

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

TUESDAY

9:00 A.M.

FEBRUARY 21, 2012

PRESENT:

**James Covert, Chairman**  
**John Krolick, Vice Chairman**  
**Philip Horan, 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:

**12-0484E      PUBLIC COMMENT**

There was no response to the call for public comment.

**12-0485E      WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
032-312-08	CASHMAN EQUIPMENT CO	12-0564A
032-312-16	CASHMAN EQUIPMENT CO	12-0564B
032-312-17	CASHMAN EQUIPMENT CO	12-0564C
032-312-23	CASHMAN EQUIPMENT CO	12-0564D
032-312-24	CASHMAN EQUIPMENT CO	12-0564E
039-750-03	SAFEWAY INC	12-0565A
039-750-09	SAFEWAY INC	12-0565B
039-750-10	SAFEWAY INC	12-0565C

**12-0486E      REQUESTS FOR CONTINUANCE**

The following petitions scheduled on today's agenda were granted a continuance to February 27, 2010:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
082-092-02	QUAIL RIDGE NORTH LLC	12-0397
079-150-09	SADRI LIVING TRUST	12-0394
079-150-10	SADRI LIVING TRUST	12-0395
079-150-13	SADRI LIVING TRUST	12-0396
084-040-02	SADRI LIVING TRUST	12-0398
084-040-04	SADRI LIVING TRUST	12-0399
084-040-06	SADRI LIVING TRUST	12-0400
084-040-10	SADRI LIVING TRUST	12-0401
084-130-07	SADRI LIVING TRUST	12-0402
084-140-17	SADRI LIVING TRUST	12-0403
021-890-05	KING FAMILY TRUST	12-0382
025-470-31	5401 LONGLEY LLC	12-0383
034-091-03	1320-1350 FREEPORT LLC	12-0384
034-300-10	MANOUKIAN FAMILY TRUST, NOEL C	12-0385
040-880-05	SIERRA QUAIL LLC	12-0386
040-880-21	QUAIL COURT - RIBEIRO MORENO LLC	12-0387
040-880-22	QUAIL COURT - RIBEIRO MORENO LLC	12-0388
040-920-34	RUBISSOW, GEORGE J	12-0389
040-942-28	660 SIERRA ROSE LLC	12-0390
040-951-02	6490 MCCARRAN F LLC	12-0391
040-951-05	6490 S MCCARRAN BLVD D1 & D2	12-0392
043-331-01	QUAIL COUNTRY ESTATES LLC	12-0393A
043-332-05	QUAIL COUNTRY ESTATES LLC	12-0393B
164-280-17	QUAIL PARK SOUTH LLC	12-0404
164-460-10	QUAIL PARK SOUTH LLC	12-0405
200-020-08	CITY OF RENO	12-0406
200-600-05	RBC NORTHWEST II LLC	12-0407
200-600-07	QUAIL NORTH WEST PHASE II LLC	12-0408
200-600-09	WAIALA INVESTMENT CORP	12-0409A
200-600-10	WAIALA INVESTMENT CORP	12-0409B
200-600-21	QUAIL NORTH WEST PHASE II LLC	12-0410
040-943-03	QUAIL CORNERS SOUTH BLDG N LLC	12-0600A
040-943-05	QUAIL CORNERS SOUTH BLDG N LLC	12-0600B

The following petition scheduled on today's agenda was granted a continuance to February 29, 2010:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
140-213-16	RYDER-DUDA VENTURES LTD	12-0518

**12-0487E CONSOLIDATION OF HEARINGS**

The Board consolidated items as necessary when they each came up on the agenda.

**12-0488E      PARCEL NO. 006-166-01 – EASYMARK LLC –**  
**HEARING NO. 12-0168**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 1275 Stardust Street, Washoe County, Nevada.

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

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 pages.

Mr. Baylock requested the hearing be continued. Chairman Covert granted a continuance to February 29, 2012.

**12-0489E      PARCEL NO. 040-944-04 – MEADOW CREEK MANAGEMENT**  
**LLC – HEARING NO. 12-0158**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 645 Sierra Rose Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 040-944-04, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$838,004, resulting in a total taxable value of \$1,092,984 for tax year 2012-13. With that adjustment, it was found that the land and

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

**12-0490E      PARCEL NO. 163-090-17 – TECHNOLOGY PROPERTIES LLC –  
HEARING NO. 12-0332**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 8700 Technology Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter and supporting documentation, 2 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one oriented the Board as to the location of the subject property.

