

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

THURSDAY

9:00 A.M.

FEBRUARY 18, 2021

PRESENT:

Eugenia Larmore, Chair
James Ainsworth, Vice Chair
Dennis George, Member
Barbara “Bobbi” Lazzarone, Member
Daren McDonald, Member

Janis Galassini, County Clerk
Jennifer Gustafson, Deputy District Attorney
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. Chair Larmore called the meeting to order, the Clerk called the roll, and the Board conducted the following business:

21-053E PUBLIC COMMENT

There was no response to the call for public comment.

21-054E SWEARING IN

Jan Galassini, County Clerk, swore in the appraisal staff.

21-055E WITHDRAWN PETITIONS

The following petitions scheduled on today's agenda were withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
033-152-21	SCGIF II IRON HORSE OWNER LLC	21-0027D
008-171-38	BHC HEALTH SVCS OF NEVADA INC	21-0043
034-163-12	NBFRE 23 LLC	21-0048A
034-163-13	NBFRE 23 LLC	21-0048B
037-061-04	VALLEY BANK OF NEVADA/B OF A	21-0059
007-284-11	GORHAM, PATRICIA A	21-0060B

County Clerk Jan Galassini stated additional documents had been received after publication of the agenda. Copies of these documents for Hearing Nos. 21-0048A and 21-0048B, Assessor's Parcel Nos. 034-163-12 and 034-163-13, as well as Hearing No. 21-0059, Assessor's Parcel No. 037-061-04, were distributed to the Board and placed on the record.

21-056E CONTINUANCES

The following petitions were granted a continuance:

Assessor's Parcel No.	Petitioner	Hearing No.
156-040-09	ST JAMES'S VILLAGE INC	21-0047A
156-040-14	ST JAMES'S VILLAGE INC	21-0047B
156-040-15	ST JAMES'S VILLAGE INC	21-0047C
156-111-23	ST JAMES'S VILLAGE INC	21-0047D
156-141-04	ST JAMES'S VILLAGE INC	21-0047E

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the above-listed hearings be continued to February 26, 2021.

21-057E PARCEL NO. 556-390-14 – WVC COMMERCIAL LLC – HEARING NO. 21-0011

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 18705 Village Center 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.

There was no response to the call for public comment.

With regard to Parcel No. 556-390-14 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be upheld and the taxable improvement value be reduced to \$154,654, resulting in a total taxable value of \$640,000 for tax year 2021-22. 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.

21-058E PARCEL NO. 556-390-05 – WVC RECREATION LLC – HEARING NO. 21-0012

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 18400 Village 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.

There was no response to the call for public comment.

With regard to Parcel No. 556-390-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be upheld, and the taxable improvement value be reduced to \$611,396, resulting in a total taxable value of \$980,000 for tax year 2021-22. 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.

21-059E PARCEL NO. 556-120-02 – WOODLAND VILLAGE NORTH LLC – HEARING NO. 21-0013

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land located at 0 Crystal Canyon Boulevard, 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.

There was no response to the call for public comment.

With regard to Parcel No. 556-120-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be reduced to \$435,670, resulting in a total taxable value of \$435,670 for tax year 2021-22. 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.

21-060E PARCEL NO. 024-055-37 – SCGIF II FIRECREEK OWNER LLC – HEARING NO. 21-0026B

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 4811 Kietzke Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 4 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.

There was no response to the call for public comment.

With regard to Parcel No. 024-055-37 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be upheld, and the taxable improvement value be reduced to \$2,605,128, resulting in a total taxable value of \$6,842,992 for tax year 2021-22. 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.

21-061E PARCEL NO. 040-951-08 – RS EAGLE FEDERAL WAY LLC/LOWE’S – HEARING NO. 21-0041

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 5075 Kietzke Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 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.

There was no response to the call for public comment.

With regard to Parcel No. 040-951-08 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be reduced to \$5,847,273, and the taxable improvement value be reduced to \$8,220,642, resulting in a total taxable value of \$14,067,915 for tax year 2021-22. 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.

* * * * *

County Clerk Jan Galassini noted the next hearings all resulted in stipulations which were received after publication of the agenda. She advised additional documents had been submitted for those petitions, copies which were distributed to the Board and would be placed on the record.

