

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

TUESDAY

9:00 A.M.

FEBRUARY 17, 2015

PRESENT:

**James Covert, Chairman**  
**Philip Horan, Vice Chairman**  
**James Brown, Member**  
**James Ainsworth, Member**  
**Eugenia Larmore, Alternate Member**

**Nancy Parent, County Clerk**  
**Leslie Admirand, Deputy District Attorney**  
**Jen Gustafson, Deputy District Attorney**  
**Michael Large, Deputy District Attorney**

The Board of Equalization 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:

**15-086E      PUBLIC COMMENT**

Cathy Brandhorst spoke about items of concern to herself.

**9:05 a.m.**      Due to technical difficulties with the audio system, the Board took a short break.

**9:06 a.m.**      The Board reconvened with all members present.

**15-087E      WITHDRAWN PETITIONS**

The following petition scheduled on today's agenda had been withdrawn by the Petitioner prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
090-051-07	HVR MANUFACTURING COMPANY	15-0021

**15-088E      CONTINUANCES**

The following petitions scheduled on today's agenda were granted a continuance to February 25, 2015:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
009-132-36	MATHEWSON, ROBERT A	15-0136
009-132-37	MATHEWSON, ROBERT A	15-0137

**15-089E      CONSOLIDATION OF HEARINGS**

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

**15-090E      PARCEL NO. 232-210-18 – DITCHEV, DIMO D & DORA V – HEARING NO. 15-0062**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1280 Whisper Rock Way, 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, 10 pages.

**Exhibit II:** Corrected page 1 of the Hearing Evidence Packet, 1 page.

On behalf of the Petitioner, Dimo D. Dichev was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, Appraiser, and Josh Wilson, Chief Deputy Assessor, offered testimony. Appraiser Sutherland oriented the Board as to the location of the subject property.

Chairman Covert asked if the Petitioner was aware the Assessor's Office had a recommendation to reduce the value. Appraiser Sutherland stated he was aware, but was not in agreement.

Mr. Dichev said his only issue was the "new to roll" value of \$10,993 for 2015-16. He testified there had been no changes to the property in the prior year and nothing had been done since 2006. Chairman Covert asked the Petitioner what he wanted

the Board to do. Mr. Dichev responded to remove the \$10,993 added to the value, because he saw no reason for the increase.

Appraiser Sutherland explained this parcel was included in the neighborhood Roll Change Request heard by the Board on February 12, 2015. She said the Appellant was not in agreement with their recommended reduction; therefore, the subject was being heard separately. She said the additional value was for a correction to the pavers (driveway and patio) which had never been put on the roll. She stated the Assessor's Office had to add these types of values when they were discovered. She noted a 20 percent reduction to the improvement value was granted to the subject by the Roll Change Request granted on February 12th. Chairman Covert asked when the new construction had been completed. Appraiser Sutherland responded she was not sure, because it was just discovered.

Mr. Dichev stated the pavers were placed in 2006. He thought there should be some kind of statute of limitation. Chairman Covert stated the Assessor's Office had the right to review property annually and if they discovered something they had missed previously, they could correct it.

Mr. Dichev stated he was not disputing the reduction to the improvement value. He said the pavers were done in 2006 and he questioned why it was termed "new to roll" in 2015. Chairman Covert stated that was a legal issue and the Board could not deal with anything other than current assessed valuation being fair and equitable. Member Horan explained it was not new construction, but something that had not been recognized or assessed from 2006 to 2015.

Josh Wilson, Chief Deputy Assessor, explained these types of appeals generally went to the Nevada Tax Commission's Hearing Officer when value was added outside of the cap. He said their office would work with the Petitioner and provide him with the necessary forms to appeal the "new to roll" value. He further added that NRS 361.768 allowed the Assessor's Office to go back three years; however, the addition to the subject was only added for the 2015-16 year.

Chairman Covert brought the discussion back to the Board. He noted a reduction of 20 percent had been applied to the improvement value for the entire neighborhood. Appraiser Sutherland stated that was correct, and was due to obsolescence.

With regard to Parcel No. 232-210-18, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Ainsworth, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$577,476, resulting in a total taxable value of \$678,786 for tax year 2015-16. The reduction was based on obsolescence. 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.

**15-091E      PARCEL NO. 041-640-01 – FOULK TRUST, JANICE C –**  
**HEARING NO. 15-0057**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6800 Evans Creek Drive, 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, 12 pages.

