

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

FRIDAY

9:00 A.M.

FEBRUARY 13, 2009

**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 convened at 9:00 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**WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

<b>PARCEL</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
122-111-17	HEMLEY, BRANDON K TTEE	09-1188
122-111-20	CUADROS, ALBERT L AND ROSINA TTEE	09-0178
122-124-21	MORRISON TRUST, JUDITH	09-1321
122-125-05	MILLER FAMILY TRUST, RUSSELL B	09-0554
122-132-17	AMUNDSEN, HOWARD	09-0933
122-133-01	FULLER TTEE, THEODORE J AND JOAN L	09-0785
122-133-02	FULLER FAMILY LIMITED PARTNERSHIP	09-0784
122-135-11	HOOVER FAMILY TRUST	09-1232
122-162-16	FRIEDMAN 2003 TRUST	09-1228
122-181-32	WHITEHEAD FAMILY TRUST	09-0461
123-133-22	ASHTON, JULIET C	09-0230
123-133-23	ASHTON, JULIET C	09-0205
123-133-24	ASHTON, RACHEL	09-0204
125-141-10	LAWRENCE, ROBERT M	09-0362B
125-143-01	ROGOFF, IAN	09-0977
125-143-05	JONKER TRUST, PETER E AND JANET L	09-1363
125-152-08	NOWLIN, JAMES R AND CONSTANCE K	09-0620
125-156-04	HOLLAND, MICHAEL AND KATHERINE C	09-0775
125-231-18	ANNESE, DEBRA D AND THOMAS J	09-1126

125-244-20	AMUNDSEN, HOWARD	09-0931
125-244-21	AMUNDSEN, HOWARD	09-0932
125-361-03	PROSENKO, GARY	09-1330
125-413-17	LANGSFELD, ROBERT D AND TONI R TTEE	09-0387
125-421-06	MORRIS FAMILY TRUST	09-0673
125-431-01	MARVIN, SHARLES F AND CARRIE C	09-0745
125-482-10	WEST, STEVEN M ETAL TTEE	09-0468
125-492-29	WEST, STEVEN M ETAL TTEE	09-0467
125-522-13	QUINLAN, MARK J AND DIANA S	09-0555
125-541-20	GEIB FAMILY TRUST	09-1124
125-552-04	HOLUBOWSKY, THOMAS A	09-1226

### **SWEARING IN OF ASSESSOR'S STAFF**

Nancy Parent, Chief Deputy Clerk, swore in additional appraisal staff that had not previously been sworn.

### **RESIDENTIAL APPEALS**

Chairman Covert stated “according to NRS 361.345 the County Board of Equalization (CBOE) may determine the valuation of any property assessed by the County Assessor and may change and correct any valuation found to be incorrect either by adding thereto or deducting therefrom such sum as necessary to make it conform to the taxable value of the property assessed whether that valuation was fixed by the owner or the County Assessor. The CBOE may not reduce assessments of the County Assessor unless it was established by a preponderance of the evidence that the valuation established by the County Assessor exceeds the full cash value of the property or is inequitable.”

#### **09-375E PARCEL NO. 125-551-12 – MOECKEL REVOCABLE TRUST, KAY E AND SANDRA A – HEARING NO. 09-0906**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 686 Saddlehorn Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

#### **Petitioner**

Exhibit A, black photo board – 2-sided.

Exhibit B, white photo board.

#### **Assessor**

Exhibit I, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 8 pages.

Exhibit II, view evaluation, 6 pages.

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

On behalf of the Petitioner, Kay and Sandra Moeckel, were sworn in by Chief Deputy Nancy Parent. Ms. Moeckel requested the 30 percent surcharge be removed from the subject property based on errors found on the View Evaluation Form. She indicated the subject property had a downslope and felt the view was not observed from the downslope side. Ms. Moeckel said the view rating was based on a 180 degree view of Lake Tahoe, rated with a 30 percent view, with less than 50 percent obstruction. She disagreed that the property had a 90 degree view of the Lake. Ms. Moeckel commented the View Evaluation Form stated for a downslope house the view assessment should be taken from that downslope side of the house.

Mr. Moeckel stated the appraiser did revisit the property; however, the view was valued from above the subject property. He indicated the trees surrounding the property were on Forest Service land which made them untouchable to the homeowner. Mr. Moeckel did not believe the property had a 90 degree panoramic view.

