

ASSESSOR'S EVIDENCE

Washoe County Board of Equalization
Appeal Summary Page - Secured Roll

Hearing # 26-0052
Hearing Date 2/13/2026
Tax Year 2026

APN: 126-522-03

Owner of Record: KROLICK, JOHN M & GAIL L

Property Address: 1310 SAINT GALLEN CT

Square Feet (Inc Finished Bsmt) 1,688

Built / WAY: 1981

Parcel Size: 0.029 AC

Description / Location: The subject consists of a 1,688 square foot two story inside unit attached condo built in 1981. It is located on Saint Gallen Ct. in Tyrolian Village in Incline Village.

2026/27 Taxable Value:	Land:	\$229,500
	Improvements:	\$115,564
	Total:	<u>\$345,064</u>
	Taxable Value / SF:	\$204

Sales Comparison Approach:	Indicated Value Range:	\$692,000-\$1,345,000
	Indicated Value Range/SF:	\$466-726

Conclusions: The sales comparison approach indicates the subjects total taxable value falls well below the range and does not exceed full cash value. We recommend the taxable value be upheld.



ASSESSOR'S EXHIBIT I
15 PAGES

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	\$229,500	\$80,325	Txble
IMPROVEMENTS:	\$115,564	\$40,447	\$/ SF
TOTAL:	\$345,064	\$120,772	\$204

HEARING:	26-0052
DATE:	2/13/2026
TIME:	TBD
TAX YEAR:	2026
VALUATION:	Reappraisal

OWNER: KROLICK, JOHN M & GAIL L

SUBJECT	APN	Location	Land	Area	Sq Feet	GAR	FIN	UNFIN	BSMT	BSMT	QC	STRY	Beds	Baths	Full/Hlf	WAY	Built	Sale Date	Sale Price	Sale	\$/SF
	126-522-03	1310 SAINT GALLEN CT	0.029	AC	1,688	484					R30	2 Story Inside	3	2\1			1981				\$0

IMPROVED SALES

SALE							FIN	UNFIN	Baths						Sale	
#	APN	Location	Land	Area	Sq Feet	GAR	BSMT	BSMT	QC	STRY	Beds	Full/Hlf	Built	Sale Date	Sale Price	\$/SF
IS-1	126-510-06	1301 AROSA CT	0.029	AC	1,250				R30	2	3	2	1971	12/15/2025	\$692,000	\$554
IS-2	126-510-11	1300 URI CT	0.029	AC	1,640				R30	2	3	3	1982	10/01/2024	\$765,000	\$466
IS-3	126-510-18	1301 URI CT	0.023	AC	1,536				R35	2	3	2\1	1993	01/24/2023	\$907,800	\$591
IS-4	126-521-15	1214 STYRIA WAY	0.029	AC	1,852	330			R50	2	3	2\1	2001	07/21/2022	\$1,345,000	\$726

LAND SALES

SALE #	APN	Location	Land	Area	Zoning	Sale Date	Sale Price	Comments
LS-1	126-590-04	1395 TIROL DR	0.046	AC	120	3/28/2025	\$340,000	Similar in size and Includes 2,000 SF in coverage.
LS-2	126-521-14	1209 STYRIA WAY	0.046	AC	120	10/31/2024	\$250,000	Similar in size and does not include coverage.
LS-3	126-084-10	1073 LUCERNE WAY	0.037	AC	120	6/30/2023	\$450,000	Similar in size and includes 2,300 SF of offsite coverage.

RECOMMENDATIONS/COMMENTS:

UPHOLD: XX

REDUCE:

See Next Page

The subject is located on Saint Gallen Ct. in the center of Tyrolian Village. The subject is located on a .029-acre lot with a home that is 1,688 square feet and a 484 square feet detached garage. The subject is a two-story home with 3 bedrooms and 2 and a half bathrooms, built in 2007. The subject has a -15% adjustment for being a middle unit.

IS-1 is located on Arosa Ct. north of the subject in upper Tyrolian Village. It is equal to the subject in land size and quality. It is inferior in building size and age. It does not have an attached or detached garage..

IS-2 is located on Uri Ct. north of the subject in upper Tyrolian Village. It is equal to the subject in land size and quality and similar in age and building size. It does not have a detached or attached garage compared to the subject. This is an attached end unit condo with a -15% adjustment.