**Exhibit II:** Corrected page 1 of the Assessor's Evidence Packet, 1 page.

On behalf of the Petitioner, Janice Foulk was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Tracy Sanders, Appraiser, and Rigo Lopez, Sr. Appraiser, offered testimony. Appraiser Sanders oriented the Board as to the location of the subject property.

Ms. Foulk said her issue was their assessment went up 25 percent. She noted there were 14 properties around the subject that had only increased up to 6 percent or not at all. She thought it was important for the Board to see the configuration of the land. She said Evans Creek and Green Ranch Road went through her property and people used the road to access their land. She said that portion of the property was being assessed, but it was not useable. She explained there was an easement along Evans Creek that was also not useable.

Ms. Foulk reviewed an aerial map of the subject stating the road that went to the home was a Federal Emergency Management Agency (FEMA) easement. Chairman Covert asked whether Green Ranch Road was a private road and the people who lived there paid for it, or had she given them permission to use it, or was it taken by eminent domain. Ms. Foulk said the road was there when she purchased the property. She noted Evans Creek was located to the south of Green Ranch Road. She stated to the west of them was considered easement and could not be used. She believed they only had one acre of land that was useable even though they owned 3.79 acres. She stated the other issue was a 25 percent increase in assessed valuation and they had not done any improvements to the property. Chairman Covert asked the Appellant if her neighbors had the same issue with unusable property. Ms. Foulk stated she did not think so.

Appraiser Sanders read from page 2 of Exhibit I and reviewed the features, comparable land sales, and range of values associated with the subject property.

She said she equalized the subject with other 2.5 acre parcels within the area and then adjusted for the size. She recognized the easement around Green Ranch Road and it equaled a little over 1 acre, which she adjusted for also. She testified she had three improved sales that supported the value of the subject. Chairman Covert stated his concern was the fact that the creek running through the property had restricted use through FEMA. Appraiser Sanders said it was not useable and the Assessor's Office could make an adjustment for that as well. She noted the comparable sales used by the Appellant were in a different area and had a different base value.

Member Horan stated the subject was out of the ordinary for that area so the base lot value did not apply. Appraiser Sanders stated no, the other areas the Appellant was looking at regarding the increase in values were not comparable because those base lot values were different. She said they also looked at the surrounding neighborhood by Evans Creek, which was a tract neighborhood and valued by allocation. Member Horan asked if the lot values in the subject's neighborhood experienced the same increase. Appraiser Sanders stated they did; the base lot value was \$250,000 but they may have downward adjustments, which meant their final value may be about \$212,000. The subject's base lot value was \$250,000 and with the downward adjustment for the easement, an upward adjustment for the view and size, the base lot value was \$300,000. Member Horan said it must be a significant view, because he felt the easements and restrictions would have accounted for some significant downward adjustment. Appraiser Sanders stated there was only one downward adjustment for the easement.

Ms. Foulk stated the neighbor's property was comparable, in the same neighborhood and not part of Chardonnay Village as testified by the Appraiser. She said she thought that property was very comparable to the subject. Chairman Covert stated his issue was with the use of the land. He said the Assessor's Office did a good job of looking at comparable sized properties. He asked if someone could walk or hike on the unusable portion of the subject. Ms. Foulk stated they could and she maintained it by clearing it of brush and fire hazards, but nothing else could be done with it.

Chairman Covert brought the discussion back to the Board. Member Horan thought a downward adjustment was warranted for the unusable land. Rigo Lopez, Senior Appraiser, stated the base lot value was \$250,000, with a minus 15 percent for the easement, plus 25 percent for view, and plus 10 percent for size. He said if they gave an additional minus 10 percent, it would reduce the base lot value to \$275,000. He noted if they gave them an additional minus 20 percent, then the base lot value would be \$250,000. The Board was in agreement to reduce the land value to \$250,000.

With regard to Parcel No. 041-640-01, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be reduced to \$250,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$1,965,004 for tax year 2015-16. The reduction was based on size and usage of the land. 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.

**15-092E      PARCEL NO. 024-150-25 – ROTER INVESTMENTS OF NEVADA**  
**– HEARING NO. 15-0149A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 4055 S. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Operating Income and Expense Statement, 1 page.

**Exhibit B:** Comparable sales, 12 pages.

**Exhibit C:** Broker's opinion of value and supporting documentation, 16 pages.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 16 pages.

On behalf of the Petitioner, Robert Rothe was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Linda Lambert, Appraiser, oriented the Board as to the location of the subject property. She said the Assessor's Office had a recommendation for reduction and she believed the Petitioner was in agreement. Mr. Rothe stated he was in agreement.