Appraiser Stockton discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales. He reviewed the View Evaluation Form and explained, based on statute, appraisers were required to estimate the views from the land, which was not ideal nor how the market worked in the Incline Village/Crystal Bay area. Appraiser Stockton reviewed the information from the Form pertaining to the subject property, the point system and the scores placed on the view. He indicated the points awarded constituted a 30 percent adjustment. Appraiser Stockton remarked the parcel was steeply sloped and because of the slope was difficult to observe the actual view from the land.

**\*9:21 a.m.** Member Brown arrived.

Appraiser Stockton commented this was a difficult parcel and noted some estimation was involved. He reviewed photos that indicated the steepness of the property and how the view rating was established. In response to Chairman Covert, Appraiser Stockton replied the photos were taken on February 9, 2009. He said as displayed in the photos there was a view corridor. Appraiser Stockton felt after revisiting the subject property the view would be an attribute to the property.

Member Green said on the improved sales from 2008 neither one had a view classification. Appraiser Stockton stated those sales did not have view adjustments. Member Green asked for clarification on the access adjustment to the subject property. Appraiser Stockton indicated an access adjustment of 20 percent was ruled on by the Board in 2008. Member Krolick commented the road was not maintained by the County, but by the homeowners.

In response to a question by Member Green, Member Krolick replied based on the Petitioner's photos and the evaluation, he felt the view evaluation was a point off and did not see a view of 90 degrees. He asked what the adjustment would be if a point was deducted from the view. Appraiser Stockton replied with a one point deduction there would be zero adjustment for view.

Chairman Covert felt the Assessor's photos did not properly show the view from the property; however, felt the Petitioner's panoramic photo represented the actual view from the property. He felt the view classification was between zero and 30 percent.

Member Green said Improved Property Sales (IMP) one and two, which sold in 2008, indicated a possible value that was more than the total taxable value on the subject property. He said he could lower the view classification from a three to a two, but would not reduce the price on the property because it may be undervalued.

Member Krolick remarked there was an age difference on the comparables which was significant as was access and elevation. Member Green asked if there were any negative deductions on the comparable sale located on Tyner Way. Appraiser Stockton explained that comparable backed to the Mt. Rose Highway and received a 10 percent downward adjustment.

Member Woodland did not feel it was a 30 percent view rating; however, the property did not have a zero view. Appraiser Stockton said as the views become smaller there was less impact on the value of the parcel and it became harder to quantify.

Rigo Lopez, Senior Appraiser, commented there were parcels in the past regarding view where the Board rendered decisions to move the view classification from 30 to 20 percent and not adhere to the 30 percent or nothing. He said it was difficult on the west slope to extract the adjustment from three points to two points. Chairman Covert agreed the property had a view; however, the problem was the View Evaluation Form had a numerical result with subjective input. He suggested adjusting the view from 30 percent to 15 percent.

Member Green did not see how the price could be reduced on the subject parcel and felt the taxable value was below market.

Member Krolick said the comparable sale against the Mt. Rose Highway would be more desirable because of ease of access. He remarked correcting the view on the subject property was a necessity. Chairman Covert agreed with both analysis, but would rather err on the side of conservancy and deal with the values next year.

Appraiser Stockton indicated he canvassed the neighborhood to review the views and noted the view was substantial on the subject property; however, the Assessor's Office needed to use the View Evaluation Form and added the Form was used on every parcel to achieve consistency throughout the neighborhood.

In rebuttal, Mr. Moeckel stated they enjoyed the location, but there was a difference between the location and the view. He agreed the view was difficult to determine because the view corridors were so different. He said when standing above the property there would be panoramic views and indicated the properties above the subject property had a panoramic view. Mr. Moeckel said the previous owners did complete some tree thinning, but that was inconsequential. He said the view blockage occurred from the Forest Service lots which homeowners had no control of. He addressed that this was an older house with no improvements.

Ms. Moeckel said there was some view, but many homes in Incline Village had some peek of view through the trees.

Member Krolick remarked he would support a motion to correct the percentage on the view. Member Woodland commented the property was valued below market value and did not think the value could be lowered. Chairman Covert suggested changing the view classification from 30 percent to 20 percent. Member Green stated the view could be considered; however, felt the parcel was valued correctly.