Deputy District Attorney Michael Large noted Vice Chair Ainsworth accidentally mentioned February 16 during his proposed motion for these hearings, but the correct date was February 18. Vice Chair Ainsworth agreed with the correction.

21-062E PARCEL NO. 033-152-05 – SCGIF II IRON HORSE OWNER LLC – HEARING NO. 21-0027A

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 589 E. Prater Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 7 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.

There was no response to the call for public comment.

With regard to Parcel No. 033-152-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be reduced to \$2,712,654, and the taxable improvement value be reduced to \$279,346, resulting in a total taxable value of \$2,992,000 for tax year 2021-22. 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.

21-063E PARCEL NO. 033-152-17 – SCGIF II IRON HORSE OWNER LLC – HEARING NO. 21-0027B

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 593 E. Prater Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 7 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.

There was no response to the call for public comment.

With regard to Parcel No. 033-152-17 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be upheld, and the taxable improvement value be reduced to \$1,319,490, resulting in a total taxable value of \$2,652,942 for tax year 2021-22. 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.

21-064E PARCEL NO. 033-152-20 – SCGIF II IRON HORSE OWNER LLC – HEARING NO. 21-0027C

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 685 E. Prater Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and Supporting Documentation, 7 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.

There was no response to the call for public comment.

With regard to Parcel No. 033-152-20 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be upheld, and the taxable improvement value be reduced to \$3,175,374, resulting in a total taxable value of \$5,705,339 for tax year 2021-22. 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.

21-065E PARCEL NO. 037-031-06 – LOWE'S HIW INC – HEARING NO. 21-0040

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 1355 Scheels Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 3 pages.

Exhibit B: Letter and supporting documentation, 12 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 21 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.

There was no response to the call for public comment.

With regard to Parcel No. 037-031-06 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be upheld, and the taxable improvement value be reduced to \$8,534,299, resulting in a total taxable value of \$13,774,039 for tax year 2021-22. 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.

21-066E **PARCEL NO. 007-284-06 – GORHAM, PATRICIA A. – HEARING NO. 21-0060A**

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 215 W. 4th 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.

There was no response to the call for public comment.

With regard to Parcel No. 007-284-06 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and the taxable land value be upheld, and the taxable improvement value be reduced to \$42,819, resulting in a total taxable value of \$333,879 for tax year 2021-22. 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.

21-067E **PARCEL NO. 038-881-08 – CF BASS PROPCO LLC – HEARING NO. 21-0036**

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on land and improvements located at 8650 Boomtown Garson Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Photographs and supporting documentation, 7 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, Eric Owens was sworn in by County Clerk Jan Galassini.

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

Mr. Owens reviewed information from Exhibit A, explaining an income approach with direct capitalization had been used to value the subject property. Due to the limited number of large retail locations in the Reno area, comparable retail sites in Las Vegas, ranging between 20,000 and 100,000 square feet in size and built between 1963 and 2005, had been used to estimate a market value for the property type. Lease rates on a triple-net basis for these properties ranged from \$3 to \$12 per square foot.

Given the size of the parcel, Mr. Owens continued, any prospective new tenants would expect a competitive, lower market rent to lease the subject property, and would likely need to modify the design which had been customized to fit the Cabela's business model. For these reasons, and to account for the inverse relationship between the market rent and the property's size, rent had been adjusted down to a median of \$8 per square foot.

Mr. Owens discussed retail vacancy rates as of the third quarter of 2020, citing a report from CBRE Group, Inc. He spoke about the COVID-19 (C19) pandemic's effects on retail sales, unemployment rates, and vacancies. He stated Reno was not represented in CBRE's study and the nearest applicable Tier 2 market in the study was the Las Vegas metropolitan area, so the capitalization rate for the subject property had been adjusted to account for its location in a smaller metropolitan area and the uncertainty of the future of retail. He noted the rise of e-commerce, combined with big-box and retail store closures, had adversely impacted capitalization rates before the pandemic began.

Mr. Owens said Cabela's sales slipped significantly from \$27.9 million in 2018 to \$26 million in 2019. Despite an increase in 2020 due to individuals looking for outdoor recreation options during the pandemic, current sales of \$27.5 million were still below 2018's numbers.

