17-18
127-530-11	HTS GROUND LAKE TAHOE INC	RCR 17-19
127-530-10	HTS GROUND LAKE TAHOE INC	RCR 17-20
127-530-07	HTS GROUND LAKE TAHOE INC	RCR 17-21
127-530-06	HTS GROUND LAKE TAHOE INC	RCR 17-22

PARCEL NO.	PROPERTY OWNER	RCR. NO.
127-530-03	HTS GROUND LAKE TAHOE INC	RCR 17-23
127-530-02	HTS GROUND LAKE TAHOE INC	RCR 17-24
127-520-23	HTS GROUND LAKE TAHOE INC	RCR 17-25
127-520-22	HTS GROUND LAKE TAHOE INC	RCR 17-26
127-520-19	HTS GROUND LAKE TAHOE INC	RCR 17-27
127-520-18	HTS GROUND LAKE TAHOE INC	RCR 17-28
127-520-15	HTS GROUND LAKE TAHOE INC	RCR 17-29
127-520-14	HTS GROUND LAKE TAHOE INC	RCR 17-30
127-520-11	HTS GROUND LAKE TAHOE INC	RCR 17-31
127-520-10	HTS GROUND LAKE TAHOE INC	RCR 17-32
127-520-07	HTS GROUND LAKE TAHOE INC	RCR 17-33
127-520-06	HTS GROUND LAKE TAHOE INC	RCR 17-34
127-520-03	HTS GROUND LAKE TAHOE INC	RCR 17-35
127-520-02	HTS GROUND LAKE TAHOE INC	RCR 17-36
127-520-01	HTS GROUND LAKE TAHOE INC	RCR 17-37
127-520-04	HTS GROUND LAKE TAHOE INC	RCR 17-38
127-520-05	HTS GROUND LAKE TAHOE INC	RCR 17-39
127-520-08	HTS GROUND LAKE TAHOE INC	RCR 17-40
127-520-09	HTS GROUND LAKE TAHOE INC	RCR 17-41
127-520-12	HTS GROUND LAKE TAHOE INC	RCR 17-42
127-520-13	HTS GROUND LAKE TAHOE INC	RCR 17-43
127-520-16	HTS GROUND LAKE TAHOE INC	RCR 17-44
127-520-17	HTS GROUND LAKE TAHOE INC	RCR 17-45
127-520-20	HTS GROUND LAKE TAHOE INC	RCR 17-46
127-520-21	HTS GROUND LAKE TAHOE INC	RCR 17-47
127-520-24	HTS GROUND LAKE TAHOE INC	RCR 17-48
127-530-01	HTS GROUND LAKE TAHOE INC	RCR 17-49
127-530-04	HTS GROUND LAKE TAHOE INC	RCR 17-50
127-530-05	HTS GROUND LAKE TAHOE INC	RCR 17-51
127-530-08	HTS GROUND LAKE TAHOE INC	RCR 17-52
127-530-09	HTS GROUND LAKE TAHOE INC	RCR 17-53
127-530-12	HTS GROUND LAKE TAHOE INC	RCR 17-54
127-530-13	HTS GROUND LAKE TAHOE INC	RCR 17-55
127-530-16	HTS GROUND LAKE TAHOE INC	RCR 17-56
127-530-17	HTS GROUND LAKE TAHOE INC	RCR 17-57
127-530-20	HTS GROUND LAKE TAHOE INC	RCR 17-58
127-530-21	HTS GROUND LAKE TAHOE INC	RCR 17-59
127-530-24	HTS GROUND LAKE TAHOE INC	RCR 17-60

09-0556E RCR 18-1 THROUGH 18-240

On behalf of the Assessor and having been previously sworn, Dona Stafford, Appraiser III, put into evidence Assessor's Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the

