

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

FRIDAY

9:00 A.M.

FEBRUARY 25, 2022

PRESENT:

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

Janis Galassini, County Clerk
Jennifer Gustafson, Deputy District Attorney
Trenton Ross, 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:

22-077E PUBLIC COMMENT

There was no response to the call for public comment.

22-078E SWEARING IN

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

22-079E WITHDRAWALS

The following petitions scheduled on today's agenda had been withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
400-151-12	4TH STREET 192 OWNER LLC/ROBERT GOMEZ	22-0067

22-080E CONTINUANCES

There were no requests for continuances.

22-081E **ROLL NO. 2265009 – SMITH STORAGE SYSTEMS LLC –**
HEARING NO. 22-0029P21

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on personal property located at 13951 Mt. Bismark Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 14 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

On behalf of the Petitioner, Christopher Mumm was sworn in by County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

Mr. Christopher Mumm, attorney representing the petitioner, affirmed the stipulation. He thanked Chief Property Appraiser Rigo Lopez and his staff for their work on assessing the property and the Boardmembers for their efforts. He mentioned the petitioner had been antagonistic the prior year, but he had been convinced to provide documentation for this year's assessment.

With regard to Parcel No. 2265009 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable personal property value be reduced to \$35,000, resulting in a total taxable value of \$35,000 for tax year 2021-22. With that adjustment it was found that the personal property value is valued correctly and the total taxable value does not exceed full cash value.

22-082E **PARCEL NO. 037-400-15 – SPARKS GRF2 LLC – HEARING NO.**
22-0008F

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1530 E. Lincoln Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 27 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 037-400-15 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$1,459,407, resulting in a total taxable value of \$2,530,789 for tax year 2022-23. 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.

22-083E PARCEL NO. 008-171-38 – BHC HEALTH SVCS OF NEVADA INC
– HEARING NO. 22-0031

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1240 E. 9th 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 and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 008-171-38 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$1,184,584, and the taxable improvement value be reduced to \$2,936,166, resulting in a total taxable value of \$4,120,750 for tax year 2022-23. 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.

22-084E **PARCEL NO. 007-216-32 – NEVADA NATIONAL BANK – HEARING NO. 22-0042**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 700 N. Virginia Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 13 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 007-216-32 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$849,624, resulting in a total taxable value of \$1,747,217 for tax year 2022-23. 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.

22-085E **PARCEL NO. 086-801-13 – BANK OF AMERICA – HEARING NO. 22-0045**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 195 Lemmon Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 12 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 086-801-13 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$822,909, resulting in a total taxable value of \$1,600,000 for tax year 2022-23. 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.

22-086E PARCEL NO. 510-381-04 – SIMON TRUST, VERNE – HEARING NO. 22-0047

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 5005 Pyramid Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 13 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 510-381-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$912,310, resulting in a total taxable value of \$1,650,000 for tax year 2022-23. 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.

22-087E PARCEL NO. 510-481-06 – HD DEVELOPMENT OF MARYLAND INC – HEARING NO. 22-0057

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 4755 Galleria 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 and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 510-481-06 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$6,085,264, resulting in a total taxable value of \$9,675,694 for tax year 2022-23. 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.

22-088E PARCEL NO. 520-020-54 – RED HAWK LAND COMPANY –
HEARING NO. 22-0064A

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 0 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 8 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 520-020-54 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$362,326, resulting in a total taxable value of \$465,672 for tax year

2022-23. 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.

22-089E **PARCEL NO. 520-020-56 – RED HAWK LAND COMPANY –**
HEARING NO. 22-0064B

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 0 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 520-020-56 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$240,130, resulting in a total taxable value of \$344,424 for tax year 2022-23. 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.

22-090E **PARCEL NO. 520-020-58 – RED HAWK LAND COMPANY –**
HEARING NO. 22-0064C

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 0 Wingfield Hills Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 520-020-58 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$491,316, resulting in a total taxable value of \$781,200 for tax year 2022-23. 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.

22-091E PARCEL NO. 520-420-01 – RED HAWK LAND COMPANY –
HEARING NO. 22-0064D

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 0 Spanish Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 520-420-01 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$236,183, resulting in a total taxable value of \$313,789 for tax year 2022-23. 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.

22-092E **PARCEL NO. 520-420-05 – RED HAWK LAND COMPANY –**
HEARING NO. 22-0064E

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 0 Spanish Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 520-420-05 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be upheld, resulting in a total taxable value of \$263,041 for tax year 2022-23. 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.

22-093E **PARCEL NO. 522-010-44 – RED HAWK LAND COMPANY –**
HEARING NO. 22-0064F

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 0 Wingfield Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-010-44 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$233,383, resulting in a total taxable value of \$300,976 for tax year 2022-23. 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.

22-094E **PARCEL NO. 522-010-80 – RED HAWK LAND COMPANY –**
HEARING NO. 22-0064G

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6600 N. Wingfield Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-010-80 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$41,276, resulting in a total taxable value of \$421,552 for tax year 2022-23. 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.

22-095E **PARCEL NO. 522-010-82 – RED HAWK LAND COMPANY –**
HEARING NO. 22-0064H

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6600 N. Wingfield Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-010-82 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be upheld, resulting in a total taxable value of \$559,708 for tax year 2022-23. 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.

22-096E PARCEL NO. 522-030-08 – RED HAWK LAND COMPANY –
HEARING NO. 22-0064I

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6550 N. Wingfield Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-030-08 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$79,500, and the taxable improvement value be upheld, resulting in a total taxable value of \$350,698 for tax year

2022-23. 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.

**22-097E PARCEL NO. 522-030-09 – RED HAWK LAND COMPANY –
HEARING NO. 22-0064J**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6540 N. Wingfield Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-030-09 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$79,500, and the taxable improvement value be upheld, resulting in a total taxable value of \$391,099 for tax year 2022-23. 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.

