

**BOARD OF EQUALIZATION  
WASHOE COUNTY, NEVADA**

MONDAY

9:00 A.M.

FEBRUARY 10, 2025

PRESENT:

**Daren McDonald, Chair**  
**James Ainsworth, Vice Chair**  
**Eugenia Bonnenfant, Member**  
**Rost Olsen, Member**

**Janis Galassini, County Clerk**  
**Herb Kaplan, Deputy District Attorney**

ABSENT:

**Michael Gratz, Member**

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 McDonald called the meeting to order, the Clerk called the roll, and the Board conducted the following business:

**25-015E      PUBLIC COMMENT**

There was no response to the call for public comment.

**25-016E      SWEARING IN**

County Clerk Jan Galassini swore in the appraisal staff.

**25-017E      WITHDRAWN PETITIONS**

The following petition scheduled on the agenda was withdrawn by the Petitioners prior to the hearing:

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
011-074-33	BALLPARK PROPERTY OWNER LLC	25-0099R24

There was no response to the call for public comment.

On motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the hearing be withdrawn.

**25-018E      CONTINUANCES**

There were no requests for continuance.

There was no public comment or action on this item.

**25-019E**      **PARCEL NO. 550-492-18 – ALTERIO, BERNARDO**  
**HEARING NO. 25-0001E24**

A Petition for Review of Assessed Valuation was received for Property Tax Exemption for the 2024-25 tax year for property located at 9900 Moonwalk Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Tax bill, 1 page.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 550-492-18, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for tax year 2024-25, pursuant to NRS 361.091.

**25-020E**      **PARCEL NO. 020-255-29 AND 085-701-02 – DANIEL MARTINEZ**  
**HEARING NO. 25-0002E24A AND 25-0002E24B**

A Petition for Review of Assessed Valuation was received for Property Tax Exemption for the 2024-25 tax year for the following parcels in Washoe County, Nevada.

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
020-255-29	DANIEL MARTINEZ	25-0002E24A
085-701-02	DANIEL MARTINEZ	25-0002E24B

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Tax bill and payment coupons, 4 pages.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 020-255-29 and 085-701-02, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for the tax year 2024-25, pursuant to NRS 361.140.

**25-021E**      **PARCEL NO. 085-820-31 – JONATHAN A. GRUSKIN**  
**HEARING NO. 25-0003E24**

A Petition for Review of Assessed Valuation was received for Property Tax Exemption for the 2024-25 tax year for property located at 5100 W 1st Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter, tax bill, payment coupons, and supporting documents, 50 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 085-820-31, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for the tax year 2024-25, pursuant to NRS 361.082.

**25-022E**      **PARCEL NO. 122-111-04 – RAMONA K. HACKBART**  
**HEARING NO. 25-0007E24**

A Petition for Review of Assessed Valuation was received for Property Tax Exemption for the 2024-25 tax year for property located at 541 Lodgepole Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter, 2 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 122-111-04, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for the tax year 2024-25, pursuant to NRS 361.091.

**25-023E PARCEL NO. 009-352-06 AND 011-341-02 – SYLVIA FROSLIE  
HEARING NO. 25-0009E24A AND 25-0009E24B**

A Petition for Review of Assessed Valuation was received for Property Tax Exemption for the 2024-25 tax year for the following parcels in Washoe County, Nevada.

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
009-352-06	SYLVIA FROSLIE	25-0009E24A
011-341-02	SYLVIA FROSLIE	25-0009E24B

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter and supporting documentation, 3 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 009-352-06 and 011-341-02, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for the tax year 2024-25, pursuant to NRS 361.140.

**25-024E**      **PARCEL NO. 011-602-02 – RIVERSIDE ARTIST LOFTS LP**  
**HEARING NO. 25-0026E24A**

A Petition for Review of Assessed Valuation was received for Property Tax Exemption for the 2024-25 tax year for property located at 17 S Virginia 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.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 011-602-02, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for the tax year 2024-25, pursuant to NRS 361.082.