9:34 a.m. **The Board recessed briefly due to technical issues.**

9:35 a.m. **The Board reconvened with all Members present.**

Mr. Owens mentioned the Post Falls, Idaho and Spokane, Washington areas, which he felt were similar to Reno with their recent population growth and retail building sizes. He discussed values provided by third-party appraisers and the price per square foot of properties in these areas, noting a comparable property in Post Falls was currently valued at \$76 per square foot, or \$112 per square foot on a fee simple basis. He felt a valuation of \$86 per square foot was fair, as it was still higher than other properties valued on a fee simple basis. He requested the Board consider this, along with the income approach, for the subject property.

Member George asked whether Cabela's was still receiving tax incentives from the State of Nevada for opening their store in the chosen location. Mr. Owens stated he did not have an answer for that as he had not been involved in those negotiations.

Mr. Kinne discussed the subject property's age, size, and amenities, and the approach used to value the property. He noted he made several attempts to obtain current information regarding Cabela's lease and sale terms, but the information was never provided by the Petitioner. He described the recent sale of a Home Depot, which had been adjusted to account for excess rent, and its price per square foot, which he opined reflected the simple value of a well-located big box store in the Reno area. He believed Cabela's amenities and interior finishes were superior.

Mr. Kinne recalled the subject property was sold in May of 2019 and was being leased back. Information regarding Cabela's gross sales and lease data was not provided to the Assessor's Office by the Petitioner, so a survey of other big-box retail properties in Washoe County had been conducted, and downward adjustments had been made to account for the results of the survey.

Mr. Kinne mentioned one of the properties suggested for comparison by the Petitioner was an old bowling alley which had been vacant for around five years. This property was not a retail building, he noted, and therefore was not appropriate for comparison to the subject property. He opined the former Toys R Us building in Smithridge Plaza was also not comparable, and the Petitioner's remaining comparable properties were not even in the Reno area. He indicated doubt as to why the Petitioner would select comparative properties in Elko, Las Vegas, Henderson, and Pahrump.

Because Cabela's was a well-capitalized, low-risk tenant, Mr. Kinne stated, a reduction was not necessary. There were no vacancies in the greater northwest area of Reno for big-box retailers, and even the Super K-Mart building, which sat vacant for years above Interstate 80 and North McCarran Boulevard, had recently been revitalized. He felt the Petitioner's suggested 6.6 percent vacancy rate was far overstated for the Reno area. He also noted a normal reduction for operating expenses had already been made.

Mr. Kinne pointed out the capitalization rate cited by the Petitioner came from a study from CBRE Group, Inc. for Las Vegas, whereas the rate used by the Assessor's Office was derived from actual major retail sales in Reno and was well-supported. He felt Reno was very different and could not be compared to Las Vegas. Though 2020 had been a difficult year with shutdowns and stay-at-home orders, the Reno area had fared better than most, and one retail category which had seen growth was outdoor recreation.

Though he had previously requested information regarding Cabela's gross sales, Mr. Kinne said these details were not provided by the Petitioner until the hearing, and the information was contradictory to what Mr. Owens had previously stated. Information on the Post Falls, Idaho Cabela's sale was also requested from the Petitioner but never provided. Mr. Kinne stated his research revealed that property sold for \$22

million but appraised for \$9.9 million, which he felt did not add up. Based on the provided sales comparisons and supported by the income approach, Mr. Kinne asked the Board to uphold the subject property's taxable value.

Mr. Owens responded he had not been able to provide more than the first couple of pages of the appraisal but attempted to fulfill Mr. Kinne's request to the best of his ability. Mr. Owens mentioned a sale in Indiana where a property appraised for \$7.6 million but sold for \$22.9 million on a lease fee basis; he stated there was a large difference between lease fee and fee simple deals. He said he brought up information about Cabela's retail sales in his first report as well as disclosing it at the hearing. He indicated he and Mr. Kinne had discussed more than once the fact that Cabela's lease was above market. Regarding the vacancy rate, he felt any third-party appraiser would establish vacancy for the subject property, and it also needed to be viewed as a fee simple market rent. With current capitalization rates, he opined it made no sense not to consider the pandemic and market uncertainty when valuing the subject property.

Member George asked about the significance of a property's lease type and fee simple sales. Mr. Kinne explained that, if Cabela's paid an above-market lease fee, the sales price could be adjusted so the lease fee and fee simple amounts were equal, but specific lease details were never provided by the Petitioner. Mr. Kinne noted he requested and received lease information from Home Depot, which paid above-market rent. As a result, an asterisk was listed next to Home Depot's sales price, showing an adjustment had been made to account for this.