With regard to Parcel No. 125-551-12, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Krolick, seconded by Chairman Covert, which motion duly carried with Members Green and Woodland voting "no," it was ordered that the taxable land value be reduced 10 percent to \$306,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$443,714 for tax year 2009-10. The reduction was based on valuation of view. 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.

**09-376E      PARCEL NO. 125-411-05 – WOLD, ROYCE D AND ELANE –**  
**HEARING NO. 09-0169**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvement located at 939 Jupiter Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, taxable value assessment, 1 page.

**Assessor**

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

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

On behalf of the Petitioner, Royce Wold, was sworn in by Chief Deputy Nancy Parent. Mr. Wold stated he disagreed with the taxable value because an adverse factor affecting the value had not been considered. He explained the adverse factor was the continuing global economic recession. Mr. Wold said according to the 2008 year-end report by *Chase International Distinctive Properties*, Incline Village and the east shore of Lake Tahoe were faring worse than other local areas in both sales, numbers and prices. He said the median home sales price on the east shore decreased by 40 percent in 2008. Mr. Wold added Assessor Josh Wilson stated because of the housing collapse, property values were reduced by 11 percent for tax year 2009/10. However, the 2009/10 assessment notice for the subject property showed a reduction of only 5.8 percent including the statutory 5 percent depreciation factor for buildings. Mr. Wold asked how the difference could be justified. He said on January 26, 2009 the Board of Equalization approved reducing the land taxable value by 15 percent, which brought the total land reduction on the subject property to 25 percent for tax year 2009/10. However, the building's taxable value remained with a 7 percent increase over the past year. He said it had been explained that the 2009 replacement value was based on 2007 costs. He said that did not justify the increase for buildings taxable value for the 2009/10 tax year. Mr. Wold requested the improvements for tax year 2009/10 be reduced by the same amount as the land taxable value, which was minus 25 percent, plus the statutory depreciation of 5 percent.

Appraiser Stockton discussed the comparables and concluded that the taxable value did not exceed full cash value based on the comparable sales.

Member Green asked if the quality rating of 4.5 on the subject property was accurate. Appraiser Stockton replied that was an accurate rating and stood behind the quality class ratings of the homes. Member Green asked for clarification on the minus 5 percent deduction for access. Appraiser Stockton said the deduction was for a steep driveway, which could be a detriment for the area due to winter weather conditions. Member Green asked how the improvement value was determined. Appraiser Stockton replied the improvements were recosted every year using the *Marshall and Swift Costing Manual*, which was required by a regulation in statute. He said *Marshall and Swift* provided costing tables and based on that information, the cost per square foot was generated. Appraiser Stockton clarified the costing was not current information and was based on 2007. He said at that time when the construction survey was completed and the trend for costing data was upgraded there was a slight increase from the previous survey. He anticipated when buildings were recosted next year some of the decrease in construction recently experienced in the area would be recognized. He noted the costing information was provided to the Assessor's Office. Appraiser Stockton explained that since the subject property was built in 1984 it equaled 37.5 percent depreciation and was costed on how much it cost new. He indicated the quality class was established when the parcel was inspected.

In rebuttal, Mr. Wold asked if he was mistaken in using the 5 percent depreciation factor. Appraiser Stockton clarified the depreciation factor was 1.5 percent per year. Mr. Wold stated he understood it was 5 percent and indicated that would

explain the difference. However, that still did not explain the increase in the value over the 11 percent reduction in the total price. Appraiser Stockton explained the reduction was for the land.

Chairman Covert explained the job of the Board was to determine that the taxable value did not exceed full cash value or market value for the property. He said the Assessor's Office dealt with two components, land and improvements, and explained it was possible that the land and improvements could increase in any particular year depending on the market and the base value. Chairman Covert said the evidence presented did not indicate that the market value of the subject property was less than noted. He explained after the initial assessment was completed a blanket 15 percent reduction was placed on the June 30th values on the land. Mr. Wold reiterated his argument and comments.

Theresa Wilkins, Chief Deputy Assessor, duly sworn, explained the Assessor did not have the ability to control the improvement values. She said land values were reviewed and the recommendation was brought forward to reduce the land values by 15 percent. She noted improvement values were specific to properties and the Assessor's Office did not have control over the calculations for *Marshall and Swift*.

With regard to Parcel No. 125-411-05, 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.

