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JUNE 1 2026
STATE OF NEVADA
DEPARTMENT OF TAXATION

June 1st, 2026

Regarding: State Board of Equalization Case Number: 26-126

Good afternoon, Mr. Chairman and fellow members of the board,

This letter is submitted in response to the Petitioners Brief received by our office on May 29, 2026. This response is being filed within the three-day period provided under NAC 361.703, Subsection 4.

The appeal was heard at the County Board of Equalization on February 25, 2026, at which time the hearing evidence packet, along with the additional evidence packet, was submitted for consideration. Our office continues to stand firmly behind the subject property's valuation, and no adjustments are warranted.

Please see the attached table addressing the petitioner's concerns raised in the submitted brief.

We will be available to answer any questions from the Board at the scheduled June 4, 2026, hearing.

Respectfully,

Ludivina Barragan
Appraiser

Enclosed: Requested Reply to Petitioner's Brief
CC: John and Gail Krolick

Washoe Summary Response for SBE 26-126

| Appellant Concern | Washoe Response |
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| Common Area | As stated during the County Board of Equalization hearing, the parking spaces in question fall under common area parcel #126 540 34 and are not assessed for tax purposes, as they are considered part of the road. There is no value of taxes for common area parcel distributed to the owner. |
| Misrepresentation of Taxable Value vs. Assessed Value | Assessed Value is 35% of Taxable Value. The current Taxable Value is \$857,603 (\$270,000 for land and \$587,603 for improvements). Taxable Value does not exceed full cash/market value (SBE 26-126- pg. 17). Recent sales (SBE 26-126- pg. 17) range from \$1,400,000 to \$1,705,000 and therefore no adjustment to Taxable Value is warranted. |
| Lost Parking = Lost value | The land value is based on a site without parking. Based on land sales (SBE 26-126 pg. 17). This parcel's land value was never increased due to the presence of the three parking spaces; therefore, a reduction due to their absence is not warranted. It is also worth noting that these three spaces were never exclusively designated to this parcel by the HOA, nor was any such designation identified in the governing documents reviewed by our office. (SBE 26-126 pg. 40-44) |