

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 22, 2017

PRESENT:

Philip Horan, Chairman
Eugenia Larmore, Vice Chairman
James Brown, Member
James Ainsworth, Member
Barbara “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:

17-110E PUBLIC COMMENT

There was no public comment.

17-0111E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing: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.
013-323-16	URBAN LIVING TRUST	17-0025
034-330-12	FUNDAMENTAL COMPANY LLC	17-0046
033-151-01	CDM DEVELOPMENT	17-0088
038-881-08	CABELAS RETAIL INC	17-0093
037-271-59	VERLAS CORPORATION	17-0097

17-0112E CONSOLIDATION OF HEARINGS

There were no petitions to consolidate.

**17-113E STIPULATIONS – REAL PROPERTY LOCATED AT GRAND
SIERRA RESORT**

Hearings will be conducted based upon Petitions for Review of Assessed Valuation on the following parcels:

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 10 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.

012-211-28	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A
012-211-36	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B
012-491-01	AM GSR HOLDINGS LLC	17-0081C
012-491-02	AM GSR HOLDINGS LLC	17-0081D
012-491-04	AM GSR HOLDINGS LLC	17-0081E
012-491-05	AM GSR HOLDINGS LLC	17-0081F
012-491-08	AM GSR HOLDINGS LLC	17-0081G
012-491-12	AM GSR HOLDINGS LLC	17-0081H
012-491-13	AM GSR HOLDINGS LLC	17-0081I
012-492-02	AM GSR HOLDINGS LLC	17-0081J
012-492-03	AM GSR HOLDINGS LLC	17-0081K
012-492-04	AM GSR HOLDINGS LLC	17-0081L
012-492-05	AM GSR HOLDINGS LLC	17-0081M
012-492-06	AM GSR HOLDINGS LLC	17-0081N
012-492-08	AM GSR HOLDINGS LLC	17-0081O
012-492-14	AM GSR HOLDINGS LLC	17-0081P
012-492-15	AM GSR HOLDINGS LLC	17-0081Q
012-492-18	AM GSR HOLDINGS LLC	17-0081R
012-493-01	AM GSR HOLDINGS LLC	17-0081S
012-493-02	AM GSR HOLDINGS LLC	17-0081T
012-493-04	AM GSR HOLDINGS LLC	17-0081U
012-493-05	AM GSR HOLDINGS LLC	17-0081V
012-493-06	AM GSR HOLDINGS LLC	17-0081W
012-493-09	AM-GSR HOLDINGS LLC	17-0081X
012-494-04	AM GSR HOLDINGS LLC	17-0081Y

012-494-05	AM GSR HOLDINGS LLC	17-0081Z
012-494-07	AM GSR HOLDINGS LLC	17-0081A1
012-494-12	AM GSR HOLDINGS LLC	17-0081B1
012-494-17	AM GSR HOLDINGS LLC	17-0081C1
012-494-19	AM GSR HOLDINGS LLC	17-0081D1
012-494-20	AM GSR HOLDINGS LLC	17-0081E1
012-494-23	AM GSR HOLDINGS LLC	17-0081F1
012-495-02	AM GSR HOLDINGS LLC	17-0081G1
012-495-03	AM GSR HOLDINGS LLC	17-0081H1
012-495-05	AM GSR HOLDINGS LLC	17-0081I1
012-495-06	AM GSR HOLDINGS LLC	17-0081J1
012-495-12	AM GSR HOLDINGS LLC	17-0081K1
012-495-13	AM GSR HOLDINGS LLC	17-0081L1
012-495-14	AM GSR HOLDINGS LLC	17-0081M1
012-495-15	AM GSR HOLDINGS LLC	17-0081N1
012-495-18	AM GSR HOLDINGS LLC	17-0081O1
012-501-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P1
012-501-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q1
012-501-05	AM GSR HOLDINGS LLC	17-0081R1
012-501-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S1
012-501-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T1
012-501-08	AM GSR HOLDINGS LLC	17-0081U1
012-501-09	AM GSR HOLDINGS LLC	17-0081V1
012-501-10	AM GSR HOLDINGS LLC	17-0081W1
012-502-03	AM GSR HOLDINGS LLC	17-0081X1
012-502-05	AM GSR HOLDINGS LLC	17-0081Y1
012-502-07	AM GSR HOLDINGS LLC	17-0081Z1
012-502-08	AM GSR HOLDINGS LLC	17-0081A2
012-502-09	AM GSR HOLDINGS LLC	17-0081B2
012-502-12	AM GSR HOLDINGS LLC	17-0081C2
012-502-17	AM GSR HOLDINGS LLC	17-0081D2
012-502-18	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E2
012-503-02	AM GSR HOLDINGS LLC	17-0081F2
012-503-03	AM GSR HOLDINGS LLC	17-0081G2
012-503-04	AM GSR HOLDINGS LLC	17-0081H2

012-503-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I2
012-503-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J2
012-503-11	AM GSR HOLDINGS LLC	17-0081K2
012-503-12	AM GSR HOLDINGS LLC	17-0081L2
012-504-01	AM GSR HOLDINGS LLC	17-0081M2
012-504-02	AM GSR HOLDINGS LLC	17-0081N2
012-504-03	AM GSR HOLDINGS LLC	17-0081O2
012-504-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P2
012-504-05	AM GSR HOLDINGS LLC	17-0081Q2
012-504-08	AM GSR HOLDINGS LLC	17-0081R2
012-504-13	AM GSR HOLDINGS LLC	17-0081S2
012-504-15	AM-GSR HOLDINGS LLC	17-0081T2
012-504-16	AM GSR HOLDINGS LLC	17-0081U2
012-504-20	AM GSR HOLDINGS LLC	17-0081V2
012-504-21	AM GSR HOLDINGS LLC	17-0081W2
012-504-23	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X2
012-505-01	AM GSR HOLDINGS LLC	17-0081Y2
012-505-02	AM GSR HOLDINGS LLC	17-0081Z2
012-505-04	AM GSR HOLDINGS LLC	17-0081A3
012-505-08	AM GSR HOLDINGS LLC	17-0081B3
012-505-09	AM GSR HOLDINGS LLC	17-0081C3
012-505-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D3
012-505-11	AM GSR HOLDINGS LLC	17-0081E3
012-505-12	AM GSR HOLDINGS LLC	17-0081F3
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012-505-18	AM GSR HOLDINGS LLC	17-0081H3
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012-511-05	AM GSR HOLDINGS LLC	17-0081J3
012-511-06	AM GSR HOLDINGS LLC	17-0081K3
012-511-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L3
012-511-08	AM-GSR HOLDINGS LLC	17-0081M3
012-511-12	AM GSR HOLDINGS LLC	17-0081N3
012-512-01	AM GSR HOLDINGS LLC	17-0081O3
012-512-02	AM GSR HOLDINGS LLC	17-0081P3
012-512-03	AM GSR HOLDINGS LLC	17-0081Q3

