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MAY 21, 2026

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Case Number 26-126

Dear State Board of Equalization Board Members,

Following is our argument regarding our tax appeal for Parcel Number 126-580-25 aka 1410 Tirol Drive, Incline Village, Nevada.

There was some erroneous testimony by the Washoe County Assessors Representative at the initial hearing starting at time stamp 16 minutes. “The HOA does pay taxes on common area land” In fact, TVHOA does not pay common area taxes as it is assessed to the individual homes in the TVHOA PUD. See document for APN 126-540-34 from the Washoe County Treasurer Office indicating zero taxes assessed to the common area. The map in red represents the common area where my home is located and the small red squares indicated homes.

At time stamp 23:30 there is a long pause before any motion indicating the Board is contemplating how the Board wishes to move forward. Unfortunately, Board Member Robert Lissner spoke with prejudice comments “the house is worth more than it is assessed for” which he stated “there is no way this house is worth less than \$857,000.00 assessed value. Assessed value is \$300,161.00 His assessed value of \$857,000.00 would give a total taxable value of \$1,415,000.00 His misrepresentation of assessed value influenced his fellow board members along with his Zillow research. Zillow is NOT a professional source for valuation instead local real estate professionals are experts in valuation, such as us. We have personally seen Zillow valuations off by 60%.

The three parking spaces that were removed from the front of our home decreased the land value by 17% or approximately \$16,065.00 I came to this number by using the high sales comparison approach. \$1,705,00 (full cash value) divided by \$300,000 (parking contributing value) equals between 17-18%.

Assessed land value \$94,500 times 17% equals \$16,065.00 price decrease in assessed land value. It is indisputable that removing three parking spaces in front of my home has damaged my home’s property value and a decrease in land value is warranted. Should we prevail in our litigation against TVHOA and have the parking returned we shall immediately advise Washoe County Assessor and adjust accordingly.

With Regards,

John & Gail Krolick