**22-098E PARCEL NO. 522-030-10 – RED HAWK LAND COMPANY –
HEARING NO. 22-0064K**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6530 N. Wingfield Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-030-10 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be increased to \$79,500, and the taxable improvement value be upheld, resulting in a total taxable value of \$350,698 for tax year 2022-23. 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.

**22-099E PARCEL NO. 522-030-16 – RED HAWK LAND COMPANY –
HEARING NO. 22-0064L**

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 0 Wingfield Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-030-16 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$232,956, resulting in a total taxable value of \$311,279 for tax year 2022-23. 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.

22-100E **PARCEL NO. 522-110-12 – RED HAWK LAND COMPANY –**
HEARING NO. 22-0064M

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 0 Wingfield Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-110-12 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$242,493, resulting in a total taxable value of \$343,758 for tax year 2022-23. 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.

22-101E **PARCEL NO. 522-793-04 – RED HAWK LAND COMPANY LLC –**
HEARING NO. 22-0064N

A Petition for Review of Assessed Valuation was received protesting the 2015-16 taxable valuation on land and improvements located at 6280 Wingfield Springs Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation, 2 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 522-793-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$985,643, resulting in a total taxable value of \$1,192,781 for tax year 2022-23. 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.

**22-102E PARCEL NO. 140-010-42 – DAMONTE VILLAGE LLC –
HEARING NO. 22-0066**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 70 Damonte Ranch Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 12 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 140-010-42 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$5,105,279, resulting in a total taxable value of \$11,000,000 for tax year 2022-23. 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.

**22-103E PARCEL NO. 037-031-04 – SCHEELS ALL SPORTS INC –
HEARING NO. 22-0065**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1200 Scheels Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 264 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(s)

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, no one, oriented the Board as to the location of the subject property.

With regard to Parcel No. 037-031-04 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Lazzarone, seconded by Member George, 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 \$27,815,028, resulting in a total taxable value of \$30,000,000 for tax year 2022-23. 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.

22-104E PARCEL NO. 084-292-13 – WALIGORA 1998 TRUST – HEARING NO. 22-0058A

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 34200 Cantlon 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, 11 pages.

On behalf of the Petitioner, Mr. Vernon Waligora was sworn in by County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn, Sean Moses and Steven Clement, oriented the Board as to the location of the subject property.

Mr. Waligora spoke about his acquisition of the subject property in 1978 and described his efforts to develop the property in the subsequent years. He mentioned the property had no water, noting the cost of having the Truckee Meadows Water Authority run pipes across the highway would be \$1.5 million. He described the fire department's requirements for the parcel. He spoke about developers who expressed interest, concerns about seepage into the Truckee River, and permitting costs and other concerns. He expressed frustration about the amount of taxes he paid on the property during the past 45 years. He questioned who would purchase the property with all of the issues it presented. He spoke about parcels near the subject property. He noted the comparables used for the assessment were located in Verdi, stating that he wanted comparables closer to the subject property.

Mr. Moses described features of the subject property noting the comparables used were from similar rural commercial areas. He described the comparables.

Member McDonald observed the zoning for the comparables was different than the subject property. He requested an explanation about how those differences would impact the value. Mr. Moses replied the commercial codes for Lyon County were different from the Washoe County codes. He noted he was unable to find comparables in the County, so he searched for comparables throughout the region. He said the comparables used were as close as possible to the subject property, so they were all general commercial vacant land.

Member George noted the history for the subject property showed a steady assessment for the past 5 years and then it increased by 30 percent. He asked about the justification for the increase. Mr. Moses replied the Assessor's Office (AO) had been hesitant to increase the assessment for the property because of the lack of comparable sales in the area. He noted the market trend for commercial zoning in the Wadsworth area was increasing, and it had increased by significantly more than 30 percent, so the assessment for the subject property was conservative.

Mr. Clement mentioned Mr. Waligora had appealed the assessment in 2012/2013 and was given a small reduction. He said the AO reduced the value further during years following that appeal. He said AO staff was aware of the issues with the property and they had been taken into account, however the market values in that area had increased considerably. He noted the disparity in the assessed value had almost reached a point where it would create an equalization issue if the subject property was left at a lower rate. He mentioned Washoe County had almost been built out so the outlying land parcels were going to become more valuable which he thought was demonstrated by the sale of the comparable properties. He noted the increase from \$.50 per square foot to \$.65 per square foot was a conservative increase well supported by the comparables.

Member George suggested Mr. Waligora appreciate the low rate he had for so long, but it was time for an increase. He said it was surprising that those other properties

sold without utilities. He suggested Mr. Waligora had reason to hope his property could be sold.

Chair Larmore asked whether the surrounding parcels had water access issues. Mr. Moses replied the surrounding properties were residential, so they connected to wells which was a different scenario. He observed the surrounding parcels had paved road access to their dirt road easements, which was not bad access in his opinion.

Mr. Waligora opined that the issues would have already been addressed if the property had been located in Lyon County. He believed the property had no value despite its appearance. He thought the same issues would be faced by anyone who purchased the property.

Member McDonald asked whether Mr. Waligora had identified a parcel which he thought would be a better comparable than those used by the AO. Mr. Waligora said he had not looked for comparable parcels.

Chair Larmore acknowledged the issues and restrictions on the property. She noted the assessment was on the lower end of the similar comparable. She agreed the comparables were from all over and might not reflect the market in its entirety, but she believed they were the best available comparables. She thought the assessed value reflected the restrictions.

Vice Chair Ainsworth indicated he understood the issues with the property, but the AO had assessed the property at a lower rate for a number of years to help the owner. He observed the Board was the Board of Equalization and they were trying to equalize the value of comparable properties, so he thought the AO assessment should be upheld.

With regard to Parcel No. 084-292-13, 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 Vice Chair Ainsworth, seconded by Member George, 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.