012-512-04	AM GSR HOLDINGS LLC	17-0081R3
012-512-05	AM GSR HOLDINGS LLC	17-0081S3
012-512-06	AM GSR HOLDINGS LLC	17-0081T3
012-512-07	AM GSR HOLDINGS LLC	17-0081U3
012-512-08	AM GSR HOLDINGS LLC	17-0081V3
012-512-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W3
012-512-12	AM GSR HOLDINGS LLC	17-0081X3
012-512-14	AM GSR HOLDINGS LLC	17-0081Y3
012-512-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z3
012-512-16	AM GSR HOLDINGS LLC	17-0081A4
012-512-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B4
012-513-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C4
012-513-03	AM GSR HOLDINGS LLC	17-0081D4
012-513-04	AM GSR HOLDINGS LLC	17-0081E4
012-513-06	AM GSR HOLDINGS LLC	17-0081F4
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012-515-04	AM GSR HOLDINGS LLC	17-0081D5
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012-552-02	AM GSR HOLDINGS LLC	17-0081D6
012-552-03	AM GSR HOLDINGS LLC	17-0081E6
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012-554-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J7
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012-555-05	AM GSR HOLDINGS LLC	17-0081X7
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012-562-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V8
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012-563-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L9
012-563-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081M9
012-563-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081N9
012-563-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O9
012-563-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P9
012-563-11	AM GSR HOLDINGS LLC	17-0081Q9
012-563-12	AM GSR HOLDINGS LLC	17-0081R9
012-564-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S9
012-564-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T9
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012-564-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V9
012-564-10	AM GSR HOLDINGS LLC	17-0081W9
012-564-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X9
012-564-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y9
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012-564-19	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081F10
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012-564-23	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J10
012-565-01	AM GSR HOLDINGS LLC	17-0081K10
012-565-02	AM GSR HOLDINGS LLC	17-0081L10

012-565-05	AM GSR HOLDINGS LLC	17-0081M10
012-565-06	AM GSR HOLDINGS LLC	17-0081N10
012-565-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O10
012-565-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P10
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012-565-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R10
012-565-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S10
012-565-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T10
012-565-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U10
012-565-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V10
012-565-18	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W10
012-571-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X10
012-571-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y10
012-571-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z10
012-571-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A11
012-571-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B11
012-571-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C11
012-571-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D11
012-571-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E11
012-571-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081F11
012-571-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081G11
012-571-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081H11
012-571-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I11
012-571-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J11
012-572-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081K11
012-572-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L11
012-572-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081M11
012-572-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081N11
012-572-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O11
012-572-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P11
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012-572-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T11
012-572-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U11

012-572-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V11
012-572-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W11
012-572-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X11
012-572-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y11
012-572-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z11
012-572-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A12
012-573-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B12
012-573-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C12
012-573-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D12
012-573-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E12
012-573-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081F12
012-573-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081G12
012-573-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081H12
012-573-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I12
012-573-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J12
012-573-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081K12
012-573-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L12
012-573-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081M12
012-573-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081N12
012-574-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O12
012-574-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P12
012-574-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q12
012-574-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R12
012-574-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S12
012-574-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T12
012-574-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U12
012-574-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V12
012-574-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W12
012-574-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X12
012-574-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y12
012-574-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z12
012-574-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A13
012-574-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B13
012-574-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C13
012-574-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D13

012-574-18	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E13
012-574-19	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081F13
012-574-21	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081G13
012-574-22	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081H13
012-574-23	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I13
012-575-04	AM-GSR HOLDINGS LLC	17-0081J13
012-575-06	AM GSR HOLDINGS LLC	17-0081K13
012-575-07	AM GSR HOLDINGS LLC	17-0081L13
012-575-08	AM GSR HOLDINGS LLC	17-0081M13
012-575-09	AM GSR HOLDINGS LLC	17-0081N13
012-575-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O13
012-575-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P13
012-575-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q13
012-575-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R13
012-575-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S13
012-575-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T13
012-575-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U13
012-575-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V13
012-575-18	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W13
012-581-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X13
012-581-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y13
012-581-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z13
012-581-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A14
012-581-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B14
012-581-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C14
012-581-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D14
012-581-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E14
012-581-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081F14
012-581-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081G14
012-581-11	AM GSR HOLDINGS LLC	17-0081H14
012-581-12	AM GSR HOLDINGS LLC	17-0081I14
012-581-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J14
012-582-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081K14
012-582-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L14
012-582-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081M14

012-582-04	AM GSR HOLDINGS LLC	17-0081N14
012-582-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O14
012-582-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P14
012-582-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q14
012-582-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R14
012-582-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S14
012-582-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T14
012-582-11	AM GSR HOLDINGS LLC	17-0081U14
012-582-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V14
012-582-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W14
012-582-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X14
012-582-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y14
012-583-02	AM GSR HOLDINGS LLC	17-0081Z14
012-583-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A15
012-583-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B15
012-583-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C15
012-583-08	AM GSR HOLDINGS LLC	17-0081D15
012-583-09	AM GSR HOLDINGS LLC	17-0081E15
012-583-10	AM GSR HOLDINGS LLC	17-0081F15
012-583-12	AM GSR HOLDINGS LLC	17-0081G15
012-583-13	AM GSR HOLDINGS LLC	17-0081H15
012-584-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I15
012-584-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J15
012-584-05	AM GSR HOLDINGS LLC	17-0081K15
012-584-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L15
012-584-09	AM GSR HOLDINGS LLC	17-0081M15
012-584-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081N15
012-584-13	AM GSR HOLDINGS LLC	17-0081O15
012-584-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P15
012-584-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q15
012-584-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R15
012-584-18	AM GSR HOLDINGS LLC	17-0081S15
012-584-19	AM GSR HOLDINGS LLC	17-0081T15
012-584-20	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U15
012-584-21	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V15

