

**BOARD OF EQUALIZATION
WASHOE COUNTY, NEVADA**

WEDNESDAY

9:00 A.M.

FEBRUARY 12, 2025

PRESENT:

Daren McDonald, Chair
Eugenia Bonnenfant, Member
James Ainsworth, Vice Chair

Janis Galassini, County Clerk
Trenton Ross, Deputy District Attorney

ABSENT:

Rost Olsen, Member
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:

25-052E PUBLIC COMMENT

There was no response to the call for public comment.

25-053E SWEARING IN

County Clerk Jan Galassini swore in the appraisal staff.

25-054E WITHDRAWN PETITIONS

The following petition scheduled on the agenda was withdrawn by the Petitioners prior to the hearing:

Assessor's Parcel No.	Petitioner	Hearing No.
034-341-24	Empire Southwest	25-0063

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by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the hearing be withdrawn.

25-055E CONTINUANCES

There were no requests for continuance.

There was no public comment or action on this item.

25-056E **PARCEL NO. 004-093-30 – CLARKSON POPULAR INVESTMENTS INC.– HEARING NO. 25-0008S24**

A Petition for Review of Assessed Valuation was received protesting the 2024-25 taxable valuation on property located at 2516 Sutro Street, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation and supporting documentation, 13 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. 004-093-30 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Bonnenfant, 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 \$92,326, resulting in a total taxable value of \$419,026 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.

25-057E **PARCEL NO. 232-051-14 – CAV SOMERSETT LLC – HEARING NO. 25-0046**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 7665 Town Square Way, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

Exhibit A: Property value analysis and a profit and loss statement, 2 pages.

Assessor

Exhibit I: Taxable Value Change Stipulation and supporting documentation, 13 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. 232-051-14 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Bonnenfant, 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 \$1,782,197, resulting in a total taxable value of \$2,350,000 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.

**25-058E PARCEL NO. 140-010-54 – WL-MCK OLD VIRGINIA OWNER LLC
– HEARING NO. 25-0005**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 12910 Old Virginia Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation and supporting documentation, 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. 140-010-54 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Bonnenfant, 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 \$32,973,888, resulting in a total taxable value of

\$45,948,840 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.

**25-059E PARCEL NO. 140-010-54 – WL-MCK OLD VIRGINIA OWNER LLC
– HEARING NO. 25-0005R24**

A Petition for Review of Assessed Valuation was received protesting the 2024-25 taxable valuation on property located at 12910 Old Virginia Road, Washoe County, Nevada.

The following exhibits were submitted into evidence:

Petitioner

None.

Assessor

Exhibit I: Taxable Value Change Stipulation and supporting documentation, 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. 140-010-54 based on the stipulation signed by the Assessor's Office and the Petitioner, on motion by Vice Chair Ainsworth, seconded by Member Bonnenfant, 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 \$33,549,267, resulting in a total taxable value of \$45,442,973 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.

**25-060E PARCEL NO. 163-160-08 – FINDLAY AUTOMOTIVE GROUP –
HEARING NO. 25-0036**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 150 Gallian 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, 6 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject of the property. The subject parcel was a .41-acre vacant lot that did not enjoy Virginia Street exposure. The subject was part of a five-parcel contiguous land package that operated under one economic unit in support of the Audi, Land Rover, and Jaguar dealerships. The appraisal review indicated the taxable value did not exceed market value. The appellant's representative was contacted on January 23, 2025, at 3:23 p.m. with no call back received. Mr. Johns recommended the taxable value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 163-160-08, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member 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 his/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.

25-061E PARCEL NO. 163-160-15 – FINDLAY AUTOMOTIVE GROUP – HEARING NO. 25-0038

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 152 Gallian 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, 6 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject of the property. The subject parcel was a .5-acre vacant lot that did not enjoy a Virginia Street exposure. The subject was part of a five-parcel contiguous land package that operated under one economic unit in support of the Audi, Land Rover, and Jaguar dealerships. The appraisal review indicated the taxable value did not exceed market value. The appellant's representative was contacted on January 23, 2025, at 3:23 p.m. with no call back received. Mr. Johns recommended the taxable value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 163-160-15, 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 his/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.

