

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 10, 2016

PRESENT:

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

Nancy Parent, County Clerk
Michael Large, Deputy District Attorney
Jennifer Gustafson, Deputy District Attorney

ABSENT:

Bobbi Lazzarone, Member

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 Horan called the meeting to order, the Clerk called the roll and the Board conducted the following business:

16-003E PUBLIC COMMENT

There was no response to the call for public comment.

16-004E SWEARING IN

Nancy Parent, County Clerk, swore in the appraisal staff.

16-005E WITHDRAWN PETITIONS

There were no petitions to withdraw.

16-006E REQUEST FOR CONTINUANCE

The following petition scheduled on today's agenda was granted a continuance to February 25, 2016:

Assessor's Parcel No.	Petitioner	Hearing No.
019-061-11	FERNANDES, KENNETH M	16-0083

16-007E CONSOLIDATION OF HEARINGS

There were no hearings to consolidate.

**16-008E PARCEL NO. 023-640-14 – IVESON 1982 TRUST –
HEARING NO. 16-0006**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 4264 Whistlewood Court, 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. 023-640-14 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$108,500, resulting in a total taxable value of \$108,500 for tax year 2016-17. 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.

**16-009E PARCEL NO. 007-471-02 – SAGE OF THE DESERT LLC –
HEARING NO. 16-0011**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 450 North Arlington Avenue, 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. 007-471-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$767,295, resulting in a total taxable value of \$844,527 for tax year 2016-17. 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.

16-010E PARCEL NO. 007-473-01 – MOUNTAIN AIR ENTERPRISES LLC
– HEARING NO. 16-0012

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 450 North Arlington Avenue, 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. 007-473-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$559,978, resulting in a total taxable value of \$684,442 for tax year 2016-17. 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.

**16-011E PARCEL NO. 015-182-24 – MACE, JAMES G –
HEARING NO. 16-0013**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 445 Apple Street, 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. 015-182-24 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$587,010, resulting in a total taxable value of \$850,000 for tax year 2016-17. 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.

**16-012E PARCEL NO. 040-880-05 – SIERRA QUAIL LLC –
HEARING NO. 16-0018**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 6880 South McCarran Boulevard, 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. 040-880-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$1,480,163, resulting in a total taxable value of \$2,494,563 for tax year 2016-17. 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.

**16-013E PARCEL NO. 038-870-09 – CABELAS RETAIL INC –
HEARING NO. 16-0023**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 0 S Verdi 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. 038-870-09 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$378,318, and the taxable improvement value be upheld, resulting in a total taxable value of \$393,741 for tax year 2016-17. 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.

16-014E **PARCEL NO. 090-030-22 – LEAR FAMILY TRUST B –**
HEARING NO. 16-0025

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 0 Moya Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, maps and appraisal, 12 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. 090-030-22 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$766,656, resulting in a total taxable value of \$766,656 for tax year 2016-17. 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.

16-015E **PARCEL NO. 018-202-03 – JOHNSON-ZHANG FAMILY 2015**
TRUST – HEARING NO. 16-0027

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 3190 Susileen 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 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. 018-202-03 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$325,207, resulting in a total taxable value of \$387,807 for tax year 2016-17. 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.

**16-016E PARCEL NO. 020-021-10 – GARDYN TRUST, CHARLES S –
HEARING NO. 16-0029**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 206 Linden Street, 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. 020-021-10 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$234,405, resulting in a total taxable value of \$436,600 for tax year 2016-17. 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.

**16-017E PARCEL NO. 020-122-26 – SARKAR, ENAM & MAHBUBA –
HEARING NO. 16-0030**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 230 Gallaway Lane, 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. 020-122-26 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$188,000, resulting in a total taxable value of \$240,000 for tax year 2016-17. 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.

16-018E PARCEL NO. 020-122-27 – SARKAR, ENAM & MAHBUBA – HEARING NO. 16-0031

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 250 Gallaway Lane, 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. 020-122-27 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by

Member Ainsworth, 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 \$189,000, resulting in a total taxable value of \$220,000 for tax year 2016-17. 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.

16-019E **PARCEL NO. 232-280-07 – BROWN, SCOTT C –**
HEARING NO. 16-0033

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 2235 Pepperwood Court, 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. 232-280-07 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$559,120, resulting in a total taxable value of \$659,120 for tax year 2016-17. 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.

16-020E **PARCEL NO. 007-217-12 – BRAR ENTERPRISES –**
HEARING NO. 16-0035A

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 660 North Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

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. 007-217-12 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$716,479, resulting in a total taxable value of \$912,479 for tax year 2016-17. 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.

16-021E **PARCEL NO. 007-217-13 – BRAR ENTERPRISES –**
HEARING NO. 16-0035B

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 660 North Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

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. 007-217-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$379,521, resulting in a total taxable value of \$575,521 for tax year 2016-17. 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.

16-022E **PARCEL NO. 011-125-07 – BRAR HOTELS INCORPORATED - HEARING NO. 16-0036A**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 200 Mill Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

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. 011-125-07 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$1,025,059, resulting in a total taxable value of \$1,193,059 for tax year 2016-17. 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.