IS-3 is located on Uri Ct. north of the subject in upper Tyrolian Village. It is slightly inferior in land and building size but slightly superior in age and quality. It does not have a detached or attached garage compared to the subject. This is an attached end unit condo with a -15% adjustment.

IS-4 is located on Styria Way South of the subject in lower Tyrolian Village. It is equal in land size and has a 330 square foot attached garage. It is superior in building size, quality and age. This is an attached end unit condo with a -15% adjustment.

Overall, the improved sales are all comparable to the subject property and support a range of \$765,000 to \$1,345,000 and the subject's taxable value of \$345,064 does not exceed full cash value.

LS-1 is a vacant land parcel located north of the subject on Tirol Dr in Upper Tyrolian Village. Parcel has steep topography that is typical in the area and has 2,000 SF of coverage.

LS-2 is a vacant land parcel that does not include coverage. Located Southwest of the subject is on Styria Way in the center of Tyrolian Village. Parcel has steep topography. This parcel is a low indicator of value due to the lack of coverage and requires an upward adjustment.

LS- 3 is a vacant land parcel that includes 2,300 sf of offsite coverage. Coverage would need to be transferred to build. Located South of the subject on Lucerne Way in Lower Tyrolian Village. Parcel has topography and direct access off street.

Overall, the land sales support a range of value of \$250,000 to \$450,000 and the subject's land value of \$270,000 does not exceed full cash value.

In conclusion the subject's taxable value is supported and does not exceed full cash value as we recommend the taxable value be upheld.

WASHOE COUNTY APPRAISAL RECORD



APN: **126-522-03**

2026

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ACTIVE

Roll YR

Code

%Comp

Situs 1310 SAINT GALEN CT INCLINE VI Database WASHOE NBHD PAAA Appr LB Exemption AV|Exemption
 Owner KROLICK, JOHN M & GAIL L Printed 1/27/2026 Tyrolian Village
 1410 TIROL DR INCLINE VILLAGE, NV 89451 Tax District 5200
 Property Name

Reopen			
Reappraisal			

Valuation History							Parcel Value Summary		OBSO	<input type="checkbox"/> Change <input type="checkbox"/> No Change	
Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed	Primary Valuation	STANDARD	NewLand		
2026 NR	229,500		115,564		345,064	120,772	Land Value	229,500			
2026 VN	229,500		115,564		345,064	120,772	Building Value	85,497	Initials/Date		
2025 FV	208,250		118,142		326,392	114,237	XFOB Value	30,067			
2024 FV	195,500		123,601		319,101	111,685	Obsolescence	0	Parcel Total		<input type="checkbox"/> NC <input type="checkbox"/> C <input type="checkbox"/> New Sketch
2023 FV	170,000		112,433		282,433	98,852	Taxable Value	345,064	New Const		
2022 FV	148,750		101,168		249,918	87,471	Total Exemption		New Land		
2021 FV	127,500		102,731		230,231	80,581			Remainder		

Building Data													
1-1	Code	Description	Adjustments & Modifiers			Name	Code/Units	Description	%	Name	Code/Units	Description	%
Type	COND	Condominium	BUILDING LEVEL			BAPL	1	Base Appliance	100	SBFL	2	WOOD	100
Occ	002	Condo/Townhouse	Rate Adj			BED	3	Bedrooms	100	EW	5	SIDING ON FRAME	100
Stry/Frm	02 THI	2 Story Inside Unit	Lump Sum			BFLR	1	Base Flooring	100	ROOF	2	COMPOSITION SHINGLE	100
Quality	30	Average				BTHF	2	Bath - Full	100	HEAT	1	FORCED AIR	100
Year Built	1981		PARCEL LEVEL			BTHH	1	Bath - Half	100				
WAY	1981		Lump Sum	0		FIX	11	Plumbing Fixtures	100				
Remodel Yr			%Obso	0.0000		FND	1	EXTREME	100				
% Comp	100	%DPR 67.5				LV	1	Living Units in Building	100				