Washoe County Assessor to ***decrease*** the value of the D.R. Horton/Sharlands NV LP condominium project in the BBGA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. Based on a review that determined the underdevelopment discount was not appropriately applied, these condominiums will be reduced by applying a total underdevelopment discount of 70 percent. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
212-094-10	SHARLANDS NEVADA LP	18-1
212-094-11	SHARLANDS NEVADA LP	18-2
212-094-12	SHARLANDS NEVADA LP	18-3
212-094-13	SHARLANDS NEVADA LP	18-4
212-094-14	SHARLANDS NEVADA LP	18-5
212-094-15	SHARLANDS NEVADA LP	18-6
212-094-16	SHARLANDS NEVADA LP	18-7
212-094-17	SHARLANDS NEVADA LP	18-8
212-094-18	SHARLANDS NEVADA LP	18-9
212-096-13	SHARLANDS NEVADA LP	18-10
212-094-09	SHARLANDS NEVADA LP	18-11
212-094-08	SHARLANDS NEVADA LP	18-12
212-094-07	SHARLANDS NEVADA LP	18-13
212-094-06	SHARLANDS NEVADA LP	18-14
212-094-05	SHARLANDS NEVADA LP	18-15
212-094-04	SHARLANDS NEVADA LP	18-16
212-094-03	SHARLANDS NEVADA LP	18-17
212-094-02	SHARLANDS NEVADA LP	18-18
212-094-01	SHARLANDS NEVADA LP	18-19
212-095-08	SHARLANDS NEVADA LP	18-20
212-095-07	SHARLANDS NEVADA LP	18-21
212-096-12	SHARLANDS NEVADA LP	18-22
212-096-11	SHARLANDS NEVADA LP	18-23
212-096-10	SHARLANDS NEVADA LP	18-24
212-096-09	SHARLANDS NEVADA LP	18-25
212-096-08	SHARLANDS NEVADA LP	18-26
212-096-07	SHARLANDS NEVADA LP	18-27
212-096-06	SHARLANDS NEVADA LP	18-28
212-096-05	SHARLANDS NEVADA LP	18-29
212-096-04	SHARLANDS NEVADA LP	18-30
212-096-03	SHARLANDS NEVADA LP	18-31
212-096-02	SHARLANDS NEVADA LP	18-32
212-096-01	SHARLANDS NEVADA LP	18-33
212-095-15	SHARLANDS NEVADA LP	18-34
212-095-14	SHARLANDS NEVADA LP	18-35
212-095-13	SHARLANDS NEVADA LP	18-36
212-095-12	SHARLANDS NEVADA LP	18-37
212-095-11	SHARLANDS NEVADA LP	18-38
212-095-10	SHARLANDS NEVADA LP	18-39