**25-025E**      **PARCEL NO. 518-061-09 – BETH A. BRALEY**  
**HEARING NO. 25-0089E24**

A Petition for Review of Assessed Valuation was received for Property Tax Exemption for the 2024-25 tax year for property located at 1745 Canyon Terrace Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 518-061-09, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Petitioner be granted an exemption for property taxes for the tax year 2024-25, pursuant to NRS 361.080 and 361.091.

**25-026E      PARCEL NO. 148-381-27 – GONSALVES 1996 TRUST, ANTHONY & EVELYN – HEARING NO. 25-0006R24**

A Petition for Review of Assessed Valuation was received protesting the 2024-25 taxable valuation on property located at 6625 De Chardin Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, summary, and uniform residential appraisal report. 12 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 148-381-27, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$6,962,500, resulting in a total taxable value of \$7,600,000 for tax year 2024-25. 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.

**25-027E**      **PARCEL NO. 009-132-48 – HARVEY FENNELL**  
**HEARING NO. 25-0011**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 4120 Latigo Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Letter, 2 pages.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation and appraisal record, 3 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 009-132-48, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$600,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$2,471,108 for the tax year 2025-26. 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.

**25-028E**      **PARCEL NO. 009-132-50 – TOM FENNELL**  
**HEARING NO. 25-0012**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 4110 Latigo Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation and appraisal record, 3 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 009-132-50, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$525,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$2,070,491 for the tax year 2025-26. 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.

**25-029E      PARCEL NO. 047-090-10 – SCHELLER, MICHAEL & RHONDA**  
**HEARING NO. 25-0013S24**

A Petition for Review of Assessed Valuation was received protesting the 2024-25 taxable valuation on property located at 135 Yellow Pine Circle, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 5 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 047-090-10, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$802,802, resulting in a total taxable value of \$1,077,802 for the tax year 2024-25. 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.



25-030E

**PARCEL NO. 038-280-51 – SZYMANIAK, BERNARD & KATHERINE – HEARING NO. 25-0031**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 435 River Pines Drive, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Assessment notice and photographs, 3 pages.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, appraisal record, stipulation summary and map, 7 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 038-280-51, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$480,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$480,000 for the tax year 2025-26. 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.

25-031E

**PARCEL NO. 045-471-54 – TEMMERMAN, ROBERT E. JR. & LAURA H. – HEARING NO. 25-0052**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 5265 Cross Creek Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, 5 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 045-471-54, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$360,000 and the taxable improvement value be upheld, resulting in a total taxable value of \$1,241,082 for the tax year 2025-26. 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.

**25-032E      PARCEL NO. 132-211-05 – GREG J. FLANDERS**  
**HEARING NO. 25-0055**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 848 Tanager Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Letter and photographs, 2 pages.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation and original petition, 5 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 132-211-05, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld and the taxable improvement value be reduced to \$513,392, resulting in a total taxable value of \$1,605,000 for the tax year 2025-26. 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.

**25-033E**      **PARCEL NO. 023-471-13 – SOM KOHANZADEH**  
**HEARING NO. 25-0072**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 0 Plumas Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation, 3 pages.  
No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 023-471-13, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$26,640, resulting in a total taxable value of \$26,640 for the tax year 2025-26. 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.

**25-034E**      **PARCEL NO. 033-241-01 – J. WITT – HEARING NO. 25-0073A**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 590 Pyramid Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation and appraisal record, 3 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 033-241-01, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$258,783, resulting in a total taxable value of \$258,783 for the tax year 2025-26. 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.

**25-035E      PARCEL NO. 015-220-78 – PARK LANE-RENO PARTNERS LLC**  
**HEARING NO. 25-0091**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 2072 Experience Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I:      Taxable Value Change Stipulation and appraisal record, 7 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 015-220-78 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$1,445,300, and the taxable improvement value be upheld, resulting in a total taxable value of \$2,139,771 for the tax year 2025-26. 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.