With regard to Parcel No. 024-150-25, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$1,349,270, resulting in a total taxable value of \$1,865,258 for tax year 2015-16. The reduction was based on obsolescence. 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.

**15-093E      PARCEL NO. 024-150-26 – ROTER INVESTMENTS OF NEVADA**  
**– HEARING NO. 15-0149B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 4055 S. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Operating Income and Expense Statement, 1 page.

**Exhibit B:** Comparable sales, 12 pages.

**Exhibit C:** Broker's opinion of value and supporting documentation, 16 pages.

**Assessor**

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

Robert Rothe, previously sworn, offered testimony on behalf of the Petitioner.

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

Mr. Rothe said the subject was originally acquired by his father about 10 years ago, and then Roter Investments of Nevada obtained it. He said the broker's opinion of value concurred with what the Assessor's Office determined for the previous hearing's improvement value, but the subject was vacant land. He referred to page 3 of Exhibit C, which showed the plan for a second building.

Mr. Rothe stated the previous hearing's reduction in value was founded on not being able to find comparable sales. He thought the comparable sales he provided were more germane to the subject's problems and issues. He testified there was no visibility of the subject from the street. He stated the property had been a trailer park originally and access to South Virginia Street would no longer meet fire code for ingress/egress; therefore, the property could not be developed. He discussed encroachment issues to the Reno Town Mall, a lot line revision to allow signage on the street, and access easements. He felt the way the Appraiser determined the value for Hearing No. 15-0149A did not work for the subject, because she held the property at a high level and then placed obsolescence on the building.

Mr. Rothe stated they were holding the land to hopefully build an office building at a later date. He said if the building cost was deducted from the value on the adjacent parcel, the land cost would be approximately \$1.45 per square foot in order to develop it and put an office building on it.

Mr. Rothe stated the subject parcel was almost the exact same size as Hearing No. 15-0149A. He noted they purchased the commercial property to hopefully have an opportunity to make some money and create a revenue stream. The plan for the property, with the growth in gaming and the new convention center across the street, would have been a hotel/casino and the property was zoned for that. He stated that kind of opportunity had diminished to the point where a decision had to be made to determine

what the highest and best use would be for the property today. Clearly a hotel/casino would not be knocking on his door for many years. He said they felt an office building, if they could find a tenant, would be the highest and best use. The other options would be a mini-storage or industrial-type use.

Mr. Rothe stated the values in the comparable sales he provided reflected properties that had impairments to them. He showed a picture of the property which confirmed the subject was in the center of the block and was land-locked. He said someone would have to access through an easement on the backside of the Reno Town Mall and by the loading docks to get to the subject. He said the subject's curb appeal was minimal. The loading and unloading area for the trucks that came and went was a deterrent for an office building. The comparable sales showed prices more in the range with properties that had those amenities. The parcel on Glen Street sold at \$1.87 per square foot and it was in a poor location, marginal ingress/egress and somewhat comparable to the subject. He said they could expect a fair market value of \$1.30 per square foot if they were to develop it. He believed there was no way they could compete financially and there would be no tenant to lease it at a rent rate that would allow them to be competitive in the market place. The subject's land value was \$463,774 and they were asking for the allocations of the components of the land to reflect the land cost at \$1.42 per square foot, which was what they paid for it.

Chairman Covert asked what the realistic use of the property would be based on location and access. Mr. Rothe stated retail was not an opportunity, but may be an office user who could put up with the poor visibility and the loading docks. The other option would be storage units or an industrial/warehouse function. Chairman Covert asked if a warehouse type building would be approved. Mr. Rothe was not sure because of the problems with ingress/egress. He thought if they did industrial development the rent would be cut in half. Chairman Covert asked what they would do with it if they were forced to do something tomorrow. Mr. Rothe stated the property had been vacant for 12 years and he would love to sell it to a hotel/casino, but that was not a present opportunity. He said if the Department of Welfare needed to expand that would be perfect for the subject.

Appraiser Lambert read from page 2 of Exhibit I and reviewed the features, comparable land sales, and range of values associated with the subject property. She noted the subject was currently receiving a 20 percent reduction for lack of frontage. She said based upon the subject's taxable value of \$7.20 per square foot, and the comparable sales, the taxable value did not exceed full cash value.

Appraiser Lambert next reviewed the Appellant's comparables explaining all were foreclosure sales and the comparable on Gas Light was an online auction. She said Harbor Cove was located right next to the Sparks Marina and was designated for condominiums and had a partially completed parking garage.

Chairman Covert said his main concerns were no public ingress/egress and the subject did not front a street, which really limited the use of the property. Appraiser Lambert testified they were receiving a 20 percent reduction for that.