PARCEL NO.	PROPERTY OWNER	RCR. NO.
212-095-09	SHARLANDS NEVADA LP	18-40
212-095-06	SHARLANDS NEVADA LP	18-41
212-095-05	SHARLANDS NEVADA LP	18-42
212-095-04	SHARLANDS NEVADA LP	18-43
212-095-03	SHARLANDS NEVADA LP	18-44
212-095-02	SHARLANDS NEVADA LP	18-45
212-095-01	SHARLANDS NEVADA LP	18-46
212-094-21	SHARLANDS NEVADA LP	18-47
212-094-20	SHARLANDS NEVADA LP	18-48
212-094-19	SHARLANDS NEVADA LP	18-49
212-103-13	SHARLANDS NEVADA LP	18-50
212-103-12	SHARLANDS NEVADA LP	18-51
212-103-11	SHARLANDS NEVADA LP	18-52
212-103-10	SHARLANDS NEVADA LP	18-53
212-103-09	SHARLANDS NEVADA LP	18-54
212-103-08	SHARLANDS NEVADA LP	18-55
212-103-07	SHARLANDS NEVADA LP	18-56
212-103-06	SHARLANDS NEVADA LP	18-57
212-103-05	SHARLANDS NEVADA LP	18-58
212-103-04	SHARLANDS NEVADA LP	18-59
212-103-03	SHARLANDS NEVADA LP	18-60
212-103-02	SHARLANDS NEVADA LP	18-61
212-103-01	SHARLANDS NEVADA LP	18-62
212-102-21	SHARLANDS NEVADA LP	18-63
212-102-20	SHARLANDS NEVADA LP	18-64
212-102-19	SHARLANDS NEVADA LP	18-65
212-102-18	SHARLANDS NEVADA LP	18-66
212-102-17	SHARLANDS NEVADA LP	18-67
212-102-16	SHARLANDS NEVADA LP	18-68
212-102-15	SHARLANDS NEVADA LP	18-69
212-102-14	SHARLANDS NEVADA LP	18-70
212-102-13	SHARLANDS NEVADA LP	18-71
212-102-12	SHARLANDS NEVADA LP	18-72
212-102-11	SHARLANDS NEVADA LP	18-73
212-102-10	SHARLANDS NEVADA LP	18-74
212-102-09	SHARLANDS NEVADA LP	18-75
212-102-08	SHARLANDS NEVADA LP	18-76
212-102-07	SHARLANDS NEVADA LP	18-77
212-102-06	SHARLANDS NEVADA LP	18-78
212-102-05	SHARLANDS NEVADA LP	18-79
212-102-04	SHARLANDS NEVADA LP	18-80
212-102-03	SHARLANDS NEVADA LP	18-81
212-103-14	SHARLANDS NEVADA LP	18-82
212-103-15	SHARLANDS NEVADA LP	18-83
212-103-16	SHARLANDS NEVADA LP	18-84
212-103-17	SHARLANDS NEVADA LP	18-85
212-103-18	SHARLANDS NEVADA LP	18-86

PARCEL NO.	PROPERTY OWNER	RCR. NO.
212-103-19	SHARLANDS NEVADA LP	18-87
212-103-20	SHARLANDS NEVADA LP	18-88
212-103-21	SHARLANDS NEVADA LP	18-89
212-103-22	SHARLANDS NEVADA LP	18-90
212-103-23	SHARLANDS NEVADA LP	18-91
212-103-24	SHARLANDS NEVADA LP	18-92
212-103-25	SHARLANDS NEVADA LP	18-93
212-103-26	SHARLANDS NEVADA LP	18-94
212-103-27	SHARLANDS NEVADA LP	18-95
212-104-01	SHARLANDS NEVADA LP	18-96
212-104-02	SHARLANDS NEVADA LP	18-97
212-104-03	SHARLANDS NEVADA LP	18-98
212-104-04	SHARLANDS NEVADA LP	18-99
212-104-05	SHARLANDS NEVADA LP	18-100
212-104-06	SHARLANDS NEVADA LP	18-101
212-104-07	SHARLANDS NEVADA LP	18-102
212-104-08	SHARLANDS NEVADA LP	18-103
212-104-09	SHARLANDS NEVADA LP	18-104
212-104-10	SHARLANDS NEVADA LP	18-105
212-104-11	SHARLANDS NEVADA LP	18-106
212-104-12	SHARLANDS NEVADA LP	18-107
212-104-13	SHARLANDS NEVADA LP	18-108
212-104-14	SHARLANDS NEVADA LP	18-109
212-104-15	SHARLANDS NEVADA LP	18-110
212-105-01	SHARLANDS NEVADA LP	18-111
212-105-02	SHARLANDS NEVADA LP	18-112
212-105-03	SHARLANDS NEVADA LP	18-113
212-105-04	SHARLANDS NEVADA LP	18-114
212-105-05	SHARLANDS NEVADA LP	18-115
212-105-06	SHARLANDS NEVADA LP	18-116
212-105-07	SHARLANDS NEVADA LP	18-117
212-105-08	SHARLANDS NEVADA LP	18-118
212-105-09	SHARLANDS NEVADA LP	18-119
212-105-10	SHARLANDS NEVADA LP	18-120
212-105-11	SHARLANDS NEVADA LP	18-121
212-105-12	SHARLANDS NEVADA LP	18-122
212-105-13	SHARLANDS NEVADA LP	18-123
212-105-14	SHARLANDS NEVADA LP	18-124
212-105-15	SHARLANDS NEVADA LP	18-125
212-102-02	SHARLANDS NEVADA LP	18-126
212-102-01	SHARLANDS NEVADA LP	18-127
212-101-27	SHARLANDS NEVADA LP	18-128
212-101-26	SHARLANDS NEVADA LP	18-129
212-101-25	SHARLANDS NEVADA LP	18-130
212-101-24	SHARLANDS NEVADA LP	18-131
212-101-23	SHARLANDS NEVADA LP	18-132
212-101-22	SHARLANDS NEVADA LP	18-133