Member George asked whether valuing the property on a fee simple ownership basis would make a difference. Mr. Kinne stated he did not know the amount of Cabela's current rent, though he wanted to know. He indicated the \$14 million value had been calculated using a fee simple approach with the available information, and he reiterated the Petitioner never provided information regarding the sale of the property in Post Falls, Idaho, nor information regarding the rent Cabela's paid in Reno.

Member Lazzarone noted the local real estate market had experienced continued growth despite the C19 pandemic, with housing costs increasing and homes selling for above asking price. She wondered why this wouldn't also be the case for commercial properties in the area. Mr. Kinne pointed to the pending sale of a Kohl's property and indicated that, although the pandemic had been scary, it had not disrupted the Reno market to the extent the Petitioner was suggesting.

Member George requested information regarding the assessed and appraised values of the subject property; Mr. Kinne explained where this information could be found in Exhibit I. He acknowledged the subject property's value had declined recently, but minimally so.

Member McDonald pointed out the potential gross rent based on the Petitioner's analysis and the Appraiser's analysis only had about a \$50,000 difference between them. Mr. Owens responded the points of contention were the lack of vacancy

established for the property and the fact that the capitalization rate used by the Assessor was based on sales which occurred prior to the C19 pandemic.

Member McDonald asked whether the expenses listed in the Petitioner's income approach were actual or approximate. Mr. Owens remarked they were approximate.

Member McDonald said the Board typically had not applied vacancy rates for large stores in the past, and he was inclined to support the Assessor's capitalization rate given the way the Reno economy had fared during the pandemic compared to other areas. He and Chair Larmore discussed the potential effect of adjustments if the Board should decide to reduce the personal property value or utilize the Petitioner's suggested income approach, but the hypothetical adjustments resulted in only a small variation from the subject property's current assessed value. Chair Larmore did not feel the variation was sufficient to warrant a value change.

Member Lazzarone concurred, saying the Petitioner had provided data from other areas for comparison to the subject property, but those areas were not truly relevant to Reno. Chair Larmore expressed agreement and said Reno was very different from Las Vegas and other metropolitan areas.

There was no response to the call for public comment.

With regard to Parcel No. 038-881-08, 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 Lazzarone, seconded by Member McDonald, 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.

21-068E ROLL CHANGE REQUEST (RCR) – DECREASE – PERSONAL PROPERTY ACCOUNTS (RCR 4-1 THROUGH 4-229)

On behalf of the Assessor and having been previously sworn, Shannon Scott, Appraiser, explained personal property RCRs were corrections to valuations of property within Washoe County, including business property, mobile homes, and aircraft. These changes occurred whenever it was determined that a previous assessment was incorrect or should no longer apply. She provided examples of situations necessitating RCRs, such as changes in exemption status, incorrect valuation, or discovery that an aircraft had not actually been located within the County during the applicable year.

Assessor's Account No.	Property Owner	RCR No.
2003852	QUALITY EVNT DESIGN	4-1
2006306	DRIVERS EDUCATION CENTER LLC	4-2