**PARCEL NO. 084-292-14 – WALIGORA 1998 TRUST – HEARING
NO. 22-0058B**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 34100 Cantlon 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, 11 pages.

On behalf of the Petitioner, Vernon Waligora was sworn in by County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn, Sean Moses & Steven Clement, oriented the Board as to the location of the subject property.

With regard to Parcel No. 084-292-14, 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 Vice Chair Ainsworth, seconded by Member George, 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.

PARCEL NO. 084-292-15 – WALIGORA 1998 TRUST – HEARING NO. 22-0058C

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 34000 Cantlon 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, 11 pages.

On behalf of the Petitioner, Vernon Waligora was sworn in by County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn, Sean Moses & Steven Clement, oriented the Board as to the location of the subject property.

With regard to Parcel No. 084-292-15, 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 Vice Chair Ainsworth, seconded by Member George, 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.

PARCEL NO. 084-292-16 – WALIGORA 1998 TRUST – HEARING NO. 22-0058D

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 33900 Cantlon 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, 11 pages.

On behalf of the Petitioner, Vernon Waligora was sworn in by County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn, Sean Moses & Steven Clement, oriented the Board as to the location of the subject property.

With regard to Parcel No. 084-292-16, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, 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.

22-105E ROLL NO. 5601615 – DEANNA KANG – HEARING NO. 22-0063P21

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on personal property located at Reno Tahoe Airport, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 6 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 110 pages.

On behalf of the Petitioner, Amy Frees and Deanna Kang were sworn in by County Clerk Jan Galassini.

On behalf of the Assessor and having been previously sworn, Justin Taylor and Tony Lopez, oriented the Board as to the location of the subject property.

Ms. Frees thanked the Assessor's Office (AO) for the documents they included in their exhibit. She highlighted key information from Petitioner's Exhibit A. She said she spoke with other counties to determine whether they had a practice or policy for assessing aircraft with situs of less than 30 days and the other counties said they did. She noted the purchase and sale agreement, which listed the different locations the aircraft had been prior to Nevada, had been provided to the AO, but it was not deemed to be sufficient evidence. She stated the petitioner's premise was that the value should not be based on the aircraft being in Nevada for 365 days. She argued the value should fall under the statute that allowed the aircraft to be allocated between the state of Nevada, the other states where it had situs, or other countries where it had situs.

Mr. Taylor requested the hearing be postponed, the AO's valuation be upheld, and the hearing presented to the State. He noted the AO did not have the opportunity to review the petitioner's evidence.

Member McDonald asked whether the AO's evidence would predominantly pertain to the value of the aircraft or the lawful jurisdiction to tax the aircraft. Mr. Taylor said the value was not being contested, so the evidence pertained to lawful jurisdiction. Member McDonald asked the AO to present their evidence.

Mr. Taylor indicated he would speak about habitual situs, company location, and hangar location. He read from page 2 of Assessor's Exhibit I, highlighting the pertinent statute and the number of nights the aircraft spent in Washoe County. He noted the petitioner had not provided evidence of taxation in another jurisdiction, so the AO assessed it at 100 percent. He said the AO had conferred with Clark County and Carson County and they provided the same parameters for assessment. He highlighted section 15 of LCB File No. R001-20 on page 20 of the exhibit, which indicated the burden to provide proof that the aircraft had taxable situs in another jurisdiction was on the petitioner. He noted the aircraft spent 61 of the 131 overnights in Washoe County with the other overnights scattered between three counties in California, Martha's Vineyard, and Vermont, which was not enough to establish taxable situs anywhere else. He read section 18 on page 22 of the exhibit which pertained to providing sufficient evidence to establish taxable situs. He said the AO had not received any information proving taxable situs in any jurisdiction other than Washoe County.

Member Lazzarone asked for confirmation that the AO had determined the petitioner was not paying taxes anywhere. Mr. Taylor replied the petitioner had not paid taxes from date of purchase to the current day. Member Lazzarone asked whether the rental space to house the aircraft had been crucial to the AO's determination. Mr. Taylor said yes, the aircraft was housed in a hangar at Atlantic Aviation along with the petitioner's other aircraft.

Member McDonald asked whether the AO relied on the flight logs to determine the number of overnights the aircraft spent in the County. Mr. Taylor said yes, the flight logs submitted by the petitioner were used. Member McDonald asked for clarification of an overnight, asking whether the crossing of midnight was what determined an overnight. Mr. Taylor said that was correct.

In response to a question about the taxpayer not paying taxes, Ms. Frees said taxes had not been paid because the petitioner did not own the aircraft for that time period. She said the petitioner took possession of the aircraft in February and prior to that it was owned and operated internationally and not subject to any United States (U.S.) tax. She indicated the petitioner had provided the purchase and sales agreement and the flight logs to the AO. She noted the regulation indicated the AO needed to consider the intent of the taxpayer and the taxpayer's intent was to fly company officials back and forth between California and Massachusetts as shown on the flight logs. She thought the issue was dealing with the first year of ownership during which the aircraft was brought into the U.S., into a state that did not tax business personal property, and then into Nevada for a portion of time. She referred to section 18.1 on page 22 of the Assessor's Exhibit I, noting the aircraft had taxable situs in another country prior to purchase. She said the petitioner's position was that the aircraft should not be taxed for 365 days because it was not owned by the petitioner until February. She mentioned the additional evidence provided by the petitioner was only one document and it was intended to show the date and location where they took possession of the aircraft.

Ms. Kang mentioned the lien date in question was July 1, 2021, and the petitioner provided the flight logs for the overnights through the lien date. She said the petitioner was asked to provide additional flight logs through that time period, which the AO used to determine the plane had habitual situs in the County. She indicated the flight logs were crossing to another lien date. She said the flight logs should be used for the fiscal year 2022 lien date. She stated the regulations did not address 100 percent taxability, they referred to allocation between states and a portion within counties in Nevada.

