

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

MONDAY

9:00 A.M.

FEBRUARY 12, 2018

PRESENT:

**Philip Horan, Chair**  
**Eugenia Larmore, Vice Chair**  
**James Ainsworth, Member**  
**James Richards, Member**  
**Barbara “Bobbi” Lazzarone, Member**

**Nancy Parent, County Clerk**  
**Jennifer Gustafson, 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. Chair Horan called the meeting to order, the Clerk called the roll and the Board conducted the following business:

**18-015E      PUBLIC COMMENT**

There was no public comment.

**18-016E      SWEARING IN**

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

**18-017E      OATH OF OFFICE**

Nancy Parent, County Clerk, administered the Oath of Office to Jim Richards.

**18-018E      WITHDRAWN PETITIONS**

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
085-770-18	TOLOTTI, EMIL P JR	18-0036
560-062-08	BRANNEN, HERSHEL L et al	18-0038
041-140-20	YORK, RAY W & ELAINE A	18-0079R17

**18-019E      CONTINUANCES**

The following petition scheduled on today's agenda was granted a continuance to February 26, 2018:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
132-030-25	MELISSA TRUST	18-0039A
232-651-07	MELISSA TRUST	18-0039B

**18-020E      CONSOLIDATION OF HEARINGS**

There were no hearings to be consolidated.

**18-021E      PARCEL NO. 042-492-04 – GEOFFREY S. & CAROL S. DUNN – HEARING NO. 18-0007**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 6235 Vista Montagna, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

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

No one offered testimony on behalf of the Petitioner

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

With regard to Parcel No. 042-492-04 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$576,125, resulting in a total taxable value of \$704,025 for tax year 2018-19. 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.

**18-022E**      **PARCEL NO. 050-304-20 – GARMS TRUST, MARGO –**  
**HEARING NO. 18-0028**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 123 Peppy San Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 050-304-20 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 stipulation be adopted and confirmed and that the taxable land value be reduced to \$145,000, and the taxable improvement value be reduced to \$496,135, resulting in a total taxable value of \$641,135 for tax year 2018-19. 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.

**18-023E**      **PARCEL NO. 040-650-25 – WINCHESTER FAMILY TRUST,**  
**MARY ANN – HEARING NO. 18-0006R17**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 3155 Holcomb Ranch Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 040-650-25 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$821,911, resulting in a total taxable value of \$1,206,911 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.

**18-024E      PARCEL NO. 040-650-25 – WINCHESTER FAMILY TRUST,  
MARY ANN – HEARING NO. 18-0006**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 3155 Holcomb Ranch Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 040-650-25 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$839,411, resulting in a total taxable value of \$1,206,911 for tax year 2018-19. 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.

**18-025E**      **PARCEL NO. 034-101-59 – CATHOLIC CHARITIES OF  
NORTHERN NEVADA – HEARING NO. 18-0002E17**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 190 E Glendale Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Letter from Internal Revenue Service and an official Catholic Directory, 5 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 034-101-59, 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 Petitioner be granted an exemption for property taxes for tax year 2017-18, pursuant to NRS 361.140.

**18-026E**      **PARCEL NO. 077-170-18 – VARIAN HARRIS –  
HEARING NO. 18-0003E17**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 0 Pony Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Exemption request form, 2 pages.

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 077-170-18, 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 Petitioner be granted an exemption for property taxes for tax year 2017-18, pursuant to NRS 361.091.

**18-027E      PARCEL NO. 161-134-15 – JOSEPH M & FONDA G CRANDALL – HEARING NO. 18-0008E17**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 9534 Steep Climb Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Veterans benefits sheet and exemption letter from Assessor, 2 pages

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 161-134-15, 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 Petitioner be granted an exemption for property taxes for tax year 2017-18, pursuant to NRS 361.091.

**18-028E      PARCEL NO. 041-244-03 – SECOND START LEARNING DISABILITIES PROGRAMS INC – HEARING NO. 18-0080E17**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on land and improvements located at 4895 Village Green Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 041-244-03, 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 Petitioner be granted an exemption for property taxes for tax year 2017-18, pursuant to NRS 361.105.

