

# PETITIONER BRIEF

RECEIVED

MAY 28 2026

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Thursday, May 28, 2026

**Case Number 26-125**

Dear State Board of Equalization Board Members,

Following is our argument regarding the tax appeal for Parcel Number 126-522-03 aka 1310 St. Gallen Court, Incline Village, Nevada.

The Washoe County Assessors' office has adjusted TVHOA taxable land value by 15% for years for the attached units per Assessors representative at the county level hearing. A typical TVHOA homesite has a taxable land value of \$270,000.00. A 15% reduction for a multi-family site has a current taxable land value of \$229,500.00. The land value in TVHOA has increased by 9% from 25-26, \$208,250.00 to the current fiscal year 26-27 - \$229,500.00. I have reviewed recent sales to compare land value nearby TVHOA. Example, sold on 2/17/2026 is 696 Village Blvd., #31 (less than one mile away) taxable land value 25-26 is \$229,200 and 26-27 taxable land value is \$209,200 a reduction of 9%. **Why would land of a "like kind" property decrease by 9% and our property increase by 9%?** Another example is the Bitterbrush townhomes which and right next door to TVHOA their taxable land value went from \$375,00 to \$352,500, a decrease of 6% reduction. Bitterbrush is in a lakeview corridor hence the higher multi-family/townhomes taxable land value. Yet another example within a mile of the subject property is 321 Ski Way aka Mountain Shadows subdivision. 25-26 taxable land value was \$171,200 and 26-27 taxable land value is \$171,200 which reflects no change in taxable land value. There are no market conditions that we are aware of that warrants the 9% increase in taxable land value within TVHOA.

The only recent sale near 1310 St. Gallen Ct. with a closed sale price of \$1,460,000.00 is 1314 St. Gallen Ct, sales closed date of 11/4/25 and parcel #126-521-08. This is a shared wall unit that is subject to the new NRS 116.3113. Using professional software to value this property it now warrants a low estimated value of \$1,360,000 to a mid value of \$1,426,680.00. This represents a decrease in value between 2% and 7%. Again, we ask how our property can have a taxable land value increase of 9%.

1310 St Gallen Ct is also impacted in a negative way because of a misinterpretation and/or application of the law NRS 116.3113 (See attachment) This law was written with the intent to specifically address high rise condominiums or multi family structures. It does exempt properties of commercial use. TVHOA is a PUD aka Planned Unit Development and not a condominium or traditional condo HOA. There is a total of 55 shared wall units within TVHOA. These units (including 1310 St. Gallen Ct) are now sharing an additional cost of a \$209,000.00 policy which does not adjust for different square footage of units, age or quality of construction. All 55 units are paying an equal amount, which is \$3,800.00 per unit. TVHOA has an 8 plex, four plex's, tri plex's and duplexes all of which have different insurance criteria. It was negligent to apply such a blanket policy to such a diverse mix of units. Chairman McDonald stated he has seen insurance policy premiums in large HOA's increase from a \$250,000 premium to a \$2M premium over five

years which represents an increase of 88% or 17.6% per year. TVHOA went up 78% in one change. The insurance we personally carry at \$1,054.00 per year is sufficient to satisfy the lender's needs. Our new insurance burden is a total of \$4,854.00 per year which represents the 78% increase.

Until an exemption for mix use PUDs with non-like-kind units are addressed our property values shall be negatively impacted as buyers will purchase in areas with less of a financial burden.

In closing, there is no reason to raise taxable land value by 9% if anything it should decrease from the 25-26 level as per the examples above.

John and Gail Krolick



# 1314 Saint Gallen Ct, Incline Village, NV 89451



**Closed / For Sale** · Sold Date: 11/4/2025, MLS Listing 1018170: 5/23/2025

**Closed Price**   
**\$1,460,000** 4 Beds 4 Baths 2,852 Sq Ft 2000

5.81% below list price  
 ↓ \$1.55M

Closed Date: 11/4/2025  
 Listing ID: 1018170

**RVM®** **\$1,426,860**  
 RVM® Estimated Range: \$1.36M - \$1.5M  
 RVM® Confidence: ★★★★★

RVM® Updated: 5/24/2026  
 RVM® Month Change: ↑ \$470

[View Details](#)