**25-036E      PARCEL NO. 015-220-79 – PARK LANE-RENO PARTNERS LLC**  
**HEARING NO. 25-0092**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 2060 Experience Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, appraisal record, and income approach table, 14 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.  
There was no response to the call for public comment.

With regard to Parcel No. 015-220-79 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$65,476,946, resulting in a total taxable value of \$69,000,000 for the tax year 2025-26. 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.

**25-037E      PARCEL NO. 045-722-02 – DARRIN AND TORIN INDART  
REVOCABLE TRUST – HEARING NO. 25-0100**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 5285 Cross Creek Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Taxable Value Change Stipulation, appraisal record, and stipulation summary, 6 pages.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 045-722-02 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be reduced to \$300,000, and the taxable improvement value be reduced to \$839,990, resulting in a total taxable value of \$1,139,990 for the tax year 2025-26. 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.

**25-038E**      **PARCEL NO. 400-261-23 – MISHAN, RAMKRISHNA, RAKHI**  
**MONDAL – HEARING NO. 25-0025**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 1388 Alpine Terrace, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps, and subject's appraisal records, 9 pages.

On behalf of the Petitioner, Ramkrishna Mishan and Rakhi Mondal were sworn in by County Clerk Janis Galassini.

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

Mr. Mishan spoke about his reasons for disputing the suitability of properties used by the Assessor's Office (AO) as comparables to inform the taxable value of the subject parcel. He recalled AO staff visiting his home earlier that year to assess the property. He reviewed the lot size, square footage, and price of other models of homes that were available in the area and noted the proximity of a cemetery and Interstate 80 (I-80) to some houses, including his. He said the developer reduced the prices of some of those homes accordingly. He clarified that he did not object to the Improvement Value but felt that because of the detriments he mentioned and his relatively smaller lot size, the Land Value should be reduced. Ms. Mondal added that the noise from I-80 was significant.

Chair McDonald conferred with Mr. Mishan regarding the location of the cemetery and the subject parcel. They looked at a map of the area to establish a mutual understanding of the location of the property and the perceived detriments.

Appraiser Clancy directed the attention of the Board to page two of the HEP and reviewed the sale price of the subject property. She said Improved Sales (IS) 2, 3, and 4 were model matches to the subject and were located on the same street with similar views as the subject. She noted the sale price for all four of those properties was the same and felt that the AO Taxable Value of \$367,127, or \$224 per square foot, was well supported by the sale of the subject and the three additional model matches to the subject. She recommended the value be upheld. She addressed some of the concerns Mr. Mishan raised. Regarding the home size, she reported that AO staff met with the owners on February 5, 2025, and conducted an exterior measurement of the home. She said their sketch confirmed the correct square footage for the home. She added that all of the homes of that model shared the same sketch in the AO database. She advised that the AO did not have any adjustments for properties near a cemetery. She informed that homes to the west of the subject property neighborhood did not have adjustments for I-80, but homes to the north did.

Chair McDonald asked Appraiser Clancy to confirm his understanding that the parcels on the other side of I-80 that had a noise adjustment were significantly closer to I-80. She confirmed that was correct and explained those parcels were approximately 100 to 150 feet away from I-80. Chair McDonald asked what the adjustment for those parcels was, and Appraiser Clancy responded that it was a 10 percent downward adjustment. She established that the subject property was 800 feet from I-80 and a little more than 200 feet from the cemetery. She pointed out a ravine between the cemetery and the home on the subject parcel. She said the final page of the HEP included an aerial photograph and a depiction of the view from the backyard of the subject parcel toward the cemetery. Chair McDonald asked if I-80 was visible from the home on the subject parcel, and Appraiser Clancy replied that it was not.