012-584-22	AM GSR HOLDINGS LLC	17-0081W15
012-584-23	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X15
012-585-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y15
012-585-04	AM GSR HOLDINGS LLC	17-0081Z15
012-585-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A16
012-585-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B16
012-585-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C16
012-585-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D16
012-585-12	AM GSR HOLDINGS LLC	17-0081E16
012-585-13	AM GSR HOLDINGS LLC	17-0081F16
012-585-14	AM-GSR HOLDINGS LLC	17-0081G16
012-585-15	AM GSR HOLDINGS LLC	17-0081H16
012-585-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I16
012-585-17	AM GSR HOLDINGS LLC	17-0081J16
012-585-18	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081K16
012-591-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L16
012-591-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081M16
012-591-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081N16
012-591-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O16
012-591-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P16
012-591-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q16
012-591-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R16
012-591-08	AM GSR HOLDINGS LLC	17-0081S16
012-591-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T16
012-591-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U16
012-591-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V16
012-591-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W16
012-591-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X16
012-592-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y16
012-592-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z16
012-592-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A17
012-592-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B17
012-592-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C17
012-592-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D17
012-592-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E17

012-592-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081F17
012-592-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081G17
012-592-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081H17
012-592-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I17
012-592-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J17
012-592-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081K17
012-592-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L17
012-592-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081M17
012-592-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081N17
012-592-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O17
012-593-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P17
012-593-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q17
012-593-03	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R17
012-593-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S17
012-593-05	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T17
012-593-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U17
012-593-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081V17
012-593-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W17
012-593-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081X17
012-593-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y17
012-593-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z17
012-593-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081A18
012-593-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B18
012-594-01	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C18
012-594-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D18
012-594-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E18
012-594-05	AM GSR HOLDINGS LLC	17-0081F18
012-594-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081G18
012-594-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081H18
012-594-08	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I18
012-594-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J18
012-594-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081K18
012-594-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081L18
012-594-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081M18
012-594-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081N18

012-594-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081O18
012-594-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081P18
012-594-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Q18
012-594-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081R18
012-594-18	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081S18
012-594-19	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081T18
012-595-02	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081U18
012-595-03	AM GSR HOLDINGS LLC	17-0081V18
012-595-04	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081W18
012-595-05	AM GSR HOLDINGS LLC	17-0081X18
012-595-06	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Y18
012-595-07	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081Z18
012-595-08	AM GSR HOLDINGS LLC	17-0081A19
012-595-09	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081B19
012-595-10	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081C19
012-595-11	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081D19
012-595-12	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081E19
012-595-13	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081F19
012-595-14	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081G19
012-595-15	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081H19
012-595-16	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081I19
012-595-17	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081J19
012-595-18	GAGE VILLAGE COMMERCIAL DEVELOPMENT LLC	17-0081K19

With regard to Parcel No. 012-21-28 through 012-595-18; Hearing No. 17-0081A through 17-0081K19 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member Ainsworth, which motion duly carried, it was ordered that the stipulations be adopted and confirmed and that the taxable value be adjusted as set forth in Assessor's Exhibit I for the tax year 2017-18. 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.

17-114E PARCEL NO. 568-041-13 – LOTZ, WILLIAM B –
HEARING NO. 17-0085

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 0 Pan American 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. 568-041-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$240,000, resulting in a total taxable value of \$240,000 for tax year 2017-18. 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.

17-115E PARCEL NO. 163-062-09 – WILKINSON TRUST B, WALTER A – HEARING NO. 17-0033

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 515 Double Eagle 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. 163-062-09 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 \$1,099,971, resulting in a total taxable value of \$1,346,287 for tax year 2017-18. 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.

**17-116E PARCEL NO. 090-030-34 – WRP RENO, LLC –
HEARING NO. 17-0053R16**

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 9250 Red Rock Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: AIA Documents, 7 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. 090-030-34 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 \$7,036,224, resulting in a total taxable value of \$7,750,608 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.

**17-117E PARCEL NO. 090-090-08 – CBL ACQUISITION CORP –
HEARING NO. 17-0086**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 13755 Stead 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. 090-090-08 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 \$6,269,652, resulting in a total taxable value of \$7,985,916 for tax year 2017-18. 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.

17-118E PARCEL NO. 055-021-02 – MOUNDHOUSE-2000 TRUST – HEARING NO. 17-0035

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 2050 Js Bar Ranch Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

Exhibit II: 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 and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He stated this parcel had not been sold although two parcels, which were being reconsidered due to burn damage, had been sold. He indicated the property owner had not signed the

proposed stipulation. He provided a proposed revised stipulation, which was placed on file with the Clerk.

Cori Burke, Chief Deputy Assessor, stated based on the meeting of February 10th, a stipulation was approved by the Board to reduce the taxable value from \$100,000 to \$50,000. She indicated the approval was a valid action and would be upheld if no further action was taken.

Deputy District Attorney Michael Large stated that since the property owner did not sign the proposed revised stipulation the document was not valid. He further noted if any action other than a stipulation was to occur on this appeal, it would have to be continued to a future meeting; although there was not ample time within the Board of Equalization season for this action to take place. He recommended taking no action and if the Petitioner wanted to pursue the proposed revised stipulation, they could appeal to the State Board of Equalization.

There was no motion or action taken on this appeal.

17-119E **PARCEL NO. 055-021-04 – GATES FAMILY TRUST – HEARING NO. 17-0059**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 5215 Franktown Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

Exhibit II: 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 and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He stated this parcel and Parcel No. 055-212-05, both belonging to Gates Family Trust, had been sold. He said this was one of three parcels which were being reconsidered for further adjustment due to burn damage. He indicated the property owner had not signed the proposed revised stipulation, which was placed on file with the Clerk.

Cori Burke, Chief Deputy Assessor, stated based on the meeting of February 10th, a stipulation which was approved by the Board to reduce the taxable value

from \$125,000 to \$75,000. She indicated the approval was a valid action and would be upheld if no further action was taken.

Deputy District Attorney Michael Large stated that since the property owner did not sign the proposed revised stipulation the document was not valid. He further noted if any action other than a stipulation was to occur on this appeal, it would have to be continued to a future meeting; although there was not ample time within the Board of Equalization season for this action to take place. He recommended taking no action and if the Petitioner wanted to pursue the proposed stipulation, they could appeal to the State Board of Equalization.

There was no motion or action taken on this appeal.

17-120E **PARCEL NO. 055-021-05 – GATES FAMILY TRUST – HEARING**
NO. 17-0060

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 2255 Js Bar Ranch Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

Exhibit II: 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 and having been previously sworn, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He stated this parcel and Parcel No. 055-021-04, both belonging to Gates Family Trust had been sold. He said this was one of three parcels which were being reconsidered for further adjustment due to burn damage. He indicated the property owner had not signed the proposed revised stipulation, which was placed on file with the Clerk.