### Basic Facts

|                      |                        |                                |
|----------------------|------------------------|--------------------------------|
| Type                 | Price to Est. Value    | Land Use                       |
| Condo/Townhouse/Apt. | 102%                   | Condominium Unit (Residential) |
| Days in RPR          | Owner Name             | APN/TaxID                      |
| 152                  | THE SJTE FAMILY TRUST, |                                |

## Pricing Tools

**CLOSED PRICE**  
**\$1,460,000**  
 RVM®  
**\$1,426,860**

**CMA VALUE**  
 Estimate the price of this property using comps.  
[Create CMA →](#)

**REFINED VALUE**  
 Estimate the price based on the market and condition of the property.  
[Refine Value →](#)

**ESTIMATED EQUITY**  
 Calculate the Estimated Equity for this property.  
[Create Estimated Equity →](#)

**SELLER'S NET VALUE**  
 Calculate the Seller's Net Sheet for this property.  
[Create Seller's Net Sheet →](#)

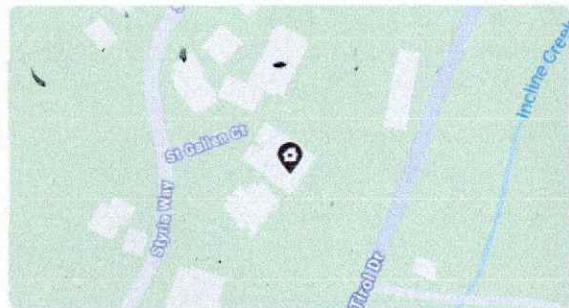
Source: Public Record and Listing

## Description

Experience elevated mountain living in this spacious 2,852 sq ft, 4-bed, 3.5-bath townhome in Tyrolian Village—just minutes from Diamond Peak and year-round recreation. The main living area features vaulted ceilings, wood beams, a gas fireplace, and expansive south-facing windows with stunning views of Diamond Peak and the surrounding mountains. Step onto the oversized deck to enjoy the alpine air and mountain backdrop. The kitchen offers granite counters, a gas cooktop, double ovens, and a breakfast bar. Two primary suites provide comfort and privacy—one with a jetted tub, walk-in closet, and private deck; the other with its own fireplace. Two additional bedrooms offer flexible space for guests or a home office. A laundry room, storage room, and attached 1-car garage enhance everyday functionality. Whether full-time or a vacation getaway, this home blends Tahoe charm, indoor-outdoor living, and unbeatable access to Incline Village amenities.

Source: Listing

## Map



## Property Facts

| Name             | Public Facts                   | Listing Facts        | Your Changes |
|------------------|--------------------------------|----------------------|--------------|
| Property Type    | Condo/Townhouse/Apt.           | Condo/Townhouse/Apt. | -            |
| Property Subtype | Condominium Unit (Residential) | Condominium          | -            |
| Bedrooms*        | 2                              | 4                    | -            |
| Total Baths      | 4                              | 4                    | -            |

## Additional Resources

- Valuate**  
Analyze investment potential →
- ClimateCheck**  
Climate change risk rating →
- First Street**  
SBE 26-125 Pg 80

SBE 26-125 Pg 80

|                       |                       |                                      |   |
|-----------------------|-----------------------|--------------------------------------|---|
| Full Baths*           | 3                     | 3                                    | - |
| Partial Baths*        | 1                     | 1                                    | - |
| Living Area (sq ft)*  | 2,052                 | 2,852                                | - |
| Building Area (sq ft) | 2,052                 | 2,852                                | - |
| Lot Size*             | 1,250 sq ft           | -                                    | - |
| Lot Dimensions        | 1250 SF               | -                                    | - |
| Garage                | Yes                   | One Car Garage                       | - |
| Garage (spaces)       | 1                     | -                                    | - |
| Year Built*           | 2000                  | 2000                                 | - |
| Roofing               | Composition Shingle   | Composition, Roof Pitched            | - |
| Heating               | Forced Air Unit       | Forced Air Heat, Natural Gas/Hot Air | - |
| Fireplaces            | 1                     | Gas Log, Living Room, Two            | - |
| Basement              | Daylight              | No                                   | - |
| Foundation            | Wood                  | -                                    | - |
| Construction          | Frame                 | -                                    | - |
| Exterior Walls        | Stucco                | Stucco, Wood Shingle                 | - |
| Number of Units       | 1                     | -                                    | - |
| Number of Stories     | 2 story with Basement | -                                    | - |