25-062E PARCEL NO. 034-021-48 – LITHIA MOTORS/LITHIA REAL ESTATE INC – HEARING NO. 25-0071

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 1825 Freeport 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, 14 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. Aerial images of the subject were located on pages 6 and 8 of the HEP. The request for the appellant's supporting evidence went unanswered. Mr. Cronin recommended the Assessor's 2025/2026 total taxable value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 034-021-48, 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 his/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.

25-063E PARCEL NO. 040-162-78 – AUTO SAVVY – HEARING NO. 25-0021

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 7063 S Virginia Street, 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, 21 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. A map was located on page 13 of the HEP. The appellant did not supply evidence after multiple requests. The property had been appealed many times with no change to the condition. Ms. Arias recommended upholding the Assessor's opinion of the value.

There was no response to the call for public comment.

With regard to Parcel No. 040-162-78, 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 his/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.

25-064E PARCEL NO. 025-021-20 – SMITHRIDGE PROPERTY LLC – HEARING NO. 25-0027

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 770 Smithridge Drive, 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, 25 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Adam Smith, Appraiser, oriented the Board as to the location of the subject of the property. A map of the property was located on page 17 of the HEP. Based on the sales comparison approach and income approach, the total taxable value did not exceed market value; therefore, Mr. Smith recommended the total taxable value be upheld.

With regard to Parcel No. 025-021-20, 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 his/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.

* * * * *

Due to the receipt of additional evidence, Hearing Number 25-0027 was rescheduled to February 28, 2025. Please see the minutes for February 28, 2025, for the final decision.

* * * * *

25-0065E PARCEL NO. 163-073-04 – BP CAPITAL I LLC – HEARING NO. 25-0028

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 9475 Double R 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, 24 pages.

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. A map of the property was located on page 12 of the HEP. The petitioner had not provided evidence after multiple requests. The property had been appealed for the past three years, with the value upheld each time. The subject's taxable value did not exceed the full cash value; therefore, Mr. Powell recommended upholding the Assessor's opinion of value.

With regard to Parcel No. 163-073-04, 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 his/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.

* * * * *

Due to the receipt of additional evidence, Hearing Number 25-0028 was rescheduled to February 28, 2025. Please see the minutes for February 28, 2025, for the final decision.

* * * * *

25-066E PARCEL NO. 163-160-06 – FINDLAY AUTOMOTIVE GROUP – HEARING NO. 25-0035

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 9200 S Virginia Street, 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, 25 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject of the property. The property was contiguous with the Audi, Land Rover, and Jaguar dealerships. The combined taxable value of the improvements constituted 17.4 percent of the total taxable value with the remaining value in the land. The lots were owned by the same owner and operated as one economic unit in support of the dealership. The appraisal review indicated the taxable value did not exceed market value; therefore, Mr. Johns recommended the taxable value be upheld. The appellant's representative was contacted on January 23, 2025, at 3:23 p.m. with no response.

There was no response to the call for public comment.

With regard to Parcel No. 163-160-06, 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 his/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.

**25-067E PARCEL NO. 163-160-13 THROUGH 163-160-14 – FINDLAY
AUTOMOTIVE GROUP – HEARING NO. 25-0037A THROUGH 25-
0037B**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 9150 and 9190 S Virginia Street, Washoe County, Nevada.

Assessor's Parcel No.	Petitioner	Hearing No.
163-160-13	FINDLAY AUTOMOTIVE GROUP	25-0037A
163-160-14	FINDLAY AUTOMOTIVE GROUP	25-0037B

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, 39 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Ken Johns, Appraiser, oriented the Board as to the location of the subject of the property. The subject parcel was part of a 5.72 acre two-parcel package which was a contiguous five-parcel package totaling 8.45 acres operating as one economic unit in service to the dealership.

The two parcels enjoyed 460 feet of S. Virginia Street frontage and excellent visual exposure from Interstate 580 (I-580). The appraisal review indicated the taxable value did not exceed the market value; therefore, Mr. Johns recommended the taxable value be upheld. A call was placed to the appellant's representative on January 23, 2025, at 3:23 p.m. with no response.

