

**LYON COUNTY BOARD OF EQUALIZATION  
FEBRUARY 21, 2017  
LYON COUNTY ADMINISTRATIVE COMPLEX  
27 SOUTH MAIN STREET  
YERINGTON, NEVADA**

**9:30 A.M.**

**Pledge of Allegiance**

Chairman Sam Ross called the meeting to order with the following members present: Eric Bodenstein, Leandra Carr, Chuck Robert and Bruce Bartolowits.

Others present: District Attorney Steve Rye and Deputy Clerk Donna MacGill

Deputy Clerk Donna MacGill swore in everybody who would be presenting testimony.

**1. Public Participation**

There was no public participation.

**2. For Possible Action: Review regulations, law and authority with the District Attorney and Assessor**

The members of the Board of Equalization introduced themselves.

Lyon County Assessor Troy Villines read NRS 361.357 into the record which explains the appeal process.

<b>3. <u>CASE #</u></b>	<b><u>OWNER OF RECORD</u></b>	<b><u>APPEALS OF PROPERTY TAX</u></b>
		<b><u>VALUATION</u></b>
<b>17-1001</b>	<b>Leslie D. Cater</b>	<b>18-404-30</b>

Deputy Assessor Lorna Quisenberry presented on behalf of the Assessor's Office. She said the property is located at 3414 Cypress Street, Silver Springs, Nevada with a 1996 converted 1,176 sq. ft. mobile home. The parcel is .92 acres in size and is zoned RR2T with a land use code of 220 (Manufactured Home Converted to Real Property). The mobile home was converted to real property in 1999. She explained that the mobile home is on an eight point foundation which would have required inspections from the Department of Manufactured Housing and the Building Department prior to the conversion to real property.

Leslie Cater's main concern was that his taxes go up every year and Social Security is his only source of income. He inquired about senior tax rebates or possible assistance. He is happy living in Lyon County and does not feel the Assessor's value is unreasonable.

Lorna Quisenberry recommended upholding the values of the Assessor's Office.

**4. For Possible Action: Decisions on Petitions**

Chuck Roberts moved to uphold the value as established by the Assessor's Office, since the findings demonstrate that the value coincides with the neighboring properties and the property owner has acknowledged the value established by the Assessor's Office is a fair assessment. Leandra Carr seconded and the motion passed unanimously 5 – 0.

**5. For Possible Action: The Assessor's Office recommends approval of value change stipulations on the following parcels.**

Chief Property Appraiser Eric Ow-Wing presented the stipulations that the Assessor's Office reached with taxpayers. The Assessor's Office adjusted the taxable values accordingly. The stipulations have been signed acknowledging that all parties agree with the adjusted values.

**QG Printing LLC**

**21-241-03**

Eric Ow-Wing explained that the land values for QG Printing LLC have remained the same but the Assessor's Office agreed to a 20% reduction to the improvements which reduced them from \$16,599,974 to \$13,279,979 due to economic and functional obsolescence. This is a very specialized building set up specifically for printing. He used the income approach for the valuations. The total taxable value was reduced from \$19,387,203 to \$16,067,208. The facility is running at a 10% capacity of the previous operations. He also did some comparisons to similar properties in Washoe County.

Leandra Carr moved to support the recommendation of the Assessor's Office to lower the total taxable value, as they have provided sufficient information to support the reduction. Bruce Bartolowits seconded and the motion passed unanimously 5 – 0.

**Craig R. and Carol A. Sleight  
Evergreen 97 LLC**

**29-211-07  
29-211-09**

Lyon County Assessor Troy Villines said these properties are part of Dayton Valley Airpark 1 and Airpark Estates. These are unique properties with access to airport runways and hangers. He used one vacant sale and one improved sale for his analysis. He used abstract sales analysis to determine the land values. He reduced the property value on APN's 29-211-07 and 29-211-09 from \$100,000 to \$65,000. After receiving phone calls from a number of other property owners in the same subdivision, the Assessor has reduced all of the land values as stated in item #6.

Eric Bodenstein moved to accept the value change stipulation on APN's 29-211-07 and 29-211-09 as presented by the Lyon County Assessor. Bruce Bartolowits seconded and the motion passed 5 – 0.