**18-029E      ROLL NO. 2600391 – SECOND START LEARNING  
DISABILITIES PROGRAM INC – HEARING NO. 18-0080P17**

A Petition for Review of Assessed Valuation was received protesting the 2017-18 taxable valuation on personal property located within Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Personal Property Account No. 2600391, 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 Petitioner be granted an exemption for personal property taxes for tax year 2017-18, pursuant to NRS 361.105.

**18-030E      PARCEL NO. 234-192-02 – BURROWS, THOMAS L & PATRICIA  
A – HEARING NO. 18-0009**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 2335 Eagle Bend Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence.

**Petitioner**

**Exhibit A:**      Evidence sheet of comparable property.

**Assessor**  
**Exhibit I:**

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

On behalf of the Petitioner, Thomas Burrows was sworn in by County Clerk Nancy Parent.

On behalf of the Assessor and having been previously sworn, Ginny Sutherland, oriented the Board as to the location of the subject property.

Mr. Burrows provided a document of comparable neighborhood properties, which was placed on file with the Clerk as Petitioner's Exhibit A. He stated the process should be fair and equitable and he was concerned about the disparity of nearby properties being assessed at 25 percent less than his property. He referred to a parcel that was similar in size and was assessed at \$6,500 less than his land assessment. He stated his home had a view of a mountain and land assessed as a lower value had a better view of the city and mountains. He indicated the Assessor's Office discovered an error in the square footage of his home and he received a reduction for the improved value. He requested his land value be reduced to \$123,500.

Appraiser Sutherland indicated the subject property was incorrectly assessed at 5,364 square feet the first year it was placed on the record in 2015. The error included the entire basement as living area including an unfinished area of 964 square feet. She stated a Roll Change Request was processed to correct the error for 2015 to the current tax year and would be heard by the Board of County Commissioners of February 27, 2018.

Chief Deputy Assessor Cori Burke stated the taxable value would not change on the improvements for the 2018-19 tax year; a change was made in the taxable amount due to a change in the abated amount. She confirmed the improvement value on page 1 of the Assessor's Exhibit I was correct.

Appraiser Sutherland reviewed comparable land sales included in Assessor's Exhibit I. She stated the assessed value of \$130,000 for the land was consistent throughout the neighborhood for the 2018-19 tax year.

Chair Horan asked about the disparity between Mr. Burrows and his neighbor's property value.

Appraiser Sutherland explained size, topography, view, location, and shape were all factors that were included in the total land value after adjustments. She indicated Parcel 234-192-03 had a downward size adjustment of 5 percent that brought the value down to \$123,500 due to the parcel being .06 acres smaller than the subject property. She explained the adjustments to land was based on the median size in the neighborhood and adjustments were made for larger and smaller parcels by percentages.

Mr. Burrows asked if he could have more time to complete additional research.

Deputy District Attorney Jennifer Gustafson stated a motion could be made to hear the appeal later during the meeting or to reschedule it for another day.

Clerk Parent stated the hearing could be continued to February 26, 2018.

On motion by Member Lazzarone, seconded by Member Ainsworth, it was ordered to grant a continuance to February 26, 2018.

**18-031E      PARCEL NO. 234-212-03 – HEINEN FAMILY TRUST –  
HEARING NO. 18-0023**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 8686 Eagle Chase Trail, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

**Exhibit A:**      Comparable properties and vacant land, 20 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, Ardea and Ronald Heinen were 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.

Ms. Heinen stated she chose a production home that had been designed by HomeCrafters and the plans were modified to fit her lifestyle. She said she questioned the first assessment she received and she was told it was correct. She reviewed the information contained in Petitioner's Exhibit A. She believed her land was assessed higher than was justified.

Chair Horan confirmed the appellant was only appealing the land value.

Appraiser Sutherland stated the comparables she used were for lower quality homes due to the high quality of the subject property which was rated as a quality class seven home. She indicated comparable land sales ranged from \$205,000 to \$245,000 and stated the subject property did not exceed taxable values. She explained

there were adjustments to the land that included a reduction for lot size and an increase for view.

Chair Horan explained the valuation had nothing to do with what was paid for the property.