Cori Burke, Chief Deputy Assessor, stated based on the meeting of February 10th, a stipulation which was previously approved by the Board to reduce the taxable value from \$100,000 to \$50,000. She indicated the approval was a valid action and would be upheld if no further action was taken.

Deputy District Attorney Michael Large stated that since the property owner did not sign the proposed revised stipulation the document was not valid. He

further noted if any action other than a stipulation was to occur on this appeal, it would have to be continued to a future meeting; although there was not ample time within the Board of Equalization season for this action to take place. He recommended taking no action and if the Petitioner wanted to pursue the proposed stipulation, they could appeal to the State Board of Equalization.

There was no motion or action taken on this appeal.

17-121E PARCEL NO. 007-285-22 – 303 RENO LLC –
HEARING NO. 17-0074

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 303 3rd Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Property photo, taxable value and property tax information, 4 pages.

Assessor

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

On behalf of the Petitioner, Steven T. Polikalas was sworn in by County Clerk Nancy Parent.

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

Member Larmore disclosed pursuant to Nevada Revised Statute (NRS) 281A.420 she had a possible conflict of interest due to a previous business relationship with Mr. Polikalas. She stated it would not affect her decision in this case.

Mr. Polikalas stated the appeal was based on the financial impact and lack of rental income. He commented the owner of the parcel could not charge rents greater than market value and he requested the taxable valuation be reduced by 17 percent to be comparable with the market.

Appraiser Churchfield stated this appeal was for the 2017-18 tax year. The 94-unit property was currently valued at \$10,012,270 or \$106,514 per door. The value excluded the retail component of the property and the underground parking. He reviewed the comparable properties and stated one of the properties was a student housing project, which was comparable in structure but not in market value. He commented the cost of a high-rise apartment was much more than a typical garden style two-story apartment due

to the cost of building materials. He indicated rents at the Resort at Tanamera were similar to the subject property and they sold for almost \$18 million or \$174,757 per door. He explained if 17 percent was deducted from the Resort at Tanamera's sale price, the value would still be greater than the Kings Inn. He noted the City of Reno's assessment fees was not an issue the Assessor's Office could solve and recommended the Petitioner attempt to appeal with the City of Reno.

Mr. Polikalas stated the student housing complex was not comparable as far as income potential. He thought the City of Reno assessment fees affected the bottom line as compared to similar properties that were not burdened with the additional fees. He explained he was requesting a reduction to the valuation to be comparable with similar properties.

Chairman Horan stated he thought the Assessor's evaluation was correct.

With regard to Parcel No. 007-285-22, 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 Lazzarone, 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.

17-122E PARCEL NO. 007-285-22 – 303 RENO LLC –
HEARING NO. 17-0074R16

A Petition for Review of Assessed Valuation was received protesting the 2016-17 taxable valuation on land and improvements located at 303 3rd Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Property photo, taxable value and property tax information, 4 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 20 pages.

On behalf of the Petitioner, Steven T. Polikalas was previously sworn.

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

Mr. Polikalas reviewed the history of the property by stating it was previously the King's Inn. He indicated his client paid \$400,000 to Washoe County for back taxes when he purchased the property. He mentioned his client attempted to redevelop the eyesore into a mixed-use 94-unit high-end apartment complex. He said his client invested several million dollars in rehabilitating the property to revitalize the downtown area. He commented his client received a tax bill stating the value of the property was \$14 million and there was no rental income or revenue of any sort at that time. He requested the tax value for the 2016-17 tax year be reduced to \$7 million due to the absence of revenue. He stated he originally proposed a valuation of \$8.3 million; however, he verbally amended the proposed valuation to \$7 million.

Appraiser Churchfield stated this was a unique property for downtown Reno and some of the issues affecting the taxes on the property had to do with things that were outside of the Assessor's control. He stated based on the sales comparison approach, the Appellant invested a large sum of money with the hope of attracting tenants. He said the remodel was 80 percent complete at the end of 2016 and was completed at the beginning of 2017. He stated the apartment market in the downtown Reno area had been exceptional and within two months, more than 30 of the 94 units were leased. He considered that the revenue was mostly from deposits, as many of the new tenants had not yet occupied the units. He indicated the cost to remodel a high-rise building was substantially more because buildings with more than three stories required structural steel and extremely expensive building materials. He reviewed the information from pages 1 and 2 of the Assessor's Exhibit I and stated the taxable valuation according to Marshall and Swift was \$14,049,156 after the remodel was completed. He recommended a reduction of \$4,036,886 based on obsolescence bringing the taxable value down to \$10,012,270. He thought the taxable value of \$10,012,270, or \$106,000 per door, was well supported. He asked the Board to review page 6 of Assessor's Exhibit I, which included photos of the apartments and rental pricing. He pointed out there were additional monthly fees for on-site parking and storage units.

Appraiser Churchill stated on the appeal for 2016-17 there was an error and the obsolescence reduction fell off, so the original amount of \$14,049,156 was what they were trying to reduce to equalize the property in line with the 2017-18 tax year. He said most of the obsolescence would be removed by the 2018-19 tax year.

Chairman Horan asked about conversations the Assessor's Office had with the Petitioner.

Appraiser Churchfield stated the petitioner had put approximately \$10 million into the property, but felt the value should be less due to the lack of rental income in 2016-17.

Mr. Polikalas said the high-rise apartments opened for business in 2017. He noted the fiscal year was nearing its end and although there was interest in the property, there was no possible way the Petitioner could know what the total revenues

would be. He thought the appropriate reduction should amount to a total taxable value of \$7 million for 2016-17.

County Clerk Nancy Parent swore in the Petitioner, Amador Bengochea.

Mr. Bengochea stated his biggest contention was the timing of the reassessment in the middle of the 2016-17 tax year. He said the assessment was over \$14 million before the remodel was complete and before he opened for business. He did not agree with the comparable properties the Assessor's Office was using because they were not in the same market. He started taking deposits to hold units until the residents could occupy the apartments and the fiscal year would be nearly over by the time the residents moved in and started paying rent. He was hoping the taxes would increase once the tenants occupied the units. He thought the property tax on such a high valuation was an undue burden considering the amount of money he put into the remodel. He was concerned that on top of the property taxes there was an additional police assessment in the downtown area that he was required to pay. He thought this building should be exempt from the police assessment as it was in force before he owned the building. He thought it was unfair to tax a property without any revenue. He knew he would have the revenue in future years to cover the taxes.