Sub Area							Extra Features														
Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN	#	Code	Description	QC	BLDG #	Units	\$/Unit	Yr Built	Roll Year	%Comp	RCN	DRC	Override Value	Notes	
1FL	FIRST FLOOR			844	147.02	124,088	1	BWG	BRZWY GABL	50	1	44	45.68	2005		100	2,010	1,377			
2FL	SECOND FLOOR			844	147.02	124,088															
CCP	COVERED CONCRETE			24	42.96	1,031	2	CMNA	C AREA *	30	1	1	742.00	1969		100	742	742			
WDW	WOOD DECK WOOD			638	21.72	13,857	3	FPS1	FP SGL 1-S	EBLD	1	1	5,835.78	1981		100	5,836	1,897			
							4	GARD	GAR DETACH	50	1	484	78.57	2005		100	38,030	26,051			

Gross Bldg Area 1,688 Perimeter 244 Sub Area RCN 263,064

Building Notes		Building Cost Summary	
GLA[1](1688) PRW[1](24) WDW[1](24) BLW[1](638) .		Building RCN	263,064
		Depreciation	177,568
		Building DRC	85,497
		Extra Feature DRC	30,067
		Building Obso	
Building Name		Total DRC	115,564
		Override Value	

Land Value: 1 Lines Total												Land Data		Property Characteristics	
Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-\$	Adj 2	%-\$	Taxable Land	Note	Land Size-Sf	1,250	Water	Municipal
210	Condominium or Townhouse	TA_TV	1.000	ST	270,000.00	NOTE	85			229,500	ADJ UNIT-15	Acre Size	0.029	Sewer	Municipal
												DOR Code	210	Street	Paved
												Deferment		SPC	
												CAGC	TYRV		

This information is for use by the WASHOE COUNTY Assessor for assessment purposes only.

WASHOE COUNTY APPRAISAL RECORD

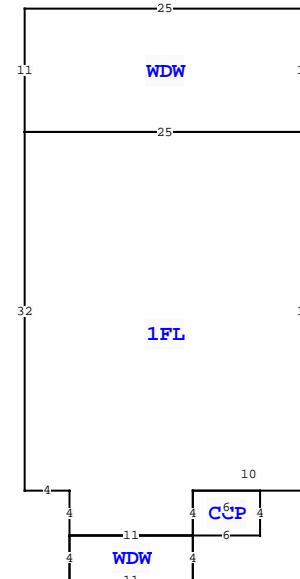
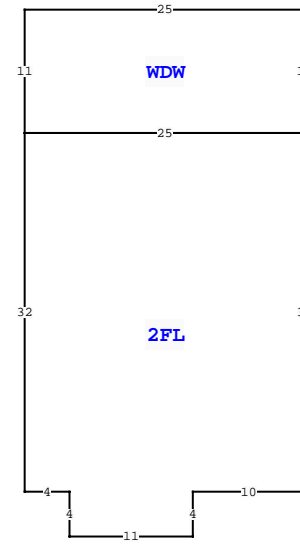
APN: **126-522-03**

PAGE 2 of 1

Owner **KROLICK, JOHN M & GAIL L**
 Keyline Description **TYROLIAN VILLAGE 5 LOT M59**