Mr. Heinen did not understand why his production home was rated as a quality class seven home but was being compared to custom-built homes.

Appraiser Sutherland explained the changes and built-ins which were added to the production home design justified a rating as a quality class seven home. She noted the home was inspected during and after construction and the quality class was determined based on the construction quality. She indicated the construction costs were in line with the quality classification.

Ms. Heinen disagreed with the valuation and asked to Board to consider reducing the valuation.

Chair Horan closed the hearing.

Chair Horan explained the neighborhood property values needed to be consistent and he believed the value was not higher than the neighborhood warranted.

With regard to Parcel No. 234-212-03, which petition was brought pursuant to NRS 361.356, 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, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner has failed to meet his/her burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**18-032E      PARCEL NO. 126-560-28 – SMITH SELF TRUSTEED TRUST,  
PAUL E – HEARING NO. 18-0031**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 1437 Tirol Drive, 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, 15 pages.

Exhibit II: Revised Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 16 pages.

No one offered testimony on behalf of the Petitioner.

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

Appraiser Burns provided a revised hearing evidence packet to the Clerk which was marked as Assessor's Exhibit II. She reviewed Exhibit II including the features, comparable sales, and range of values associated with the subject property. She indicated it was the Assessor's opinion to uphold the property value.

With regard to Parcel No. 125-560-28, 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, 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.

**18-033E      PARCEL NO. 030-601-03 – BSGI TRUST –**  
**HEARING NO. 18-0046**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 920 Primio Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 12 pages.

Exhibit II: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 030-601-03 based on the stipulation signed 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 stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$467,147, resulting in a total taxable value of \$550,747 for tax year 2018-19. 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.

**18-034E      PARCEL NO. 041-140-20 – RAY W YORK –**  
**HEARING NO. 18-0079**

A Petition for Review of Assessed Valuation was received protesting the 2018-19 taxable valuation on land and improvements located at 800 Schellbourne Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None

**Assessor**

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

No one offered testimony on behalf of the Petitioner.

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

With regard to Parcel No. 041-140-20 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$549,376, resulting in a total taxable value of \$1,166,201 for tax year 2018-19. 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.

**18-035E      ROLL CHANGE REQUEST**

“**INCREASE** – Set hearing date/time for consideration and action on RCR Numbers 1820F14, 1820F15, 1820F16, and 1820F17 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 Lazzarone, seconded by Member Ainsworth, it was ordered to set the date for hearing to February 26, 2018, and direct the County Clerk to notice the property owner.

**18-036E      ROLL CHANGE REQUEST – LIGHTNING W RANCH**  
SUBDIVISION

“**DECREASE** – consideration of and action to approve or deny RCR No. 1 – Lightning W Ranch Subdivision (RCR 1-1 THROUGH 1-95).

<b>ASSESSOR'S PARCEL NO.</b>	<b>PROPERTY OWNER</b>	<b>RCR NO.</b>
055-371-01	CHEN FAMILY TRUST, ROLAND & SHIRLEY	1-1
055-371-02	FRANKTOWN INVESTMENTS LLC	1-2
055-371-03	TORES, LAWRENCE S	1-3
055-371-04	BERGANTZ FAMILY TRUST	1-4
055-371-11	TLC TRUST	1-5
055-371-13	FREZZO TRUST, DENNIS J	1-6
055-371-14	GRISWOLD 1996 TRUST, DAVID E	1-7
055-371-19	ATALLA, BILL	1-8
055-371-20	WILLIAMS LIVING TRUST, ROGER L et al	1-9
055-372-04	FRANKTOWN INVESTMENTS LLC	1-10
055-372-05	FRANKTOWN INVESTMENTS LLC	1-11
055-372-06	FRANKTOWN INVESTMENTS LLC	1-12
055-372-07	FRANKTOWN INVESTMENTS LLC	1-13
055-373-01	TUMAS, LINDA et al	1-14
055-373-02	KUNTZ TRUST, CHARLES M	1-15
055-373-03	PENSCO TRUST COMPANY FBO LAURA J ROBINSON et al	1-16
055-373-04	GREENMAN FAMILY TRUST	1-17
055-373-05	BROWNRIGG, GREGORY L et al	1-18
055-374-01	JACOBSON FAMILY TRUST	1-19
055-374-02	WALDREN, WILLIAM F & BARBARA M	1-20
055-374-03	WILLIS FAMILY TRUST	1-21
055-374-04	BLOCK FAMILY TRUST, R & G	1-22
055-374-05	NAHAS, GEORGE E	1-23
055-374-06	GATES LIVING TRUST, ROBERT A	1-24
055-374-07	OSOWSKI FAMILY 2007 TRUST et al	1-25
055-375-01	TOMAJKO, CHARLES E	1-26
055-375-02	STELLMACHER, KENNETH C & TERESA L	1-27
055-375-03	REINHARDT, NICHOLAS A & TARA L	1-28
055-375-04	HILBLOM FAMILY TRUST	1-29
055-375-05	JTJC FAMILY TRUST	1-30
055-376-01	HOMIER, RICHARD W & TRACY D	1-31