Member George asked for clarification of the timeline. Ms. Frees said the agreement for the purchase was December 4, 2020, it was purchased on February 22, 2021, it was brought into Reno on June 23, 2021, and it left Reno on June 29, 2021. Member George asked whether the flight logs from July 1 onward had been supplied. Ms. Frees said they were, the flight logs showed the aircraft was in Reno for six nights through July 1 and for 61 nights out of 131 nights after July 1. She said the aircraft would split its time between California and Nevada, and California would have a lien date of January 1. She said California would look at the intent of the taxpayer as well as the lien date, and the aircraft's

presence in California would subject it to taxation. She said the taxpayer was asking to look at section 18.1, which allowed the owner of an aircraft to ask for allocation to avoid being double-taxed. She reiterated the aircraft was not taxed in 2021 because it was not owned by the taxpayer, it was owned by a seller in Hong Kong.

Chair Larmore asked for clarification about how the lien date set the next fiscal year. Mr. Taylor referred to NRS 361.260 noting the aircraft was in Reno on July 1. He said the taxpayer did not own the aircraft for the entire year during the prior year and he did not have flight logs or tax bills for the prior owner. He acknowledged the AO had no proof the aircraft was taxed or that it was eligible for allocation. He said the AO tried to prorate the assessment based on what had been given and they presented an offer to the taxpayer, but it had been declined. He said there were no provisions in the statute nor the regulations to allow allocation in this instance. Regarding the question about the 100 percent assessment during the first year, he explained the aircraft would be prorated based on the prior year's flight logs when it was sold. He said the taxpayer would submit flight logs the upcoming year and the assessment would be based on their overnights. He stated the taxpayer would recoup the assessment for the first year when the aircraft sold.

Member George asked whether the other aircraft owned by the same company was taxed appropriately. Mr. Taylor said the other aircraft was assessed appropriately; the taxpayer provided flight logs, it had been picked up at 100 percent for the first year, and it was prorated accordingly.

Member George suggested the taxpayer was not trying to avoid paying taxes, they just wanted to pay the correct taxes. Ms. Frees said that was correct, noting the AO offered a prorated amount but they rescinded the offer after they had more time to examine their policy and conferred with other jurisdictions. She reiterated she also spoke with other jurisdictions and those conversations indicated that a purchase and sales agreement was adequate information to show there was no situs in this state and the aircraft was eligible for allocation.

Mr. Taylor clarified the aircraft would not be taxed at more than 100 percent of its value for the fiscal year being discussed. He acknowledged the regulation gave provisions for proration, but those provisions had not been met. He said subsection 2a, b, and c of the regulation had not been met. Ms. Frees stated the regulation did not indicate all of those documents needed to be provided.

Chair Larmore asked for confirmation that the assessment was strictly for the 21/22 fiscal year and the assessment would be determined again and the proration agreement might be different in future fiscal years. Mr. Taylor said there would be proration because the taxpayer would provide flight logs; the AO would apportion the assessment correctly after establishing situs in Nevada and receiving flight logs.

Mr. Lopez said the AO spoke with Carson and Clark Counties and they asked whether they would allocate values for first year aircraft that did not have a full year of previous data. He indicated the other counties would allocate values if there was proof

that the aircraft was being assessed in another jurisdiction. He understood the aircraft had not been owned for a full year, but he noted that if a business owner purchased a business and the assets on June 1 and the lien date was in July, the business owners would be responsible for the entire thing. He acknowledged an aircraft was somewhat different, but he reiterated that without a full year of data for the previous year or proof that it was assessed in another jurisdiction the AO was unable to make an adjustment. He said the AO had assessed the aircraft the same as all other aircraft in the County for the first year, and that was the same way that other counties in Nevada assessed aircraft. Ms. Frees noted an aircraft was different from other business personal property so there were different regulations. She noted the aircraft was transient and moveable, and there was specific revenue guidance on it which allowed taxpayers to request that it be allocated. She believed it did not make sense that the aircraft would be allocated in year two but not in year one. She questioned why the AO would treat the aircraft as if it had permanent situs in Washoe County when it had habitual situs. Ms. Kang noted the AO in Clark County indicated they only taxed aircraft at 100 percent if the taxpayer was not able to provide flight logs or supporting information for the actual number of nights they were in the County.

Vice Chair Ainsworth asked whether the aircraft could be taxed by another jurisdiction if the AO established and taxed the taxpayer at 100 percent or whether it would always be taxed in Washoe County. Mr. Taylor said California, where the aircraft would reside, would take into account what Washoe County had already assessed for a portion of the year. He noted the AO would prorate that portion of the year during the following year. He asserted the assessment would not exceed 100 percent between jurisdictions.

Member McDonald asked whether the aircraft would be subject to tax in Illinois. Ms. Frees explained some states had eliminated tax on business personal property.

Member McDonald expressed concern about Washoe County's ability to exert tax on the taxpayer because the documentation led him to the conclusion that Illinois had substantial jurisdiction over the aircraft.

Member George asked for clarification about the tax period in question. Ms. Frees said the July 1, 2021 lien date was under discussion. Member George observed the petitioner was requesting an assessed value of \$68,000 and the AO was requesting an assessed value of \$4.1 million. Mr. Taylor said that was correct based on the full cash value. He mentioned an aircraft was not taxed when it was down for major repairs. Chair Larmore asked for confirmation the aircraft would not be taxed during the time it was in Illinois. Mr. Taylor said that was correct.

Member McDonald asked whether the AO would begin counting situs on June 15 when the aircraft was taking test flights in Illinois. Mr. Taylor said the AO could not predict that because he did not have a full year of records and statute indicated a full year's worth of information was needed in order to prorate. He said the aircraft would obtain taxable situs once it was flyable.