NBHD **PAAA Tyrolian Village**

Appr **LB**

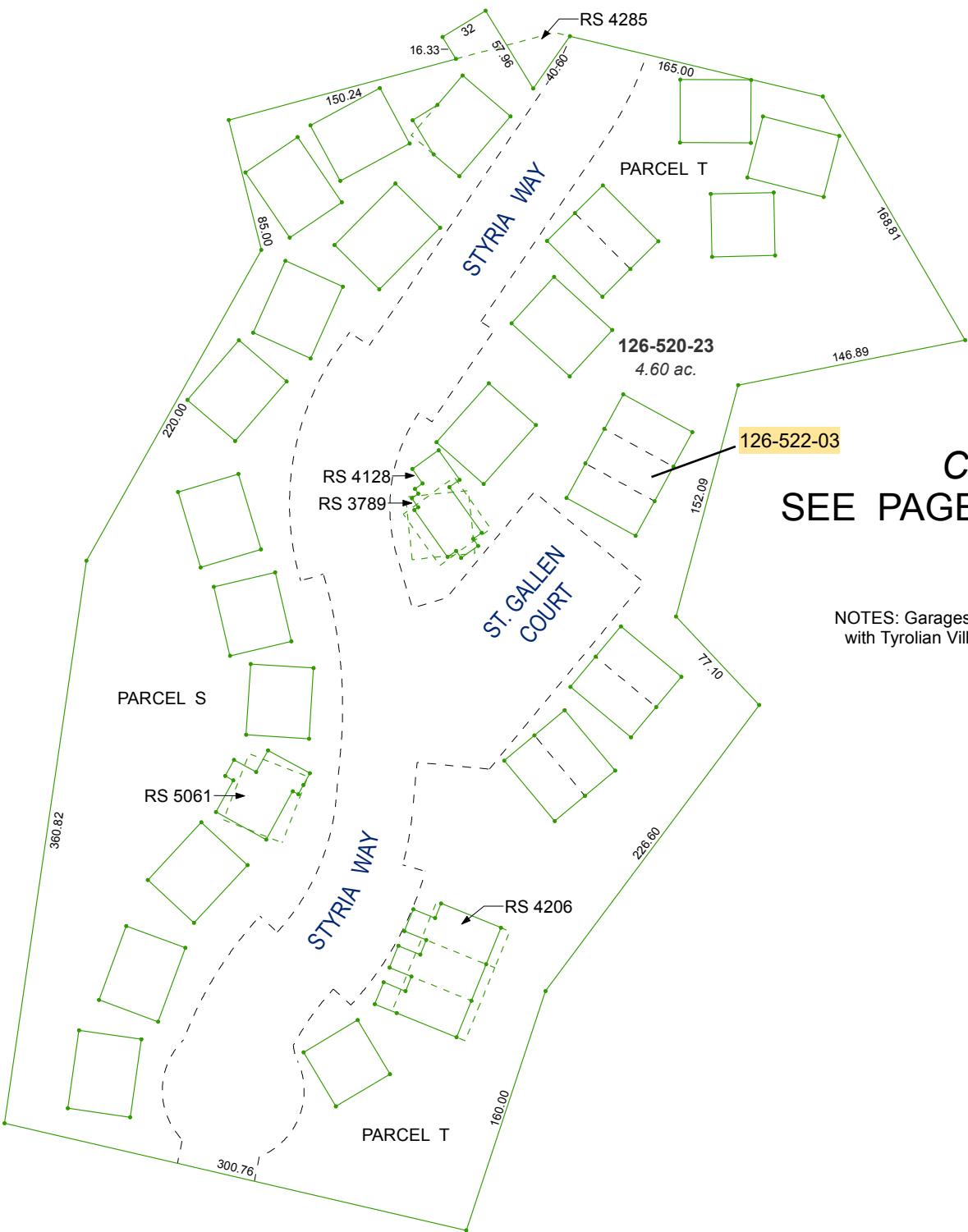


Activity Information						
Date	User ID	Activity Notes				
1/5/2026	LB	Aerial Review				
9/9/2025	AJS	Re-appraisal Review				
1/1/2015	MAG	Aerial Review				
5/14/2009	PSR	Permit Review				
Sales/Transfer Information						
Grantor	Doc #	Date	LUC	Price	Verif	
KROLICK, JOHN M	2937735	10/9/2003			0	3NTT
KROLICK, JOHN M & GAIL L	2922700	9/17/2003	210		0	3NTT
	1729400	11/4/1993	210	110,000		2D
	CHK	3/2/1993	210	85,897		3B
	CHK	5/1/1983	210	125,000		
Permit Information						
Date	Permit	Description	Amount	Status	% Comp	
7/16/2008	08-1993	REROOF		C	100%	
10/13/2004	04-3994	GARAGE		C	100%	
	C04-0252	COMPLAINTS		C	100%	
	C04-0227	COMPLAINTS		C	100%	

This information is for use by the WASHOE COUNTY Assessor for assessment purposes only.

(#1142)
TYROLIAN VILLAGE UNIT NO. 5
 A TOWNHOUSE

PORTION OF NE1/4 SECTION 14
 T16N - R18E



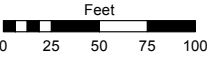
COMMON AREA ONLY
SEE PAGES 126-52-S1 & S2 FOR UNITS

NOTES: Garages for use by individual unit owners pursuant to license agreement with Tyrolian Village Association, Inc. shall be allowed within the common area.
 See Certificate of Amendment
 Doc.# 4787981
 Recorded 02/14/2018