Member Horan asked what the rationale was for placing a large amount of obsolescence on the improvement value for Hearing No. 15-0194A. Appraiser Lambert stated they used the income approach and subtracted the amount in obsolescence from the building value. Member Horan thought the Appellant had suggested the building was totally obsolete. Appraiser Lambert clarified the building had a value of \$1,349,270 (Hearing No. 15-0149A) after obsolescence was applied.

Chairman Covert brought the discussion back to the Board. He stated he was struggling with the 20 percent reduction. Member Horan agreed, but said he did not see enough evidence to reduce the assessed value. Chairman Covert stated the subject was 64,413 square feet and the parcel with the building consisted of 71,665 square feet (Hearing No. 15-0149A). Mr. Rothe said that was correct. The building parcel was the first parcel you came to when traveling across the road easement and the subject sat further in. Member Ainsworth stated he did not think the 20 percent was enough of a discount with it being land-locked. Chairman Covert stated he was willing to add an additional 10 percent, based on the circumstances.

On motion by Member Brown, seconded by Member Horan, it was moved to uphold the Assessor's appraisal of the subject property. On a call for the vote, the motion failed 2 to 3 with Members Ainsworth, Covert and Larmore voting no.

With regard to Parcel No. 024-150-26, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried with Members Brown and Horan voting no, it was ordered that the taxable land value be reduced to \$405,802, resulting in a total taxable value of \$405,802 for tax year 2015-16. The reduction was based on lack of visibility and access. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**10:24 a.m.** The Board took a recess.

**10:39 a.m.** The Board reconvened with all members present.

**15-094E** **PARCEL NO. 038-250-02 – SECOND CREEK LLC MAHOGANY CANYON SERIES – HEARING NO. 15-0009**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 250 Mahogany Canyon Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Final Closing Statement, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County 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. 038-250-02, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$26,250, resulting in a total taxable value of \$26,250 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-095E      PARCEL NO. 011-014-15 – SECOND CREEK LLC 888 SERIES – HEARING NO. 15-0010**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 888 W. 2nd Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Final Closing Statement, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County 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. 011-014-15, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, 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 \$428,875, resulting in a total taxable value of \$550,000 for tax year 2015-16. 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.

**15-096E      PARCEL NO. 042-470-01 – PRUDENZA LLC –  
HEARING NO. 15-0082A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at Ridgeview Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Opinion of value, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County 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. 042-470-01, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$675,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$709,769 for tax year 2015-16. 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.

**15-097E      PARCEL NO. 042-470-02 – PRUDENZA LLC –  
HEARING NO. 15-0082B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Ridgeview Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Opinion of value, 1 page.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County 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. 042-470-02, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$45,000, resulting in a total taxable value of \$45,000 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-098E      PARCEL NO. 038-200-11 – QUILICI INVESTMENTS LLC –**  
**HEARING NO. 15-0101C**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1800 Quilici Ranch Road, 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 County 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. 038-200-11, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, 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 \$12,122, resulting in a total taxable value of \$724,592 for tax year 2015-16. 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.

**15-099E      PARCEL NO. 016-763-02 – RENO VISTA PARTNERS –  
HEARING NO. 15-0113A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Geiger Grade Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 43 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County 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. 016-763-02, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$500, resulting in a total taxable value of \$500 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-100E      PARCEL NO. 016-764-14 – RENO VISTA PARTNERS –  
HEARING NO. 15-0113B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Geiger Grade Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 43 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County 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. 016-764-14, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$22,200, resulting in a total taxable value of \$22,200 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-101E      PARCEL NO. 016-764-15 – RENO VISTA PARTNERS –**  
**HEARING NO. 15-0113C**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Geiger Grade Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 43 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County 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. 016-764-15, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$27,000, resulting in a total taxable value of \$27,000 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-102E**      **PARCEL NO. 016-762-28 – RENO VISTA PARTNERS –**  
**HEARING NO. 15-0113D**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Geiger Grade Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 43 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County 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. 016-762-28, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$31,500, resulting in a total taxable value of \$31,500 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-103E**      **PARCEL NO. 016-762-29 – RENO VISTA PARTNERS –**  
**HEARING NO. 15-0113E**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at Geiger Grade Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Appraisal, 43 pages.