Chair McDonald invited the Petitioners to rebut. Mr. Mishan explained that the noise from I-80 was his main concern and described that they could see the interstate from their home. He commented that their house was the closest to the cemetery of the same-model homes used by the AO as comparables. Due to that, he remarked that they lost some privacy, especially during the holidays. He related that properties that were further away from the cemetery had prices approximately five percent higher, though they were paying the same taxes. He added that not all of the properties were the same size, and he was concerned that the assessment did not fully take those differences into account.

Chair McDonald asked Mr. Mishan to elaborate on his concern about the square footage measurements. Mr. Mishan thought that if his house was measured as being 100 square feet more than originally stated, that increase should also be reflected in the homes of his neighbors. He stated his interest in seeing details about how the measurements taken by AO staff informed square footage calculations.

Senior Appraiser Peter Kinne referred to the sketch of the subject property and advised that the measurements shown in the sketch were simple for AO staff to gather. He said every dimension indicated was verified in the field. He thought the square footage calculated by AO staff was accurate.

Member Bonnenfant asked if the home was physically measured and Senior Appraiser Kinne affirmed that it was physically measured the prior week. Member Bonnenfant discerned that the value of the home was well supported by the recent sale of the subject property and other same-model homes. She observed that the comparable properties were all located in the same strip of land and had the same proximity to the cemetery. She was concerned that adjusting the value of one home in that strip would create inequity with the other homes since they were very similar properties with the same measurements.

Chair McDonald voiced his agreement with Member Bonnenfant. He recalled the Petitioner mentioned that the properties that were not exposed to the cemetery sold for a higher price. He added that all of the comparables used by the AO were the ones with the lower price, which he thought supported the market value. He understood the Petitioners had a visual obstruction between their home and I-80, which Chair McDonald theorized would help them from a noise abatement standpoint as well. He supposed those things were known when the sellers and purchasers negotiated the price. He said he had a hard time finding anything to affect the market value of the land, which was the principal argument of the Petitioner.

Member Bonnenfant noted that the Petitioner did not cite a specific portion of Nevada Revised Statutes (NRS) to support their claim. She wondered whether inequity or overvaluation more closely matched the concerns of the Petitioner.

Deputy District Attorney Herb Kaplan opined that NRS 361.356 most closely matched the concerns raised by the Petitioner.

There was no response to the call for public comment.

With regard to Parcel No. 400-261-23, which petition was brought pursuant to NRS 361.356, based on the evidence presented, on motion by Member Bonnenfant, 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 Petitioners failed to meet their burden to show that the land and improvements are valued higher than another property whose use is identical and whose location is comparable.

**25-039E PARCEL NO. 142-291-02 – VINCENT & KRISTEN SCIARROTTA FAMILY TRUST – HEARING NO. 25-0083**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 16060 River Oaks Court, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: Letter, 1 page.



**Assessor**

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

Exhibit II: Taxable Value Change Stipulation, 1 page.

No one offered testimony on behalf of the Petitioner.

No one offered testimony on behalf of the Assessor's Office.

There was no response to the call for public comment.

With regard to Parcel No. 142-291-02, based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the stipulation be adopted and confirmed and that the taxable land value be upheld, and the taxable improvement value be reduced to \$1,135,056, resulting in a total taxable value of \$1,439,056 for the tax year 2025-26. 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.

**25-040E PARCEL NO. 164-333-02 – BEDROSIANS – HEARING NO. 25-0016**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 6970 Longley Lane, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps, and subject's appraisal records, 23 pages.

No one offered testimony on behalf of the Petitioner.

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

Assessor Arias observed that no Petitioner was present and directed attention to her HEP, which contained a full sales comparison and income approach. She determined the taxable values used by the Assessor's Office (AO) were supported by the analysis provided in the HEP she prepared. She said that despite multiple requests from AO staff, the Petitioner did not provide any evidence for their appeal. She explained the

property had been appealed multiple times in prior years, and there was no change to the property condition. She recommended upholding the Assessor's opinion of value.