16-023E **PARCEL NO. 011-125-09 – BRAR HOTELS INCORPORATED – HEARING NO. 16-0036B**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 220 Mill Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

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. 011-125-09 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$595,791, resulting in a total taxable value of \$686,941 for tax year 2016-17. 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.

**16-024E PARCEL NO. 402-150-09 – HARVEY TRUST –
HEARING NO. 16-0039**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 1450 Primio Way, 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. 402-150-09 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$436,000, resulting in a total taxable value of \$532,000 for tax year 2016-17. 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.

**16-025E PARCEL NO. 200-590-15 – 6140 MAE ANNE LLC –
HEARING NO. 16-0046**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 6140 Mae Anne Avenue, 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. 200-590-15 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$167,924, resulting in a total taxable value of \$255,024 for tax year 2016-17. 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.

16-026E PARCEL NO. 039-290-13 – HILL, STEPHEN –
HEARING NO. 16-0055A

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 6640 Stagg Lane, 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. 039-290-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be

adopted and confirmed and that the taxable land value be reduced to \$100,000, resulting in a total taxable value of \$100,000 for tax year 2016-17. 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.

**16-027E PARCEL NO. 039-290-19 – HILL, STEPHEN & WANDA –
HEARING NO. 16-0055B**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 6780 Stagg Lane, 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. 039-290-19 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$100,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$155,937 for tax year 2016-17. 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.

**16-028E PARCEL NO. 039-290-14 – MARSHALL FAMILY TRUST –
HEARING NO. 16-0056**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 6570 Stagg Lane, 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. 039-290-14 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$100,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$427,299 for tax year 2016-17. 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.

16-029E PARCEL NO. 039-290-20 – HILL FAMILY TRUST, GARTH C – HEARING NO. 16-0057

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 6710 Stagg Lane, 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. 039-290-20 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$100,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$161,204 for tax year 2016-17. 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.

16-030E **PARCEL NO. 039-290-26 – EDWARDS, GEORGE G –**
HEARING NO. 16-0058A

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 6500 Stagg Lane, 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. 039-290-26 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$100,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$279,217 for tax year 2016-17. 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.

16-031E **PARCEL NO. 039-290-27 – EDWARDS, G GEOFFREY –**
HEARING NO. 16-0058B

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at Stagg Lane, 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. 039-290-27 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$100,000, and the taxable improvement value be upheld, resulting in a total taxable value of \$149,583 for tax year 2016-17. 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.

16-032E PARCEL NO. 086-250-66 – ALLEN, JEFF & FAY –
HEARING NO. 16-0084

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 10260 Placerville 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. 086-250-66 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$330,470, resulting in a total taxable value of \$400,000 for tax year 2016-17. 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.

16-033E PARCEL NO. 050-303-20 – COOK, CHUCK W & AUDRA M –
HEARING NO. 16-0069

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 3625 Jacobs Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

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. 050-303-20 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by Member Ainsworth, 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 \$502,670, resulting in a total taxable value of \$622,670 for tax year 2016-17. 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.

16-034E PARCEL NO. 050-303-20 – COOK, CHUCK W & AUDRA M – HEARING NO. 16-0069R15

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 3625 Jacobs Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

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. 050-303-20 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Covert, seconded by

Member Ainsworth, 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 \$501,610, resulting in a total taxable value of \$601,610 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.

16-035E PARCEL NO. 079-500-55 – ZIEGLER, MITCHELL & VICTORIA – HEARING NO. 16-0024

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 100 Antelope Valley Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparable sales, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

On behalf of the Assessor and having been previously sworn, Gail Vice, Senior Appraiser, oriented the Board as to the location of the subject property. She read from Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She noted the petitioner recently had open-heart surgery and was unable to allow the appraiser onto the property. She said the Assessor's Office informed the petitioner that the assessment would be upheld because a physical inspection had not been conducted; however, the petitioner could appeal to the State Board of Equalization and the Assessor's Office could conduct a physical inspection at another time to determine whether there were any errors to the record. She stated the Assessor's Office felt the value was supported by the information they had on the roll.

Chairman Horan asked whether the asphalt was priced out by *Marshall and Swift*. Appraiser Vice confirmed the information.

With regard to Parcel No. 079-500-55, 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 Covert, 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 is less than the taxable value computed for the property in the current assessment year.

16-036E **PARCEL NO. 039-141-40 – BLITZ, RICHARD K –**
HEARING NO. 16-0038

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 8225 Leroy Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

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, Ginny Sutherland, Appraiser, oriented the Board as to the location of the subject property. She read from page 2 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property, and recommended the taxable value be upheld.

With regard to Parcel No. 039-141-40, 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 Covert, 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 is less than the taxable value computed for the property in the current assessment year.

16-037E **PARCEL NO. 131-290-10 – SMITH, DONALD G & WANDA L –**
HEARING NO. 16-0085

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 952 Northwood Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

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

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, Jane Tung, Appraiser, oriented the Board as to the location of the subject property. She read from Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property, and recommended the taxable value be upheld.

With regard to Parcel No. 131-290-10, 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 is less than the taxable value computed for the property in the current assessment year.