With regard to Parcel No. 163-090-17, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$411,145, resulting in a total taxable value of \$712,110 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-0491E      PARCEL NO. 037-350-08 – HARRIS FAMILY TRUST –  
HEARING NO. 12-0516**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 2055 East Prater Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Financial information and sales data, 23 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 037-350-08, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$609,900, resulting in a total taxable value of \$936,600 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-0492E      PARCEL NO. 041-244-03 – HILLCREST PACIFIC BAKERY INC – HEARING NO. 12-0517**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 4895 Village Green Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Financial information and sales data, 22 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 041-244-03, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$475,212, resulting in a total taxable value of \$898,770 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-0493E**      **PARCEL NOS. 023-131-46 AND 023-131-47 – KC PROPCO LLC – HEARING NOS. 12-0563A AND 12-0563B**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 3615 Lakeside Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Leased Centers Data, maps and comparable sales, 20 pages (Hearing No's 12-0563A and 12-0563B).

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page (Hearing No's 12-0563A and 12-0563B).

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel Nos. 023-131-46 & 023-131-47, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$417,124, resulting in a total taxable value of \$841,662 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-0494E**      **PARCEL NO. 160-794-01 – NEVADA STATE BANK – HEARING NO. 12-0569B**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 190 Damonte Ranch Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Supporting documentation, 13 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 160-794-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$1,567,776, resulting in a total taxable value of \$1,977,977 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-0495E      PARCEL NO. 140-213-20 – R C WILLEY HOME FURNISHINGS – HEARING NO. 12-0519**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 1201 Steamboat Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Financial information and sales data, 15 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 140-213-20, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$11,627,819, resulting in a total taxable value of \$15,351,504 for tax year 2012-13. With that adjustment, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**12-0496E**      **PARCEL NO. 025-403-14 – PEIRCE, JAN A & JOANNE E –**  
**HEARING NO. 12-0440A**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land located on Marvel Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Photo, 1 page.

**Assessor**

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

Exhibit II: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor, no one testified.

With regard to Parcel No. 025-403-14, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$137,668, resulting in a total taxable value of \$137,668 for tax year 2012-13. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

**12-0497E**      **PARCEL NO. 164-121-02 – MADDOX, CHARLES B. –**  
**HEARING NO. 12-0362**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 7480 Longley Lane, 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, 16 pages.

Exhibit II: Assessor's response to *Marshall and Swift* cost increase dated February 1, 2012, 49 pages.

Exhibit III: Letter from State of Nevada, Department of Taxation to Mr. Galloway dated January 24, 2012 and Notice of Decision, 6 pages

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Howard Stockton, Appraiser, oriented the Board as to the location of the subject property. He stated the subject was a shell office of average quality construction.

Chairman Covert said the petition stated the subject was identical to a building next door, but that building had a lower value than the subject. Appraiser Stockton said he believed the Petitioner owned the adjacent building and was trying to match increased values from different years due to *Marshall & Swift* costing. He said he spoke to the representative for the Petitioner at length concerning another parcel, but the subject parcel was never mentioned. Chairman Covert asked if the building next to the subject had come before the Board for the current year. Appraiser Stockton replied it was not appealed.

Appraiser Stockton reviewed the conclusions on page 1 of Exhibit I. He stated the sales comparison approach was depicted on page 2. He reviewed the income approach on page 3 of Exhibit I. He noted the recommendation was to uphold the Assessor's value.

Member Horan said the Petitioner did not provide much evidence relative to the subject's value. Chairman Covert noted the Petitioner requested a reduction of approximately \$20,000. He said the Assessor's Officer did a good job.

With regard to Parcel No. 164-121-02, pursuant to NRS 361.356, 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 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**12-0498E**      **PARCEL NO. 007-492-04 – GIUD3 LLC –**  
**HEARING NO. 12-0424**

A Petition for Review of Assessed Valuation was received protesting the 2012-13 taxable valuation on land and improvements located at 401 University Terrace, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Property list, 1 page.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 14 pages.

On behalf of the Petitioner, no one was sworn in by Chief Deputy Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She said it was a fraternity house and no evidence was provided by the Petitioner.

Chairman Covert said the Petitioner did not indicate any opinion of value.

With regard to Parcel No. 007-492-04, pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Woodland, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld for tax year 2012-13. It was found that the Petitioner failed to meet his/her burden to show that the land and improvements are valued incorrectly or that the total taxable value exceeded full cash value.

**12-0499E      BOARD MEMBER COMMENTS**

There were no Board member comments.

**12-0500E      PUBLIC COMMENT**

There was no response to the call for public comment.

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**9:24 a.m.** There being no further hearings or business to come before the Board, on motion by Member Horan, seconded by Member Woodland, which motion duly carried, the meeting was adjourned.

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**JAMES COVERT**, Chairperson  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Melissa Ayrault and Jan Frazzetta, Deputy Clerks*