Chair McDonald remarked that the Petitioner identified an agent but did not state a basis to support their appeal.

There was no response to the call for public comment.

With regard to Parcel No. 164-333-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented, on motion by Member Bonenfant, 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 their 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.

**25-041E      PARCEL NO. 034-257-20 – PARAGON INDUSTRIES II INC**  
**HEARING NO. 25-0017**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 535 E Glendale Avenue, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet (HEP), including comparable sales, maps, and subject's appraisal records, 34 pages.

No one offered testimony on behalf of the Petitioner.

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

Assessor Cronin established that no Petitioner was present and that requests to the Appellant for supporting evidence went unanswered. He directed attention to the HEP he prepared and recommended that the 2025/26 total taxable value determined by the Assessor's Office be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 034-257-20, which petition was brought pursuant to NRS 361.357, based on the evidence presented, on motion by Member Bonnenfant, seconded by Member Olsen, 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 their 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.

**25-042E      PARCEL NO. 033-221-25 – KINDERCARE EDUCATION LLC**  
**HEARING NO. 25-0032**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 1285 N McCarran Boulevard, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps, and subject's appraisal records, 30 pages.

No one offered testimony on behalf of the Petitioner.

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

Appraiser Bower acknowledged that the Petitioner was not present. She directed attention to the HEP that she had prepared. She advised that it contained a full sales comparison approach and income approach. She stated that the HEP showed that the taxable values determined by the Assessor's Office (AO) were supported and should be upheld. She noted that the Petitioner, after multiple requests, did not provide any evidence for their appeal. She recommended upholding the total taxable value for the tax year 2025/26.

There was no response to the call for public comment.

With regard to Parcel No. 033-221-25, which petition was brought pursuant to NRS 361.357, based on the evidence presented, on motion by Member Bonnenfant, 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 their 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.

**25-043E      PARCEL NO. 140-213-51 – RC WILLEY – HEARING NO. 25-0033**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 1201 Steamboat Parkway, Washoe County, Nevada.

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A:      Value summary, comparables, and photographs, 61 pages.

**Assessor**

Exhibit I:      Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps, and subject's appraisal records, 36 pages.

County Clerk Jan Galassini distributed documents to the Board from the Petitioner and placed them on file as Petitioner's Exhibit A (PE-A).

No one offered testimony on behalf of the Petitioner.

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

Chair McDonald advised that the Board would take a few minutes to review PE-A.

Appraiser Powell informed that the Petitioner was not present. He directed attention to the HEP he prepared, which included a full sales comparison approach and an income approach. He said the taxable value established by the Assessor's Office (AO) was supported and should be upheld.

Chair McDonald thought the income approach to value was the most relevant approach in Hearing 25-0033. He noted the Petitioner's suggestions about obsolescence but suspected the figures could be explained predominantly by depreciation differences.

Vice Chair Ainsworth requested more information about how obsolescence was applied. Appraiser Powell advised that \$2,536,568 was subtracted from the total. He specified that \$22,683,000 was the value after applying \$2,536,568 in obsolescence.

Chair McDonald asked Appraiser Powell to provide an overview of the income approach.

Appraiser Powell opined that little weight should be applied to the income approach submitted by the Petitioner. He said the Petitioner cited market rents from properties the AO did not view as comparable to the subject property. As an example, he stated that 1201 Stardust Street was formerly a bowling alley and was being converted into

an indoor car wash. He revealed that the comparables used to determine the capitalization (CAP) rate had a median age of 1977 and a median size of 14,440 square feet compared to the subject property, which was built in 2005 and was 183,268 square feet. He described that those variables contributed to the higher CAP rate supplied by the Petitioner. He read highlights from page 4 of his HEP, including rent at \$0.80 per square foot per month and Vacancy & Collection loss at 5 percent. He summarized that his calculations led to a valuation of \$124 per square foot.