2301201	BUGSY'S SPORTS BAR AND GRILL	4-3
2301202	GOOD HOPS	4-4
2304022	EDUCARE COMMUNITY LIVING CORPORATION NV	4-5
2306132	MOUNTAIN WEST AUTO GROUP LLC	4-6
2003817	SOURCE RENO, THE	4-7
2004906	OCEANA GOLD	4-8
2005040	SAVING GRACE ACADEMY	4-9
2005384	HAMILTON SOLAR LLC	4-10
2006283	VEGA ASPHALT PAVING INC	4-11
2023021	UNIVERSITY APARTMENTS	4-12
2105552	S S C SERVICE SOLUTIONS	4-13
2111296	REAL ESTATE WORKS	4-14
2111903	DRS LAW ENFORCEMENT CONSULTING	4-15
2125876	NEWBEAN CAPITAL	4-16
2129340	FUSED FINERY	4-17
2130225	DR S CLASSIC PERFORMANCE	4-18
2153035	FARMERS INSURANCE GROUJP	4-19
2196068	FREEMAN DECORATING SERVICES INC	4-20
2209188	ROBERTO C FONTANI	4-21
2209794	CHEYJEAN PHOTOGRAPHY	4-22
2210022	GODFATHERS PIZZA	4-23
2461741	STRAWS CUSTOM PAINTING AND DÉCOR	4-24
2462136	SOUND INSTALLATIONS	4-25
2001290	JAVA LOUNGE	4-26
2001626	PIA'S NAILS LLC	4-27
2002090	REPAIR ALL LLC	4-28
2003049	LUCKY LOCKSMITH	4-29
2003056	CAROL GADDA ARCHITECT	4-30
2003165	BLACK & BLUE GRAFIX	4-31
2003380	HEALING LIGHT LLC	4-32
2004240	OCCIDENTAL BREWING CO	4-33
2004579	PARAMOUNT LAWN CARE	4-34
2008175	SIERRA MOUNTAIN MASSAGE	4-35
2009009	BAILEY & FAMILY HANDYMAN SERVICES	4-36
2099086	WILLIAM F HARRAH MARITAL TRUST	4-37
2100923	MAXS JANITORIAL EXECUTIVE OFFICE CLEANING	4-38
2104757	THAT'S MAGIC	4-39
2110092	WESTON SIGNS	4-40
2112668	TAHOE PEBBLES INTERIORS	4-41
2113790	SUNRIDGE SNOW REMOVAL	4-42
2123834	LES THE LOCKSMITH	4-43

2124172	ZADRA DESIGN	4-44
2125215	VETERANS COLLISION & CUSTOMS	4-45
2125272	CHASING RAINBOWS TRAVEL	4-46
2126720	SMALL BATCH TOFFEE LLC	4-47
2128069	GUILD MORTGAGE CO	4-48
2128180	HUB COFFEE ROASTERS	4-49
2128186	LAW OFFICE OF PATRICK MCGINNI	4-50
2128197	MY HEARING CENTERS	4-51
2128596	FILAMENT	4-52
2128745	RESULTS TRANSFORMATION CENTER LLC	4-53
2128980	DIVAS N ROUGE	4-54
2129135	SUPER K LLC	4-55
2129591	BEST PRICE JUNK REMOVAL	4-56
2129723	MOUNTAIN LION BOOKS & GIFTS	4-57
2161103	JOSE F TALANCON DDS LTD	4-58
2162046	HIGH SIERRA ANIMAL THERAPY	4-59
2162241	DR S CLASSIC PERFORMANCE	4-60
2173427	HALL, GLADE L	4-61
2206223	C MART	4-62
2208889	LINDA A BOWMAN	4-63
2210911	SWEET FACTORY	4-64
2211133	DAUGHTERS CAFÉ	4-65
2211765	HASH HOUSE A GO GO	4-66
2211812	GAS LAMP CAFÉ & BAR, THE	4-67
2229784	PLAN YOUR STORY LTD	4-68
2301087	CB SERVICES	4-69
2304066	SIERRA MUSIC OUTLET	4-70
2410833	SIERRA MOUNTAIN VIEW INVESTMENTS	4-71
2460543	NORTHERN SIERRA CONSTRUCTION INC	4-72
2461137	D M MORRIN CO	4-73
2545002	MASCO PAINT MFG INC	4-74
3122113	SKYLINE MHP	4-75
3115396	SKYLINE MHP	4-76
3103425	SKYLINE MHP	4-77
3219036	BIGELOW PROPERTIES INC	4-78
5101008	HARTMAN, MATTHEW W	4-79
5101143	MORAN, SEAN	4-80
5101199	ECO FUNDING INC	4-81
5101204	N200WA, LLC	4-82
5300641	LEWIS RACING LLC	4-83
5300729	KAPLAN, ASHER H	4-84

