STATE OF NEVADA
STATE BOARD OF EQUALIZATION
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BRIAN SANDOVAL
Governor

DEONNE CONTINE
Secretary

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

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

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

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 E. Contine

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 Carol Anne Campbell 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 Ells Revocable Living Trust 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 Mao and Leann Fang 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 Wayne Martin Holmes 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 Kurt Huffman Trust 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 **JKBCMB Trust** **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 **Reinhold Koska** **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 **Linnea Domz** **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 **Melanie A. Ells** **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 **Charles W. and Suzanne J. Mowat** **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 **Carolyn R. Reynolds** **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 **Terry D. and Debbie K. Ruh** **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 **Chrisa J. Chen** **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 **Gene F. and Debra D. Long** **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 **David and Gail Smith Trust** **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 **Thompson Djez Trust** **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 **Todd and Kimberly Tobergte** **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 **William A. and Muriel J. Walter** **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 **Michael and Nancy Weiss Family Trust** **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 **John M. and Patricia Wells Living Trust** **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 **Whellams Living Trust** **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 **Daniel J. and Pamela J. Lewandowski** **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 **Edward John Watkins** **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 **Gerald L. and MD Wilson Revocable Family Trust** **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 **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 **Lee and Linda Montoya** **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 **Peterson and Group Revocable Trust** **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 **MSB Family Trust** **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