16-038E ROLL CHANGE REQUEST

“**INCREASE** – Set hearing date/time for consideration and action on RCR Number 1439N16 and direction to the County Clerk to notify affected property owners.”

Nancy Parent, County Clerk, informed the Board the roll change request would increase the taxpayer's value; therefore, it was required to notice the property owner and set the hearing for a later date.

On motion by Member Ainsworth, seconded by Member Brown, it was ordered to set the date for hearing to February 24, 2016, and direct the County Clerk to notice the property owner.

16-039E ROLL CHANGE REQUEST

“**DECREASE** – For consideration of and action to approve or deny on RCR Number 1442N16.”

Petitioner

None.

Assessor

Exhibit I: Assessor's Roll Change Request, 1 page.

No one offered testimony on behalf of the Petitioners.

Ivy Diezel, Department Systems Support Analyst, stated the obsolescence information had been encoded incorrectly in the Assessor’s Office system and the error needed to be corrected.

Pursuant to NRS 361.345, on motion by Member Larmore, seconded by Member Brown, which motion duly carried, it was ordered that the correction to the valuation for Parcel No. 038-430-02 be approved. With that adjustment, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

16-040E ROLL CHANGE REQUEST – RCR NO. 1 – Thomas Creek Estates

“**DECREASE** – consideration of and action to approve or deny RCR No. 1 – Thomas Creek Estates (RCR 1-1 THROUGH 1-162).”

Petitioner

None.

Assessor

Exhibit I: Assessor’s Roll Change Request, 4 pages.

No one offered testimony on behalf of the Petitioners.

Jane Tung, Appraiser, oriented the Board as to the location of the subject properties and provided the information from the first page of Exhibit I.

Member Covert asked how much the value was last year.

Ms. Tung replied it was \$75,000.

On motion by Member Covert, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the base lot values to \$75,000 for RCR No. 1-1, Parcel No. 049-151-01, through RCR No. 1-162, Parcel No. 049-194-04 as set forth on the spreadsheet attached to the Roll Change Request for Thomas Creek Estates. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

049-151-01	TORST, MARK J	RCR 1-1
049-151-02	PANTONE, JANET L	RCR 1-2
049-151-03	LEE FAMILY TRUST	RCR 1-3
049-151-04	EITZMANN, JEFFREY	RCR 1-4
049-151-05	GOEGG TRUST, RALPH & DONICA	RCR 1-5
049-151-06	DUFVA, DOUGLAS B & SUSAN D	RCR 1-6

049-152-01	WALSH LIVING TRUST	RCR 1-7
049-152-02	SANDERS, SCOTT C & MARITA I	RCR 1-8
049-152-03	GILBERT, PATRICIA E & WILLIAM E	RCR 1-9
049-152-04	MCMILLIN FAMILY TRUST	RCR 1-10
049-152-05	BUCKMAN LIVING TRUST	RCR 1-11
049-152-06	MORROW, JOHN C & S DELPHINE	RCR 1-12
049-152-07	DACUS, BRYAN K & MELINDA J	RCR 1-13
049-152-08	VALMASSOI, FRANCES D	RCR 1-14
049-152-09	BALL LIVING TRUST, G DOUGLAS & NANCY D	RCR 1-15
049-152-10	ERRECART, JEAN M & CATRINE	RCR 1-16
049-152-11	DOLLARHIDE, WILLIAM & CAROLE	RCR 1-17
049-153-01	MCMICHAEL LIVING TRUST	RCR 1-18
049-153-02	TORREY, GUY E IV	RCR 1-19
049-153-03	KNOBBE, MITCHELL J & ELIZABETH A	RCR 1-20
049-153-04	MEARS, THOMAS S	RCR 1-21
049-153-05	JENSEN, LARS G	RCR 1-22
049-153-06	JENSEN, LARS G	RCR 1-23
049-153-07	4SAM LLC	RCR 1-24
049-153-08	MORTON, CHARLES G & MARY M	RCR 1-25
049-161-01	GNANDT, EUGENE	RCR 1-26
049-161-02	NICHOLS, CHAD J	RCR 1-27
049-161-03	TUCKER, RODNEY L & MICHAELLA	RCR 1-28
049-161-04	TIPPERY, CYNTHIA G	RCR 1-29
049-161-05	CLARK, LAURIE J & THOMAS E	RCR 1-30
049-161-06	FECHKO, BONETA S	RCR 1-31
049-161-07	BRIDGE FAMILY TRUST	RCR 1-32
049-161-09	CRUMP FAMILY TRUST	RCR 1-33
049-161-10	SPIKER LIVING TRUST, LINDA	RCR 1-34
049-161-11	CONTRERAS, HECTOR	RCR 1-35
049-161-12	ALCORN, STEPHEN R	RCR 1-36
049-161-13	MAHONEY, CLAY & FRANCES	RCR 1-37
049-161-14	LNP REVOCABLE TRUST	RCR 1-38
049-161-15	CLEWETT, KATHERINE M	RCR 1-39
049-161-16	MITCHELL LIVING TRUST	RCR 1-40
049-161-17	FOULK FAMILY TRUST	RCR 1-41