Member Brown asked about the special assessments for Reno redevelopment and the police, as he was not familiar with them.

Mr. Polikalas stated in certain geographical boundaries of downtown Reno, there was a Reno Police special assessment district (SAD), primarily to hire additional police officers. He thought the money was currently going into a general fund and used for other areas. He explained a few years ago the City expanded the police tax district to broaden the geographical area because at that time casinos were being converted into residential units. He stated the Palladio and the Montage were feeling unfairly burdened because they were included in the SAD, subsequently the Reno Police broadened the boundaries to include other properties. He said the SAD was originally established for casinos, bars and other types of late night activity businesses because they required additional police services. He indicated the fees were based on the assessed value of the real property within the district.

Member Brown asked whether the Petitioner could appeal the assessment.

Mr. Polikalas replied there was no avenue for an appeal. He stated there was a Reno redevelopment maintenance district, which added an additional fee based on the assessed value of the property. He indicated the assessed fees added 17 percent to the petitioner's tax burden and said similar businesses, which were located outside of the district, were not charged these fees. He stated the assessed fees were beyond the Petitioner's control.

Chairman Horan stated the justification of the City of Reno's fees was not an issue for this Board.

Appraiser Churchfield stated he understood the SAD and they were taxes levied by the City of Reno and the County had no control over them. He indicated when purchasing downtown property, it was the responsibility of the buyer to know what was involved within the specific area. He said the Assessor was bound by statute to use the Marshall and Swift costing service and efforts were made to be as generous as possible. He indicated a building that was 80 percent complete would be valued as such. He stated obsolescence had already been applied to the property. He said they considered what the subject property would sell for currently. If an owner spent more than \$10 million to renovate a commercial property, they would not sell it for 80 percent of their investment. He stated there were many issues related to this property that were beyond the Assessor's Office's control.

Mr. Polikalas stated this property was an apartment complex being charged with 17 percent higher costs than comparable properties, which was a direct reflection of the assessed value.

Chairman Horan stated the issues the Board dealt with were the valuations not taxes.

Member Lazzarone stated she had been a property owner on a much smaller scale but the owner typically spent more money to remodel than expected. She said she was pleased the building was more attractive now and that it added value to the community. She understood the concerns about the valuation because the owner was not yet recouping any of the costs.

Chairman Horan stated the utilization of Marshall and Swift to determine costs was required by statute.

Member Ainsworth stated he agreed with the point that Member Lazzarone made. He said based on the fact that the construction was going on during the previous year and the Petitioner was being taxed with no income he could see reducing the valuation for the previous year and then an increase for the next year.

Chairman Horan said vacant buildings still had value. He stated the valuation would be based on an income or sales approach and he thought in this case the sales approach would be more applicable. He indicated he was sympathetic and he would entertain a motion for a slight reduction based on obsolescence.

With regard to Parcel No. 007-285-22, 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 Lazzarone, seconded by Member Ainsworth, which motion duly carried with Member Brown voting "no", it was ordered that the taxable improvement value be reduced by \$5,049,156 and the taxable land value be upheld, resulting in a total taxable value of \$9,000,000 for tax year 2016-17. 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.

17-123E PARCEL NO. 046-153-05 – PANKOPF, TORY M & PATRICIA –
HEARING NO. 17-0049

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 50 Bennington Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparables, 43 pages.

Exhibit B: Email, 1 page.

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, Coi Greener, Appraiser, oriented the Board as to the location of the subject property. She noted a discussion with the Petitioner had occurred and the Petitioner was in agreement with the Assessor's valuation reduction recommendation. Ms. Greener provided a copy of an email conversation with the Petitioner, which was placed on file with the Clerk as Petitioner's Exhibit B.

With regard to Parcel No. 046-153-05, 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, it was ordered that the taxable improvement value be reduced to \$1,375,000 and the taxable land value be upheld, resulting in a total taxable value of \$1,540,000 for tax year 2017-18. 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.

17-124E PARCEL NO. 041-490-11 – GALLOWAY LIVING TRUST –
HEARING NO. 17-0029

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 4773 Caughlin Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documents, 3 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, 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 noted a discussion with the Petitioner had occurred and he was in agreement with the Assessor's reduction recommendation.

With regard to Parcel No. 041-490-11, 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 Larmore, which motion duly carried, it was ordered that the taxable improvement value be reduced to \$496,890 and the taxable land value be upheld, resulting in a total taxable value of \$683,920. The reduction was based on a perimeter adjustment. 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.

17-125E PARCEL NO. 040-162-78 – TEDDY BEAR HAVAS MOTORS INC – HEARING NO. 17-0073

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 7063 S Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Comparables and supporting documentation, 3 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 20 pages.

Exhibit II: 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. 040-162-78 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Larmore, seconded by Member Lazzarone, 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 \$724,640, resulting in a total taxable value of \$2,900,000 for tax year 2017-18. 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.

17-126E PARCEL NO. 140-213-16 – RYDER-DUDA VENTURES LTD –
HEARING NO. 17-0090

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 985 Damonte Ranch Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Income analysis and land comparables, 34 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, no one was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Michael Churchfield, Appraiser, oriented the Board as to the location of the subject property. He stated emails were sent requesting information regarding construction costs but no information was provided by Petitioner. He recommended the original value be upheld.

With regard to Parcel No. 140-213-16, 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.

17-127E **PARCEL NO. 033-221-25 – KCP RE LLC –**
HEARING NO. 17-0091

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 1285 N Mccarran Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Land comparables, 24 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 22 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 Churchfield, Appraiser, oriented the Board as to the location of the subject property. He stated the existing business was a KinderCare and he had requested income information but did not receive any documents. He recommended the taxable value be upheld.

With regard to Parcel No. 033-221-25, 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 Lazzarone, 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.

17-128E **PARCEL NO. 140-213-20 – R C WILLEY HOME FURNISHINGS –**
HEARING NO. 17-0092

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 1201 Steamboat Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Land comparables, 29 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 25 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 Churchfield, Appraiser, oriented the Board as to the location of the subject property. He stated many attempts had been made to obtain the construction costs but he did not receive any information. He recommended the taxable value be upheld.

With regard to Parcel No. 140-213-20, 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, 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.

17-129E PARCEL NO. 150-080-08 – OLSON, PAUL B –
HEARING NO. 17-0072

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land located at 0 Fawn Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 5 pages.

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, Pete Kinne, Appraiser, oriented the Board as to the location of the subject property. He stated based on the land sales shown on page 2 of the Assessor's Evidence there were several access points demonstrating the property was not landlocked. He recommended the taxable value be upheld.

