

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

MONDAY

9:00 A.M.

FEBRUARY 13, 2019

PRESENT:

Philip Horan, Chairman
Eugenia Larmore, Vice Chairman
James Ainsworth, Member
Barbara "Bobbi" Lazzarone, Member
James Richards, 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:

19-042E PUBLIC COMMENT

There was no response to the call for public comment.

19-043E SWEARING IN

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

19-044E WITHDRAWN PETITIONS

No petitions were withdrawn from the scheduled agenda.

19-045E CONTINUANCES

There were no requests for continuances.

19-046E CONSOLIDATION OF HEARINGS

There were no hearings consolidated during this item.

**19-047E PARCEL NO. 037-252-17 – HARRAH FAMILY TRUST, TONY L –
HEARING NO. 19-0006**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on the vacant lot located at 0 Lillard Drive, 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. 037-252-17 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 reduced to \$124,582 , and the taxable improvement value be upheld, resulting in a total taxable value of \$124,582 for tax year 2019-20. 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.

19-048E PARCEL NO. 011-062-12 – SIERRA DEVELOPMENT CO – HEARING NO. 19-0010A

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 144 N. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Taxable Valuation Documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 3 pages.

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. 011-062-12 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$155,706, resulting in a total taxable value of \$224,894 for tax year 2019-20. 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.

**19-049E PARCEL NO. 011-062-13 – SIERRA DEVELOPMENT COMPANY
– HEARING NO. 19-0010B**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 150 N. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Taxable Valuation Documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 3 pages.

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. 011-062-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$230,202, resulting in a total taxable value of \$364,342 for tax year 2019-20. 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.

**19-050E PARCEL NO. 011-062-14 – SIERRA DEVELOPMENT COMPANY
– HEARING NO. 19-0010C**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 156 N. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Taxable Valuation Documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 3 pages.

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. 011-062-14 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$149,746, resulting in a total taxable value of \$215,312 for tax year 2019-20. 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.

19-051E PARCEL NO. 011-062-15 – SIERRA DEVELOPMENT COMPANY
– HEARING NO. 19-0010D

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 12 E. 2nd Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Taxable Valuation Documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 3 pages.

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. 011-062-15 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$167,625, resulting in a total taxable value of \$250,323 for tax year 2019-20. 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.

**19-052E PARCEL NO. 011-062-27 – SIERRA DEVELOPMENT CO –
HEARING NO. 19-0010E**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 38 E. 2nd Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Taxable Valuation Documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 3 pages.

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. 011-062-27 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$188,367, resulting in a total taxable value of \$565,567 for tax year 2019-20. 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.

**19-053E PARCEL NO. 011-072-13 – SIERRA DEVELOPMENT CO –
HEARING NO. 19-0010F**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 100 N. Center Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Taxable Valuation Documentation, 1 page.

Assessor

Exhibit I: Taxable Value Change Stipulation, 3 pages.

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. 011-072-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$970,493, resulting in a total taxable value of \$1,679,561 for tax year 2019-20. 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.

19-054E PARCEL NO. 156-085-02 – LASNER, SCOTT D – HEARING NO. 19-0013

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 395 Mount Mahogany 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. 156-085-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$1,309,000, resulting in a total taxable value of \$1,499,000 for tax year 2019-20. 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.

19-055E PARCEL NO. 011-440-02 – DT DEVELOPERS LLC – HEARING NO. 19-0050

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 95 N. Sierra 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. 011-440-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Ainsworth, 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 \$735,374, resulting in a total taxable value of \$900,000 for tax year 2019-20. 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.

19-056E PARCEL NO. 076-361-15 – THURSTON, TERESA & TED – HEARING NOS. 19-0002 & 19-0002R18

A Petition for Review of Assessed Valuation was received protesting the 2018-19 and 2019-20 taxable valuations on land and improvements located at 775 Friedman Circle, 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, 14 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, Katherine Hyde, Appraiser, requested consolidating hearings 19-0002 and 19-0002R18 since both concerned the same property for the same concern; the only difference was two different tax years.

On motion by Member Lazzarone, seconded by Member Richards, which motion duly carried, it was ordered that hearings 19-0002 and 19-0002R18, both concerning APN 076-361-15, be consolidated.

Appraiser Hyde oriented the Board as to the location of the subject property. She stated the appellant was not questioning that his market value was higher than his total taxable value; the hearing evidence packet showed the sales comparison approach supported this. She felt the petitioner never concretely identified what he was seeking but said his main concern was equitableness. She mentioned the petitioner had a custom home built in 2018 and three appraisers including her visited the property during construction. At that time they assigned a quality class 5 to the property.

Appraiser Hyde explained they met with the petitioner in May to discuss the property's value and, based on changes made to the original plans, agreed to reduce the quality class to 4.5 for the 2018-19 tax year. She said she asked the appellant if she could do a final inspection but he did not want her to come back to the property. She said the petitioner filed both appeals in November and the Assessor's Office (AO) requested to meet with him to determine a resolution. At that meeting, the Chief Deputy Assessor, the appellant, and she agreed this house was nicer than the other two he had built. The appellant asked for the quality class to be reduced to a 4, which she agreed to on the basis of equalization, but the AO never received the signed stipulation.