049-161-18	HARRIS, RETA L	RCR 1-42
049-162-01	TAORMINA FAMILY TRUST	RCR 1-43
049-162-02	WELSAND TRUST, DENNIS R	RCR 1-44
049-162-03	GADDA, GEORGE S	RCR 1-45
049-162-04	LEWIS, LINDA S	RCR 1-46
049-162-05	STRONG LIVING TRUST, GERALD M	RCR 1-47
049-162-06	LANGSTON, DAVID J & ELLEN C	RCR 1-48
049-162-07	GOE, RUSTY & MARIE	RCR 1-49
049-162-08	CLUNE FAMILY TRUST, DANIEL G & BEVERLY M	RCR 1-50
049-162-09	BURNS, BRUCE & GAIL	RCR 1-51
049-162-10	PFLASTERER, JOHN R	RCR 1-52
049-162-11	RUBY 1990 LIVING TRUST, EDWARD J & JEANETTE N	RCR 1-53
049-162-12	BUENO, JASON J & SHANNON D	RCR 1-54
049-162-13	COURSON, GEORGE W & H MARILYN	RCR 1-55
049-163-01	PEAKE TRUST, JOAN L	RCR 1-56
049-163-02	WILCOX, SHARON M	RCR 1-57
049-163-03	LEE-HORTON, ANNAMARIA	RCR 1-58
049-163-04	FAULSTICH, JOHN P	RCR 1-59
049-163-05	RYDER, JESSICA D	RCR 1-60
049-163-06	SUNDSTROM FAMILY TRUST	RCR 1-61
049-163-07	HALL, WARREN J & JOELLE D	RCR 1-62
049-163-08	ANDERSON FAMILY TRUST, GARY & GAIL	RCR 1-63
049-163-09	MEYER, RUSSELL F & JULIE K	RCR 1-64
049-163-10	BERTRANDO, ROBERT B	RCR 1-65
049-163-11	PIA FAMILY TRUST	RCR 1-66
049-163-12	SHARPE, NOEL P	RCR 1-67
049-163-13	LITSTER, CAROL A	RCR 1-68
049-163-14	WITKOWSKI, MICHAEL W & SUSI M	RCR 1-69
049-164-01	STIEGMAN, TRACE & LISA	RCR 1-70
049-164-02	CARDILLO LIVING TRUST	RCR 1-71
049-164-03	LAWRENCE, JEFFREY C	RCR 1-72
049-164-04	SMITH, ROBERT L & JILL E	RCR 1-73
049-164-05	WEST, KENNETH A & LOLITA S	RCR 1-74
049-164-06	BAKER, TODD R & MELISSA A	RCR 1-75
049-164-07	BOSSERT, COURTNEY & KAREN	RCR 1-76

049-164-08	DUDLEY, THOMAS L	RCR 1-77
049-164-09	WATTERSON, THOMAS L	RCR 1-78
049-181-01	ADAMS LIVING TRUST, SHAUNA K	RCR 1-79
049-181-02	RIDZON, GEORGE & AGNES	RCR 1-80
049-181-03	CHANDLER, MARK	RCR 1-81
049-181-04	PEREIRA, JORDAN A & JULIE A	RCR 1-82
049-181-05	PRESTON, MICHAEL L & KATHLEEN C	RCR 1-83
049-181-06	SEARCY, GEORGE L & ERIN A	RCR 1-84
049-181-07	KEARNEY, LESLIE A	RCR 1-85
049-181-08	HERNANDEZ, VICTOR JR & SUSAN	RCR 1-86
049-181-09	BURKHARDT, RICHARD H JR	RCR 1-87
049-182-01	SELLECK, MITCHELL & CHERYL	RCR 1-88
049-182-02	TIERNAN FAMILY TRUST	RCR 1-89
049-182-03	ROSENBLUTH, BURT	RCR 1-90
049-182-04	SELLECK, JANN E	RCR 1-91
049-182-05	WILSON, JOHN L & COLLETTE R	RCR 1-92
049-182-06	ROBISON, NATHAN E & PAULA L	RCR 1-93
049-182-07	HAGHIGHI, HOSSEIN	RCR 1-94
049-182-08	BENTLEY FAMILY TRUST, GAY	RCR 1-95
049-183-01	LEMON, DENNIS C & CYNTHIA V	RCR 1-96
049-183-02	FAWLEY, ALICIA A & CHAD	RCR 1-97
049-183-03	WAGGONER, WILLIAM E & JEAN D	RCR 1-98
049-183-04	BURBY LIVING TRUST, GEORGE F & SUSAN E	RCR 1-99
049-183-05	BURNETT, DOUGLAS E & KATHLEEN M	RCR 1-100
049-183-06	DOWNING, CARMELLA A	RCR 1-101
049-183-07	WOODBURN, ALAN D & LORRAINE K	RCR 1-102
049-183-08	SCHOPPER, CHARLES H & KATHLEEN M	RCR 1-103
049-183-09	THELMA & LOUISE LIVING TRUST	RCR 1-104
049-183-10	COVERLEY FAMILY TRUST	RCR 1-105
049-183-11	DERMODY LIVING TRUST, MICHAEL F	RCR 1-106
049-183-12	HIPP, PETER & MICHELE	RCR 1-107
049-183-13	BAILEY LIVING TRUST	RCR 1-108
049-183-14	CROWLEY, JACK A & SHEILA A	RCR 1-109
049-183-15	DJH TRUST	RCR 1-110
049-183-16	FRANDEN, CRAIG B	RCR 1-111

