STATE OF NEVADA
STATE BOARD OF EQUALIZATION
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020

BRIAN SANDOVAL
*Governor*

DEONNE CONTINE
*Secretary*

| | | |
|---|---|---|
| **In the Matter of** | ) | **CONSOLIDATED** |
| | ) | |
| **Cannon Family Trust,** | ) | **Case No. 16-134** |
| **Aimee M. Cannon, Trustee** | ) | |
| **APN: 125-10-217-027** | ) | |
| **Wade and Casey Moseman Family Trust** | ) | **Case No. 16-115** |
| **APN: 125-10-719-001** | ) | |
| **Ashford Family revocable Living Trust** | ) | **Case No. 16-144** |
| **APN: 125-10-722-024** | ) | |
| **Roger A. and Karen M. Behringer** | ) | **Case No. 16-145** |
| **APN: 125-10-315-069** | ) | |
| **Roger A. Behringer** | ) | **Case No. 16-146** |
| **APN: 125-10-111-028** | ) | |
| **Carol Anne Campbell** | ) | **Case No. 16-147** |
| **APN: 125-10-722-002** | ) | |
| **Ells Revocable Living Trust** | ) | **Case No. 16-148** |
| **Tommy Dean and Lynne L. Ells, Trustees** | ) | |
| **APN: 125-10-319-019** | ) | |
| **Mao and Leann Fang** | ) | **Case No. 16-149** |
| **APN: 125-10-216-006** | ) | |
| **Wayne Martin Holmes** | ) | **Case No. 16-151** |
| **APN: 125-10-512-073** | ) | |
| **Kurt Huffman Trust** | ) | **Case No. 16-153** |
| **Kurt Huffman, Trustee** | ) | |
| **APN: 125-10-714-014** | ) | |
| **JKBCMB Trust** | ) | **Case No. 16-154** |
| **Colleen Malany, Trustee** | ) | |
| **APN: 125-10-214-024** | ) | |

| | | |
|---|---|---|
| **Reinhold Koska**<br>**APN: 125-10-818-001** | )<br>) | **Case No. 16-155** |
| **Linnea Domz**<br>**APN: 125-10-716-007** | )<br>) | **Case No. 16-156** |
| **Melanie A. Ells**<br>**APN: 125-10-616-003** | )<br>) | **Case No. 16-157** |
| **Charles W. and Suzanne J. Mowat**<br>**APN: 125-10-818-008** | )<br>) | **Case No. 16-158** |
| **Carolyn R. Reynolds**<br>**APN: 125-10-716-005** | )<br>) | **Case No. 16-160** |
| **Terry D. and Debbie K. Ruh**<br>**APN: 125-10-817-001** | )<br>) | **Case no. 16-161** |
| **Chrisa J. Chen**<br>**APN: 125-10-718-008** | )<br>) | **Case No. 16-162** |
| **Gene F. and Debra D. Long**<br>**APN: 125-10-616-002** | )<br>) | **Case No. 16-164** |
| **David and Gail Smith Trust**<br>**APN: 125-10-713-004** | )<br>) | **Case No. 16-165** |
| **Thompson Djez Trust**<br>**David R. Thompson, Trustee**<br>**APN: 125-10-618-011** | )<br>)<br>) | **Case No. 16-166** |
| **Todd and Kimberly Tobergte**<br>**APN: 125-10-319-005** | )<br>) | **Case No. 16-167** |
| **William A. and Muriel J. Walter**<br>**APN: 125-10-319-011** | )<br>) | **Case No. 16-168** |
| **Michael and Nancy Weiss Family Trust**<br>**Nancy Weiss, Trustee**<br>**APN: 125-10-319-017** | )<br>)<br>) | **Case No. 16-169** |
| **John M. and Patricia Wells Living Trust**<br>**John and Patricia Wells, Trustees**<br>**APN: 125-10-315-045** | )<br>)<br>) | **Case No. 16-170** |
| **Whellams Living Trust**<br>**Michael and Cassandra Whellams, Trustees**<br>**APN: 125-10-216-017** | )<br>)<br>) | **Case No. 16-171** |

