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STATE OF NEVADA
DEPARTMENT OF TAXATION

State of Nevada
Department of Taxation
3850 Arrowhead Drive
Carson City, Nevada 89706

Regarding: State Board of Equalization Case Number: 26-158 & 26-159

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

This letter is in response to the Petitioner's summary submitted to the State office on May 27th, 2026, and received by our office on Friday May 29th, 2026. Per NAC 361.703 Section four, the written explanation must be filed with the State Board and served on the other parties not later than 3 days after service of the response. Therefore, the following is our written response to the petitioner's brief.

It is our position that the subject parcels have been valued fairly and no additional adjustments are warranted. The hearing evidence packet submitted by our office for the County Board of Equalization hearing on (February 18th, 2026), together with the hearing minutes addresses all issues raised by the appellant and we respectfully stand on the information provided.

To provide clarification for the concerns raised in the appellants summary, we have itemized the issues into a one-page side-by-side comparison grid for your review. Please see the attached.

If there are any further questions, we will gladly answer any Board questions at the scheduled June 4th, 2026, hearing.

Respectfully,

Diana Arias

Diana Arias
Appraiser

SBE 26-158 Pg 164

Washoe Summary Response for SBE 26-158 & 26-159

Appellant Concern	Washoe Response
Land Value out of Equalization (SBE 26-158 pg 40-42)	See attached map. The map shows parcels along S. Virginia St that are similarly valued as the subject. Parcels smaller than 5 acres that have S Virginia frontage are valued at \$21/SF and non frontage parcels are valued at \$19/SF, therefore values are equalized within the neighborhood. (SBE 26-158 pg 117-119)
Access Issue/Ingress & egress (SBE 26-158 pg 40-42)	An aerial image in the (SBE packet 26-158 pg. 83)shows the parcel has three entry points, two of which are located on S. Virginia St. An aerial overview along S. Virginia St shows that many parcels suffer similar or inferior access detriments as the subject, as there are many medians along S. Virginia St that hinder access to certain traffic flows. Land sales with similar access detriments do not show such characteristics impacting market value. Ex. Land Sale 1 discussed in (SBE 26-158 pg 51-52)
Access Issue/Restricted Delivery Access (SBE 26-158 pg 43)	Other parcels located along S Virginia St also share similiar limited delivery access as the subject, which appear to have no large impact for the nature of these smaller sized businesses. The fully occupied shopping center, with national tenants like Panera, Subway, and FedEx, along with the long term tenants show that the location has appeal to retail and fast food tenants.
Quality Class out of Equalization (SBE 26-158 pg 43-44)	In regards to the quality class, the subject features masonry walls with multiple finishes including decorative stone veneer. The building features Package AC, with small office areas, open ceilings, and adequate lighting and restrooms. These characteristics fit the average QC according to the Marshall and Swift Occupancy Guide and the subject's quality class is appropriate as can be seen on (SBE26-158 pg 104-106.) Approximately 88% of Discount stores and shopping centers along S Virginia St. have a quality class of 2.0 or greater. An example of an inferior parcel with a QC of 1.5 can be seen on (SBE26-158 pg 115). This parcel's exterior is concrete block, plain with no ornamentation, limited storefront glazing, flat roof line, and minimal interior finish, when compared to the subject and other discount stores with a QC of 2.0. In conclusion, the subject is appropriately classed at average quality.