049-183-17	EISELE, GREG F & LINDA M	RCR 1-112
049-183-18	GRAVES, PATRICIA A	RCR 1-113
049-183-19	TALLEY, MARILYNN I	RCR 1-114
049-183-20	ILAGAN FAMILY TRUST, M & V	RCR 1-115
049-183-21	GRAVER, RICHARD M & DAWN A	RCR 1-116
049-183-22	MCBRIDE, MAREEN & NATHAN	RCR 1-117
049-184-01	PRICE, IAN T & MONICA M	RCR 1-118
049-184-02	AHMAD, RUBINA I	RCR 1-119
049-184-03	MARTIN, MARY C	RCR 1-120
049-184-05	KING, CRAIG L & MICHELLE A	RCR 1-121
049-184-06	SCHUSTERICK, DUDLEY W & MARTI J	RCR 1-122
049-184-07	SIGSTAD, SCOTT E & JODY	RCR 1-123
049-184-08	CRUZE, CANDACE L	RCR 1-124
049-184-09	FUJII FAMILY TRUST	RCR 1-125
049-184-10	ENG, WILLIAM K W & MAUREEN A	RCR 1-126
049-184-11	HOWLETT, DAVID S	RCR 1-127
049-184-12	BATASTINI, DANIKA L & TROY M	RCR 1-128
049-184-13	BARNES, STEPHEN	RCR 1-129
049-184-14	HAIGHT, DONALD H & LYNDA D	RCR 1-130
049-185-01	BRENNAN, STEPHEN M	RCR 1-131
049-185-02	IRWIN-LAPOINTE LIVING TRUST	RCR 1-132
049-185-03	PURSELL LIVING TRUST	RCR 1-133
049-185-04	SMITH, RICHARD A	RCR 1-134
049-186-01	GLASS, ZACHRY	RCR 1-135
049-186-02	JACOBS TRUST, JAN & HENRIETTE	RCR 1-136
049-186-03	KEYHOLE TRUST	RCR 1-137
049-186-04	MCELROY, JANICE	RCR 1-138
049-186-05	POWELL LIVING TRUST, SANDRA S	RCR 1-139
049-186-06	PIPER FAMILY TRUST	RCR 1-140
049-191-01	TAPOGNA, STEPHEN J & SUSAN M	RCR 1-141
049-191-02	HOUK, MARGARET K	RCR 1-142
049-191-03	NEWMAN, MICHAEL G & DEBORAH	RCR 1-143
049-191-04	ANDERSON, TERRY R	RCR 1-144
049-192-04	KNIGHT 2011 FAMILY TRUST	RCR 1-145
049-192-05	ARCHIE, ROBERT B & CARRIE L	RCR 1-146

049-192-06	SILVER, PHILIP A SR & YVONNE M	RCR 1-147
049-192-07	JOYNER, MICHAEL L	RCR 1-148
049-192-13	SANTOS FAMILY TRUST, JAY & DONNA	RCR 1-149
049-192-14	LIN, WEI	RCR 1-150
049-192-15	DEMUTH, JAMES E & CAROL D	RCR 1-151
049-193-01	WILSON FAMILY TRUST	RCR 1-152
049-193-02	PRINSEN, KEVIN J & CATHLEEN M	RCR 1-153
049-193-03	WOOD, ROBERT J & BEVERLY J	RCR 1-154
049-193-04	WALKER, JOHN W & ELAINE A	RCR 1-155
049-193-05	EDWARDS, JAMES F & CYNTHIA J	RCR 1-156
049-193-07	BACHMAN FAMILY TRUST, JOE & TERESA	RCR 1-157
049-193-08	JACKSON-HERNANDEZ LIVING TRUST	RCR 1-158
049-194-01	BEERS FAMILY TRUST	RCR 1-159
049-194-02	GALLOWAY, IAN W & PAMELA A	RCR 1-160
049-194-03	COLE, LARRY D & KATHLEEN D	RCR 1-161
049-194-04	LEE FAMILY TRUST	RCR 1-162

16-041E ROLL CHANGE REQUEST – RCR NO. 2 – Somerset

“**DECREASE** – consideration of and action to approve or deny RCR No. 2 – Somerset (RCR 2-1 THROUGH 2-76).”

Petitioner

None.

Assessor

Exhibit I: Assessor’s Roll Change Request, 3 pages.

No one offered testimony on behalf of the Petitioners.

Ginny Sutherland, Appraiser, provided the information from the first page of Exhibit I.

Chairman Horan asked whether there were properties below 4,000 square feet included in the analysis.

Appraiser Sutherland stated there were none below 4,000 square feet that exceeded full cash value.

On motion by Member Larmore, seconded by Member Covert, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the values for RCR No. 2-1, Parcel No. 232-462-02, through RCR No.