| | | |
|---|---|---|
| **Daniel J. and Pamela J. Lewandowski**<br>**APN: 125-10-315-070** | | **Case No. 16-173** |
| **Edward John Watkins**<br>**APN: 125-10-319-001** | | **Case No. 16-174** |
| **Gerald L. and MD Wilson Revocable Family Trust**<br>**Gerald and Myrna Wilson, Trustees**<br>**APN: 125-10-614-005** | )<br>)<br>) | **Case No. 16-185** |
| **Arturo and Evelyn Lucio**<br>**APN: 125-10-512-062** | )<br>) | **Case No. 16-188** |
| **Lee and Linda Montoya**<br>**APN: 125-10-511-036** | )<br>) | **Case No. 16-189** |
| **Peterson and Group Revocable Trust**<br>**APN: 125-10-315-057** | )<br>) | **Case No. 16-190** |
| **MSB Family Trust**<br>**Thomas T. and Audrey L. Masson, Trustees**<br>**APN: 125-10-719-014** | )<br>)<br>) | **Case No. 16-298** |
| **All in Clark County**<br>**PETITIONERS** | )<br>) | |
| **Michele Shafe**<br>**Clark County Assessor**<br>**RESPONDENT** | )<br>)<br>) | |
| | ) | |
| **Appeal of the Decision of the**<br>**CLARK COUNTY**<br>**BOARD OF EQUALIZATION** | )<br>)<br>) | |

# NOTICE OF DECISION

### *Appearances*

Aimee Cannon and Melanie Hill appeared on behalf of the Cannon Family Trust, Case No. 16-134; the Ells Revocable Living Trust, Case No. 16-148; as well as on behalf of all the consolidated cases listed in the Caption and Summary.

Jeff Payson and Briana Johnson appeared on behalf of the Clark County Assessor's Office (Assessor).

### *Summary*

The matter of the Taxpayers' petition for review of property valuations for the 2016-17 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 20, 2016 after due notice to the Taxpayers and the Assessor.

The State Board consolidated the following cases: 16-115, Wade and Casey Moseman Family Trust; 16-134, Cannon Family Trust; 16-144, Ashford Family Revocable Living Trust; 16-145, Roger A. and Karen M. Behringer; 16-146, Roger A. Behringer; 16-147, Carol Anne Campbell; 16-148, Ells Revocable Living Trust, 16-149, Mao and Leann Fang; 16-151, Wayne Martin Holmes; 16-153, Kurt Huffman Trust; 16-154, JKBCMB Trust; 16-155, Reinhold Koska; 16-156, Linnea Domz; 16-157, Melanie A. Ells; 16-158, Charles W. and Suzanne J. Mowat; 16-160, Carolyn R. Reynolds; 16-161, Terry D. and Debbie K. Ruh; 16-162, Chrisa J. Chen; 16-164, Gene F. and Debra D. Long; 16-165, David and Gail Smith Trust; 16-166, Thomas Djez Trust; 16-167, Todd and Kimberly Tobergte; 16-168, William A. and Muriel J. Walter; 16-169, Michael and Nancy Weiss Family Trust; 16-170, John M. and Patricia Wells Living Trust; 16-171, Whellams Living Trust; 16-173, Daniel J. and Pamela J. Lewandowski; 16-174, Edward John Watkins; 16-185, Gerald L. and MD Wilson Revocable Family Trust; 16-188, Arturo and Evelyn Lucio; 16-189, Lee and Linda Montoya; 16-190, Peterson and Group Revocable Trust; 16-298, MSB Family Trust, Thomas T. and Audrey L. Masson Trustees. *See Tr., 7-20-16, p. 105, l. 5 through p. 106, l. 4.* The main issue for all the consolidated cases concerns whether the subject properties located adjacent to the 27-hole golf course were diminished in value as a result of the lack of maintenance and ultimately the closure, of the golf course, and whether, as a result of the closure of the golf course, the golf course premium assigned to the value of certain lots adjacent to the course was appropriately assessed. *See Tr., 7-20-16, p. 101, l. 22 through p. 106, l. 4.*

The Taxpayers offered new evidence consisting of photos and additional sales information. The State Board admitted the new evidence into the record. *See Tr., 7-20-16, p. 111, l. 15 through p. 112, l. 17; p. 148, l. 21 through p. 149, l. 5*

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

## FINDINGS OF FACT

1) The State Board is an administrative body created pursuant to NRS 361.375.

2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

3) The Taxpayers and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020. The Department provided evidence to show each Taxpayer received notice of the hearing. *For example, see Record for Case No. 16-134, SBE page 417.*

4) The subject properties are all located within the Silverstone Ranch, a planned golf community containing 1,555 homes, including 256 townhomes. Construction started in 2000 and the area was built out in about 2006. The area includes a 27-hole golf course. As an example, the subject property in case 16-134 is a one-story single family residence containing 2,401 square feet, built in 2006 and located on Lansbrook Avenue in the Silverstone Ranch golf community in Las Vegas, Clark County, Nevada. *See Record, Case No. 16-134, SBE page 25-26; Maps, SBE pages 377-379; Tr., 7-20-16, p.106, l. 16 through p. 107, l. 7.*