Appraiser Hyde recommended the resulting value should coincide with a quality class of 4, which would reduce the improvement value for 2018 to \$487,160 with no change to the land value for a total taxable value of \$557,160. This would reduce the taxable value from \$192 per square foot to \$178 per square foot. Keeping the quality class at 4, the improvement value for 2019 would be reduced to \$501,185 with no change to the land value, resulting in a total taxable value of \$592,185. This would reduce the taxable value from \$204 per square foot to \$190 per square foot.

There was no response to the call for public comment. Chair Horan closed the public hearing.

Member Lazzarone asked whether the motion should be based on Nevada Revised Statute (NRS) 361.356. Deputy District Attorney Jennifer Gustafson said the petitioner cited NRS 361.356 on the appeal but acknowledged it was unclear what the dispute was over.

Member Lazzarone moved to uphold the Assessor's appraisal for APN 076-361-15. Member Larmore said she thought the recommendation was to reduce the values. After a brief discussion, the motion was amended to uphold the reduced values as presented by the AO in their packets.

Chair Horan stated there had been discussions with the petitioner and the AO, but the petitioner did not supply evidence to overturn the recommendation.

With regard to Parcel No. 076-361-15, 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 Richards, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$501,185, resulting in a total taxable value of \$592,185 for tax year 2019-20. The reduction was based on reduction of quality class. 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.

With regard to Parcel No. 076-361-15, 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 Richards, which motion duly carried, it was ordered that the taxable land value be upheld and the taxable improvement value be reduced to \$487,160, resulting in a total taxable value of \$557,160 for tax year 2018-19. The reduction was based on reduction of quality class. 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.

Chair Horan indicated the petitioner was not present but they could appeal the decision in the proper timeframe.

19-057E PARCEL NO. 025-252-02 – WEIKEL, GILBERT E – HEARING NO. 19-0035

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 4120 Rewana 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, 13 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, Shannon Scott, oriented the Board as to the location of the subject property. She read from page 2 of Exhibit I and reviewed the features, comparable sales, and range of values associated with the subject property. She reviewed page 3 of Exhibit I. She recommended the Board uphold the current total taxable value.

Chair Horan pointed out the petitioner only submitted a document which spoke about a 67 percent increase. He asked whether Appraiser Scott spoke with the petitioner. She answered she had and the petitioner's concern was more about the percentage of the increase rather than the value itself. Chair Horan asked whether the petitioner accepted Appraiser Scott's explanation, to which Appraiser Scott said the appellant understood but was not happy.

There was no response to the call for public comment. Chair Horan closed the public hearing.

Chair Horan stated the Assessor's Office did a good job and the petitioner did not present anything to compel the Board to overturn the Assessor's recommendation.

With regard to Parcel No. 025-252-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member 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 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.

19-058E PARCEL NO. 007-118-08 – BLAND, KELLY E & ANNETTE M – HEARING NO. 19-0053

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 1255 N. Sierra Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 1 page.

Assessor

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

Member Lazzarone requested she be recused from participating in the discussion and votes involving the Kelly and Annette Bland hearings. She stated she was good friends with the Blands and felt she could not be impartial.

9:21 a.m. Member Lazzarone left the dais.

Chair Horan asked whether the hearings regarding the Blands' properties could be consolidated. Pete Kinney, Appraiser, said he felt they could be consolidated since they all had the same issue.

Deputy District Attorney Jennifer Gustafson asked whether each of the properties was similarly situated to each other and Appraiser Kinney replied no. After a brief discussion, it was determined the discussion for the five properties would be consolidated but each hearing would receive its own motion.

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 first subject property. He listed the other APN numbers and associated hearing numbers for the Bland's properties.

Chair Horan asked whether the properties were located in the same area. Appraiser Gail Vice responded two were in the same neighborhood of northwest Reno, Appraiser Kinne was assigned to the property by the University of Nevada Reno, one was a townhouse on Starks Way, and the final property was in Donner Springs. She admitted they were in different neighborhoods but each had the same issues and each was evaluated with the same valuation process.

Appraiser Kinne stated the appellant's issue was regarding the increase in the land value, noting the property he appraised went up 41 percent. He explained the Assessor's Office (AO) had to bring the land value up to market value pursuant to Nevada Revised Statute (NRS) 361.227. This was normally achieved utilizing vacant land sales to arrive at a base lot value that would be typical for that neighborhood. This neighborhood consisted of 815 parcels, only 12 of which were vacant. There were no vacant land sales to use.

Appraiser Kinne explained in these situations the AO used the land allocation method. They would review improved sales in a neighborhood and apply an allocation ratio to the median sales price; this would yield the land value. He said Mr. Bland's disagreement was over the allocation ratio increasing from 15 to 18 percent.

Chair Horan asked why the allocation ratio was changed. Appraiser Kinne replied that was based on studies done within the AO. He provided an example of a vacant land parcel selling for \$80,000. After building a home on it, the property sold for \$400,000. The AO considered the relationship between the land sale and the total selling

price to determine the ratio. He remarked their study showed 15 percent was too low so it was raised to 18 percent. He brought the Board's attention to page 7 of the hearing evidence packet and noted the ratio had been as high as 30 percent. It was reduced to 25 percent, then 20 percent, and it had stayed at 15 percent for seven years.