055-376-02	COPLIN FAMILY TRUST	1-32
055-376-03	BRECKENRIDGE PROPERTY FUND 2016 LLC	1-33
055-382-11	FRANKTOWN INVESTMENTS LLC	1-34
055-382-12	FRANKTOWN INVESTMENTS LLC	1-35
055-382-13	FRANKTOWN INVESTMENTS LLC	1-36
055-382-14	FRANKTOWN INVESTMENTS LLC	1-37
055-383-01	CHENNAULT, ERIC & SUZANNE	1-38
055-383-02	ACKERSON FAMILY TRUST	1-39
055-383-03	YUNG, VERONICA & HENRY	1-40
055-383-04	WILSON LIVING TRUST, GERALD & JOANNE	1-41
055-383-05	WHITTAKER TRUST, MARK L & BONNIE	1-42
055-383-06	ELLIOTT TRUST	1-43
055-383-07	MERRILL, DAVID A & CONNY L	1-44
055-384-01	HICKS FAMILY TRUST	1-45
055-384-02	DAVIS, EDWARD E & DEBORAH J	1-46
055-384-03	LUTZ FAMILY TRUST, JIM & PAT	1-47
055-384-04	MATEI, RADU L & CRISTINA L	1-48
055-385-01	ACKERSON FAMILY TRUST	1-49
055-391-01	JOHN ANDERSON CONSTRUCTION CO	1-50
055-391-02	LEAVEAUX, TAMMY D et al	1-51
055-391-03	KELLY FAMILY TRUST	1-52
055-391-04	COCKERILL FAMILY TRUST, CHARLES & KATHRINE	1-53
055-391-05	SHAHEEN FAMILY TRUST	1-54
055-391-06	ANZAC LIVING TRUST	1-55
055-391-07	WOODS, MAURA A & CHAD R	1-56
055-391-08	SAYRE, RANDALL E & JOELL S	1-57
055-391-09	MELVIN FAMILY TRUST	1-58
055-392-04	FRANKTOWN INVESTMENTS LLC	1-59
055-392-05	FRANKTOWN INVESTMENTS LLC	1-60
055-393-01	MOORE, DAVID D et al	1-61
055-394-01	REED, SALYER B et al	1-62
055-394-02	BRODERICK FAMILY TRUST	1-63
055-394-03	SEAR TRUST, DAVID & PATRICIA	1-64
055-394-04	LOW, CLIFTON L & LORETTA	1-65
055-394-05	HARRINGTON 2003 LIVING TRUST	1-66
055-394-06	BRAY TRUST, WP	1-67
055-395-01	BECK, ANN T	1-68
055-395-02	GLADYS, JOHN M & NICHOLAS W	1-69
055-395-03	TORES, LAWRENCE S	1-70
055-395-04	CROWELL, LON & LEANNE	1-71
055-401-04	BLOCK FAMILY TRUST, R & G	1-72