\* indicates a field which affects the Refined Value of this property

+ Add another row

Reset

Save

Source: Public Record and Listing

Interior Features

LISTING

**Fireplace**  
Two, Gas Log, Living Room

**Floor**  
Partial Carpet, Tile Floors

**Heating**  
Forced Air Heat, Natural Gas/Hot Air

**Kitchen**  
Breakfast Bar, Center Island, Granite/Marble Counters, Open To Family Room

**Laundry**  
Utility-Laundry Room

**General**  
Beamed Ceiling(S), Cathedral Ceilings, High Ceilings, Recessed Lights, Plantation Shutters, Smoke Detector, Vaulted Ceiling(s), Walk-In Closet, Window Treatments

**Bonus Features**  
Great Room, Dining Area, Inside Utility, Mud Room, Storage Room

PUBLIC

**Balcony/Overhang**  
336 sq ft

**Basement Finished**  
800 sq ft

**Garage**  
300 sq ft

**Number of Plumbing Fixtures**  
17

Source: Public Record and Listing

Exterior Features

LISTING

**Garage**  
One Car Garage

**Roof**  
Composition, Roof Pitched

**View**  
Mountain, Ski Slope, Trees

**General**  
BBQ, Balcony, Deck

Property-specific climate risks



Snapimate  
Home improvement estimates



AARP Livability™ Index  
Explore score details

Listing Agent

**Agent** Kaitlyn McCabe  
**Lic. #** S.182107  
**Office** 775-832-4900  
**Phone** 775-772-1191  
**E-Mail** Kaitlyn@TahoeMtnLuxRE.com

**Office Name**  
Sierra Sotheby's International  
570 Lakeshore Blvd., Incline Village, NV, 89451

**Agent Remarks**  
Easy to show â?? please use ShowingTime to schedule. Door code provided with confirmed showing. All information is deemed reliable but not guaranteed. Buyer and Buyer's Ag (more...)

Source: Listing

Listing Details

**Listing ID**  
1018170

**Listing Source**  
Incline Village Board of REALTORS® MLS

**Listing Agreement**  
Exclusive Right to Sell(ER)

**Showing Instructions**  
Key in Lockbox,Keyless Entry

**Occupant**  
Sometimes Occupied

Source: Listing

Financing Terms

**Financing**  
Cash, VA

Source: Listing

Homeowners Association

**Association**  
Yes

**Dues**  
\$380

**Payments Per Year**  
12

**Features**

Common Area Maintenance, Common Insurance, Parking, Sewer Tap Fee, Snow Removal, Trash Collection, Water Fees

| PUBLIC                                |                             |
|---------------------------------------|-----------------------------|
| Lot Size - Square Feet<br>1,250 sq ft | Current Use<br>Condominium  |
| Lot Size - Acres<br>0.03 acres        | Building Quality<br>B       |
| Neighborhood Code<br>PAAA             | Amenities<br>Fire Sprinkler |
| Water<br>Municipal                    | Wood Deck<br>112            |
| Sewer<br>Municipal                    |                             |

Source: Listing

Source: Public Record and Listing

### Legal Description

|                                  |   |
|----------------------------------|---|
| Parcel Number<br>126-521-08      | Carrier Route<br>R004   |
| County<br>Washoe County          | Abbreviated Description<br>SEC/TWN/RNG/MER:SEC 14 TWN 16N RNG 18E<br>TYROLIAN VILLAGE 5 LT M-61 |
| Zoning<br>TA_TV                  | Current Use<br>Condominium  |
| Census Tract<br>320310033.101009 | Plat Map<br><a href="#">Check for Plat Map</a>  |