5300732	SOARING LLC	4-85
5601273	MEDIA STEW LLC	4-86
5601325	KALINSKY, OMRI	4-87
5601319	PILOTINSIDECOM LLC	4-88
5601510	GEORGE, JON A	4-89
5601528	RENO AERO WORKS LLC	4-90
5601545	MASTLEY, WILLIAM THOMAS	4-91
5601575	GREEN, JOHN	4-92
2003243	ACCEPT	4-93
2004284	GOLDEN MEMORIES BEHAVIOR LLC	4-94
2003321	CAPITAL TITLE CO OF NEVADA LLC	4-95
2004411	SAN LUIS AUTO SALES LLC	4-96
2209303	AUTO SPA	4-97
2003498	TESLA MOTORS INC	4-98
2004389	LITHIUM NEVADA CORP	4-99
2923162	SIEMENS FINANCIAL SERVICES	4-100
2113790	SUNRIDGE SNOW REMOVAL	4-101
2123926	RICK ALLEN DESIGN	4-102
2203116	MY FAVORITE MUFFIN	4-103
2462289	LATHAM MECHANICAL LLC	4-104
3100097	GUADALUPE, GIL ARIERA	4-105
3100191	WEISS, MAGDA M	4-106
3100688	CONTANT FAMILY TR	4-107
3101061	RASMUSSEN, PAUL	4-108
3101356	STIDHAM, CAROLE ANN	4-109
3101557	CASTELLANOWS, ORALIA	4-110
3102558	ZAMORA, JENNIFER	4-111
3102654	PETERSON, RICHARD OR ARDELLE	4-112
3102734	JOHNSON, GARY & JUDITH	4-113
3102756	STIFLE, CHARLES F OR BARBARA A	4-114
3103230	PONTE, PAULINE R	4-115
3103452	STOFFEL, SHARLES L OR CAROLYN A	4-116
3103656	TEALDO, JAMES J	4-117
3104397	NELSON, GINA	4-118
3104409	HAYS, ELLIE	4-119
3104461	DAVIS, SHARON P	4-120
3104597	BEGLEY, MATTHEW	4-121
3104791	KELLERER, LAVINA R	4-122
3104946	OZIMINSKI, PHILIP OR SHIRLEY	4-123
3105216	NEFF, GENROSE	4-124
3105636	SCHWALBE, DALE D OR SANDRA LEE	4-125

3107150	DAVIS, RENA J	4-126
3107251	JUNELL, RICHARD A OR SANDRA S	4-127
3107353	KAESBAUER, SHIRLEY A TTEE	4-128
3108245	SCHOFIELD, CHRISTIAN	4-129
3108616	PITZER, GEORGE OR STAGNO LOUISE	4-130
3109654	WEISS, DONALD J	4-131
3109861	MILDRED CHACON 2010 TRUST	4-132
3110755	PANGALLO, JOSEPH F OR JOYCE	4-133
3111223	PAYNE, BEULAH E	4-134
3111241	SCHWEITZER, HOPE CHERIE	4-135
3111367	SWEET, RODNEY DALE	4-136
3112269	WICKHAM, GARY	4-137
3112280	MONTGOMERY, DONALD H OR SARAH	4-138
3112406	CONNINGWOOD, PATICIA	4-139
3112554	SWIFT, HARRY L	4-140
3112637	ROSE, MILDRED J	4-141
3112795	GARCELON, GERALD	4-142
3114725	WARD ADELA VALEROS	4-143
3115117	HUDSON, TOM OR ELAINE	4-144
3115519	FOSTER, KARL A	4-145
3116954	BAKER, HAROLD J OR NONA M	4-146
3116963	BOSCOVICH, LINDA M	4-147
3117106	CABLE, CHARLENE	4-148
3117770	DONAHUE, MYRA G	4-149
3118173	URIBE, FRANK	4-150
3118595	DOCKTER, RAYMOND OR ELLEN F	4-151
3119383	LEYVA, LEAH	4-152
3120258	FRANK, ANITO OR JEREMY J	4-153
3121242	SWEET, GEORGE A	4-154
3121393	WOBSCHELL, MILTON	4-155
3121733	HOLLINGSWORTH, LARRY OR CAROLYN	4-156
3200016	OTTERSON, MARY	4-157
3200442	FORDE, NANCY KAY	4-158
3200544	DUNPHY, JOAN G	4-159
3202440	BOWLER, LUZ M OR FRANK L	4-160
3202486	CUNNINGHAM, MICHAEL G	4-161
3204719	POOUNDS, ALLAN L OR SANDRA J	4-162
3204821	MCNATT, CECIL OR CYNTHIA	4-163
3205047	LISTMAN, ROBERT J AND TERESSA M	4-164
3205468	LAUGHLIN, GARY OR BEA	4-165
3205508	CARL, KATHRYN M	4-166