Member McDonald asked for confirmation that the only days which would be counted were June 15 through June 23 and the only days counted toward situs were June 15 to July 1. Mr. Taylor said that was correct.

Member Lazzarone clarified the petition was for the 21/22 fiscal year and the taxpayer owned the aircraft since February of the prior year. She believed the AO was following statute and the Board needed to follow the statute. Ms. Frees said the statute also allowed for a taxpayer to ask for allocation for an aircraft that had been located in other states and that was what the taxpayer requested. She noted the AO would never be able to see the full activity for the fiscal year because assessments went out before the fiscal year was completed.

Member Lazzarone asked for confirmation that the AO did not have enough information for a reliable calculation for allocation. Mr. Taylor said that was correct, section 18 subsection 1 stated the owner could ask for allocation, but if the aircraft was not assessed elsewhere the AO did not have enough information.

Member McDonald observed only 15 days would count toward situs and the County had six of those days. He conjectured the AO was unable to allocate because they did not have a full year of data, so he questioned whether the County had jurisdiction. Ms. Frees said the statute indicated taxable situs meant contact sufficient to confer on the state the power to tax an aircraft under the U.S. Constitution. Mr. Taylor noted the power to tax went along with the enjoyment of the benefits of the jurisdiction: police, fire, water, and etcetera.

Member McDonald questioned whether six days out of 15 days was sufficient to establish control. Mr. Taylor replied the craft itself was subject to taxation for the prior year regardless of ownership. He said having records from the prior owner would help. He stated the County had situs because the aircraft was in the County on July 1 which established habitual situs. He explained the AO was unable to establish a prorated amount because they did not have records for the full prior year.

Chair Larmore expressed concern about the focus of the 15 days based on when the aircraft was taken on a test flight in Illinois. Ms. Frees said the aircraft was not in Reno on the July 1 date; she believed the AO determined it had habitual situs by examining the flight logs.

Vice Chair Ainsworth agreed with Member Lazzarone's statement about following the law. He did not see recourse other than to follow the AO's recommendation if there was no record of the aircraft being taxed anywhere else. He said the AO would be able to determine a lesser value the following year when they had full records.

Chair Larmore indicated her primary concern was equalization, stating she would not want to create an issue by not following the normal practice.

Member George believed the board needed to focus on the intent of the legislature. He questioned whether the petitioner should be taxed beyond the six days when the aircraft was in Reno.

Member Lazzarone understood the AO made the assessment in this manner because they were not supplied with proof of different flight logs. She believed the AO indicated they were missing data to support the allocation. She expressed concern because the petitioner rented a permanent hangar in Reno; they did not rent overnight space for six nights.

Member George noted the hangar was used for other aircraft owned by the petitioner.

Member McDonald summarized Mr. Taylor's explanation: someone had to tax the aircraft and the AO had to look at the future year because they did not have a lot of information. The AO looked at the future year to see where the aircraft was being used in a habitual and consistent manner. The AO saw that there appeared to be taxpayer intent to use the aircraft in Nevada so therefore Nevada should have jurisdiction. Member McDonald observed the petitioner's argument was that the aircraft spent time in a lot of places for the period in question and there were only 15 days to consider if the time period when repairs were being performed was not counted. He understood the methods for determining situs could vary from state to state, but he still saw the aircraft as an Illinois plane not a Nevada plane. He acknowledged he was unaware of the Illinois rules for establishing situs.

With regard to Parcel No. 5601615, 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 Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried on a 3-2 vote, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet 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.

22-106E PARCEL NO. 240-031-06 – QUIK STOP MARKETS INC –
HEARING NO. 22-0068

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1195 S. Rock Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Assessor

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

On behalf of the Petitioner, Josh Soroka was sworn in by County Clerk Jan Galassini.

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

Mr. Soroka said the petitioner provided a review and analysis of historical store sales. He stated the store had been acquired at the end of 2018, so no information was available prior to fiscal years 2019 through 2021. He spoke about the cost approach valuation. He mentioned reasonable obsolescence and decreased sales due to COVID-19 (C19). He said the petitioner was not seeing a return to the pre-C19 sales level. He pointed to the three-year compound rate and pointed out the 2 percent sales decrease over time.

Mr. Lewis reviewed the income approach as described on page 5 of Assessor's Exhibit I. He noted that gross sales from the subject property were received after the evidence packet was completed but it lacked the necessary information to complete a proper income approach. He referred the Board to page 2 of the exhibit, noting that the taxable value was based on the replacement cost of the improvements less depreciation plus the land, and it did not include personal property value or intangible values. He said gas stations were generally sold with personal property value and intangible value associated with them. He stated the sales price of the comparables had been adjusted down in order to remove the value of the personal property and the intangible business value. He noted the intangible business value was estimated at 5 percent based on some averages in the industry. He explained the intangible business value included anything not physical in nature, such as brand recognition, a good customer base, trade name, trademark, and good will. He said the personal property value was derived from the personal property declaration of the businesses and included items such as refrigerators, freezers, cash registers, shelving, drink dispensers, and coffee equipment. He indicated the units of comparison for gas stations and convenience stores were typically the total sales price and sales price per square foot of gross building area (GBA). He said the sales price per square foot of GBA could be inflated and was often times misleading depending on what was included in the sale because the sales of gas stations was based upon the income produced and the real estate. He stated the sales price per square foot of the GBA was left out for that reason and the main unit of comparison would be the total sales price. He reviewed the improved sales comparisons listed on page 2 through page 4 of the exhibit and the land sales on page 4.

Mr. Soroka spoke about information included in the Petitioner's Exhibit and the comparable properties. He noted sales had increased from 2019 and 2020 but they failed to return to pre-C19 levels.

With regard to Parcel No. 240-031-06, 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 Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his 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.