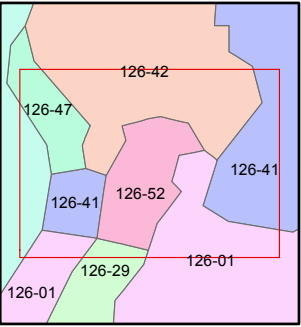
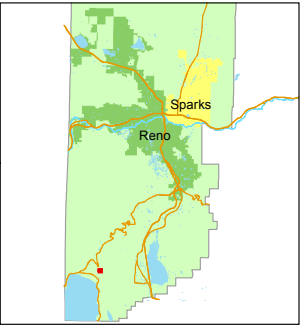
Assessor's Map Number
126-52

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
 Michael E. Clark, Assessor

1001 East Ninth Street
 Building D
 Reno, Nevada 89512
 (775) 328-2231



1 inch = 100 feet

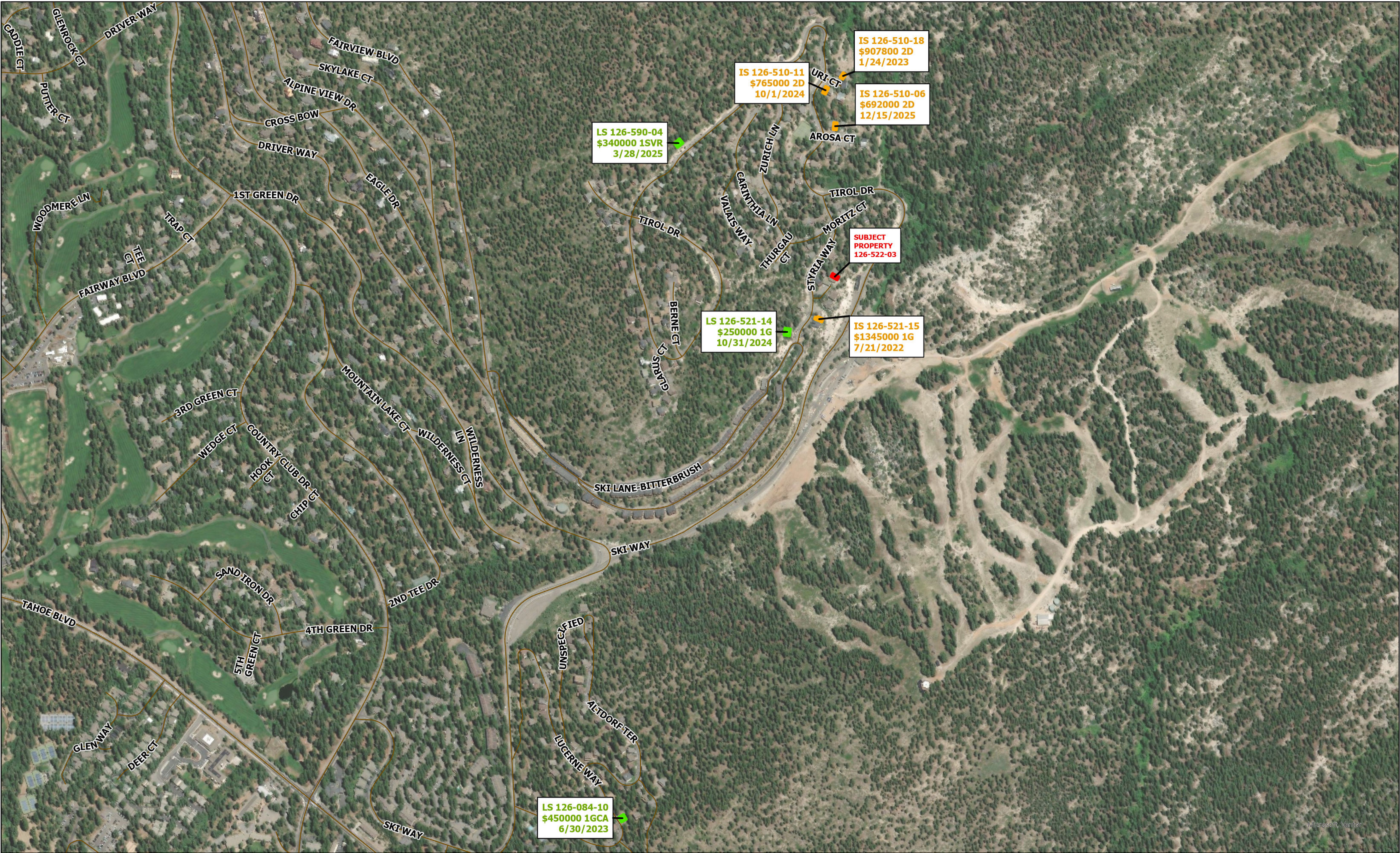


created by: SR 06/21/2018

last updated: _____

area previously shown on map(s)

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated hereon.