**Assessor**

**Exhibit I:** Taxable Value Change Stipulation, 2 pages.

On behalf of the Petitioner, no one was sworn in by County 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. 016-762-29, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$18,750, resulting in a total taxable value of \$18,750 for tax year 2015-16. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-104E      PARCEL NO. 012-051-26 – RENO NEWSPAPERS INC –  
HEARING NO. 15-0138**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 955 Kuenzli Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** 2013 Stipulation and comparable sales, 41 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County 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. 012-051-26, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, 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 \$4,419,071, resulting in a total taxable value of \$6,770,000 for tax year 2015-16. 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.

**15-105E      PARCEL NO. 050-303-08 – MULLIN FAMILY TRUST –**  
**HEARING NO. 15-0058**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 4515 Douglas Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter and supporting documentation, 2 pages.

**Assessor**

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

**Exhibit II:** Corrected page 1 of the Assessor's Hearing Evidence Packet, 1 page.

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

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

Member Horan stated the Petitioner represented on the appeal there was no new construction done to the property. He asked if this was another situation where something was identified that had not been on the roll previously. Appraiser Stafford stated that was correct and the increase was due to new fencing and concrete work. Member Horan stated he did not see any reason not to uphold the Assessor's Office value.

With regard to Parcel No. 050-303-08, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-106E      PARCEL NO. 050-303-09 – CEGLIA, A WILLIAM & RANEE L –**  
**HEARING NO. 15-0081**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 3720 Poco Lena Court, 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, 10 pages.

**Exhibit II:** Corrected page 1 of the Assessor's Hearing Evidence Packet, 1 page.

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

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

Member Horan asked if this was the same case where the Assessor's Office had identified property that was not on the roll before. Appraiser Stafford stated that was correct and the increase was due to concrete and fencing.

With regard to Parcel No. 050-303-09, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-107E PARCEL NO. 013-014-06 – MORAN ST SENIORS LLC – HEARING NO. 15-0045**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 435 Moran Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Letter, deeds, agreements and supporting documentation, 16 pages.

**Assessor**

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

On behalf of the Petitioner, no one was sworn in by County 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. 013-014-06, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Brown, 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 \$267,400, resulting in a total taxable value of \$359,400 for tax year 2015-16. 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.

**15-108E      PARCEL NO. 013-111-11 – REINDEER HOLDINGS, LLC –  
HEARING NO. 15-0090A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 247 Cheney Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Commercial rental data, 1 page.

**Assessor**

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

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

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject property. He stated the Assessor's Office stood on their written record. Chairman Covert stated the Appellant's argument was the cap rate. Appraiser Johns said if he used the Appellant's requested rate of 7 percent, he would come up with a total taxable value of \$282,000 and there was no way the property would sell for that.

With regard to Parcel No. 013-111-11, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value

of the property was less than the taxable value computed for the property in the current assessment year.

**15-109E      PARCEL NO. 013-111-12 – REINDEER HOLDINGS, LLC –  
HEARING NO. 15-0090B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 239 Cheney Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Commercial rental data, 1 page.

**Assessor**

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

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

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject property. He stated the Assessor's Office stood on their written record.

With regard to Parcel No. 013-111-12, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-110E      PARCEL NO. 004-073-10 – UNIVERSITY VILLAGE CENTER LLC  
– HEARING NO. 15-0088**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 2900 Clear Acre Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Commercial Rental Data, 2 pages.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 37 pages.

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

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject property and stated the Assessor's Office stood on their written record

Chairman Covert asked if this was rental property. Appraiser Johns said it was a shopping center, with two stand-alone buildings and one strip building that made up the majority of the center. Chairman Covert noted the Petitioner stated on the petition there was a high percentage of vacancy. Appraiser Johns stated Exhibit A showed typical vacancy at 38 percent and the current vacancy was 33 percent.

Member Ainsworth stated he frequented the shopping center all the time and he had only seen one unit that was vacant. He thought the vacancy percentage offered by the Petitioner was a little high. Chairman Covert asked if the percentage was based on the number of units or on square footage. Appraiser Johns stated he did not know what the Appellant based the vacancy percentage on. Chairman Covert asked if the Assessor's Office had a vacancy allocation on these types of properties. Appraiser Johns said yes, NAI Alliance published a report in 2014 stating typical vacancy rates had fallen from 21.5 percent to 20.55 percent. He said he used 21 percent in the income approach to value.

With regard to Parcel No. 004-073-10, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-111E PARCEL NO. 516-224-01 – SPANISH SPRINGS MEDICAL LLC – HEARING NO. 15-0089**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 5070 Ion Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Commercial Rental Data, 2 pages.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 19 pages.