5) The Clark County Board of Equalization (County Board) ordered the golf course view premium for the subject properties be reduced by 25% thereby reducing the total taxable value for the 2016-2017 secured roll. *See Record, SBE pages 15 and 415; Tr. 7-20-16, p. 108, ll. 1-19.*

6) The Taxpayers presented sufficient evidence to support a value different from that established by the County Board. The State Board, granting relief requested by Taxpayers, found that the assignment of a golf course premium to lots adjacent to the former golf course was an error of fact and could not be assessed since there was no longer a golf course. *See Tr., 7-20-16, p. 199, ll. 12-17; p. 203, l. 16 through p. 206, l. 8; p. 216, ll. 15-21.*

7) Based on the Assessor's presentation of a sales ratio study, the State Board found that the taxable value of each subject property does not exceed full cash value and that all components of the land value should remain in place, with the exception of the removal of the golf course premium. The State Board further found that the ratio study performed by the Assessor did not reflect any other diminishment in value associated with the circumstance of the closure of the golf course as of the date of valuation. *See Tr., 7-20-16, p. 204, ll. 2-5; l. 19 through p. 206, l. 17; p. 216, l. 9 through p. 217, l. 5.*

8) The State Board found the decision of the County Board should be reversed; and the taxable value of the land for each parcel in the consolidated case should be reduced to exclude any golf course premium. The State Board further found the taxable value of the improvements should remain the same. The total taxable value must reflect the reduced land value plus improvement value and common element. *See Tr., 7-20-16, p. 216, l. 9 through p. 218, l. 19.*

9) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

## CONCLUSIONS OF LAW

1) The Taxpayers timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.

2) The Taxpayers and the Assessor are subject to the jurisdiction of the State Board.

3) The State Board has the authority to determine the taxable values in the State.

4) The subject properties are appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227. The assessed value is 35% of taxable value.

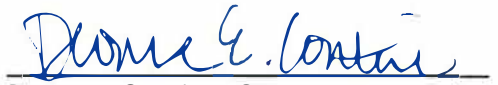
5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

## DECISION

The Petitions of the Taxpayers are granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of each subject property on the 2016-2017 Secured Roll, according to the taxable and assessed values listed in Exhibit A, attached.

The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 27 DAY OF SEPTEMBER, 2016.



Deonne Contine, Secretary
DC/ter

**Exhibit A to Case No. 16-134 and other consolidated cases**

**2016-2017 Secured Roll**

| Case No. 16-134 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number** Cannon Family Trust, APN: 125-10-217-027 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $67,375 | $55,000 | $23,581 | $19,250 |
| Improvements | $234,676 | $234,676 | $82,137 | $82,137 |
| **TOTAL** | **$302,051** | **$289,676** | **$105,718** | **$101,387** |

| Case No. 16-115 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number** Wade and Casey Moseman Family Trust APN: 125-10-719-001 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $92,625 | $78,000 | $32,419 | $27,300 |
| Improvements | $410,114 | $410,114 | $143,540 | $143,540 |
| TOTAL | $502,739 | $488,114 | $175,959 | $170,840 |

| Case No. 16-144 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number** Ashford Family Revocable Living Trust APN: 125-10-722-024 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $67,375 | $55,000 | $23,581 | $19,250 |
| Improvements | $191,836 | $191,836 | $67,143 | $67,143 |
| **TOTAL** | $259,211 | $246,836 | $90,724 | $86,393 |

| Case No. 16-145 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number** Roger A. and Karen M. Behringer APN: 125-10-315-069 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $86,125 | $71,500 | $30,144 | $25,025 |
| Improvements | $308,984 | $308,984 | $108,144 | $108,144 |
| **TOTAL** | $395,109 | $380,484 | $138,288 | $133,169 |

| Case No. 16-146 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number** Roger A. Behringer APN: 125-10-111-028 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $37,825 | $34,000 | $13,239 | $11,900 |
| Improvements | $143,706 | $143,706 | $50,297 | $50,297 |
| **TOTAL** | $181,531 | $177,706 | $63,536 | $62,197 |