22-107E PARCEL NO. 502-120-15 – SELECTIVE-GOLDEN NORTH LLC – HEARING NO. 22-0069

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1005 North Hills Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 17 pages.

On behalf of the Petitioner, Josh Soroka was sworn in by County Clerk Jan Galassini.

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

Mr. Soroka said that in terms of the sales approach for gas stations, sales were often inclusive. He said without further information he had no further comment.

Mr. Lewis indicated the comparables for this hearing were the same ones used for the previous hearing. He noted an income approach was not conducted for the subject property. He summarized the market comparable values, noting the subject property fell on the high end of the range. He reviewed the land sales as listed on page 4 of Assessor's Exhibit I.

With regard to Parcel No. 502-120-15, 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 Vice Chair Ainsworth, seconded by Member George, 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.

22-108E **PARCEL NO. 037-331-04 – J & O NEVADA LLC – HEARING NO. 22-0070**

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 125 Salomon Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 1 page.

Assessor

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

On behalf of the Petitioner, Josh Soroka was sworn in by County Clerk Jan Galassini.

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

Mr. Soroka discussed the information included in Petitioner's Exhibit A.

Mr. Lewis used the comparables that were used for the previous two hearings. He summarized the market comparable values, noting the subject property was expected to be on the high end of the range or above it. He reviewed the land sales as listed on page 4 of Assessor's Exhibit I.

With regard to Parcel No. 037-331-04, 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 Vice Chair 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.

11:13 a.m. **The Board recessed.**

11:23 a.m. **The Board reconvened with all members present.**

22-109E **PARCEL NO. 154-040-04 – WATTS, JASON & YANPING –**
HEARING NO. 22-0006

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 155 W. Jeffrey Pine Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Assessor

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

No one offered testimony on behalf of the Petitioner.

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

Mr. Kinne reviewed the comparable land sales on page 2 of Assessor's Exhibit I, noting land sale 1 was the sale of the subject property. He believed the sale did not represent market value although it had been considered. He stated the Assessor's Office (AO) was unable to make an adjustment to the subject property and be fair and equitable without adjusting other similar parcels. He believed the comparable land sales supported the assessed value for the subject property, so he asked for the Board to uphold the total taxable value.

Chair Larmore asked whether any aspects of the subject property made it different from the comparable sales. Mr. Kinne directed the Board to page 5 of Assessor's Exhibit I, which displayed the best four comparable sales. He noted two comparable parcels were on the same street as the subject property. He said he visited the parcel and the comparable parcels and did not observe anything he would consider inferior.

Member George asked whether the subject property was associated with properties presented the previous year for which the developer was unable to have utilities delivered to the area. Mr. Kinne said the subject property was not part of the St. James Community.

Chair Larmore summarized the petitioner felt the sales price of the subject property should have set the market value, but the AO based the assessment on comparable sales in the area and Mr. Kinne thought there were no impairments that warranted a discount.

Mr. Kinne stated the AO was held to very high standards, one of which was to be fair and equitable with valuations. He thought it would be unfair to give this taxpayer a stipulation without adjusting the assessment for comparable properties.

Member McDonald observed the shaded area on the map overlapped what appeared to be a public road. He asked whether there was a substantial easement running through the subject parcel. Mr. Kinne said the easement was minor; it was the Jeffrey Pine Road, but it only cut through a small part of the parcel and did not warrant an additional adjustment.

Chair Larmore noted the sales price typically represented the market value, but in this case, there was a significant difference between the subject property's sales price and the comparable sales. She thought being equitable with the surrounding parcels would require upholding the AO's assessed taxable value.

With regard to Parcel No. 154-040-04, 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 George, 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.

22-110E PARCEL NO. 005-010-69 – DAIRIKI, RICHARD S & MAMIE T – HEARING NO. 22-0035

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 10180 N. McCarran Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Assessor

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

No one offered testimony on behalf of the Petitioner.

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

Ms. Harley reviewed the sales comparables listed on Assessor's Exhibit I, noting the petitioner had not provided any alternative sales to consider during the appeal process. She said both the land value and the overall taxable value were more than

adequately supported by the sales comparison. She reviewed the income approach valuation, noting the appellant provided the income approach but the data was not specific to the subject property. She discussed the rental rates listed on page 7 of Assessor's Exhibit I. She stated the income value supported the total taxable value of the subject property. She discussed the cost approach as listed on page 8 of Assessor's Exhibit I. She recommended the Board uphold the total taxable value.

With regard to Parcel No. 005-010-69, 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 Vice Chair Ainsworth, seconded by Member George, 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.

22-111E PARCEL NO. 037-421-01 – DUNN SPARKS LLC – HEARING NO. 22-0036

A Petition for Review of Assessed Valuation was received protesting the 2022-23 taxable valuation on land and improvements located at 1385 Big Fish Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 2 pages.

Assessor

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

No one offered testimony on behalf of the Petitioner.

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

Ms. Harley reviewed the sales comparables listed on Assessor's Exhibit I, including improved sales and land sales. She said the petitioner had not provided any alternative sales for the AO to consider. She spoke about the income approach listed on page 3 of Assessor's Exhibit I, stating the income approach supported the overall taxable value. She discussed the cost approach on page 7 of Assessor's Exhibit I. She concluded the comparable sales, the income approach, and the cost approach all supported the total taxable value, and the AO recommendation was to uphold the current total taxable value.

With regard to Parcel No. 037-421-01, 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 Vice Chair Ainsworth, seconded by Member Lazzarone, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his 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.

22-112E ROLL NO. 2208522 – DUPUIS VENTURES – HEARING NO. 22-0048P21

A Petition for Review of Assessed Valuation was received protesting the 2021-22 taxable valuation on personal property located at 360 E. 5th Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Letter and supporting documentation, 22 pages.