PARCEL NO.	PROPERTY OWNER	RCR. NO.
212-101-21	SHARLANDS NEVADA LP	18-134
212-101-20	SHARLANDS NEVADA LP	18-135
212-101-19	SHARLANDS NEVADA LP	18-136
212-101-18	SHARLANDS NEVADA LP	18-137
212-101-17	SHARLANDS NEVADA LP	18-138
212-101-16	SHARLANDS NEVADA LP	18-139
212-101-15	SHARLANDS NEVADA LP	18-140
212-101-14	SHARLANDS NEVADA LP	18-141
212-101-13	SHARLANDS NEVADA LP	18-142
212-101-12	SHARLANDS NEVADA LP	18-143
212-101-11	SHARLANDS NEVADA LP	18-144
212-101-10	SHARLANDS NEVADA LP	18-145
212-101-09	SHARLANDS NEVADA LP	18-146
212-101-08	SHARLANDS NEVADA LP	18-147
212-101-07	SHARLANDS NEVADA LP	18-148
212-101-06	SHARLANDS NEVADA LP	18-149
212-101-05	SHARLANDS NEVADA LP	18-150
212-101-04	SHARLANDS NEVADA LP	18-151
212-101-03	SHARLANDS NEVADA LP	18-152
212-101-02	SHARLANDS NEVADA LP	18-153
212-101-01	SHARLANDS NEVADA LP	18-154
212-100-21	SHARLANDS NEVADA LP	18-155
212-100-20	SHARLANDS NEVADA LP	18-156
212-100-19	SHARLANDS NEVADA LP	18-157
212-100-18	SHARLANDS NEVADA LP	18-158
212-100-17	SHARLANDS NEVADA LP	18-159
212-100-16	SHARLANDS NEVADA LP	18-160
212-100-15	SHARLANDS NEVADA LP	18-161
212-100-14	SHARLANDS NEVADA LP	18-162
212-100-13	SHARLANDS NEVADA LP	18-163
212-100-12	SHARLANDS NEVADA LP	18-164
212-100-11	SHARLANDS NEVADA LP	18-165
212-100-10	SHARLANDS NEVADA LP	18-166
212-100-09	SHARLANDS NEVADA LP	18-167
212-100-08	SHARLANDS NEVADA LP	18-168
212-100-07	SHARLANDS NEVADA LP	18-169
212-100-06	SHARLANDS NEVADA LP	18-170
212-100-05	SHARLANDS NEVADA LP	18-171
212-100-04	SHARLANDS NEVADA LP	18-172
212-100-03	SHARLANDS NEVADA LP	18-173
212-100-02	SHARLANDS NEVADA LP	18-174
212-100-01	SHARLANDS NEVADA LP	18-175
212-099-12	SHARLANDS NEVADA LP	18-176
212-099-11	SHARLANDS NEVADA LP	18-177
212-099-10	SHARLANDS NEVADA LP	18-178
212-099-09	SHARLANDS NEVADA LP	18-179
212-099-08	SHARLANDS NEVADA LP	18-180