Source: Public

### Schools

| LISTING                         | NICHE   |
|---------------------------------|---|
| No listing schools available... | Washoe County School District   |
|                                 | <div style="display: flex; align-items: center;"> <div style="border: 1px solid blue; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin-right: 5px;">B</div> <div> <p><b>Incline Elementary School</b></p> <p>Grades PK, K-5</p> <p>Public</p> </div> </div> |
|                                 | <div style="display: flex; align-items: center;"> <div style="border: 1px solid blue; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin-right: 5px;">B+</div> <div> <p><b>Incline Middle School</b></p> <p>Grades 6-8</p> <p>Public</p> </div> </div>        |
|                                 | <div style="display: flex; align-items: center;"> <div style="border: 1px solid blue; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin-right: 5px;">A-</div> <div> <p><b>Incline High School</b></p> <p>Grades 9-12</p> <p>Public</p> </div> </div>         |

Source: Niche and Listing

### Listing History

Current Listing
Previous Listings

#### Current Listing

| Change Date | Description           | Price       | Change % |
|-------------|-----------------------|-------------|----------|
| 11/5/2025   | Closed                | \$1,460,000 | ↓ 5.8%   |
| 10/25/2025  | Pending               | \$1,560,000 |          |
| 9/23/2025   | Active Under Contract | \$1,550,000 |          |
| 8/5/2025    | Price Change          | \$1,550,000 | ↓ 8.82%  |
| 5/23/2025   | New Listing           | \$1,700,000 |          |

Source: Listing

### Public Record History

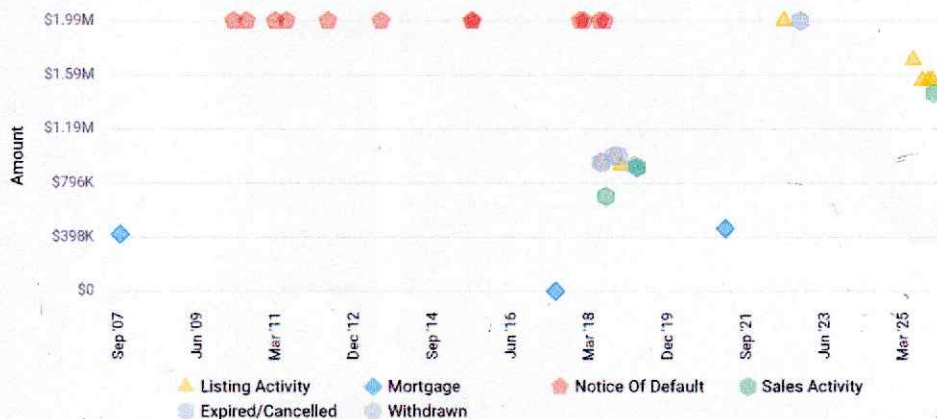
- Deed
- Mortgage
- Tax
- Distressed

#### Deed

| Contract Date          | 11/3/2025                                    | 3/5/2019                                     | 6/22/2018                             |
|------------------------|--|--|---------------------------------------|
| Recording Date         | 11/4/2025                                    | 3/29/2019                                    | 7/16/2018                             |
| Document Type          | Bargain and Sale Deed                        | Bargain and Sale Deed                        | Trustee's Deed (Certificate of Title) |
| Sale Price             | \$1,460,000                                  | \$914,000                                    | \$852,079                             |
| Buyer Name             | THE SJTE FAMILY TRUST, SHAWN M ELICEGUI      | KELLY B COFFEY, CLAUDIA D COFFEY             | BRECKENRIDGE PROPERTIES FUND 2016 LLC |
| Buyer ID               | Family Trust                                 | Husband and Wife                             | Revocable Trust                       |
| Price Code Description | From recorded Affidavit of Value or Verified | From recorded Affidavit of Value or Verified | Full amount stated on Document.       |
| Buyer Vesting          | Family Trust                                 | Joint Tenants                                | Family Revocable Trust                |
| Seller Name            | KELLY B COFFEY, CLAUDIA D COFFEY             | BRECKENRIDGE PROPERTY FUND 2016 LLC          | MIGUEL A LOPEZ, HEIDI MARKS           |