There was no response to the call for public comment.

With regard to Parcel Nos. 163-160-13 and 163-160-14, 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 his/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.

25-068E PARCEL NO. 034-371-05 – GPR VENTURES – HEARING NO. 25-0049

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 56 Coney Island Drive, 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. Aerial images and maps of the property were located on pages 16 and 18 of the HEP. The petitioner's supporting evidence was requested but never received. The market value was estimated using the sales comparison approach and the income approach, which confirmed the subject's 2025/2026 total taxable value did not exceed full cash value. Mr. Cronin recommended upholding the Assessor's taxable value.

There was no response to the call for public comment.

With regard to Parcel No. 034-371-05, 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 his/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.

25-069E PARCEL NO. 021-462-16 – GPR VENTURES – HEARING NO. 25-0050

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 4910 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, 25 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Harley Olson, Appraiser, oriented the Board as to the location of the subject of the property. A map of the property was on page 17 of the HEP. The sales comparison approach and income approach supported the total taxable value. The most recent sale of the subject on December 11, 2020, was \$21,980,000. Although the sale was dated, the 2025/2026 total taxable value of \$11,228,740 fell below the most recent sales price; therefore, Ms. Olson recommended the value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 021-462-16, 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 his/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.

25-070E PARCEL NO. 034-342-15 – EMPIRE SOUTHWEST – HEARING NO. 25-0064

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 155 Glendale Avenue #18B, 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. Aerial images and maps were located on pages 16 and 18 of the HEP. Requests for the petitioner's supporting evidence went unanswered. The current market value was estimated using the sales comparison approach and income approach, which confirmed the subject's 2025/2026 total taxable value did not exceed full cash value; therefore, Mr. Cronin recommended upholding the Assessor's taxable value.

There was no response to the call for public comment.

With regard to Parcel No. 034-342-15, 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 his/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.

25-071E PARCEL NO. 032-302-58 – CASHMAN EQUIPMENT COMPANY LLC – HEARING NO. 25-0065

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 401 Dermody Way, 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, 14 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. Aerial images and maps were located on pages 6 and 8 of the HEP. Based on the sales comparison approach the taxable value did not exceed the market value; therefore, Mr. Cronin recommended the Assessor's 2025/2026 total taxable value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 032-302-58, 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 his/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.

25-072E PARCEL NO. 032-312-41 – EMPIRE SOUTHWEST – HEARING NO. 25-0066

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 620 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, 68 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. Aerial images and maps of the property were located on pages 38 and 41 of the HEP. The current market value was estimated using the sales comparison approach and the income comparison approach, which confirmed the subject's 2025/2026 total taxable value did not exceed the full cash value. Mr. Cronin recommended the Assessor's 2025/2026 taxable value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 032-312-41, 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 his/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.

25-073E PARCEL NO. 015-291-09 – LITHIA MOTORS/LITHIA REAL ESTATE INC – HEARING NO. 25-0067

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 900 E Plumb 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, 24 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Connor Marriott, Appraiser, oriented the Board as to the location of the subject of the property. Aerial images and maps of the property were located on pages 14 and 16 of the HEP. The appellant was contacted on January 31, 2025, with no response or evidence. The parcel had been appealed annually since 2022 with the Assessor's evaluation upheld each time, except for a 2023 withdrawal. Little had changed since the previous appeal and the sales comparison approach supported \$240 per square foot (SF) while the income approach supported \$232 per SF. The total taxable value remained at \$179 per SF which was below market value; therefore, Mr. Marriott recommended the Assessor's value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 015-291-09, 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 his/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.

25-074E PARCEL NO. 015-301-36 THROUGH 015-301-38 – LITHIA MOTORS/LITHIA REAL ESTATE INC – HEARING NO. 25-0068A THROUGH 25-0068B

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 2270 Kietzke Lane, Washoe County, Nevada.