PARCEL NO.	PROPERTY OWNER	RCR. NO.
212-099-07	SHARLANDS NEVADA LP	18-181
212-099-06	SHARLANDS NEVADA LP	18-182
212-099-05	SHARLANDS NEVADA LP	18-183
212-099-04	SHARLANDS NEVADA LP	18-184
212-099-03	SHARLANDS NEVADA LP	18-185
212-099-02	SHARLANDS NEVADA LP	18-186
212-099-01	SHARLANDS NEVADA LP	18-187
212-098-18	SHARLANDS NEVADA LP	18-188
212-098-17	SHARLANDS NEVADA LP	18-189
212-098-16	SHARLANDS NEVADA LP	18-190
212-098-15	SHARLANDS NEVADA LP	18-191
212-098-14	SHARLANDS NEVADA LP	18-192
212-098-13	SHARLANDS NEVADA LP	18-193
212-098-12	SHARLANDS NEVADA LP	18-194
212-098-11	SHARLANDS NEVADA LP	18-195
212-098-10	SHARLANDS NEVADA LP	18-196
212-098-09	SHARLANDS NEVADA LP	18-197
212-098-08	SHARLANDS NEVADA LP	18-198
212-098-07	SHARLANDS NEVADA LP	18-199
212-098-06	SHARLANDS NEVADA LP	18-200
212-098-05	SHARLANDS NEVADA LP	18-201
212-098-04	SHARLANDS NEVADA LP	18-202
212-098-03	SHARLANDS NEVADA LP	18-203
212-098-02	SHARLANDS NEVADA LP	18-204
212-098-01	SHARLANDS NEVADA LP	18-205
212-097-21	SHARLANDS NEVADA LP	18-206
212-097-20	SHARLANDS NEVADA LP	18-207
212-097-19	SHARLANDS NEVADA LP	18-208
212-097-18	SHARLANDS NEVADA LP	18-209
212-097-17	SHARLANDS NEVADA LP	18-210
212-097-16	SHARLANDS NEVADA LP	18-211
212-097-15	SHARLANDS NEVADA LP	18-212
212-097-14	SHARLANDS NEVADA LP	18-213
212-097-13	SHARLANDS NEVADA LP	18-214
212-097-12	SHARLANDS NEVADA LP	18-215
212-097-11	SHARLANDS NEVADA LP	18-216
212-097-10	SHARLANDS NEVADA LP	18-217
212-097-09	SHARLANDS NEVADA LP	18-218
212-097-08	SHARLANDS NEVADA LP	18-219
212-097-07	SHARLANDS NEVADA LP	18-220
212-097-06	SHARLANDS NEVADA LP	18-221
212-097-05	SHARLANDS NEVADA LP	18-222
212-097-04	SHARLANDS NEVADA LP	18-223
212-097-03	SHARLANDS NEVADA LP	18-224
212-097-02	SHARLANDS NEVADA LP	18-225
212-097-01	SHARLANDS NEVADA LP	18-226
212-096-27	SHARLANDS NEVADA LP	18-227

PARCEL NO.	PROPERTY OWNER	RCR. NO.
212-096-26	SHARLANDS NEVADA LP	18-228
212-096-25	SHARLANDS NEVADA LP	18-229
212-096-24	SHARLANDS NEVADA LP	18-230
212-096-23	SHARLANDS NEVADA LP	18-231
212-096-22	SHARLANDS NEVADA LP	18-232
212-096-21	SHARLANDS NEVADA LP	18-233
212-096-20	SHARLANDS NEVADA LP	18-234
212-096-19	SHARLANDS NEVADA LP	18-235
212-096-18	SHARLANDS NEVADA LP	18-236
212-096-17	SHARLANDS NEVADA LP	18-237
212-096-16	SHARLANDS NEVADA LP	18-238
212-096-15	SHARLANDS NEVADA LP	18-239
212-096-14	SHARLANDS NEVADA LP	18-240