<div>Legend</div> <div><div><div></div><div>Subject Property(s)</div></div><div><div></div><div>Improved Sale Parcels</div></div><div><div></div><div>Land Sale Parcels</div></div></div>	<div>Appeal 26-0052</div>		<div><div>N</div><div><div>00.10.2</div><div>Mi</div></div><div><div>00.230.45</div><div>Km</div></div></div>	
	<div>Subject: 1310 SAINT GALLEN CT</div>			<div>2026</div>
	<div>Coordinate System: NAD 1983 StatePlane Nevada West FIPS 2703 Feet</div>			

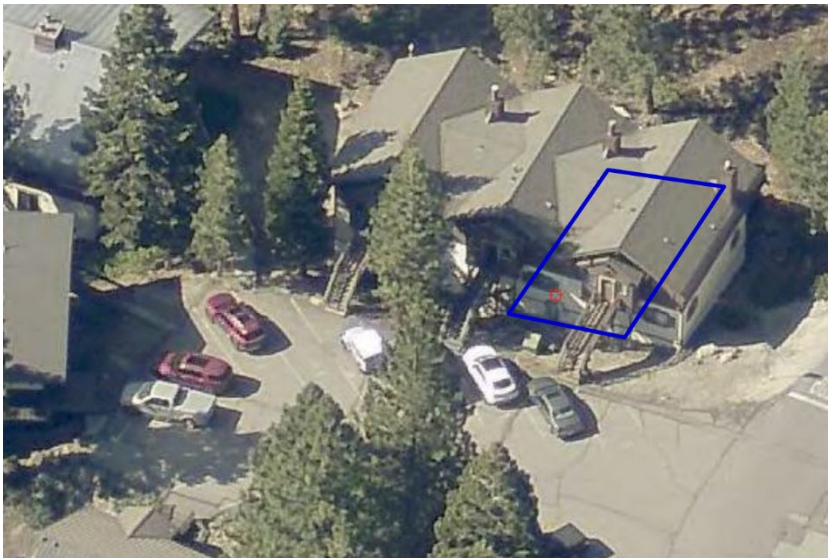
Subject: 126-522-03 1310 Saint Gellen Ct



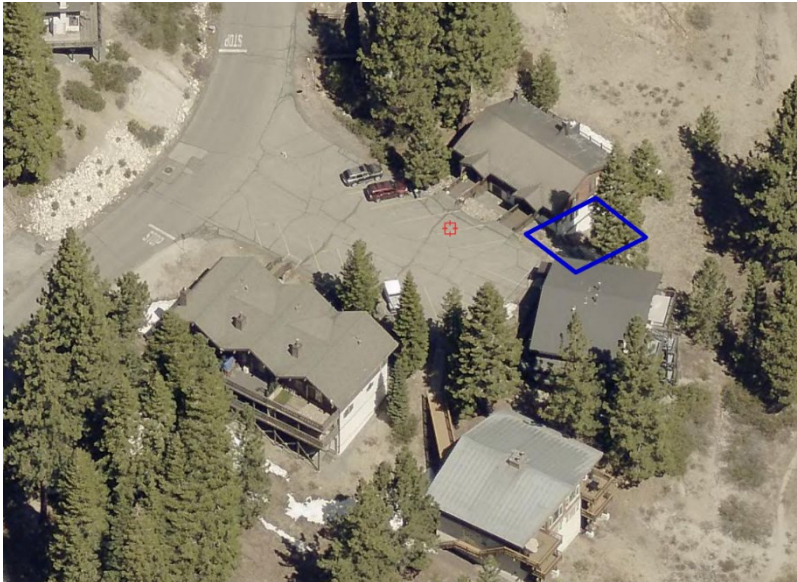
IS-1: 126-490-03 1348 Tirol Dr



IS-2: 126-510-11 1300 Uri Ct



IS-3: 126-510-18 1301 Uri Ct



IS-4: 126-521-15 1214 Styria Way



LS-1: 126-590-04 1395 Tirol Dr



LS-2: 126-521-14 1209 Styria Way



LS-3: 126-084-10 1073 Lucerne Way