055-401-05	BLOCK FAMILY TRUST, R & G	1-73
055-401-06	BLOCK FAMILY TRUST, R & G	1-74
055-401-07	BLOCK FAMILY TRUST, R & G	1-75
055-401-08	TACK FAMILY 2010 TRUST	1-76
055-401-11	TOIYABE GOLF CLUB LLC	1-77
055-412-01	TAGGART, PAUL G & SONIA E	1-78
055-412-02	DERAEDT LIVING TRUST	1-79
055-412-03	MCKEEVER, BRADLEY G & PAULA S	1-80
055-412-04	KIEU TRUST, LOI T & VAN T	1-81
055-412-05	MARTIRE LIVING TRUST	1-82
055-412-06	WESTON, MARION S	1-83
055-412-07	GOMEZ, MATTHEW C & KIMBERLY	1-84
055-412-08	TACK, DAVID A & DINA K	1-85
055-421-01	KENNEDY FAMILY TRUST	1-86
055-421-02	WAKAMATSU TRUST, LELAND & JODY L	1-87
055-421-03	VAZEEN FAMILY 2009 TRUST	1-88
055-421-04	TORES, LAWRENCE S	1-89
055-421-05	LOOS FAMILY TRUST, STEPHEN J & KRISTEN M	1-90
055-421-06	KUMA TRUST	1-91
055-421-07	CUNNINGHAM, KENNETH & MARY ANN	1-92
055-421-08	VANERIA, JOHN S	1-93
055-421-09	FRANKTOWN INVESTMENTS LLC	1-94
055-421-10	NAHAS, GEORGE E	1-95

On behalf of the Assessor and having been previously sworn, Al Holwill, oriented the Board as to the location of the subject properties. He indicated it was the appraiser's recommendation to decrease the land value to \$105 per square foot based on comparable sales.

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. 1-1, Parcel No. 055-371-01, through RCR No. 1-95, Parcel No. 055-421-10 as set forth on the spreadsheet attached to the Roll Change Request for Lightning W Ranch Subdivision. 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.

**18-037E      ROLL CHANGE REQUEST – REAL PROPERTY RESIDENTIAL**

“**DECREASE** – consideration of and action to approve or deny RCR No. 2-1.”

<b>ASSESSOR'S PARCEL NO.</b>	<b>OWNER NAME</b>	<b>RCR NO.</b>
152-063-03	DOUGLASS, SCOTT H & KRISTA	2-1

On behalf of the Assessor and having been previously sworn, Al Holwill, oriented the Board as to the location of the subject property. He indicated it was the appraiser’s recommendation to decrease the land value based on 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 value for RCR No. 2-1, Parcel No. 152-063-03, as set forth on the spreadsheet attached to the Roll Change Request. 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.

**18-038E      ROLL CHANGE REQUEST – FRANKTOWN ROAD**

“**DECREASE** – consideration of and action to approve or deny RCR No. 4 – Franktown Road (RCR 4-1 THROUGH 4-5).”

<b>ASSESSOR'S PARCEL NO.</b>	<b>OWNER NAME</b>	<b>RCR NO.</b>
055-032-21	HEALY, JOHN H & MARY A	4-1
055-060-29	HEALY, JOHN H & MARY ANN et al	4-2
055-060-35	PRIMM FAMILY TRUST, ROGER B	4-3
055-441-01	CLIFF BROS RANCH LLC	4-4
055-441-02	EVANS FAMILY TRUST, NORMAN & BARBARA	4-5

On behalf of the Assessor and having been previously sworn, Chris Sarman, oriented the Board as to the location of the subject property. He indicated it was the Assessor’s recommendation to decrease the land value based inequities that existed. He stated the above listed parcels were not appealed but were included in the Franktown Road area.

On motion by Member Ainsworth, seconded by Member Larmore, which motion duly carried, it was ordered to approve the recommendation of the Assessor’s Office to decrease the value for RCR No. 4-1, Parcel No. 055-032-21 through RCR No. 4-5, Parcel No. 055-441-02, as set forth on the spreadsheet attached to the Roll Change Request. 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.

**18-039E      BOARD MEMBER COMMENTS**

There were no Board Member comments.

**18-040E      PUBLIC COMMENT**

There was no response to the call for public comment.

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

**10:22 a.m.**      There being no further hearings or business to come before the Board, the meeting was adjourned.

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**PHILIP HORAN, Chair**  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Doni Gassaway, Deputy Clerk*