

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 24, 2016

PRESENT:

Philip Horan, Chairman
James Ainsworth, Vice Chairman
James Brown, Member
Eugenia Larmore, Member
Bobbi Lazzarone, Member

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

16-127E PUBLIC COMMENTS

There was no response to the call for public comment.

16-128E WITHDRAWALS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
003-102-24	365 HOLDINGS LLC	16-0041
090-051-01	R R DONNELLEY & SONS COMPANY	16-0042A
090-051-16	R R DONNELLEY & SONS COMPANY	16-0042B
090-051-22	R R DONNELLEY & SONS COMPANY	16-0042C
090-051-24	R R DONNELLEY & SONS COMPANY	16-0042D

The following Roll Change Request scheduled on today's agenda had been withdrawn by the Assessor's Office prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
011-521-03	WRAY FAMILY 1981 TRUST, RICHARD	1450F15

16-129E CONSOLIDATION OF HEARINGS

There were no hearings to consolidate.

16-130E **PARCEL NO. 558-010-05 – KURNIK LIVING TRUST –**
HEARING NO. 16-0010

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 0 STO LAT LN, 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. 558-010-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 \$90,000, resulting in a total taxable value of \$90,000 for tax year 2016-17. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

16-131E **PARCEL NO. 558-010-06 – TERELAK FAMILY TRUST –**
HEARING NO. 16-0020

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter, 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. 558-010-06 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 \$90,000, resulting in a total taxable value of \$90,000 for tax year 2016-17. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

16-132E PARCEL NO. 528-322-01 – DONAHUE SCHRIBER REALTY GRP LP – HEARING NO. 16-0054A

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 2484 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income/Expense Summary, operating statement and comparables, 17 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. 528-322-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 upheld, resulting in a total taxable value of \$1,744,200 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.

16-133E PARCEL NO. 528-322-02 – DONAHUE SCHRIBER REALTY GRP LP – HEARING NO. 16-0054B

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 2464 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income/Expense summary, operating statement and comparable sales, 17 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. 528-322-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 \$582,027, and the taxable improvement value be reduced to \$517,973, resulting in a total taxable value of \$1,100,000 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.

16-134E PARCEL NO. 528-322-03 – DONAHUE SCHRIBER REALTY GRP LP – HEARING NO. 16-0054C

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 2442 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income/Expense summary, operating statement and comparables, 17 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. 528-322-03 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 upheld, resulting in a total taxable value of \$1,603,294 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.

16-135E PARCEL NO. 528-322-04 – DONAHUE SCHRIBER REALTY GRP LP – HEARING NO. 16-0054D

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land located at 2432 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income/Expense summary, operating statement and comparables, 17 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. 528-322-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 upheld, resulting in a total taxable value of \$397,735 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.

16-136E **PARCEL NO. 019-550-10 – ALAMO PARTNERS LLC –**
HEARING NO. 16-0072

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

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Assessor property data document and assessment notice, 2 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. 019-550-10 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 \$380,000, resulting in a total taxable value of \$380,000 for tax year 2016-17. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

16-137E **PARCEL NO. 502-152-01 – MARTIN, LYLE E –**
HEARING NO. 16-0096

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land in 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. 502-152-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 \$5,700, resulting in a total taxable value of \$5,700 for tax year 2016-17. With that adjustment, it was found that the land is valued correctly and the total taxable value does not exceed full cash value.

16-138E PARCEL NO. 002-063-07 – VILLACORTA LIVING TRUST –
HEARING NO. 16-0037

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 575 Putnam 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. 002-063-07 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 \$376,154, resulting in a total taxable value of \$425,054 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.

16-139E **PARCEL NO. 015-220-45 – SYUFY ENTERPRISES –**
HEARING NO. 16-0077

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 210 East Plumb Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Summary report document, 1 page.

Exhibit B: Cash flow reports, income analysis and cost analysis documents, 5 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. 015-220-45 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, 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 \$6,852,640, resulting in a total taxable value of \$7,622,000 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.

16-140E **PARCEL NO. 510-481-07 – SAS-3 LLC –**
HEARING NO. 16-0071

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 4771 Galleria Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Commercial estimator summary report, 2 pages.

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, Michael Bozman, Appraiser, oriented the Board as to the location of the subject property. He stated he stood by the written record to uphold the taxable value. He said the *Marshall and Swift* data utilized by the Petitioner was incorrect. He noted he verified the Assessor's Office's information on the subject property and he also conducted a physical inspection. He stated the Petitioner realized the error and they indicated they would withdraw, which did not happen.

With regard to Parcel No. 510-481-07, 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.

16-141E PARCEL NO. 008-511-02 – 1000 EAST SIXTH LLC – HEARING NO. 16-0074

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land located at 1000 East 6th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Profit and Loss statement, 32 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 18 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 subject property operated as a Ramada Inn. He mentioned he reviewed the Petitioner's 2015 financial statement, which was placed on file with the Clerk, and he

noted they were breaking even financially. He said the area was not conducive to the type of business model that was being operated. He mentioned if the Petitioner sold the property, the typical buyer would convert the property to a weekly or monthly rental operation; such as, the El Cortez and the Nevadan Tower. He stated a significant component of the people who lived in weekly or monthly rental operations were seniors. He added he arrived at the value primarily based on the sales comparison of similar properties which were converted to rental operations.

Chairman Horan indicated there was no analysis attached to the financial statement.

Member Lazzarone said she could not find justification for the Petitioner's statement that the property was being overvalued.

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 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.

16-142E VACANT LAND

Hearing No.'s 16-0042B, 16-0042C and 16-0042D were withdrawn. Please see under Withdrawals section.

16-143E ROLL CHANGE REQUEST

“**INCREASE** – For consideration of and action to approve or deny on RCR Number 1439N16.”

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, oriented the Board as to the location of the subject property. She stated a fire severely damaged the club house. During reappraisal it was determined that obsolescence be should applied to bring the value to \$0; however, the obsolescence was not adjusted and the building value fell below \$0. She recommended the building value be brought back to \$0 from a negative dollar amount.

Pursuant to NRS 361.345, on motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered that the correction to the valuation for Parcel No. 402-100-58 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.

16-144E ROLL CHANGE REQUEST

“**DECREASE** – For consideration of and action to approve or deny on RCR Number 1450N15.”

RCR Number 1450N15 was withdrawn. Please see under Withdrawals section.

16-145E ROLL CHANGE REQUEST – RCR NO. 8 – PERSONAL PROPERTY

“**DECREASE** – consideration of and action to approve or deny RCR No. 8 – PERSONAL PROPERTY (RCR 8-1 THROUGH 8-4).”

Petitioner

None.

Assessor

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

No one offered testimony on behalf of the Petitioners.

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

Pursuant to NRS 361.345, on motion by Member Lazzarone, seconded by Member Larmore, which motion duly carried, it was ordered that the correction to the personal property valuation as shown below be approved.

2208987	VMS TOTAL AUTO CARE	RCR 8-1
2172020	RON ANDERSON	RCR 8-2
2120206	JAY ANDREWS AUTO SERVICE	RCR 8-3
2117822	GILSON AUTO BODY RENO SPARKS INC	RCR 8-4

16-146E BOARD MEMBER COMMENTS

There were no Board member comments.

16-147E PUBLIC COMMENT

There was no response to the call for public comment.

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9:25 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*