**09-377E      PARCEL NO. 125-541-14 – 645 SADDLEHORN PARTNERS LLC – HEARING NO. 09-1088**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 645 Saddlehorn Dr., Washoe County, Nevada.

Chairman Covert stated presentations would be heard simultaneously for Hearing Nos. 09-1088 and 09-1087.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, valuation analysis, 1 page.

**Assessor**

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

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

On behalf of the Petitioner, Molly Kingston, was sworn in by Chief Deputy Nancy Parent. Ms. Kingston stated she owned a number of parcels in Incline Village and said this was a challenging market; however, appreciated the overall 15 percent reduction in land values.

Chairman Covert called a recess for the Assessor's Office to make copies of Petitioner's Exhibit A for APN 125-541-13, Hearing No. 09-1087.

**10:40 a.m.** The Board recessed.

**10:48 a.m.** The Board reconvened.

Ms. Kingston stated she was challenging the land values of the two parcels, and reported they were vacant. She stated it was difficult to make a persuasive argument based on comparable sales in Incline Village when every lot was different. She said on the subject properties had never had houses on them and the parcels were purchased with the intention of creating lower income housing in the Incline Village area. Ms. Kingston stated her methodology of valuation was to review the assessed land values for other properties in that sub-market. She reviewed what was available and looked at assessed land values for lots in the sub-market and found inconsistencies. She commented the methodology used to arrive at an assessed land value should be consistent and there should be variability for lot sizes. Ms. Kingston reviewed her comparable sales and said \$306,000 was a typical value assigned for land with some exceptions and noted the comparable sales that she submitted indicated those exceptions. She stated there was not equivalency amongst the lots and noted the subject properties did not have a view. Ms. Kingston presented the sales comparable approach and added there had been a lack of land sales in the area. She said the subject properties were not comparable to other lots that may be valued at \$300,000 or above.

Chairman Covert asked for clarification on the lump sum adjustment on parcel 125-541-14. Appraiser Stockton replied that was an adjustment for coverage. He explained how the coverage was determined for vacant lots and stated it was a downward adjustment recognizing that the parcel did not have full coverage.

Appraiser Stockton requested time to review the Petitioner's comparable sales.

**11:03 a.m.** The Board recessed.

**11:11 a.m.** The Board reconvened.

After review of the Petitioner's comparable sales, Appraiser Stockton explained the first sale was an improved parcel with a 5 percent access adjustment for a



steep driveway, which was the same situation for another provided comparable sale. He indicated the subject properties did not have steep driveways. Appraiser Stockton said the third comparable was a vacant parcel with a downward coverage adjustment, which was similar to the subject properties. He noted the land values, and the Individual Parcel Evaluation System (IPES) scores were similar. He stated the last comparable had a large downward adjustment for coverage and development.

In rebuttal, Ms. Kingston remarked the comparable sales she provided were superior to the subject parcels; however, were valued at the same level. She clarified the third parcel of similar size was under construction, but superior to the subject parcels. Ms. Kingston stated there were inconsistencies with having equal or lower assessed land values for equal or superior lots.

Member Woodland asked if the 15 percent reduction was reflected. Appraiser Stockton replied that it was reflected. Member Woodland asked how much coverage was on APN 125-541-13. Appraiser Stockton stated there was 23 percent coverage, which was the maximum allowable.

With regard to Parcel No. 125-541-14, 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 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.

**09-378E      PARCEL NO. 125-541-13 – 647 SADDLEHORN PARTNERS LLC – HEARING NO. 09-1087**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 647 Saddlehorn Dr., Washoe County, Nevada.

**See discussion above on Item 09-377E.**

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, valuation analysis, 6 pages.

**Assessor**

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

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

On behalf of the Petitioner, Molly Kingston, was sworn in by Chief Deputy Nancy Parent.

With regard to Parcel No. 125-541-13, 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.

### **CONTINUED HEARINGS**

Per a request from the Petitioner's, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, Chairman Covert ordered that Parcel Nos. 122-181-59 and 125-171-22, Hearing Nos. 09-1203 and 09-0939 be continued to the February 27, 2009 Board of Equalization hearing.