Assessor

Exhibit I: Assessor's Hearing Evidence Packet including comparable sales, maps and subject's appraisal records, 32 pages.

No one offered testimony on behalf of the Petitioner.

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

Ms. Bower indicated the online declaration was filed on July 27, 2021, and the account had been assessed accordingly. She said the petitioner claimed the taxable value of his equipment exceeded current market value. She stated the petitioner submitted evidence consisting of online auctions and salvage sales, but they were only for specific components of the brewery. She noted the petitioner had been advised that the Assessor's Office (AO) would need an itemized breakdown of the lump sum items before the assessment could be reviewed. She said the petitioner indicated he would provide documentation, but the AO had not received any further information. She stated the assets had already enjoyed a 15 year double declining depreciation schedule as set forth by the State of Nevada and the AO had not received sufficient evidence to support any further adjustments. She said the AO discovered several reporting errors in the declaration, therefore the AO's recommendation was to correct those errors and reduce the taxable value from \$940,388 to \$778,079.

With regard to Roll No. 2208522, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member George, it was ordered that the Assessor's revised taxable value of \$778,079 for the 2021-22 Unsecured Roll Year be upheld. It was found that the Petitioner failed to meet his burden to show that the personal property was valued incorrectly or that the total taxable value exceeded full cash value.

**22-113E ROLL CHANGE REQUEST (RCR) – DECREASE – PERSONAL
PROPERTY ACCOUNTS (RCR 3-1 THROUGH 3-22)**

DECREASE – consideration of and action to approve or deny RCR No. 3 for Personal Property Accounts (RCR 3-1 THROUGH 3-22)

Assessor's Account No.	Property Owner	RCR No.
2003161	SOUND TRAVELERS DJ SERVICES	3-1
2003817	SOURCE RENO, THE	3-2
2005049	KENNETH DE LEON	3-3
2005724	LIN PRUETT PHOTOGRAPHY	3-4
2006408	NEW AGE FLOORING LLC	3-5
2006493	JOHN FEHRMAN	3-6
2007107	JEFF BRYANT MARRIAGE AND FAMILY THERAPY	3-7
2008350	CODE NINJAS RENO NEVADA	3-8
2117991	MCLEAN INTERNATIONAL LLC	3-9
2119261	BORGES INSURANCE AGENCY INC	3-10
2128661	A & M SAFETY SOLUTIONS	3-11
2128895	SIMPLY HOME DESIGN & FINISHES	3-12
2130057	MR TS AUTOMOTIVE	3-13
2171517	KEVIN BERRY	3-14
2192078	H & E EQUIPMENT SERVICES	3-15
2208218	D DUCKETTS EQUIPMENT RENTAL AND SERVICES	3-16
2208985	LAKERIDGE GROUP, THE	3-17
2209272	SALON MOSAIC LLC	3-18
2209721	ON Q FINANCIAL	3-19
2209946	TRUCKEE MEADOWS MILLING LLC	3-20
2516001	DELYSE INC	3-21
3219128	LACROIX, ELIZABETH L & RYAN M	3-22

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. 3-1 through 3-22 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.

22-114E

ROLL CHANGE REQUEST (RCR) – DECREASE – PERSONAL PROPERTY MOBILE HOME ACCOUNTS (RCR 4-1 THROUGH 4-84)

DECREASE – consideration of and action to approve or deny RCR No. 4 for Personal Property Mobile Home Accounts (RCR 4-1 THROUGH 4-84)

Assessor's Account No.	Property Owner	RCR No.
3100664	SKYLINE MOBILE HOME PARK	4-1
3100671	BARRAZA, JOSE	4-2
3101361	CAMPOS, ARACELY	4-3
3103083	STEIMEYER, DONALD OR LORI	4-4
3104506	BAUMAN, MARK	4-5
3104638	MIRANDA, ESTEFANI AND JUAN G	4-6
3104700	SARMIENTO, GRACIELA	4-7
3105662	VEGA CARRILLO, MARIA DE LOURDES	4-8
3107190	PETTIT, KENNETH AND ETHEL	4-9
3107677	ACOSTA, FREDERICO	4-10
3108018	RHOADES, TERRANCE W	4-11
3108137	DE LA FUENTE, OLGA	4-12
3108175	DIMAMBRO, FRANCESCO AND BRIDGET	4-13
3108534	DELACERDA-MENDEZ, FRANCISCA	4-14
3110121	CRAWFORD, SANDRA	4-15
3110172	LOZANO, ANGELICA JANET	4-16
3110477	MILLER, KENNETH R	4-17
3111034	VALENZUELA, SACORRO	4-18
3111114	REYES, RIGOBERTO & ROSA M	4-19
3111593	ALLAN, MARYNA	4-20
3112355	LOPEZ DE ZETINO, EDITH	4-21
3112591	LEPE, DAISY	4-22
3112638	AGUILAR, DIMAS VASQUEZ	4-23
3113560	NEMITZ, THEODORE E OR CHERYL	4-24
3115906	PEREZ, MARTHA	4-25
3116644	MARTINEZ-ACOSTA, LORENA	4-26
3117225	SOTO, FELIX	4-27
3118109	JERNBERG, PAUL M & DESIRAE L	4-28
3119188	PEREZ-NAVARRO, JOSE B	4-29
3200501	ROMAN, CONSTANZA C	4-30
3206322	GUZMAN, MARCOS P	4-31
3208448	PEFFER, LAURA A	4-32
3209322	MECCA FAMILY TRUST	4-33