With regard to Parcel No. 150-080-08, 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 Lazzarone, 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.

17-130E ROLL CHANGE REQUEST – RCR NO. 2 – MONTREUX

DECREASE – consideration of and action to approve or deny RCR No. 2 - Montreux (RCR 2-1 and RCR 2-2)

Petitioner

None.

Assessor

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

No one offered testimony on behalf of the Petitioners.

Pete Kinne, Appraiser, provided information from the first page of Exhibit I and requested a reduction to the recommended values.

On motion by Member Larmore, seconded by Member Brown, 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. 148-371-02 through RCR No. 2-2, Parcel No. 148-371-04 , as set forth on the Roll Change Request. With this adjustment, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

148-371-02	RIERA, JOE & BARBARA	RCR 2-1
148-371-04	WVOG FAMILY TRUST	RCR 2-2

17-131E ROLL CHANGE REQUEST – RCR NO. 3 – IABH NEIGHBORHOOD

DECREASE – consideration of and action to approve or deny RCR No. 3 - IABH (RCR 3-1 and RCR 3-2)

Petitioner

None.

Assessor

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

No one offered testimony on behalf of the Petitioners.

Pete Kinne, Appraiser, provided the information from the first page of Exhibit I and requested a reduction to the recommended values.

On motion by Member Larmore, seconded by Member Lazzarone, 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. 050-210-15 through RCR No. 3-2, Parcel No. 050-210-43, as set forth on the Roll Change Request. With this adjustment, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

050-210-15	ROUTT, LEONARD W	RCR 3-1
050-210-43	THOMPSON, LUCAS & SHANNON	RCR 3-2

17-132E ROLL CHANGE REQUEST – RCR NO. 4 PECETTI RANCH ESTATES

DECREASE – consideration of and action to approve or deny RCR No. 4 – Pecetti Ranch Estates (RCR 4-1 and RCR 4-2)

Appraiser Mike Gonzales provided information from the first page of Exhibit I and requested a reduction to the recommended values due to obsolescence.

On motion by Member Lazzarone, seconded by Member Ainsworth, 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. 162-141-15 through RCR No. 4-2, Parcel No. 162-141-33, as set forth on the Roll Change Request. With this adjustment, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

162-141-15	LEWIS, NATHAN L & SUSAN H	RCR 4-1
162-141-33	COMPTON, BRANTLY & LISA	RCR 4-2

17-133E ROLL CHANGE REQUEST - RCR NO. 5 – LITTLE VALLEY FIRE

DECREASE – consideration of and action to approve or deny RCR No. 5 – Little Valley Fire (RCR 5-1 THROUGH 5-41), as continued from the February 10, 2017 agenda.

Appraiser Pete Kinne presented information from the first page of Assessor's Exhibit II, which was placed on file with the Clerk. He explained the properties were reconsidered and reduced to be consistent with the surrounding parcels. He requested a reduction to the recommended values.

On motion by Member Larmore, seconded by Member Ainsworth, which motion duly carried, it was ordered to approve the recommendation of the Assessor's Office to decrease the values for AR No. 5-1, Parcel No. 055-021-01 through AR No. 5-41, Parcel No. 172-020-02, as set forth on the Roll Change Request. With this adjustment, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

055-021-01	HEUN, GEORGE H & WALTRAUD M T	AR 5-1
055-021-06	GANZ, CAROL J & JOSEPH G	AR 5-2
055-022-01	STEIDLEY, DUANE	AR 5-3
055-022-03	STEWART TRUST, MERL F	AR 5-4
055-022-04	ANGEL FACE LTD	AR 5-5
055-022-05	ANGEL FACE LTD	AR 5-6
055-031-02	BLUEBERG FAMILY TRUST	AR 5-7
055-031-03	BLUEBERG FAMILY TRUST	AR 5-8
055-032-03	SONG FAMILY TRUST	AR 5-9
055-032-10	TRACY FAMILY TRUST	AR 5-10
055-032-11	HALL FAMILY 2009 TRUST	AR 5-11
055-032-13	BERKOVEC, KENNETH L	AR 5-12
055-032-14	ZEMKE, HUBERT R JR & TESSA L	AR 5-13
055-032-15	SONG FAMILY TRUST	AR 5-14
055-032-18	GOLDRESS LIVING TRUST, JAN	AR 5-15
055-032-20	SEGO FAMILY TRUST	AR 5-16
055-032-21	HEALY, JOHN H & MARY A	AR 5-17
055-060-15	HOOTON TRUST, CAROLINE J	AR 5-18
055-060-20	MASON FAMILY TRUST, RICHARD F	AR 5-19
055-060-35	PRIMM FAMILY TRUST, ROGER B	AR 5-20
055-092-10	KURSCHNER, JEFFREY G	AR 5-21
055-092-15	BITTMAN FAMILY TRUST	AR 5-22
055-092-16	WILLIAMS 2001 LIVING TRUST, BILLY R & MARY A	AR 5-23
055-092-17	BITTMAN FAMILY TRUST	AR 5-24
055-092-20	HOFFMAN LIVING TRUST, SUSAN	AR 5-25
055-092-21	WILLIAMS, MELVIN L & REBECCA F	AR 5-26
055-110-18	SCOTT, EDWARD H & BETTE C	AR 5-27
055-110-24	MCCLARY TRUST	AR 5-28
055-110-30	RUMMINGS FAMILY TRUST	AR 5-29
055-110-31	HOLLAND, MELVIN D JR	AR 5-30

055-110-34	CISZEK, KENNETH C & DIANA M	AR 5-31
055-110-37	ORCHARD HOUSE LLC	AR 5-32
055-110-38	ORCHARD HOUSE LLC	AR 5-33
055-441-02	EVANS FAMILY TRUST, NORMAN & BARBARA	AR 5-34
055-441-03	FALKENROTH FAMILY TRUST	AR 5-35
055-441-04	FALKENROTH FAMILY TRUST, CHARLES &	AR 5-36
055-441-05	QUARISA, GARY & CLAUDIA E	AR 5-37
055-441-06	KING 1992 TRUST, MACLELLAN & ELIZABETH	AR 5-38
055-441-07	SCOTT, EDWARD H & BETTE C	AR 5-39
172-020-01	HALL, THOMAS J	AR 5-40
172-020-02	WHISTON, RICHARD M	AR 5-41

17-134E ROLL CHANGE REQUEST – RCR NO. 6 - GRAND SIERRA HOTEL CONDOS

DECREASE – consideration of and action to approve or deny RCR No. 6 – Grand Sierra Hotel Condos (RCR 6-1 through RCR 6-167)

Appraiser Wendy Jackins oriented the Board as to the location of the property. She stated earlier in the meeting stipulations were approved for the condominiums at the Grand Sierra Resort. She said these condominiums were in the same building but were privately owned. She requested a valuation reduction to equalize the taxable value due to obsolescence.