Chair McDonald noted that the pro forma analysis provided on page 56 of PE-A provided a measure of both income and expenses. He observed that based on the presentation, it did not appear that those were actual costs, and he asked Appraiser Powell whether he knew if those numbers reflected actual rents collected. Appraiser Powell did not believe those were the actual costs for rent. He thought those variables were input by the Petitioner or Representative.

Chair McDonald theorized that if those were the actual costs and not what appeared to be derived costs, it might support a lower valuation, even at a CAP rate of 7 percent that was arrived at by the Assessor. He did not believe the numbers included in the Pro Forma Income Analysis from the Petitioner were actual costs. Members Olsen and Bonnenfant voiced their agreement. Member Bonnenfant added that she sympathized with the difficulty in arriving at those numbers, but she felt the airport submarket flex space was not equivalent in value to the prime location of the subject property in Damonte. She did not think the demographics of the area supported the numbers used in PE-A.

Chair McDonald observed that many properties were being built and rented in the same mall as the subject property.

There was no response to the call for public comment.

With regard to Parcel No. 140-213-51, 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 Olsen, seconded by Member Bonnenfant, 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 their 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.

**25-044E**      **PARCEL NO. 031-012-31 THROUGH 031-012-42**  
**PARADISE RETAIL I LLC/ CIRE EQUITY**  
**HEARING NO. 25-0062A THROUGH 25-0062G**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on the following parcels in Washoe County, Nevada.

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
031-012-31	PARADISE RETAIL I LLC/CIRE EQUITY	25-0062A
031-012-35	PARADISE RETAIL I LLC/CIRE EQUITY	25-0062B
031-012-36	PARADISE RETAIL I LLC/CIRE EQUITY	25-0062C
031-012-37	PARADISE RETAIL I LLC/CIRE EQUITY	25-0062D
031-012-39	PARADISE RETAIL I LLC/CIRE EQUITY	25-0062E
031-012-41	PARADISE RETAIL I LLC/CIRE EQUITY	25-0062F
031-012-42	PARADISE RETAIL I LLC/CIRE EQUITY	25-0062G

The following exhibits were submitted into evidence:

**Petitioner**

None.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps, and subject's appraisal records, 78 pages.

No one offered testimony on behalf of the Petitioner.

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

Appraiser Jackson stated that the Petitioner did not submit any evidence for their appeal, despite multiple attempts from the Assessor's Office (AO) staff to obtain information. She added that no Petitioner was present that day. She said the Paradise Shopping Center had been appealed multiple times since it was purchased in 2018, and she noted the Petitioner had rarely submitted an Evidence Packet for review. She revealed that the appeal was often withdrawn at the last minute. She directed Board members to the HEP that she prepared, which included a full sales comparison approach, an income approach, and a full breakdown of the Marshall and Swift costs for each parcel. She said the total taxable value the AO determined for the subject was well-supported and did not exceed the full cash value. She recommended that the total taxable value of \$6,225,865 for all seven parcels be upheld.

Chair McDonald disclosed that he had visited the property on more than one occasion and noticed that many units were vacant. He observed that Ms. Jackson applied a vacancy rate in her income approach and asked how she arrived at that rate. Ms. Jackson responded that the vacancy rate was 18 percent, which did not account for the large big box space. She explained that the AO used a Lease Up adjustment to account for the long-term vacancy of that space, which she informed had been vacant since 2018 when the property was purchased.

There was no response to the call for public comment.

With regard to Parcel Nos. 031-012-31 through 031-012-42, which petition was brought pursuant to NRS 361.357, based on the evidence presented, on motion by Member Olsen, 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 their 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.

**25-045E      PARCEL NO. 510-083-03 THROUGH 510-483-02**  
**SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY**  
**HEARING NO. 25-0088A THROUGH 25-0088K**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on the following parcels in Washoe County, Nevada.