2-76, Parcel No. 234-582-09 as set forth on the spreadsheet attached to the Roll Change Request for Somerset. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

232-462-02	BELL LIVING TRUST, GARY & HELEN	RCR 2-1
232-462-05	SOBRERO FAMILY TRUST	RCR 2-2
232-462-06	SEBAALY FAMILY TRUST	RCR 2-3
232-471-01	MILNER, MONTIE & SUZANNE	RCR 2-4
232-471-02	DUTRA LIVING TRUST, JANICE D	RCR 2-5
232-471-07	SIMON, BARRY J	RCR 2-6
232-471-15	DEVINE, RAYMOND J & KIMBERLY M	RCR 2-7
232-471-20	LOMBARD, JOSEPH F	RCR 2-8
232-472-02	MORGAN, MARK & CHERYL	RCR 2-9
232-472-03	MCCROREY, THOMAS & THERESA	RCR 2-10
232-472-04	OLSON, JAMES H JR & SHERRY L	RCR 2-11
232-472-05	CENCER, PETER & ELENA	RCR 2-12
232-472-09	MEGILL, VIRGIL G IV & LAURA	RCR 2-13
232-472-10	GALLARDO, ROBERT J	RCR 2-14
232-472-11	MARASHI, SHOHREH	RCR 2-15
232-472-12	OSBORNE, TIMOTHY S	RCR 2-16
232-571-01	HUBBELL, CHARLES G & SHARRON K	RCR 2-17
232-571-02	MACKINNON, BRUCE K & SANDRA M	RCR 2-18
232-571-04	HOSE LIVING TRUST	RCR 2-19
232-571-05	KUMMER LIVING TRUST, SHAWN L & CYNTHIA F	RCR 2-20
232-571-06	KIM, DONG S	RCR 2-21
232-572-01	BURGESS, BRADLEY M	RCR 2-22
232-572-02	ARMSTRONG, RICHARD	RCR 2-23
232-572-03	OH, YOUNG KOO & AMY YOUNG MI	RCR 2-24
232-573-01	LEHNERS, MICHAEL C & CHERYL K	RCR 2-25
232-573-02	SACKRISON FAMILY TRUST	RCR 2-26
232-573-03	JONES, JEFFREY D	RCR 2-27
232-573-04	SINGH, PARMJIT	RCR 2-28
232-573-05	ROWE FAMILY TRUST, KIM & CANDICE	RCR 2-29
232-573-06	ABACAN, CELESTINO S & TERESITA M	RCR 2-30
232-573-09	HALE, THOMAS E & TINA M	RCR 2-31
232-573-10	EVANS, DAVID R & ISABEL	RCR 2-32

232-573-11	OLSON, JAMES JR & SHERRY	RCR 2-33
232-573-12	DIAMOND, DAVID L & SAMMIE D	RCR 2-34
232-573-13	FRIEDMAN, TERENCE & MARCY	RCR 2-35
232-574-01	HAIST FAMILY TRUST	RCR 2-36
232-574-02	CHOTINER FAMILY TRUST	RCR 2-37
232-574-03	ANGOLD, ROBERT & DEBRA	RCR 2-38
232-574-04	KOVAL FAMILY TRUST	RCR 2-39
232-574-05	DHILLON, SIMRANJIT S	RCR 2-40
232-574-06	GLASS FAMILY TRUST, MICHAEL J	RCR 2-41
232-574-07	ATKINSON LIVING TRUST	RCR 2-42
232-574-08	GORELICK, JEFFREY A & ALLISON	RCR 2-43
232-574-09	TALCOTT, JOEL D & TERRI J M	RCR 2-44
232-574-10	KARLS, THOMAS J & SHARI L	RCR 2-45
232-581-04	JOST, BRIAN & JAMIE	RCR 2-46
232-581-06	RICKETTS, ANTONY F & CAROLE	RCR 2-47
232-582-01	KAUR, BALJINDER	RCR 2-48
232-582-03	GRIFFITH, JOHN L & DEBRA L	RCR 2-49
232-582-04	ASSAD, ABDOLLAH	RCR 2-50
232-582-06	TRAVALINI LIVING TRUST, DIANNE E	RCR 2-51
232-582-07	NOVELL, SAMUEL F & SUSAN I	RCR 2-52
232-582-08	NGU MILLER, MUI	RCR 2-53
232-583-01	FOWLER, JAMES K & SUSAN E	RCR 2-54
232-583-02	SULTANA TRUST	RCR 2-55
232-583-03	JUDGE, NARINDER S	RCR 2-56
232-583-04	COLLETTI, KELLY S & EVAN J	RCR 2-57
232-583-09	MCKENNIE REALTY LLC	RCR 2-58
232-583-10	JALANDHARA, NISHANT B & RAKSHITA	RCR 2-59
232-584-01	SALDANA, CARLOS & GLORIA	RCR 2-60
232-584-02	RUIZ FAMILY TRUST, GEORGE & SARA G	RCR 2-61
232-584-03	STAPLETON, LISA	RCR 2-62
232-584-04	SCAGLIONE, DAVID A & NANCY J	RCR 2-63
232-584-05	GEDVILA, RENATAS & VIKTORIJA	RCR 2-64
232-584-06	WELSH REVOCABLE TRUST, DONALD C & LORI M	RCR 2-65
234-281-02	LAUER, LESLIE	RCR 2-66
234-281-05	VASQUEZ, MARIO M & CYNTHIA	RCR 2-67