**Exhibit II:** Corrected page 1 of the Assessor's Hearing Evidence Packet, 1 page.

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

On behalf of the Assessor and having been previously sworn, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. He noted \$1.7 million in obsolescence and lack of finish was applied in 2014, which was taken off due to the build-out. He said the Assessor's Office stood on their written record.

With regard to Parcel No. 516-224-01, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-112E      PARCEL NO. 003-122-24 – NORTHPORT LLC ET AL – HEARING NO. 15-0135**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 500 Parr Blvd., 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 County 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. 003-122-24, pursuant to NRS 361.345 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member

Horan, seconded by Member Brown, 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 \$320,742, resulting in a total taxable value of \$792,500 for tax year 2015-16. 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.

**15-113E      PARCEL NO. 025-374-06 – LBA REALTY FUND II WBP II LLC –**  
**HEARING NO. 15-0142**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 5190 Neil Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Operating Statement and Rent Roll, 8 pages.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 18 pages.

**Exhibit II:** Corrected page 1 of the Assessor's Hearing Evidence Packet, 1 page.

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

On behalf of the Assessor and having been previously sworn, Michael Gonzalez, Appraiser, oriented the Board as to the location of the subject property. He said the Petitioner stated their actual income did not support the taxable value. Chairman Covert asked if that changed from last year. Appraiser Gonzalez stated the subject had obsolescence applied to the building for several years due to vacancy and every year when they reappraised, obsolescence letters were mailed out requesting income and expense information. He said they received no response from the Petitioner; therefore, he applied market data in his analysis and determined they had a high vacancy. He noted their value was reduced during the reappraisal by over 12 percent. He referred the Board to page 10 of Exhibit I where it showed he ran their actuals to determine if the value was correct. Using their actuals at \$1.82 per square foot on a full-service lease, with 29 percent vacancy and their actual expenses of \$625,671; using a cap rate of 9 percent indicated a value of \$11,453,000. He said the taxable value was \$10,370,000, which did not exceed their actuals.

With regard to Parcel No. 025-374-06, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion

duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-114E      PARCEL NO. 040-972-12 – RENO HOSPITALITY LLC –  
HEARING NO. 15-0145**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 5450 Kietzke Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** 2014 Income and Expense Statement, 10 pages.

**Assessor**

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

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

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on their written record.

Chairman Covert stated the Appellant was asking for the value to be reduced to \$6,000,000. Appraiser Johns stated \$7.4 million was the current taxable value based on the income approach and market comparables.

With regard to Parcel No. 040-972-12, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Larmore, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-115E      PARCEL NO. 008-511-02 – JOHN Q HAMMONS HOTELS LP –  
HEARING NO. 15-0147E**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 1000 E 6th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Operating Statement, 1 page.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 16 pages.

**Exhibit II:** Corrected page 1 of the Assessor's Hearing Evidence Packet, 1 page.

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

On behalf of the Assessor and having been previously sworn, Paul Oliphint, Appraiser, oriented the Board as to the location of the subject property and stated the Assessor's Office had a recommendation to reduce the taxable value. Chairman Covert asked if the Petitioner was in agreement with the proposed reduction. Appraiser Oliphint stated he informed them, but had not heard back from them.

With regard to Parcel No. 008-511-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Larmore, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$3,825,500, resulting in a total taxable value of \$4,370,000 for tax year 2015-16. The reduction was based on obsolescence. 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.

**15-116E      PARCEL NO. 008-195-23 – JOHN Q HAMMONS HOTELS LP –  
(HAMMONS REVOCABLE TRUST, JOHN Q) HEARING NO.  
15-0147A**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at Spokane Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Operating Statement, 1 page.

**Assessor**

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

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

On behalf of the Assessor and having been previously sworn, Paul Oliphint, Appraiser, oriented the Board as to the location of the subject property. He stated the Assessor's Office stood on their written record.

Chairman Covert stated the Appellant inundated the Board with numbers, but did not give an indication of what they thought the value should be.

With regard to Parcel No. 008-195-23, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-117E PARCEL NO. 008-331-13 – JOHN Q HAMMONS HOTELS LP –  
(HAMMONS REVOCABLE TRUST, JOHN Q) HEARING NO.  
15-0147B**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at E. 7th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Operating Statement, 1 page.

**Assessor**

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

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

On behalf of the Assessor and having been previously sworn, Paul Oliphint, Appraiser, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on their written record.

With regard to Parcel No. 008-331-13, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-118E      PARCEL NO. 008-343-04 – JOHN Q HAMMONS HOTELS LP –  
(HAMMONS REVOCABLE TRUST, JOHN Q) HEARING NO.  
15-0147C**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at Morrill Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:** Operating Statement, 1 page.