## Exhibit A to Case No. 16-134 and other consolidated cases

**2016-2017 Secured Roll**

| Case No. 16-147 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| Parcel Number<br>Carol Anne Campbell<br>APN: 125-10-722-002 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $67,375 | $55,000 | $23,581 | $19,250 |
| Improvements | $229,367 | $229,367 | $80,278 | $80,278 |
| **TOTAL** | $296,742 | $284,367 | $103,860 | $99,528 |

| Case No. 16-148 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| Parcel Number<br>Ells Revocable Living Trust<br>APN: 125-10-319-019 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $86,125 | $71,500 | $30,144 | $25,025 |
| Improvements | $287,828 | $287,828 | $100,740 | $100,740 |
| **TOTAL** | $373,953 | $359,328 | $130,884 | $125,765 |

| Case No. 16-149 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| Parcel Number<br>Mao and Leann Fang<br>APN: 125-10-216-006 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $355,302 | $355,302 | $124,356 | $124,356 |
| **TOTAL** | $434,927 | $420,302 | $152,225 | $147,106 |

| Case No. 16-151 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| Parcel Number<br>Wayne Martin Holmes<br>APN: 125-10-512-073 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $41,163 | $37,000 | $14,407 | $12,950 |
| Improvements | $158,637 | $158,637 | $55,523 | $55,523 |
| **TOTAL** | $199,800 | $195,637 | $69,930 | $68,473 |

| Case No. 16-153 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| Parcel Number<br>Kurt Huffman Trust<br>APN: 125-10-714-014 | Established by County Board of Equalization | Revised By State Board | Established by County Board of Equalization | Revised by State Board |
| Land | $70,125 | $57,750 | $24,544 | $20,213 |
| Improvements | $180,035 | $180,035 | $63,012 | $63,012 |
| **TOTAL** | $250,160 | $237,785 | $87,556 | $83,225 |

**Exhibit A to Case No. 16-134 and other consolidated cases**

**2016-2017 Secured Roll**

| Case No. 16-154 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**JKBCMB Trust**<br>**APN: 125-10-214-024** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $37,825 | $34,000 | $13,239 | $11,900 |
| Improvements | $151,450 | $151,450 | $53,008 | $53,008 |
| **TOTAL** | $189,275 | $185,450 | $66,246 | $64,908 |

| Case No. 16-155 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Reinhold Koska**<br>**APN: 125-10-818-001** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $67,375 | $55,000 | $23,581 | $19,250 |
| Improvements | $196,716 | $196,716 | $68,851 | $68,851 |
| **TOTAL** | $264,091 | $251,716 | $92,432 | $88,101 |

| Case No. 16-156 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Linnea Domz**<br>**APN: 125-10-716-007** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $67,375 | $55,000 | $23,581 | $19,250 |
| Improvements | $185,281 | $185,281 | $64,848 | $64,848 |
| **TOTAL** | $252,656 | $240,281 | $88,430 | $84,098 |

| Case No. 16-157 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Melanie A. Ells**<br>**APN: 125-10-616-003** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $86,125 | $71,500 | $30,144 | $25,025 |
| Improvements | $289,490 | $289,490 | $101,322 | $101,322 |
| **TOTAL** | $375,615 | $360,990 | $131,466 | $126,347 |

| Case No. 16-158 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Charles W. and Suzanne J. Mowat**<br>**APN: 125-10-818-008** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $78,375 | $66,000 | $27,431 | $23,100 |
| Improvements | $198,646 | $198,646 | $69,526 | $69,526 |
| **TOTAL** | $277,021 | $264,646 | $96,957 | $92,626 |

**Exhibit A to Case No. 16-134 and other consolidated cases**

**2016-2017 Secured Roll**

| Case No. 16-160 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Carolyn R. Reynolds**<br>**APN: 125-10-716-005** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $67,375 | $55,000 | $23,581 | $19,250 |
| Improvements | $200,708 | $200,708 | $70,248 | $70,248 |
| **TOTAL** | $268,083 | $255,708 | $93,829 | $89,498 |

| Case No. 16-161 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Terry D. and Debbie K. Ruh**<br>**APN: 125-10-817-001** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $63,375 | $55,000 | $23,581 | $19,250 |
| Improvements | $234,360 | $234,360 | $82,026 | $82,026 |
| **TOTAL** | $301,735 | $289,360 | $105,607 | $101,276 |

| Case No. 16-162 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Chrisa J. Chen**<br>**APN: 125-10-718-008** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $338,703 | $338,703 | $118,546 | $118,546 |
| **TOTAL** | $418,328 | $403,703 | $146,415 | $141,296 |

| Case No. 16-164 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Gene F. and Debra D. Long**<br>**APN: 125-10-616-002** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $320,578 | $320,578 | $112,202 | $112,202 |
| **TOTAL** | $400,203 | $385,578 | $140,071 | $134,952 |

| Case No. 16-165 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**David and Gail Smith Trust**<br>**APN: 125-10-713-004** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $44,863 | $40,700 | $15,702 | $14,245 |
| Improvements | $155,799 | $155,799 | $54,530 | $54,530 |
| **TOTAL** | $200,662 | $196,499 | $70,232 | $68,775 |