### **09-379E PARCEL NO. 122-181-33 – KENNETH H AND MARGARET F BROWN TR – HEARING NO. 09-1463**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 891 Lakeshore Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

#### **Assessor**

**Exhibit I**, Hearing objection, 2 pages.

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, stated the appeal was filed by Kenneth H. Brown. She explained Mr. Brown sold the property on March 26, 2007, was no longer the owner and the Assessor's Office did not have an authorization for Mr. Brown to represent the current owner.

The Petitioner was not present.

With regard to Parcel No. 122-181-33, 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 Board found that it had no jurisdiction to hear the appeal filed because the Petitioner no longer owned the parcel and had no standing.

**09-380E**      **PARCEL NO. 130-241-14 - TURTLE POINT INVESTMENTS – HEARING NO. 09-0048**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 1535 Vivian Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 10 pages.

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Regan discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales.

With regard to Parcel No. 130-241-14, 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, 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.

**09-381E**      **PARCEL NO. 130-242-06 - STARR, ADOLPH M AND ERNESTINE A – HEARING NO. 09- 0170**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land and improvements located at 1580 Pine Cone Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, Assessment notice, 1 page.

**Assessor**

Exhibit I, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 10 pages.

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

Appraiser Regan discussed the comparable sales and concluded that the taxable value did not exceed full cash value based on the comparable sales.

With regard to Parcel No. 130-242-06, 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.

### **CONSOLIDATION OF HEARINGS**

Based on the Assessor's Office recommendation for consolidation, on motion by Member Woodland, seconded by Member Brown, which motion duly carried, Chairman Covert ordered that the following parcels be consolidated:

<b>PARCEL NO.</b>	<b>PETITIONER</b>	<b>HEARING NO.</b>
122-112-02	SZE, HERMAN HIU LAM	09-0265
122-125-13	PRISHMONT, DONNA	09-0989
122-133-07	GRUENINGER, WALTER E AND JANE TTEE	09-1373
122-135-12	FARRELL, JOSEPH P AND EDITH W	09-0596
122-135-20	DUPIN, WILLIAM AND PENELOPE	09-0312
122-181-18	CAROL EDWARD ASSOCIATES	09-0202
123-022-05	WRIGHT, LISA AND FRANK	09-1196
123-143-05	KOTNIK FAMILY TRUST	09-1166
123-154-06	MAYO, STEVEN	09-0256
123-163-04	GARDELLA TRUST, WILLIAM AND HELEN	09-0341
125-131-03	UHLIG, WOLFGANG AND ELKE TR	09-1499
125-141-24	HOUSTON, MARY ELLEN	09-0789
125-162-20	TELLING REVOCABLE TRUST, PATRICIA K	09-0841
125-172-11	SULLIVAN, TTEE MARK F	09-0291
125-172-12	FOX, IRWIN AND SONDRRA	09-1204
125-221-02	NOTT TTEE, RUSSELL AND MARY ANN	09-0691
125-245-06	PAVESE, ROBERT R	09-0704
125-361-08	HAYES LIVING TRUST, BOBBY L	09-0209
125-361-14	SCHOLL, HORST H AND LINDA S	09-0272
125-362-07	FLORES, MICHAEL ETAL	09-1504
125-382-10	RAFAT, TAIT AND SHANNON	09-1277
125-442-03	GATES, DAVID AND LINDA	09-0313
125-463-04	GRAHAM, ROY	09-0295
125-463-11	CARDINAL STEWART PROP TRUST, CHRISTOPHER J	09-0241

125-463-20	STEWART, GIRARD L ETAL	09-1337
125-471-03	TALAMANTES, MANUEL AND DIANN	09-0524
125-502-10	PROPERTY SAVERS INC	09-0685
125-511-04	FLAGG TRUST, HARRY M AND LYNN S	09-0810
125-511-11	NERLOVE, GERALD	09-0243
125-522-09	DEWITT, CLINTON IV	09-0746
125-522-21	PRIESTER, ALBERT AND CARLA	09-0888
125-523-05	BARKER LIVING TRUST, ROBERT E	09-1199
125-531-15	ISAACSON LIVING TRUST	09-0792
125-531-17	PRIESTER, ALBERT AND CARLA	09-0887
125-564-30	WELSVH, SUZANNE C	09-0860
130-241-35	ELLIS FAMILY TRUST, JAMES A AND KAREN S	09-1303

Please see 09-382E through 09-417E below for details concerning the petition, exhibits and decision related to each of the properties in the consolidated group.