Assessor's Parcel No.	Petitioner	Hearing No.
015-301-36	LITHIA MOTORS/LITHIA REAL ESTATE INC	25-0068A
015-301-38	LITHIA MOTORS/LITHIA REAL ESTATE INC	25-0068B

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, 26 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Connor Marriott, Appraiser, oriented the Board as to the location of the subject of the properties. Aerial images and maps were located on pages 14 through 17 of the HEP. Parcels 015-301-36 and 015-301-38 were two contiguous parcels operating under one economic unit. The appellant was contacted on January 31, 2025, with no response or evidence. The parcels had been appealed annually since 2021 with the Assessor's value upheld each time except for a 2021 withdrawal. Little had changed to the parcels since the last appeal and the sales comparison approach and income approach supported the taxable value of \$179 per square foot (SF). Mr. Marriott recommended the Assessor's value be upheld.

There was no response to the call for public comment.

With regard to Parcel Nos. 015-301-36 through 015-301-38, 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 his/her burden to show that the full cash value of the properties were less than the taxable value computed for the properties in the current assessment year.

25-075E **PARCEL NO. 015-303-14 – LITHIA MOTORS/LITHIA REAL ESTATE INC – HEARING NO. 25-0069**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 2620 Kietzke 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, 27 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Connor Marriott, Appraiser, oriented the Board as to the location of the subject of the property. Aerial images and maps were located on pages 16 and 18 of the HEP. The appellant was contacted on January 31, 2025, with no response or evidence. The parcel was appealed annually since 2022 with the Assessor's value upheld each time except for withdrawals in 2022 and 2023. Little had changed to the parcel since the last appeal and the sales comparison approach supported \$220 per square foot (SF). The income approach supported \$217 per SF. The total taxable value remained at \$157 per SF. Mr. Marriott recommended the Assessor's value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 015-303-14, 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 his/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.

25-076E **PARCEL NO. 015-304-02 – LITHIA MOTORS/LITHIA REAL ESTATE INC – HEARING NO. 25-0070**

A Petition for Review of Assessed Valuation was received protesting the 2025-26 taxable valuation on property located at 2580 Kietzke 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, 19 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Connor Marriott, Appraiser, oriented the Board as to the location of the subject of the property. Aerial images and maps were located on pages 11 and 13 of the HEP. The appellant was contacted on January 31, 2025, with no response or evidence. The parcel was purchased by the appellant in February 2024 for \$9.2 million which amounted to \$124 per square foot (SF). The total taxable value remained at \$72 per SF; therefore, Mr. Marriott recommended the Assessor's value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 015-304-02, 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 his/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.

**25-077E PARCEL NO. 004-093-19 THROUGH 004-151-35 – GPR VENTURES
– HEARING NO. 25-0048A THROUGH 25-0048F**

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

Assessor's Parcel No.	Petitioner	Hearing No.
004-093-19	GPR VENTURES	25-0048A
004-093-20	GPR VENTURES	25-0048B
004-093-21	GPR VENTURES	25-0048C
004-093-22	GPR VENTURES	25-0048D
004-093-23	GPR VENTURES	25-0048E
004-151-35	GPR VENTURES	25-0048F

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, 84 pages.

No one offered testimony on behalf of the Petitioner.

On behalf of the Assessor and having been previously sworn, Jeff Lewis, Appraiser, oriented the Board as to the location of the subject of the property. Maps and images of the property were located on pages 38 through 41 of the HEP. Based on the December 8, 2022, sale of \$4,925,000 and consideration of the sales comparison approach and income approach, the total taxable value was supported. Mr. Lewis recommended the Assessor's total taxable value be upheld.

There was no response to the call for public comment.

With regard to Parcel No. 004-093-19 through 004-151-35, 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 his/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.

25-078E BOARD MEMBER COMMENTS

There were no Board member comments.

25-079E PUBLIC COMMENT

There was no response to the call for public comment.

* * * * * * * * * *

9:48 a.m. There being no further hearings or business to come before the Board, the meeting was adjourned without objection.

DAREN MCDONALD, Chair
Washoe County Board of Equalization

ATTEST:

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

*Minutes prepared by
Lizzie Tietjen, Deputy County Clerk*