09-0557E RCR 19-1 THROUGH 19-47

On behalf of the Assessor and having been previously sworn, Kenneth Johns, Appraiser II, put into evidence Assessor’s Exhibit I, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of homes in the IBDH Neighborhood that is adjacent to the west side of Eastlake Blvd. in east Washoe Valley be approved. Based on the market data for the IBDH Neighborhood, the taxable land values will be reduced by 10 percent. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
050-304-08	DUSANIC, LAWRENCE M & WENDY L	19-1
050-304-07	DRAKE, DOUGLAS L & BARBARA J	19-2
050-304-04	CREEKBAUM FAMILY TRUST, W & C	19-3
050-304-03	CREEKBAUM FAMILY TRUST, W & C	19-4
050-304-02	BARKER, DUSTIN & REBECCA	19-5
050-304-01	HAYNIE, THOMAS B & KATHLEEN M	19-6
050-303-23	JET CONSTRUCTION LLC	19-7
050-303-22	LINDHOLM, KENT B & HAZEL E	19-8
050-303-21	JET CONSTRUCTION LLC	19-9
050-303-20	JET CONSTRUCTION LLC	19-10
050-303-19	AHNER, DAWN D & GREGORY H	19-11
050-303-18	SCHACHT, TODD ETAL	19-12
050-303-17	SCHUMACHER FAMILY TRUST	19-13
050-303-16	HON, RAYMOND L & PATRICIA B	19-14
050-304-27	OSTEZAN LIVING TRUST	19-15
050-304-26	SPRADLING, KEITH	19-16
050-303-06	WILKINS, EARL L & MARY E	19-17
050-303-04	HUELSMAN FAMILY TRUST, CRAIG L & JULIE A	19-18

PARCEL NO.	PROPERTY OWNER	RCR. NO.
050-303-03	JET CONSTRUCTION LLC	19-19
050-303-02	FISCUS FAMILY TRUST	19-20
050-304-21	HERZING, KATHLEEN S ETAL	19-21
050-304-20	GARMS TRUST, MARGO	19-22
050-304-19	RINEHART LIVING TRUST, RICHARD & VICKI	19-23
050-304-18	VAUGHT, ROBERT L & CHRISTINE M	19-24
050-304-17	FANNIN, GLENN D ETAL	19-25
050-303-07	COBURN, STEVEN J & ELAINE R	19-26
050-303-05	SMITH, RUSSELL R & HOLLY C	19-27
050-303-01	JET CONSTRUCTION LLC	19-28
050-304-24	JET CONSTRUCTION LLC	19-29
050-304-23	BARLOW, KIRK G	19-30
050-304-22	JET CONSTRUCTION LLC	19-31
050-304-16	JAMES, DONALD C	19-32
050-304-15	JOHNSON, ERVING R JR & LORETTA	19-33
050-304-14	COUDRIET FAMILY TRUST	19-34
050-304-13	GILLETT, MICHELLE L ETAL	19-35
050-304-12	ROUSE, MARSHA J ETAL	19-36
050-304-11	SIM, DONALD H & CHERYL L	19-37
050-304-10	HILLER, ROBERT & CAROLYN	19-38
050-304-09	MERSICH, JAMES M & TAMMY M	19-39
050-303-08	MULLIN, BRUCE E & RHONDA A	19-40
050-303-09	CEGLIA, A WILLIAM & RANEE L	19-41
050-303-10	COUDRIET FAMILY TRUST	19-42
050-303-11	COUDRIET, JOSEPH A & VANINA ETAL	19-43
050-303-12	WOODWARD, DWAYNE & LYNLEE	19-44
050-303-13	SCHUMACHER FAMILY TRUST	19-45
050-303-14	DAY FAMILY TRUST, RICHARD W & MARY E	19-46
050-303-15	CLARK, MICHAEL E	19-47

09-0558E RCR 729B09

On behalf of the Assessor and having been previously sworn, Ronald Sauer, Chief Property Appraiser, oriented the Board as to the location of the subject properties and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request 729B09 for Parcel No. 534-450-13, Shadow Ridge 192 LLC, be approved reducing the units to \$11,800 per unit thereby correcting the inequity with nearby parcels in similar stages of development.