3207221	CARTWRIGHT, FLORENCE	4-167
3207292	CHRISTIANSSEN, PEDER B	4-168
3208036	PARSONS, EVELYN	4-169
3208434	GILL, SUELLEN RAE	4-170
3208535	ADAMSON, DEE OR TOSHIKO	4-171
3208538	HUGHES, VIRGIL L OR DOROTHY	4-172
3208886	FOX, CHRISTINE M OR HAROLD E	4-173
3209245	TATARIAN, JILL K	4-174
3209248	RITTER, CHARLIE OR NORMA J	4-175
3209323	GONZALES, LYNDA M	4-176
3209335	GARDNER, MOLLY	4-177
3209341	RUTKOVITZ, SHIRLEY M	4-178
3209343	MANION, MARGARET A	4-179
3210755	HOLSON, ROBERT ALLYN & YVONNE MARIE	4-180
3210896	MURRAY, RUSSELL D	4-181
3211533	SCHMIDT, MARGARET V	4-182
3211545	KERNS, CHARLES OR JOSEPHINE	4-183
3211668	DRANE, CHRISTINA L	4-184
3212052	MITCHELL, MARGARET ROSALIE	4-185
3212204	MORRIS, LINDA L	4-186
3214068	LAFLEUR, PHILLIP C OR MARY C	4-187
3214084	PETERSON, MARIE-JOSE E, TTEE	4-188
3214086	SULLIVAN, GEORGE & SHANNON	4-189
3214152	PRICE, WILLIAM DEAN	4-190
3214217	FILIPPI, RICHARD D	4-191
3214242	YICK, ATALOANUI TUIKOLONGAHAU	4-192
3214245	MASON, M WALTER OR DOLORES A	4-193
3214256	GROHNKE, ROBERT	4-194
3214323	MURRAY, MADELINE M	4-195
3214401	COFFEY, AMBER L	4-196
3215854	ELLIOTT, WILLIAM D	4-197
3216223	SINKELDAM, ROBERT TTEE	4-198
3216254	HILTON, DUANE AND JANICE	4-199
3216264	SUMMY, WILLIAM C III	4-200
3216488	GOODMAN, ROBERT J	4-201
3216643	NORDBERG, KENNETH E	4-202
3216795	WEBER, JOY	4-203
3216869	KAY, MICHAEL O	4-204
3217208	GRUNSKY, MARILYNN	4-205
3218009	BACHMAN, DON	4-206
3218301	LEWIS, ROBERT S OR EVE L	4-207

3218337	COPPLE, SHERYL L OR STEVEN B	4-208
3218342	FROW, DORIS M	4-209
3218344	JUNCK, MARILYN MAE	4-210
3218478	TRAPP FAMILY TRUST	4-211
3218533	WILLIAMS, KONRAD OR JUDY OR DARYL	4-212
3218567	MCDOWELL, SPENCER L	4-213
3218696	HEALY FAMILY TRUST	4-214
3218697	HAYES, ROBERTA VIOLA	4-215
3218729	LINDE FAMILY TRUST	4-216
3220807	BREEZE, ERIC J OR CHRISTINE D	4-217
3220821	VICK, WESLEY B	4-218
3220916	WRIGHT, ROBERT D OR PEGGY A	4-219
3221003	HANNUSCH, CALVIN L	4-220
3221026	HELTON, DONALD S	4-221
3221065	TRAPULA, STANLEY J	4-222
3221133	THOMPSON, RONALD E	4-223
3221170	SANDBERG, EILEEN	4-224
3221217	RODGERS, HARRY C OR BERNICE F	4-225
3221234	CLARK, DONOVAN	4-226
3221237	SCHWART FAMILY TRUST	4-277
3221670	SOBER, KIT	4-228
3221706	BRYSON, DANIEL J	4-229

There was no response to the call for public comment.

On motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the recommendation of the Assessor’s Office to decrease the values for RCR No. 4-1 through 4-229 be approved as set forth on the spreadsheet attached to the Roll Change Request. With those adjustments, it was found that the subject personal properties were valued correctly and the total taxable values did not exceed full cash value.

21-069E BOARD MEMBER COMMENTS

Chair Larmore thanked the Board and Assessor’s Office staff, expressing appreciation for everyone’s expertise, questions, and discussion.

21-070E PUBLIC COMMENT

There was no response to the call for public comment.

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10:13 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned.

EUGENIA LARMORE, Chair
Washoe County Board of Equalization

ATTEST:

JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

*Minutes prepared by
LJ Burton, Deputy Clerk*