On motion by Member Larmore, seconded by Member Lazzarone, 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. 012-491-03 through RCR No. 6-167, Parcel No. 012-595-01, as set forth on the Roll Change Request. With this adjustment, it was found that the subject land and improvements are valued correctly and the total taxable value does not exceed full cash value.

012-491-03	COA TROUNG FAMILY TRUST	RCR 6-1
012-491-06	TOKUTOMI, LORI	RCR 6-2
012-491-07	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-3
012-491-09	MECHAM, DOUG & CHRISTINE	RCR 6-4
012-491-10	ORDOVER, JANUSZ & LORI	RCR 6-5
012-491-11	ORDOVER, JANUSZ & LORI	RCR 6-6
012-492-01	WMRE INC	RCR 6-7
012-492-07	ROBERTS, LAVERNE K	RCR 6-8
012-492-09	SLEBODA, ROBERT	RCR 6-9

012-492-10	MYERS PROPERTIES LLC	RCR 6-10
012-492-11	TAKAKI TRUST, STEVEN W	RCR 6-11
012-492-12	KOSSICK, MARY A	RCR 6-12
012-492-13	KOSSICK, MARY A	RCR 6-13
012-492-16	AKINBODUNSE, JOHNSON	RCR 6-14
012-492-17	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-15
012-493-03	RDM VENTURES LLC	RCR 6-16
012-493-07	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-17
012-493-08	URBAN ARENA HOLDINGS LTD	RCR 6-18
012-493-10	TISH TRUST, TRACY L	RCR 6-19
012-493-11	CARRERA PROPERTIES LLC	RCR 6-20
012-493-12	POPE, TERRY & NANCY	RCR 6-21
012-493-13	KUMAR, SURESH	RCR 6-22
012-494-01	URBAN ARENA HOLDINGS LTD	RCR 6-23
012-494-02	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-24
012-494-03	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-25
012-494-06	FADRILAN, RAMON V & FAYE B	RCR 6-26
012-494-08	KENNETH E STUMP & LILLIAN S EVANS- LIVING	RCR 6-27
012-494-09	TAYLOR, JAMES E & CAROL C	RCR 6-28
012-494-10	NAVARRO, ERNESTO P & ROSANA M	RCR 6-29
012-494-11	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-30
012-494-13	URBAN ARENA HOLDINGS LTD	RCR 6-31
012-494-14	TMI PROPERTY GROUP LLC	RCR 6-32
012-494-15	PLENTIFUL HARVEST MINISTRIES	RCR 6-33
012-494-16	YANG, GEORGE & LAUREN	RCR 6-34
012-494-18	TMI PROPERTY GROUP LLC	RCR 6-35
012-494-21	HOM TRUST, MAY ANNE	RCR 6-36
012-494-22	ANSARI, ALI I	RCR 6-37
012-495-01	TAYLOR, JAMES E & CAROL C	RCR 6-38
012-495-04	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-39
012-495-07	BINH T NGUYEN & HUONG K DINH LIVING	RCR 6-40
012-495-08	JIKI LLC	RCR 6-41
012-495-09	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-42
012-495-10	TRUONG, BACHNHAN T	RCR 6-43
012-495-11	RAGHURAM LIVING TRUST, RAJ & USHA	RCR 6-44

012-495-16	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-45
012-495-17	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-46
012-501-02	RAINES, SANDI	RCR 6-47
012-501-03	RAINES, SANDI	RCR 6-48
012-501-11	MOLL, PATRICIA M	RCR 6-49
012-501-12	TRAN, VI	RCR 6-50
012-501-13	HAY, BARRY D	RCR 6-51
012-502-01	NUNEZ, CHRISTOPHER & SONDR	RCR 6-52
012-502-02	YU, PEGGY TZE-PEI	RCR 6-53
012-502-04	HOME STAR GROUP LLC	RCR 6-54
012-502-06	VAGUJHELYI FAMILY TRUST, GEORGE &	RCR 6-55
012-502-10	LEWIS, RODNEY R & KIM	RCR 6-56
012-502-11	HENDERSON, WILLIAM A & CHRISTINE E	RCR 6-57
012-502-13	SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	RCR 6-58
012-502-14	WILLIAMS, ROBERT A	RCR 6-59
012-502-15	WILLIAMS, ROBERT A	RCR 6-60
012-502-16	WILLIAMS, ROBERT A	RCR 6-61
012-503-01	YIN, DOMINIC	RCR 6-62
012-503-05	TOM TRUST, GARRET & ANITA	RCR 6-63
012-503-06	PEDERSON, ROBERT R & LOU ANN	RCR 6-64
012-503-09	TRUONG, KIM-THOA T	RCR 6-65
012-503-10	CHANG, JINHO & MYUNG H	RCR 6-66
012-503-13	MIYAMOTO, PAUL	RCR 6-67
012-504-06	HOME STAR GROUP LLC	RCR 6-68
012-504-07	RICHE, KENNETH & MAXINE	RCR 6-69
012-504-09	JBR 1 LLC	RCR 6-70
012-504-10	BUFO LLC	RCR 6-71
012-504-11	BUFO LLC	RCR 6-72
012-504-12	KAPLAN, TIMOTHY D	RCR 6-73
012-504-14	QUINN, JEFFREY J & BARBARA R	RCR 6-74
012-504-17	PINTO, MAURICE & LUZ	RCR 6-75
012-504-18	URBAN ARENA HOLDINGS LTD	RCR 6-76
012-504-19	KAMITA, DAVID Y & KAORI S	RCR 6-77
012-504-22	ANSON FAMILY TRUST	RCR 6-78
012-505-03	YANG, GEORGE & LAUREN	RCR 6-79