<b>Assessor's Parcel No.</b>	<b>Petitioner</b>	<b>Hearing No.</b>
510-083-03	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088A
510-083-04	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088B
510-083-08	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088C
510-083-09	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088D
510-481-04	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088E
510-481-08	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088F
510-482-01	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088G
510-482-02	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088H
510-482-07	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088I
510-483-01	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088J
510-483-02	SPARKS RETAIL ASSOCIATES LLC/CIRE EQUITY	25-0088K

The following exhibits were submitted into evidence:

**Petitioner**

Exhibit A: LLC documentation, 3 pages.

**Assessor**

Exhibit I: Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps, and subject's appraisal records, 112 pages.

No one offered testimony on behalf of the Petitioner.

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

Chair McDonald observed that evidence was received from the Petitioner, but it appeared to be limited to information generated from the Secretary of State's website.

Appraiser Jackson stated that the Petitioner sent an evidence packet that outlined their opinion of value. She said they provided sales comparison and cost

approaches to value, however, recent income and expense statements and a rent roll were not provided by the taxpayer. She reviewed the evidence submitted by the Petitioner. She described that their cost analysis, which she indicated was included on page 38 of the evidence packet submitted by the Petitioner, was both incomplete and incorrect. She said it did not account for multiple occupancies, and the square footage was wrong. She added that it excluded adjustments for quality, exterior walls, heating, sprinklers, asphalt, paving, and others. She revealed that she visited each of the comparable sale properties listed on pages 18, 19, 43, and 44 of the Petitioner’s packet on February 4, 2025. Ms. Jackson reported that she found them to be inferior to the subject or just bad sales data. For instance, she explained that Improved Sale 3 (IS-3) on page 18 showed a sale price of approximately \$13.7 million, but she stated that the actual sale price was nearly \$76 million for the improved parcels of the Summit Sierra Mall. She concluded that little weight should be given to the Petitioner’s evidence packet. She informed that the Sparks Galleria had been appealed many times over the past few years and was usually withdrawn at the last minute.

Appraiser Jackson described that the HEP prepared by the Assessor’s Office (AO) had strong data for both the income and sales comparison approaches to value that supported their total taxable value and demonstrated that their value did not exceed full cash value. She recommended that the total taxable value determined by the AO of \$32,942,670 for all 11 parcels be upheld.

There was no response to the call for public comment.

With regard to Parcel Nos. 510-083-03 through 510-483-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented, on motion by Member Olsen, seconded by Member Bonnenfant, 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 their 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.

\* \* \* \* \*

Due to a clerical error, additional evidence was not received by the Board. Hearing Numbers 25-0088A through 25-0088K were rescheduled to February 28, 2025. Please see the minutes of the February 28, 2025, meeting for the final decision.

\* \* \* \* \*

**25-046E      ROLL CHANGE REQUEST – INCREASES**

**INCREASE** –Set hearing date and time for consideration and action on the Roll Change Request (RCR) for the following parcels:

Assessor’s Parcel No.	Property Owner	RCR No.
050-422-18	TURLEY, ASHLEY & BRADFORD et al	3843F23



County Clerk Jan Galassini stated this RCR was a taxable value increase for which a notice of hearing would need to be sent. She suggested a hearing date of February 28, 2025.

There was no response to the call for public comment.

On motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered the Roll Change Request Increase be heard on February 28, 2025.

**25-047E      APPROVAL OF MINUTES**

Approval of minutes for the County Board of Equalization meeting of April 5, 2024.

There was no response to the call for public comment.

On motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the minutes for the April 5, 2024, meeting be approved.

**25-048E      BOARD MEMBER COMMENTS**

There were no Board member comments.

**25-049E      PUBLIC COMMENT**

There was no response to the call for public comment.

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**10:06 a.m.**      There being no further hearings or business to come before the Board, the meeting was adjourned without objection.

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**DAREN MCDONALD**, Chair  
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by  
Heather Gage, Deputy County Clerk*