234-281-07	FRUHWIRTH FAMILY TRUST, TIM R	RCR 2-68
234-281-10	HU-SONG LIVING TRUST	RCR 2-69
234-282-03	SCRUGGS LIVING TRUST	RCR 2-70
234-282-06	CRISTOBAL, DOMINADOR D & MARIA V C	RCR 2-71
234-291-13	CURRIE, KENNETH A & KAREN R	RCR 2-72
234-293-03	NGUYEN, THELINH & MYDUYEN	RCR 2-73
234-302-10	BLASKOVIC, DONALD W & REBECA	RCR 2-74
234-582-05	DUNLAP, CAL	RCR 2-75
234-582-09	CHAMPAGNE, JASON L & CARIANN E	RCR 2-76

16-042E ROLL CHANGE REQUEST – RCR NO. 3 – Somerset Custom Lots

“**DECREASE** – consideration of and action to approve or deny RCR No. 3 – Somerset Custom Lots (RCR 3-1 THROUGH 3-9).”

Petitioner

None.

Assessor

Exhibit I: Assessor’s Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

Ginny Sutherland, Appraiser, provided the information from the first page of Exhibit I.

On motion by Member Larmore, seconded by Member Covert, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the values for RCR No. 3-1, Parcel No. 232-270-05, through RCR No. 3-9, Parcel No. 234-211-10 as set forth on the spreadsheet attached to the Roll Change Request for Somerset Custom Lots. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

232-270-05	PEEK, GREGORY F	RCR 3-1
232-280-03	VOGEL TRUST, PETER W	RCR 3-2
232-521-10	HERBERT, STEVEN & ERICA	RCR 3-3
232-521-11	FAULKNER, GORDON F & KATHLEEN M	RCR 3-4
232-532-01	FEHLING LIVING TRUST	RCR 3-5
232-541-16	MOUNTAIN VIEW LEDGES LLC	RCR 3-6
234-140-13	HUNEYCUTT LIVING TRUST, HARRY C	RCR 3-7

234-191-06	NEMETH FRANKLIN FAMILY TRUST	RCR 3-8
234-211-10	KERWIN, JOHN P & KATHLEEN R	RCR 3-9

16-043E ROLL CHANGE REQUEST – RCR NO. 4 – Lakeridge Shores View Lots

“**DECREASE** – consideration of and action to approve or deny RCR No. 4 – Lakeridge Shores View Lots (RCR 4-1 THROUGH 4-12).”

Petitioner

None.

Assessor

Exhibit I: Assessor’s Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

Tracy Burns, Appraiser, provided the information from the first page of Exhibit I.

Member Covert sought clarification as to whether the property values for 2016-17 were not adjusted as they had been the previous year.

Appraiser Burns confirmed that was the case.

On motion by Member Larmore, seconded by Member Covert, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the values for RCR No. 4-1, Parcel No. 042-040-06, through RCR No. 4-12, Parcel No. 042-190-05 as set forth on the spreadsheet attached to the Roll Change Request for Lakeridge Shores View Lots. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

042-040-06	CLEMENTS FAMILY TRUST, WILLIAM A	RCR 4-1
042-040-07	BERNDT FAMILY TRUST, THEODORE B	RCR 4-2
042-040-08	KORCHECK, STEVEN M	RCR 4-3
042-040-12	KRONISH TRUST, HERBERT	RCR 4-4
042-040-13	ALI M SAFFARI & GOLANDAM SEHHATI MOLAVI TRUST	RCR 4-5
042-040-14	SALTERN, FLOYD E	RCR 4-6
042-130-08	NIU, MONTY	RCR 4-7
042-190-01	WOODS FAMILY TRUST	RCR 4-8
042-190-02	KLEPPE FAMILY TRUST, JOHN & JULIANNA	RCR 4-9
042-190-03	ZIDECK FAMILY TRUST, RONALD R	RCR 4-10

042-190-04	COWARD FAMILY TRUST	RCR 4-11
042-190-05	QUINLAN, MARK J & DIANA S	RCR 4-12

16-044E ROLL CHANGE REQUEST – RCR NO. 6 – Cyan-Sierra Rose

“**DECREASE** – consideration of and action to approve or deny RCR No. 6 – Cyan-Sierra Rose (RCR 6-1 THROUGH 6-48).”

Petitioner

None.

Assessor

Exhibit I: Assessor’s Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

Jane Tung, Appraiser, oriented the Board as to the location of the subject properties and provided the information from the first page of Exhibit I. She highlighted the subject was a new under construction neighborhood with 353 lots; however, the Assessor’s Office was only submitting a Roll Change Request for 48 lots. The 48 lots were originally scheduled for construction by July 1, 2016, but due to the weather, construction had been delayed.

Chairman Horan asked who the builder was and when construction would begin.

Appraiser Tung stated she did not know who the builder was. She said construction was originally set to begin on July 1. She clarified that building had already begun in the development. The lots in question were part of Phase 3 of the neighborhood.