012-505-05	URBAN ARENA HOLDINGS LTD	RCR 6-80
012-505-06	KAISER, ERICH	RCR 6-81
012-505-07	RING LIVING TRUST	RCR 6-82
012-505-13	NADINES REAL ESTATE INVESTMENTS LLC	RCR 6-83
012-505-14	CONTRERAS, JAVIER A	RCR 6-84
012-505-16	LIN, HUONG M & HONG M	RCR 6-85
012-505-17	JAFRI, VAJID & SHAREEN	RCR 6-86
012-511-02	TOM TRUST, GARRET & ANITA	RCR 6-87
012-511-03	LEE FAMILY TRUST	RCR 6-88
012-511-04	LEE FAMILY TRUST	RCR 6-89
012-511-09	BRASHEARS, DONALD A	RCR 6-90
012-511-10	CHENG, PETER & ELISA	RCR 6-91
012-511-11	CONDOTEL 1906 LLC	RCR 6-92
012-511-13	ALEXANDER LIVING TRUST, MARIE-ANNE	RCR 6-93
012-512-10	OLSON, JAMES H & SHERRY L	RCR 6-94
012-512-11	BHAN, ANNE & VINOD	RCR 6-95
012-512-13	CAMERON, GREGORY A & ROBIN L	RCR 6-96
012-513-02	SHEN, DI	RCR 6-97
012-513-05	KOSSICK, MARY A	RCR 6-98
012-513-10	KIM, YONG II & YUN SUN	RCR 6-99
012-513-13	TRUONG FAMILY TRUST, CAO	RCR 6-100
012-514-02	LU, JERRY T	RCR 6-101
012-514-04	JBR1 LLC	RCR 6-102
012-514-05	PEDERSON, ROBERT R & LOU ANN	RCR 6-103
012-514-06	DUNLAP, JOHN & JANE	RCR 6-104
012-514-10	VAN DER BOKKE, LEE & MADELYN	RCR 6-105
012-514-15	WING, ROWLAND	RCR 6-106
012-515-01	RICHE, KENNETH & MAXINE	RCR 6-107
012-515-02	QUINN, JEFFREY J & BARBARA R	RCR 6-108
012-515-08	PHAM, DENNIS V	RCR 6-109
012-515-09	URBAN ARENA HOLDINGS LTD	RCR 6-110
012-551-08	RAFT COMPANY	RCR 6-111
012-553-08	SOTO, JESSE E	RCR 6-112
012-553-09	LIN, HONG Y	RCR 6-113
012-553-10	BROWNE, GUY P	RCR 6-114

012-553-11	AMPARO, CLARO B	RCR 6-115
012-554-02	KOSSICK, MARY A	RCR 6-116
012-554-04	RIOPELLE FAMILY TRUST	RCR 6-117
012-554-06	SILKSCAPE INCORPORATED	RCR 6-118
012-554-07	THOMAS, ALBERT R	RCR 6-119
012-554-15	KOSSICK, MARY A	RCR 6-120
012-555-01	HAY, BARRY	RCR 6-121
012-555-07	LUTZ, RICHARD D & SANDRA L	RCR 6-122
012-555-16	NEVAREZ, MARCO JR	RCR 6-123
012-555-18	TORABKHAN, FARHAD	RCR 6-124
012-561-09	RAFT COMPANY	RCR 6-125
012-561-10	RAFT COMPANY	RCR 6-126
012-561-11	RAFT COMPANY	RCR 6-127
012-561-12	CHANDLER, NORMAN M	RCR 6-128
012-563-09	URBAN ARENA HOLDINGS LTD	RCR 6-129
012-563-10	JAIN, ARIHANT	RCR 6-130
012-563-13	SMITHWOOD STORAGE LLC	RCR 6-131
012-564-01	MAGNIFICO PLAYA LLC	RCR 6-132
012-564-03	LINDGREN, DARLEEN	RCR 6-133
012-564-07	JL & YL HOLDINGS LLC	RCR 6-134
012-564-08	HURLEY, MICHAEL T	RCR 6-135
012-564-09	M & Y HOLDINGS LLC	RCR 6-136
012-565-03	PARKER, SUZANNE & LOREN	RCR 6-137
012-565-04	WINDHORST TRUST, DUANE H	RCR 6-138
012-565-07	APPANAGARI, RAGHAVENDRA	RCR 6-139
012-565-08	SON, KWANG S	RCR 6-140
012-565-09	URBAN ARENA HOLDINGS LTD	RCR 6-141
012-574-05	PEDERSON, ROBERT R & LOU ANN	RCR 6-142
012-574-20	VILA, JOSE A & MARIVIC	RCR 6-143
012-575-01	SHAMIEH, ELIAS & EMAN N	RCR 6-144
012-575-02	URBAN ARENA HOLDINGS LTD	RCR 6-145
012-575-03	CHOI, KI NAM & YOUNG JA	RCR 6-146
012-575-05	YOO, KUK HUYN & SANG SOON	RCR 6-147
012-582-12	FISH, FREDERICK S & LISA N	RCR 6-148
012-582-13	WEISS FAMILY TRUST	RCR 6-149

012-583-01	IZADY, MICHAEL	RCR 6-150
012-583-05	PEDERSON, ROBERT R & LOU ANN	RCR 6-151
012-583-06	FISH, FREDERICK S & LISA N	RCR 6-152
012-583-11	KUNG, MING KIT	RCR 6-153
012-584-03	RICHE, KENNETH & MAXINE	RCR 6-154
012-584-04	PEDERSON 1990 TRUST	RCR 6-155
012-584-07	NUNN, HENRY P III & D'ARCY C	RCR 6-156
012-584-08	MUNOZ, RAUL	RCR 6-157
012-584-10	MINER, WILLIAM B JR	RCR 6-158
012-584-11	CHEUNG, FRANK	RCR 6-159
012-584-17	KLEIMER, JAMES L	RCR 6-160
012-585-01	SHING, VICTOR	RCR 6-161
012-585-03	CAO-TRUONG FAMILY TRUST	RCR 6-162
012-585-06	VANDEBOKKE, LEE	RCR 6-163
012-585-08	TRUONG, CHANH T	RCR 6-164
012-585-11	YANG FAMILY TRUST, ELLA K	RCR 6-165
012-594-03	KIM LIVING TRUST, TINA S	RCR 6-166
012-595-01	SOHN, SANG DAE & KEUM S	RCR 6-167

17-135E BOARD MEMBER COMMENTS

Deputy District Attorney Michael Large complimented the Board for its professionalism, the Clerk’s Office for its organization, and the Assessor’s Office for its expertise and thoroughness. He stated it was always a pleasure to sit with this Board.

Chairman Horan stated he appreciated the support from the District Attorney’s Office and the precise answers the Board received from Counsel.

17-136E PUBLIC COMMENT

There was no public comment.

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10:41 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
Doni Gassaway, Deputy Clerk*