**09-382E      PARCEL NO. 122-112-02 – SZE, HERMAN HIU LAM – HEARING NO. 09-0265**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 513 Ponderosa Ave., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

Exhibit I, Assessor’s Hearing Evidence Packet, including comparable sales, maps and subjects appraisal records, 7 pages.

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 122-112-02, 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.

**09-383E      PARCEL NO. 122-125-13 – PRISHMONT, DONNA – HEARING NO. 09-0989**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 568 Silvertip Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 122-125-13, 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.

**09-384E      PARCEL NO. 122-133-07 – GRUENINGER, WALTER E AND JANE TTEE – HEARING NO. 09-1373**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 554 Dale Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 122-133-07, 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 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.

**09-385E      PARCEL NO. 122-135-12 – FARRELL, JOSEPH P AND EDITH W –**  
**HEARING NO. 09-0596**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 546 Cole Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 122-135-12, 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.

**09-386E      PARCEL NO. 122-135-20 – DUPIN, WILLIAM AND PENELOPE –**  
**HEARING NO. 09-0312**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 545 Cole Cir., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 122-135-20, 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 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.

**09-387E      PARCEL NO. 122-181-18 – CAROL EDWARD ASSOCIATES –  
HEARING NO. 09-0202**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 843 Lakeshore Blvd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 122-181-18, 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.

**09-388E      PARCEL NO. 123-022-05 – WRIGHT, LISA AND FRANK –  
HEARING NO. 09-1196**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 36 Somers Loop, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.



With regard to Parcel No. 123-022-05, 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 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.

**09-389E      PARCEL NO. 123-143-05 – KOTNIK FAMILY TRUST – HEARING NO. 09-1166**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 404 Wassou Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 123-143-05, 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 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.

**09-390E      PARCEL NO. 123-154-06 – MAYO, STEVEN – HEARING NO. 09-0256**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 355 Wassou Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 123-154-06, 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.

**09-391E      PARCEL NO. 123-163-04 – GARDELLA TRUST, WILLIAM AND HELEN – HEARING NO. 09-0341**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 264 Tuscarora Rd., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 123-163-04, 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, 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.

**09-392E      PARCEL NO. 125-131-03 – UHLIG, WOLFGANG AND ELKE TR – HEARING NO. 09-1499**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 754 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-131-03, 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.

**09-393E      PARCEL NO. 125-141-24 – HOUSTON, MARY ELLEN –  
HEARING NO. 09-0789**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 430 Valerie Ct., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-141-24, 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.

**09-394E      PARCEL NO. 125-162-20 – TELLING REVOCABLE TRUST,  
PATRICIA K – HEARING NO. 09-0841**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 910 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-162-20, 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 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.

**09-395E      PARCEL NO. 125-172-11 – SULLIVAN, TTEE MARK F –**  
**HEARING NO. 09-0291**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 978 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-172-11, 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.

**09-396E      PARCEL NO. 125-172-12 – FOX, IRWIN AND SONDRÁ –**  
**HEARING NO. 09-1204**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 976 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-172-12, 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.

**09-397E      PARCEL NO. 125-221-02 - NOTT TTEE, RUSSELL AND MARY**  
**ANN – HEARING NO. 09-0691**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 816 Colleen Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-221-02, 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.

**09-398E      PARCEL NO. 125-245-06 – PAVESE, ROBERT R – HEARING NO. 09-0704**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 809 Randall Ave., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-245-06, 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.

**09-399E      PARCEL NO. 125-361-08 – HAYES LIVING TRUST, BOBBY L – HEARING NO. 09-0209**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 911 Jennifer Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-361-08, 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.

**09-400E      PARCEL NO. 125-361-14 – SCHOLL, HORST H AND LINDA S –  
HEARING NO. 09-0272**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 923 Jennifer Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-361-14, 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.

**09-401E      PARCEL NO. 125-362-07 – FLORES, MICHAEL ETAL –  
HEARING NO. 09-1504**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 912 Jennifer Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-362-07, 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 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.

**09-402E      PARCEL NO. 125-382-10 – RAFAT, TAIT AND SHANNON –**  
**HEARING NO. 09-1277**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 964 Jennifer Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, letter of protest, 1 page.

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-382-10, 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.

**09-403E      PARCEL NO. 125-442-03 – GATES, DAVID AND LINDA –**  
**HEARING NO. 09-0313**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 1008 Apollo Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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



On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-442-03, 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.