1:50 p.m. The Board took a short recess.

1:58 p.m. The Board reconvened with all members present.

09-0553E RCR 15 CONTINUED

Corinne Delgiudice, Sr. Appraiser, put into evidence Assessor's Exhibit II.

See Minutes Items 09-0559E through 09-567E below for the motion and a listing of the Parcel No.'s, owner, and RCR No.'s applicable to each motion.

09-0559E RCR 15-39, 15-40, AND 15-2

On motion by Member Krolick, seconded by Member Green, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of Palladio condominiums in the AOFA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These condominiums will be reduced by increasing obsolescence to \$15,000, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-527-10	PALLADIO LLC THE	15-39
011-528-10	PALLADIO LLC THE	15-40
011-532-10	PALLADIO LLC THE	15-2

09-0560E RCR 15-3, 15-4, 15-5, 15-6, 15-7, 15-25, 15-28, AND 15-33

On motion by Member Krolick, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of Palladio condominiums in the AOFA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These condominiums will be reduced by increasing obsolescence to \$50,000, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-525-04	PALLADIO LLC THE	15-3
011-526-04	PALLADIO LLC THE	15-4
011-527-04	PALLADIO LLC THE	15-5
011-528-04	PALLADIO LLC THE	15-6
011-529-04	PALLADIO LLC THE	15-7
011-530-04	BAKER, ELIZABETH A	15-25
011-531-04	DEMING FAMILY TRUST	15-28
011-532-04	DAMONTE VIEW LLC	15-33

09-0561E RCR 15-15, 15-17, 15-19, 15-22, 15-26, 15-31, AND 15-37

On motion by Member Krolick, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of Palladio condominiums in the AOFA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These condominiums will be reduced by increasing obsolescence to \$80,000, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-526-09	DRISCOLL, DANIEL T	15-15
011-527-09	FECKO, JOSEPH V & ROSANNA	15-17
011-528-09	MARTINDALE, CHRISTOPHER	15-19
011-529-09	COOK, RONALD M	15-22
011-530-09	ZUNDEL LIVING TRUST, DONALD & KAREN	15-26
011-531-09	JONES, ROBERT M & SALLY T	15-31
011-532-09	LESLIE, HOWARD J	15-37

09-0562E RCR 15-14, 15-8, 15-9, 15-10, 15-16, 15-11, 15-18, 15-20, 15-21, 15-23, 15-13, 15-27, 15-29, 15-30, 15-32, 15-34, AND 15-36

On motion by Member Krolick, seconded by Member Woodland, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of Palladio condominiums in the AOFA Neighborhood that were appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. These condominiums will be reduced by increasing obsolescence to \$100,000, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent taxable values from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-525-06	WALKER, JAN	15-14
011-525-10	PALLADIO LLC THE	15-8
011-526-06	PALLADIO LLC THE	15-9
011-526-10	PALLADIO LLC THE	15-10
011-527-02	MCLEOD, SCOTT	15-16
011-527-06	PALLADIO LLC THE	15-11
011-528-06	HAMILTON FAMILY TRUST, BEATRICE	15-18
011-529-02	WRIGHT, DAVID R JR & DIANA E	15-20
011-529-06	MEILLIER, LAURENT & LAURA	15-21
011-530-02	RILEY TRUST OF 1984	15-23
011-530-06	PALLADIO LLC THE	15-13
011-531-02	VIRAGH TRUST, KATHERINE A	15-27
011-531-06	PORTER TRUST OF 1984, RALPH W ETAL	15-29
011-531-07	REAMER, ROCKLYN M	15-30
011-532-02	SOLARI FAMILY 1999 TRUST	15-32