**Assessor**

**Exhibit I:** Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 6 pages.

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

On behalf of the Assessor and having been previously sworn, Paul Oliphint, Appraiser, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on their written record.

With regard to Parcel No. 008-343-04, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-119E**      **PARCEL NO. 008-343-08 – JOHN Q HAMMONS HOTELS LP –  
(HAMMONS REVOCABLE TRUST, JOHN Q) HEARING NO.  
15-0147D**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at E. 6th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**    Operating Statement, 1 page.

**Assessor**

**Exhibit I:**    Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 6 pages.

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

On behalf of the Assessor and having been previously sworn, Paul Oliphint, Appraiser, oriented the Board as to the location of the subject property. He said the Assessor's Office stood on their written record.

With regard to Parcel No. 008-343-08, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Brown, seconded by Member Horan, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property was less than the taxable value computed for the property in the current assessment year.

**15-120E**      **ROLL CHANGE REQUEST - RESIDENTIAL**

**DECREASE** – “For consideration of and action to approve or deny on RCR Numbers 1287N15, 1288N15 and 1300N15.”

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:**    Roll Change Request, 1 page. (RCR # 1287N15).

**Exhibit I:**    Roll Change Request, 1 page. (RCR # 1288N15).

**Exhibit I:**    Roll Change Request, 1 page (RCR # 1300N15).

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor's Office.

**ASSESSOR'S PARCEL NO.      PROPERTY OWNER      RCR NO.**

016-592-13	HUFFMAN, EVERETT	1287N15
016-592-12	LEAL, KELLIE M	1288N15
040-640-10	MOORE LIVING TRUST, DALYNNE R	1300N15

With regard to Parcel No. 016-592-13, which petition was brought pursuant to NRS 361.345, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that the taxable land value be reduced to \$21,700, resulting in a total taxable value of \$21,700 for tax year 2015-16. The reduction was based on 25 percent development discount. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

With regard to Parcel No. 016-592-12, which petition was brought pursuant to NRS 361.345, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that the taxable land value be reduced to \$21,700, resulting in a total taxable value of \$21,700 for tax year 2015-16. The reduction was based on 25 percent development discount. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

With regard to Parcel No. 040-640-10, which petition was brought pursuant to NRS 361.345, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered that the taxable land value be upheld and the improvement value be reduced to \$2,491,400, resulting in a total taxable value of \$2,941,400 for tax year 2015-16. The reduction was based on current market conditions. With that adjustment, it was found that the land was valued correctly and the total taxable value does not exceed full cash value.

**15-121E      ROLL CHANGE REQUESTS – RCR NO. 4 – RANCHO HAVEN**

**DECREASE** – “Consideration of and action to approve or deny RCR No. 4 – Rancho Haven (RCR 4-1 THROUGH 4-383).”

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Letter and Roll Change Request, 6 pages.

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor's Office.

Pursuant to NRS 361.150, on motion by Member Horan, seconded by Member Ainsworth, which motion duly carried, it was ordered the \$669 taxable value of the common area parcels in the Rancho Haven neighborhood be corrected to \$105 for the 2015-16 tax year, as recommended on the Assessor's Roll Change Request Nos. 4-1 through 4-383. With those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

**ASSESSOR'S PARCEL NO.                      PROPERTY OWNER                      RCR NO.**

078-071-01	COOMBS, ROBERT H & ELIZABETH A	4-1
078-071-04	CRABTREE, RAYMOND E	4-2
078-071-05	TERRELL LIVING TRUST	4-3
078-071-06	KNIGHT, WILLIAM A & DEBRA J	4-4
078-071-07	TRUE, STEVEN B & GRACE	4-5
078-071-08	UNITED STATES OF AMERICA	4-6
078-071-09	DEJANVIER, GEORGE L & KATHY A	4-7
078-071-10	BURRESS, DANNY L & CHRISTINE D	4-8
078-071-11	EMETERIO LIVING TRUST	4-9
078-071-12	OBERREUTER FAMILY TRUST	4-10
078-071-14	GILINSKY, CARTER A & JULIE L	4-11
078-071-15	RICE, JEFFREY A & ANNE K	4-12
078-071-17	UNITED STATES OF AMERICA	4-13
078-071-22	OBERREUTER FAMILY TRUST	4-14
078-101-01	YOUNG FAMILY TRUST, ARNOLD F	4-15
078-101-02	KERNS, CHARLES A	4-16
078-101-03	EVANS, VICTORIA G & DAVID	4-17
078-101-04	CORL FAMILY TRUST, EUGENE S & BERNETA L	4-18
078-101-05	UNITED STATES OF AMERICA	4-19
078-101-09	LINDSTROM LIVING TRUST, CARY & LAUREL	4-20
078-101-10	CURMUDGEON 1999 TRUST	4-21
078-101-11	DEIBERT, DANIELA	4-22