3210106	NUNEZ, RAMIRO MACEDO	4-34
3213771	GAGLIANO, JOHN D OR PATRICIA	4-35
3214068	LAFLEUR, PHILLIP C OR MARY C	4-36
3214299	AYALA, ROBERTO CARLOS SOBAMPO	4-37
3214318	RAY, MICHAEL J	4-38
3214339	LEMUS VILLALTA, FIDEL	4-39
3215656	SCHWAB, MICHUEL G OR ELIZABETH M	4-40
3216273	BUTLER, RITA	4-41
3216712	KAGELE, BRIAN	4-42
3216726	VICKI ELLIS REVOCABLE TRUST	4-43
3216913	ACOSTA-CARCERS, JOSE R AND	4-44
3218399	STEVENS FAMILY TR, MARK C	4-45
3218567	MCDOWELL, SPENCER L	4-46
3218568	COOK, MARY HELEN	4-47
3218580	ROTH, RAY JR	4-48
3218604	LYONS PROPERTIES	4-49
3218605	LYONS PROPERTIES	4-50
3218606	LYONS PROPERTIES	4-51
3218607	BARRIOS, IVAN FABRICIO	4-52
3218614	LOPEZ, MIGUEL ANGEL	4-53
3218621	ARNOLD, FEROLD, & ROBOTHAM, JAMES	4-54
3218636	MECCA FAMILY TRUST	4-55
3218642	RIOS, JOSE H	4-56
3218643	HERMAN, RONALD AND RENEE	4-57
3218645	LEE, GERALD D	4-58
3218658	LEGACY HOMES SALES LLC	4-59
3218663	KERBER, MARK	4-60
3218664	RICE, JOSEPH H	4-61
3218665	ZAMARRIPA, MICHAEL	4-62
3218666	SUN HOMES SERVICES INC	4-63
3218667	BAKER, THOMAS S	4-64
3218670	KINGSLEY, JANICE LYNN	4-65
3218673	SKAGGS, JEFFREY LEE	4-66
3218675	SUN HOMES SERVICES INC	4-67
3218676	SUN HOMES SERVICES INC	4-68
3218677	SUN HOMES SERVICES INC	4-69
3218681	FARRIS, PAMELA J	4-70
3218688	MAAG, JANICE	4-71
3218696	HEALY FAMILY TRUST	4-72
3218697	HAYES, ROBERTA VIOLA	4-73
3218700	SCHENFELD, CHARLES P	4-74

3218705	ESTRADA, RAMON	4-75
3218706	SOWELL, PEGGY ANN	4-76
3218709	MANLEY, LINDA ANN	4-77
3218731	GARCIA-MENDEZ, FELIPE	4-78
3218732	CORDOVA, RAFAEL	4-79
3218736	WILLIAMS, THOMAS & GENEVA	4-80
3218745	AMADO ROBLES, JERSAIN	4-81
3218806	CEJA, CARMELO BARAJAS	4-82
3221279	ROSADO, ARTURO	4-83
3221527	PASA, SONJA R	4-84

There was no response to the call for public comment.

On motion by Member Lazzarone, seconded by Vice Chair Ainsworth, 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 4-84 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.

22-115E ROLL CHANGE REQUESTS - INCREASE

INCREASE – Consideration of and action to approve or deny Roll Change Requests (RCR) for the following parcels based on escaping taxation due to the improvements not being on the 2021/2022 assessment roll:

PARCEL NO.	OWNER NAME	RCR #
082-587-11	RAY, RICHARD A	2962F21
506-050-16	HOUSTON, SYERRA et al	2963F21
087-273-01	JIMENEZ-RECENDIZ, ROJELIO et al	2964F21
085-632-08	WARD, RACHEL C	3028F21

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 increase the values for RCRs 2962F21 through 3028F21 be approved. 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.

22-116E APPROVAL OF MINUTES Approval of minutes for the County Board of Equalization meetings of January 21, 2022 and February 4, 2022.

There was no response to the call for public comment.

On motion by Member George, seconded by Vice Chair Ainsworth, which motion was duly carried, it was ordered that the minutes of January 21, 2022 and February 4, 2022 be approved.

22-117E BOARD MEMBER COMMENTS

Vice Chair Ainsworth thanked the staff, noting staff made the Board’s job easier.

Chair Larmore thanked the Board, assessors, clerks, district attorneys, and all staff involved with the Board of Equalization.

Member George asked about the next meeting. Chair Larmore replied the final meeting would be held on April 7, 2022 for approval of minutes.

22-118E PUBLIC COMMENT

Chief Deputy Assessor Cori Burke thanked the Board, noting this had been the last hearing the Assessor’s Office (AO) would be present at for the year. She thanked the District Attorney’s Office (DA) and the Clerk’s Office (CO). She noted this meeting would be her last because she was retiring. She said it had been a pleasure working with everyone.

Chief Property Appraiser Rigo Lopez thanked the Board, the DA, tech staff, the CO, and County Clerk Jan Galassini, noting all the staff worked cohesively. He said this meeting would be the last one for him as well. He mentioned he had worked with Ms. Burke for over 22 years, starting at the State and then at the County, which he said was a great place to work. He stated staff wanted to treat everyone as fair and equitably as possible and to explain the tax laws in Nevada. He thanked Chair Larmore for giving the younger appraisers enough time to present their evidence packets. He noted evidence packets for each hearing took several weeks’ worth of time to prepare, so he appreciated the opportunity to present findings.

Chair Larmore thanked tech staff for their work in facilitating meetings.

County Clerk Jan Galassini thanked Mr. Ryan Rodriguez for providing technical assistance during meetings, and Deputy District Attorneys Jennifer Gustafson and Trenton Ross for their legal guidance. She expressed gratitude for the Board’s time, their wonderful questions, and their dedication. She thanked the AO noting AO staff and CO staff worked very well together along with Department Programmer Analyst Jonathan Lujan. She expressed sadness because Ms. Burke and Mr. Lopez would not be with the AO next year. She thanked CO staff for their efforts, noting the Board of Equalization was the 5th board they served on, so the deputy clerks were very busy, but they were also very dedicated.

* * * * *

12:15 p.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
Carolina Stickley, Deputy Clerk*