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-532-06	DARE, PHILLIP	15-34
011-532-07	DARE, PHILLIP	15-36

09-563E RCR 15-1

On motion by Member Krolick, seconded by Member Green, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to ***decrease*** the value of the Palladio condominium in the AOFA Neighborhood that was appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. The reduction will be achieved by reducing the taxable value of the land from \$115,345 to \$98,046 and the taxable improvement value from \$1,085,222 to \$932,067, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent the taxable value from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-521-01	PALLADIO LLC THE	15-1

09-564E RCR 15-12

On motion by Member Krolick, seconded by Member Brown, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to ***decrease*** the value of the Palladio condominium in the AOFA Neighborhood that was appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. The reduction will be achieved by reducing the taxable improvement value from \$516,456 to \$363,301 and the taxable land value from \$39,015 to \$36,684, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent the taxable value from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-521-02	PALLADIO LLC THE	15-12

09-0565E RCR 15-24

On motion by Member Krolick, seconded by Member Woodland, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to ***decrease*** the value of the Palladio condominium in the AOFA Neighborhood that was appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. The reduction will be achieved by reducing the taxable improvement value from \$231,714 to \$78,559 and the taxable land value from \$10,965 to \$6,880, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent the taxable value from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-521-03	PALLADIO LLC THE	15-24

09-0566E RCR 15-35

On motion by Member Krolick, seconded by Member Woodland, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of the Palladio condominium in the AOFA Neighborhood that was appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. The reduction will be achieved by reducing the taxable improvement value from \$447,287 to \$294,132 and the taxable land value from \$39,270 to \$18,463, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent the taxable value from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-522-02	PALLADIO LLC THE	15-35

09-0567E RCR 15-38

On motion by Member Krolick, seconded by Member Woodland, which motion duly carried, it was ordered that the Roll Change Request presented by the Washoe County Assessor to decrease the value of the Palladio condominium in the AOFA Neighborhood that was appraised using the allocation method with sales and listings that took place prior to July 1, 2008 be approved. The reduction will be achieved by reducing the taxable improvement value from \$507,612 to \$354,457 and the taxable land value from \$45,815 to \$28,768, based on an analysis and comparison of current sales and listings in the AOFA neighborhood. This will prevent the taxable value from exceeding full cash value as of January 1, 2009.

PARCEL NO.	PROPERTY OWNER	RCR. NO.
011-522-01	PALLADIO LLC THE	15-38

09-0568E RCR 728B09

On behalf of the Assessor and having been previously sworn, Steven Clement, Appraiser III, put into evidence Assessor's Exhibit I and Exhibit II, oriented the Board as to the location of the subject properties, and explained the reason for the RCR.

On motion by Member Woodland, seconded by Member Green, which motion duly carried, it was ordered that the Roll Change Request 728B09 for Parcel No. 038-190-14, Quilici Investments LLC, be approved reducing the taxable land value 50 percent to \$2,040,000 due to topography. This will prevent the taxable value from exceeding full cash value as of January 1, 2009.

BOARD MEMBER COMMENTS

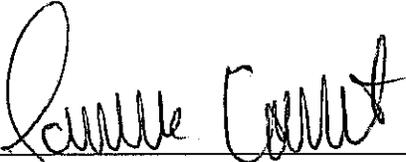
There were no Board Member comments.

PUBLIC COMMENT

There was no public comment.

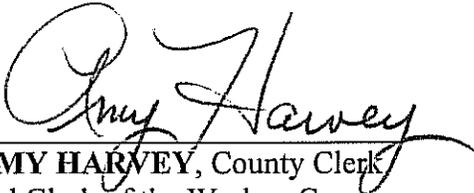
* * * * *

2:12 p.m. There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, the meeting was adjourned.



JAMES COVERT, Chairman
Washoe County Board of Equalization

ATTEST:



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

*Minutes prepared by
Jan Frazzetta, Deputy Clerk*