Member Larmore asked whether the request was for a temporary work in progress reduction.

Appraiser Tung replied yes. She said the Assessor’s Office had communicated with the developer that should the developer catch up on construction by June, the Assessor’s Office would reassess the land and the roll would be adjusted.

On motion by Member Larmore, seconded by Member Covert, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the values for RCR No. 6-1, Parcel No. 165-182-11, through RCR No. 6-48, Parcel No. 165-194-06 as set forth on the spreadsheet attached to the Roll Change Request for Cyan-Sierra Rose. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

165-182-11	CORONA CYAN LLC	RCR 6-1
165-182-12	CORONA CYAN LLC	RCR 6-2
165-182-13	CORONA CYAN LLC	RCR 6-3
165-182-14	CORONA CYAN LLC	RCR 6-4
165-182-15	CORONA CYAN LLC	RCR 6-5
165-182-16	CORONA CYAN LLC	RCR 6-6
165-182-17	CORONA CYAN LLC	RCR 6-7
165-182-18	CORONA CYAN LLC	RCR 6-8
165-183-02	CORONA CYAN LLC	RCR 6-9
165-183-03	CORONA CYAN LLC	RCR 6-10
165-183-04	CORONA CYAN LLC	RCR 6-11
165-183-05	CORONA CYAN LLC	RCR 6-12
165-183-06	CORONA CYAN LLC	RCR 6-13
165-183-07	CORONA CYAN LLC	RCR 6-14
165-183-08	CORONA CYAN LLC	RCR 6-15
165-183-09	CORONA CYAN LLC	RCR 6-16
165-183-10	CORONA CYAN LLC	RCR 6-17
165-183-11	CORONA CYAN LLC	RCR 6-18
165-183-12	CORONA CYAN LLC	RCR 6-19
165-183-13	CORONA CYAN LLC	RCR 6-20
165-183-14	CORONA CYAN LLC	RCR 6-21
165-191-03	CORONA CYAN LLC	RCR 6-22
165-191-04	CORONA CYAN LLC	RCR 6-23
165-191-05	CORONA CYAN LLC	RCR 6-24
165-191-06	CORONA CYAN LLC	RCR 6-25
165-192-01	CORONA CYAN LLC	RCR 6-26
165-192-02	CORONA CYAN LLC	RCR 6-27
165-192-03	CORONA CYAN LLC	RCR 6-28
165-192-04	CORONA CYAN LLC	RCR 6-29
165-192-05	CORONA CYAN LLC	RCR 6-30
165-192-06	CORONA CYAN LLC	RCR 6-31
165-192-07	CORONA CYAN LLC	RCR 6-32
165-192-08	CORONA CYAN LLC	RCR 6-33
165-193-01	CORONA CYAN LLC	RCR 6-34
165-193-02	CORONA CYAN LLC	RCR 6-35

165-193-03	CORONA CYAN LLC	RCR 6-36
165-193-04	CORONA CYAN LLC	RCR 6-37
165-193-05	CORONA CYAN LLC	RCR 6-38
165-193-06	CORONA CYAN LLC	RCR 6-39
165-193-07	CORONA CYAN LLC	RCR 6-40
165-193-08	CORONA CYAN LLC	RCR 6-41
165-193-09	CORONA CYAN LLC	RCR 6-42
165-194-01	CORONA CYAN LLC	RCR 6-43
165-194-02	CORONA CYAN LLC	RCR 6-44
165-194-03	CORONA CYAN LLC	RCR 6-45
165-194-04	CORONA CYAN LLC	RCR 6-46
165-194-05	CORONA CYAN LLC	RCR 6-47
165-194-06	CORONA CYAN LLC	RCR 6-48

16-045E ROLL CHANGE REQUEST – RCR NO. 7 – Cold Springs

“**DECREASE** – consideration of and action to approve or deny RCR No. 7 – Cold Springs (RCR 7-1 THROUGH 7-4).”

Petitioner

None.

Assessor

Exhibit I: Assessor’s Roll Change Request, 2 pages.

No one offered testimony on behalf of the Petitioners.

Gail Vice, Senior Appraiser, oriented the Board as to the location of the subject properties and provided the information from the first page of Exhibit I.

On motion by Member Larmore, seconded by Member Covert, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the values for RCR No. 7-1, Parcel No. 558-010-01, through RCR No. 7-4, Parcel No. 558-010-04 as set forth on the spreadsheet attached to the Roll Change Request for Cold Springs. With those adjustments, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

558-010-01	MULLEN FAMILY TRUST	RCR 7-1
558-010-02	MENTOR INVESTMENTS LLC	RCR 7-2
558-010-03	GUSTAFSON, DANIELLE	RCR 7-3

558-010-04	HUET, PAUL A & JOYCE M	RCR 7-4
------------	------------------------	---------

16-046E BOARD MEMBER COMMENTS

Chairman Horan stated he thought the Board was off to a good start. He commended the Assessor’s Office for their work.

16-047E PUBLIC COMMENT

There was no response to the call for public comment.

* * * * * * * * *

9:47 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

PHILIP HORAN, Chairman
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Michael Siva, Deputy Clerk*