**09-404E      PARCEL NO. 125-463-04 – GRAHAM, ROY – HEARING NO. 09-0295**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 663 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-463-04, 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, 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.

**09-405E      PARCEL NO. 125-463-11 – CARDINAL SEPARATE PROP TRUST, CHRISTOPHER J – HEARING NO. 09-0241**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 636 2nd Creek Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-463-11, 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.

**09-406E      PARCEL NO. 125-463-20 – STEWART, GIRARD L ETAL – HEARING NO. 09-1337**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 644 Second Creek Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-463-20, 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 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.

**09-407E      PARCEL NO. 125-471-03 – TALAMANTES, MANUEL AND DIANN HEARING NO. 09-0524**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 613 Lariat Cir., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-471-03, 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.

**09-408E      PARCEL NO. 125-502-10 – PROPERTY SAVERS INC. – HEARING NO. 09-0685**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 693 Tumbleweed Cir., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-502-10, 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.

**09-409E**      **PARCEL NO. 125-511-04 – FLAGG TRUST, HARRY M AND LYNN S – HEARING NO. 09-0810**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 608 Doeskin Ct., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-511-04, 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, 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.

**09-410E**      **PARCEL NO. 125-511-11 – NERLOVE, GERALD – HEARING NO. 09-0243**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 594 Tyner Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-511-11, 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.

**09-411E      PARCEL NO. 125-522-09 – DEWITT, CLINTON IV – HEARING NO. 09-0746**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 526 Antler Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A, paying 2008/09 taxes under protest letter, 1 page.

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-522-09, 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.

**09-412E      PARCEL NO. 125-522-21 – PRIESTER, ALBERT AND CARLA – HEARING NO. 09-0888**

**NOTE:** This item was re-opened and heard on February 26, 2009. See item 09-0600E for further details and discussion.

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 622 Tumbleweed Cir., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-522-21, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, 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.

**09-413E      PARCEL NO. 125-523-05 – BARKER LIVING TRUST, ROBERT E  
HEARING NO. 09-1199**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 579 Fallen Leaf Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-523-05, 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 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.

**09-414E      PARCEL NO. 125-531-15 – ISAACSON LIVING TRUST –  
HEARING NO. 09-0792**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 580 Fallen Leaf Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-531-15, 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.

**09-415E      PARCEL NO. 125-531-17 - PRIESTER, ALBERT AND CARLA – HEARING NO. 09-0887**

**NOTE:** This item was re-opened and heard on February 26, 2009. See item 09-0599E for further details and discussion.

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 574 Fallen Leaf Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-531-17, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, 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.

**09-416E**      **PARCEL NO.125-564-30 – WELSCH, SUZANNE C – HEARING NO. 09-0860**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 680 Saddlehorn Dr., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 125-564-30, 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.

**09-417E**      **PARCEL NO. 130-241-35 – ELLIS FAMILY TRUST, JAMES A AND KAREN S – HEARING NO. 09-1303**

A Petition for Review of Assessed Valuation was received protesting the 2009/10 taxable valuation on land located at 1595 Pine Cone Cir., Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Assessor**

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

On behalf of the Assessor, Patricia Regan, Appraiser III, duly sworn, oriented the Board as to the location of the subject property.

The Petitioner was not present.

With regard to Parcel No. 130-241-35, 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.

**BOARD MEMBER COMMENTS**

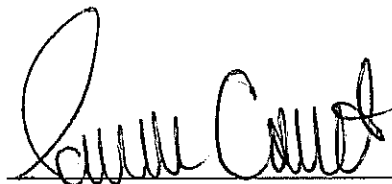
There were no Board member comments.

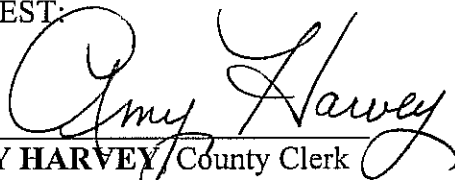
**PUBLIC COMMENT**

There was no response to the call for public comment.

\* \* \* \* \*

**12:33 p.m.** There being no further hearings or business to come before the Board, on motion by Member Woodland, seconded by Member Krolick, which motion duly carried, it was ordered that the Board adjourn.

  
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**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:  
Stacy Gonzales, Deputy Clerk*