Source: Public

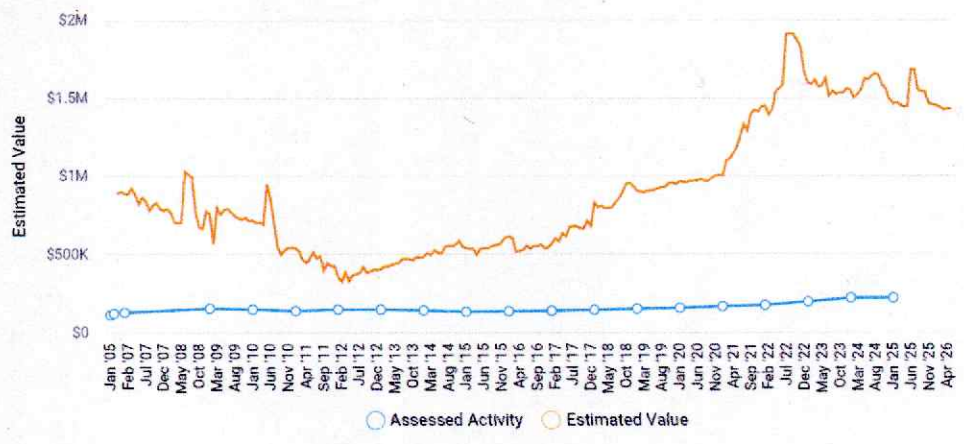
### Sales and Financing Activity



| Date       | Event                              | Amount      |
|------------|------------------------------------|-------------|
| 11/4/2025  | MLS Sale                           | \$1,460,000 |
| 10/24/2025 | Pending MLS For Sale               | \$1,550,000 |
| 9/23/2025  | Active Under Contract MLS For Sale | \$1,550,000 |
| 8/5/2025   | Price Change MLS For Sale          | \$1,550,000 |
| 5/23/2025  | New Listing MLS For Sale           | \$1,700,000 |
| 11/16/2022 | Expired MLS For Sale               | \$1,990,000 |
| 11/15/2022 | Expired MLS For Sale               | \$1,990,000 |
| 7/5/2022   | New Listing MLS For Sale           | \$1,990,000 |

Source: Public Record and Listing

### Estimated Value



Source: Public Record and Listing

#### Disclaimer

All information is not guaranteed and should be independently verified. Any home valuation information has not been prepared, evaluated, or reviewed by a licensed professional appraiser, and should not be relied upon as an appraisal report of the market value of the subject property prepared by a licensed professional appraiser. Listing information is subject to exclusions by the listing broker and may not include all of the listings available from a participating MLS.



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5/27/2026

**NRS 116.3113**

**Insurance: General requirements.**

**1.** Commencing not later than the time of the first conveyance of a unit to a person other than a declarant, the association shall maintain, to the extent reasonably available and subject to reasonable deductibles, all of the following:

**(a)** Property insurance on the common elements and, in a planned community, also on property that must become common elements, insuring against risks of direct physical loss commonly insured against, which insurance, after application of any deductibles, must be not less than 80 percent of the actual cash value of the insured property at the time the insurance is purchased and at each renewal date, exclusive of land, excavations, foundations and other items normally excluded from property policies.

**(b)** Commercial general liability insurance, including insurance for medical payments, in an amount determined by the executive board but not less than any amount specified in the declaration, covering all occurrences commonly insured against for bodily injury and property damage arising out of or in connection with the use, ownership, or maintenance of the common elements and, in cooperatives, also of all units.

**(c)** Crime insurance which includes coverage for dishonest acts by members of the executive board and the officers, employees, agents, directors and volunteers of the association and which extends coverage to any business entity that acts as the community manager of the association and the employees of that entity. Such insurance may not contain a conviction requirement, and the minimum amount of the policy must be not less than an amount equal to 3 months of aggregate assessments on all units plus reserve funds or \$5,000,000, whichever is less.

**(d)** Directors and officers insurance that is a nonprofit organization errors and omissions policy in a minimum aggregate amount of not less than \$1,000,000 naming the association as the owner and the named insured. The coverage must extend to the members of the executive board and the officers, employees, agents, directors and volunteers of the association and to the community manager of the association and any employees thereof while acting as agents as insured persons under the policy terms. Coverage must be subject to the terms listed in the declaration.

**2.** In the case of a building that contains units divided by horizontal boundaries described in the declaration, or vertical boundaries that comprise common walls between units, the insurance maintained under paragraph (a) of subsection 1, to the extent reasonably available, must include the units, but need not include improvements and betterments installed by units' owners.