**Naresh Kumar and Sudesh Sharma Angi  
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**16-021-32  
16-021-34  
16-021-35**

Kelly Wilson of the Assessor's Office explained the adjustments. She said that Mr. Kumar said he paid \$200,000 for all three parcels. Upon examining sales and neighboring land values, she equalized Mr. Kumar's parcel values with the surrounding properties. She asked that the values be reduced as stated in the value change stipulation.

Bruce Bartolowits moved to uphold the adjusted values on APN 16-021-32, 16-021-34 and 16-021-35 based on the information provided by the Assessor's Office. Eric Bodenstein seconded and the motion passed 5 – 0.

**6. For Possible Action: The Assessor's Office recommendations for Dayton Valley Airpark 1 & Airpark Estates**

		<u>Current Ass'd</u>	<u>New</u>
Barry and Wendy Madson	19-591-02	\$42,000	\$22,750
Thomas L. and Jackie A. Flesia	19-591-03	\$42,000	\$22,750
Michael G. Jimenez, Tr.	19-591-04	\$42,000	\$22,750
Donald J. and Carol Phillips, Trs.	19-591-05	\$42,000	\$22,750
Darryl Eugene & Carol Leann Fisher, Trs.	19-591-06	\$42,000	\$22,750
Jere D. and Kay L. Marble	19-591-07	\$42,000	\$22,750
Theresa E. and Harold J. Wickham	19-591-08	\$42,000	\$22,750
John Diehl Beer, Tr.	19-591-09	\$42,000	\$22,750
Tristano Caracciolo, Tr.	19-591-10	\$42,000	\$22,750
Mack C. and Hilde F. Murphree	19-591-11	\$42,000	\$22,750
Frank W. Frauenhoff	19-591-12	\$42,000	\$22,750
Paul G. Chelew, Tr.	19-591-13	\$42,000	\$22,750
Patricia Ingalls	19-591-14	\$42,000	\$22,750
Jon Michael and Olivia Linke, Trs.	19-591-15	\$42,000	\$22,750
Spurgeon Duncan, Jr. & Sandra J. Duncan, Trs.	19-591-16	\$42,000	\$22,750
John H. Breaux, Tr.	29-211-01	\$42,000	\$22,750
John L. and Emilie C. Bush	29-211-02	\$42,000	\$22,750
Robert D. and Lorraine M. Scholes, Trs.	29-211-03	\$42,000	\$22,750
Richard A. and Martha D. Johnson	29-211-04	\$42,000	\$22,750
Paul Dye and Louise Hose, Trs.	29-211-05	\$42,000	\$22,750
Michael and Laura A. Starkey, Trs.	29-211-06	\$35,000	\$22,750
Craig R. and Carol A. Sleight	29-211-07	\$35,000	\$22,750
Steven K. and Karen Buck	29-211-08	\$35,000	\$22,750
Evergreen 97 LLC	29-211-09	\$35,000	\$22,750
Andrew Thomas & Patricia Marie Dombey, Trs.	29-211-10	\$35,000	\$22,750
Ronald J. and Kelly J. Walker	29-211-11	\$35,000	\$22,750
Lorin D. and Kimberly Snyder	29-211-12	\$35,000	\$22,750
Andrew Todd Hoffman	29-211-13	\$35,000	\$22,750

Lyon County Assessor Troy Villines explained that Item #6 equalizes property values in Dayton Valley Airpark 1 and Airpark Estates subdivisions to the value change stipulation previously approved. All of these parcels have an appraised value of \$65,000.

Sam Ross read the parcel numbers into the record.

Eric Bodenstein moved to accept the recommended land values as presented by the Assessor's office. Leandra Carr seconded and the motion passed unanimously 5 – 0.

## **7. Public Participation**

Lyon County Assessor Troy Villines thanked everyone for their time and the new members to the board.

The Lyon County Board of Equalization meeting was adjourned.

## **LYON COUNTY BOARD OF EQUALIZATION**

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**SAM ROSS – Chairman**

**ATTEST:**

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**NIKKI BRYAN – Lyon County Clerk/Treasurer**