078-101-12	ZYSK, TIMOTHY J & KATHI A	4-23
078-101-13	LEATHERMAN, DONNA C & AARON D	4-24
078-101-14	MASSEY, SCOTT M	4-25
078-101-15	DAMRAU, ROBERT G & RUTH A	4-26
078-101-16	LYNCH LIVING TRUST	4-27
078-101-17	ENNISS, MARC J & MICKIE L	4-28
078-101-18	PFENNIG, EVERETTE G JR & TONYA J	4-29
078-101-19	ENGELSMAN TRUST, DONALD	4-30
078-101-20	COX, MARK E & ELIZABETH M	4-31
078-101-21	BULLARD, ROBERT & TERRY	4-32
078-101-22	BULLARD, ROBERT & TERRY	4-33
078-101-23	CASSIDAY-RUSSELL FAMILY TRUST	4-34
078-101-24	KIASER JOINT LIVING TRUST, KONRAD E & KATHERINE L	4-35
078-101-25	SPRINGER, JEFFREY N	4-36
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**15-122E      ROLL CHANGE REQUESTS – RCR NO. 6 – WESTERN SKIES**

**DECREASE** – “Consideration of and action to approve or deny RCR No. 6 – Western Skies (RCR 6-1 THROUGH 6-33).”

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

**Exhibit I:** Letter and Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

No one offered testimony on behalf of the Assessor’s Office.

Pursuant to NRS 361.345, on motion by Member Horan, seconded by Member Larmore, which motion duly carried, it was ordered the land value for the EDKF neighborhood be adjusted downward to \$65,000 for 2015-16 tax year and the current adjustments being applied to the parcels closest to the gravel pit be adjusted, as recommended on the Assessor’s Roll Change Request Nos. 6-1 through 6-33. With those adjustments, it was found that the land and improvements are valued correctly and the total taxable value does not exceed full cash value.

<b>ASSESSOR'S PARCEL NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
016-370-02	WEIGL FAMILY TRUST	6-1
016-370-03	WEIGL FAMILY TRUST	6-2
016-370-08	KAISER LIVING TRUST	6-3
016-370-10	WEIGL FAMILY TRUST	6-4
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016-370-42	CONLEY FAMILY TRUST	6-12
016-370-43	CONLEY FAMILY TRUST	6-13
016-370-01	BENNAFIT INVESTMENTS LLC	6-14
016-370-04	GINSCHER, KLAUS	6-15
016-370-05	SMITH, JOAN R	6-16
016-370-09	SCHMIDT, STANLEY F & LYNN A	6-17
016-370-11	BORST, KATHLEEN J	6-18
016-370-12	ROHE, CONSTANCE M	6-19
016-370-13	GRANGE, STUART D & KIMBERLY A	6-20
016-370-14	BERTRAND, VIRGINIA	6-21
016-370-21	GOLDBERG, STEVEN R	6-22
016-370-22	DUIN, DOUGLAS & JACQUELINE	6-23
016-370-24	DALLUHN, DANIEL D & JOLENE L	6-24
016-370-25	EVENSEN, STACEY A	6-25
016-370-26	KNECHT FAMILY TRUST, RONALD R	6-26
016-370-27	BLACKBURN, MICHAEL & SAMYE	6-27
016-370-29	SCHROEDER, MICHAEL E	6-28
016-370-37	ERICKSON, MARK R	6-29
016-370-38	HAWKINS, TOWNER	6-30
016-370-39	AMUNDSON, CHRIS & MICHELE	6-31
016-370-40	MILLER, RUSSELL E & PHYLLIS M	6-32
016-370-41	MILLER, TYSON E	6-33

**15-123E      BOARD MEMBER COMMENTS**

There were no Board member comments.

**15-124E      PUBLIC COMMENT**

Cathy Brandhorst commented on items of interest to herself.

\*      \*      \*      \*      \*      \*      \*      \*      \*

**11:29 a.m.**      There being no further hearings or business to come before the Board, on motion by Member Brown, seconded by Member Horan, which motion duly carried, the meeting was adjourned.

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

ATTEST:

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**NANCY PARENT, County Clerk**  
and Clerk of the Washoe County  
Board of Equalization

*Minutes prepared by  
Jaime Deller, Deputy Clerk*