**3.** If the insurance described in subsections 1 and 2 is not reasonably available, the association promptly shall cause notice of that fact to be given to all units' owners. The declaration may require the association to carry any other insurance, and the association may carry any other insurance it considers appropriate to protect the association or the units' owners.

**4.** An insurance policy issued to the association does not prevent a unit's owner from obtaining insurance for the unit's owner's own benefit.

State Farm



State Farm Fire and Casualty Company

PO Box 2356  
Bloomington IL 61702-2356

BALANCE DUE NOTICE

POLICY NUMBER 98-BY-R999-5  
Rental Dwelling Pol - Special Form  
MAR 07 2026 to MAR 07 2027

| DATE DUE    | PLEASE PAY THIS AMOUNT |
|-------------|------------------------|
| MAR 07 2026 | \$1,054.00             |

000679 0001

H-24-9A0E-FB65 R F

KROLICK, JOHN M & GAIL  
1410 TIROL DR  
INCLINE VLG NV 89451-7902



ST-1  
0101-1001

Location: 1310 SAINT GALLEN CT  
INCLINE VLG NV  
89451-7918

Important Message(s)

83 3520 1669

See reverse for important information.  
Please keep this part for your record.  
Prepared JAN 12 2026

Agent ERIK WATADA  
Telephone (775) 588-5485

Please fold and tear here

MOVING? PLEASE SEE YOUR STATE FARM AGENT. H-9A0E-FB65

INSURED KROLICK, JOHN M & GAIL

POLICY NUMBER 98-BY-R999-5 RENTAL DWELL 3

PLEASE RETURN THIS PART WITH YOUR CHECK MADE PAYABLE TO STATE FARM.

| DATE DUE    | PLEASE PAY THIS AMOUNT |
|-------------|------------------------|
| MAR 07 2026 | \$1,054.00             |

Please contact your State Farm Agent if you have any questions about your policy.

*PAID  
2/27/2026  
LC9G-433R*

2409604069  
State Farm Insurance Companies  
P.O. Box 680001  
Dallas, TX 75368-0001



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For office use only 0856 M 1547 201E I  
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FIRE BAL DUE

\$1,054.00

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State Farm Fire and Casualty Company  
A Stock Company With Home Offices In Bloomington, Illinois

PO Box 2356  
Bloomington IL 61702-2356

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KROLICK, JOHN M & GAIL  
1410 TIROL DR  
INCLINE VLG NV 89451-7902



# BALANCE DUE NOTICE

**AMOUNT DUE: \$2,021.00**

**Payment is due by DEC 20 2025**

**Policy Number: 28-BF-C220-4**

**Policy Period: 12 Months**

**Effective Dates: DEC 20 2025 to DEC 20 2026**

### Your State Farm Agent

ERIK WATADA  
613 HIGHWAY 50  
ZEPHYR COVE NV 89448-9811

**Phone: (775) 588-5485**

### Location of Residence Premises

1410 TIROL DR  
INCLINE VLG NV 89451-7902

### IMPORTANT MESSAGES

Full payment by Date Due continues this policy to DEC 20 2026

*Thanks for letting us serve you!*

When you provide a check as payment, you authorize us either to use the information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic funds transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

Prepared: OCT 27 2025

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Page 1 of 1  
04-05-2018 (o1F1082E)

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Your Way**



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statefarm.com/pay



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Your agent: (775) 588-5485



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check



Visit your  
State Farm  
agent

**Key code: 83 3479 9814**

HO - HOMEOWNERS  
Loan # 0023092125



**Insured Name: KROLICK, JOHN M & GAIL**  
**Policy Number: 28-BF-C220-4**

**AMOUNT DUE: \$2,021.00**  
**Please pay by: DEC 20 2025**

Make payment to State Farm

2409601198  
State Farm Insurance Companies  
P.O. Box 680001  
Dallas, TX 75368-0001



*PAYED 12/21/2026*

For Office Use Only

C9,GB,6N,GA

*KB 9AW3X2*

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|--------------|------------|------|
| FIRE BAL DUE | \$2,021.00 | 0119 |
|--------------|------------|------|

SBE 26-125 Pg 88

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