Chair Horan sought confirmation that changes in ratio were dictated by the NRS. Appraiser Kinne responded the allocation ratio was in section 361.109 of the Nevada Administrative Code. Without vacant land sales, the AO used the land allocation method. Appraiser Kinne confirmed Chair Horan's assertion that the appellant disagreed with the increase of the ratio to 18 percent.

Chair Horan asked whether it had been explained to the appellant that the ratio was part of the Administrative Code. Appraiser Kinne stated the AO followed the process. He noted a comparison between land values for the subject properties and comparable sales after the eligible dates showed the AO was well within range, if not on the low end.

Chair Horan wanted confirmation the allocation ratio was the same issue for each of the five subject properties. Appraiser Kinne confirmed it was and added the AO used 18 percent throughout all residential neighborhoods in Washoe County. He remarked this was explained to the Blands in great detail.

Member Larmore stated the allocation ratio would shift whenever land value increased faster than construction, a point confirmed by Appraiser Kinne. The appraiser felt the 15 percent ratio used for the prior seven years might have been too low; they had been conservative based on market conditions to ensure values were sustainable.

When asked by Chair Horan whether the allocation ratio was the entire basis of Mr. Bland's concerns, Appraiser Kinne acknowledged the appellant had minor issues with the AO not valuing property on a square foot basis. To address that, Appraiser Kinne noted that was not the unit of comparison the AO used on residential sites. He concluded the appellant simply did not agree with the 40 percent increase in land value.

There was no response to the call for public comment. Chair Horan closed the public hearing.

Chair Horan stated it was clear what the reason for the appeal was and that the AO had good documentation to back up their stance. Member Ainsworth indicated the AO used the correct process to change the allocation ratio percentage.

Member Larmore pointed out the appellant brought the appeals under NRS 361.356 but she felt the appellant's concern was not related to equality. Deputy District Attorney Jennifer Gustafson agreed it appeared to be an issue that fell under NRS 361.357 but since the petitioner brought it under NRS 361.356, either could be used for the motion language.

With regard to Parcel No. 007-118-08, 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 Larmore, seconded by Member Ainsworth, which motion duly carried on a 4-0 vote with Member Lazzarone recused from voting, 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.

19-059E PARCEL NO. 001-304-08 – BLAND, KELLY & ANNETTE M – HEARING NO. 19-0051

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 1380 Surf Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 pages.

Assessor

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

The discussion for this hearing was consolidated with all the hearings for Kelly and Annette Bland's properties. For discussion that took place on this hearing, see Agenda Item 19-058E.

With regard to Parcel No. 001-304-08, 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 Larmore, seconded by Member Ainsworth, which motion duly carried on a 4-0 vote with Member Lazzarone recused from voting, 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.

19-060E PARCEL NO. 005-165-13 – BLAND, KELLY & ANNETTE M – HEARING NO. 19-0052

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 3345 Everett Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 15 pages.

The discussion for this hearing was consolidated with all the hearings for Kelly and Annette Bland's properties. For discussion that took place on this hearing, see Agenda Item 19-058E.

With regard to Parcel No. 005-165-13, 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 Larmore, seconded by Member Richards, which motion duly carried on a 4-0 vote with Member Lazzarone recused from voting, 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.

19-061E PARCEL NO. 026-452-02 – BLAND, KELLY & ANNETTE M – HEARING NO. 19-0055

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 2565 Starks Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 1 page.

Assessor

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

The discussion for this hearing was consolidated with all the hearings for Kelly and Annette Bland's properties. For discussion that took place on this hearing, see Agenda Item 19-058E.

With regard to Parcel No. 026-452-02, 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 Larmore, seconded by Member Ainsworth, which motion duly carried on a 4-0 vote with Member Lazzarone recused from voting, 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.

19-062E **PARCEL NO. 021-363-19 – BLAND, KELLY & ANNETTE M – HEARING NO. 19-0054**

A Petition for Review of Assessed Valuation was received protesting the 2019-20 taxable valuation on land and improvements located at 4505 Dos Rios Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Supporting documentation, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 13 pages.

The discussion for this hearing was consolidated with all the hearings for Kelly and Annette Bland's properties. For discussion that took place on this hearing, see Agenda Item 19-058E.

With regard to Parcel No. 021-363-19, 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 Larmore, seconded by Member Richards, which motion duly carried on a 4-0 vote with Member Lazzarone recused from voting, 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.

9:35 a.m. **Member Lazzarone returned to the dais.**

19-063E **BOARD MEMBER COMMENTS**

Member Ainsworth thanked staff for making the Board's job easy. Chair Horan appreciated staff's efforts to contact the petitioners to explain their position because it makes it clearer why the Board made its decisions.

19-064E **PUBLIC COMMENT**

There was no public comment.

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9:35 a.m. There being no further business to discuss, the meeting was adjourned without objection.

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
Derek Sonderfan, Deputy Clerk*