**Exhibit A to Case No. 16-134 and other consolidated cases**

**2016-2017 Secured Roll**

| Case No. 16-166 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Thompson Djez Trust**<br>**APN: 125-10-618-011** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $92,625 | $78,000 | $32,419 | $27,300 |
| Improvements | $347,019 | $347,019 | $121,456 | $121,457 |
| **TOTAL** | $439,644 | $425,019 | $153,875 | $148,757 |

| Case No. 16-167 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Todd and Kimberly Tobergte**<br>**APN: 125-10-319-005** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $302,354 | $302,354 | $105,824 | $105,824 |
| **TOTAL** | $381,979 | $367,354 | $133,693 | $128,574 |

| Case No. 16-168 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**William A. and Muriel J. Walter**<br>**APN: 125-10-319-011** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65000 | $27,869 | $22,750 |
| Improvements | $305,924 | $305,924 | $107,073 | $107,073 |
| **TOTAL** | $385,549 | $370,924 | $134,942 | $129,823 |

| Case No. 16-169 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Michael and Nancy Weiss Family Trust**<br>**APN: 125-10-319-017** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $86,125 | $71,500 | $30,144 | $25,025 |
| Improvements | $357,216 | $357,216 | $125,026 | $125,026 |
| **TOTAL** | $443,341 | $428,716 | $155,169 | $150,051 |

| Case No. 16-170 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**John M. and Patricia Wells Living Trust**<br>**APN: 125-10-315-045** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $312,750 | $312,750 | $109,463 | $109,463 |
| **TOTAL** | $392,375 | $377,750 | $137,332 | $132,213 |

**Exhibit A to Case No. 16-134 and other consolidated cases**

**2016-2017 Secured Roll**

| Case No. 16-171 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Whellams Living Trust**<br>**APN: 125-10-216-017** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $292,652 | $292,652 | $102,428 | $102,428 |
| **TOTAL** | $372,277 | $357,652 | $130,297 | $125,178 |

| Case No. 16-173 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Daniel J. and Pamela J. Lewandowski**<br>**APN: 125-10-315-070** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $86,125 | $71,500 | $30,144 | $25,025 |
| Improvements | $347,878 | $347,878 | $121,757 | $121,757 |
| **TOTAL** | $434,003 | $419,378 | $151,901 | $146,782 |

| Case No. 16-174 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Edward John Watkins**<br>**APN: 125-10-319-001** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $313,026 | $313,026 | $109,559 | $109,559 |
| **TOTAL** | $392,651 | $378,026 | $137,428 | $132,309 |

| Case No. 16-185 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Gerald L. and MD Wilson Revocable Family Trust**<br>**APN: 125-10-614-005** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $92,625 | $78,000 | $32,419 | $27,300 |
| Improvements | $350,859 | $350,859 | $122,801 | $122,801 |
| **TOTAL** | $443,484 | $428,859 | $155,220 | $150,101 |

| Case No. 16-188 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Arturo and Evelyn Lucio**<br>**APN: 125-10-512-062** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $41,163 | $37,000 | $14,407 | $12,950 |
| Improvements | $171,718 | $171,718 | $60,101 | $60,101 |
| **TOTAL** | $212,881 | $208,718 | $74,508 | $73,051 |

**Exhibit A to Case No. 16-134 and other consolidated cases**

**2016-2017 Secured Roll**

| Case No. 16-189 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Lee and Linda Montoya**<br>**APN: 125-10-511-036** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $41,163 | $37,000 | $14,407 | $12,950 |
| Improvements | $170,229 | $170,229 | $59,580 | $59,580 |
| **TOTAL** | $211,392 | $207,229 | $73,987 | $72,530 |

| Case No. 16-190 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**Peterson and Group Revocable Trust**<br>**APN: 125-10-315-057** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $79,625 | $65,000 | $27,869 | $22,750 |
| Improvements | $306,489 | $306,489 | $107,271 | $107,271 |
| **TOTAL** | $386,114 | $371,489 | $135,140 | $130,021 |

| Case No. 16-298 | Taxable Value | | Assessed Value | |
|---|---|---|---|---|
| **Parcel Number**<br>**MSB Family Trust**<br>**APN: 125-10-719-014** | **Established by County Board of Equalization** | **Revised By State Board** | **Established by County Board of Equalization** | **Revised by State Board** |
| Land | $86,125 | $71,500 | $30,144 | $25,025 |
| Improvements | $318,217 | $318,217 | $111,376 | $111,376 |
| **TOTAL** | $404,342 | $389,717 | $141,520 | $136,401 |