

Lorna Lambert

PETITION NUMBER: 149

NOT PRESENT: TAXPAYER _____

APPRaiser _____

ACCOUNT NUMBER: 205684000

Conference Call

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0009

Owner Name: LAMBERT LORNA F & LAMBERT CHRISTOPHER M

DBA: _____

Appraiser: _____

Board Members Present: Daniel Weaver Lisa Bodner John Marks John Rose

Dick Riley

Sound File #: _____

Date of Hearing 11/29/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 338,880	\$ _____	\$ _____
Improvement (s)		\$ 559,948	\$ _____	\$ _____
Total:	5.00	\$ 898,828	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. _____
- Certified value sustained based on appellant comparables submitted e.g. _____
- Other _____
- Value found to be erroneous based on:
 - Arm's-length purchase of subject property.
 - Sales of Comparable Property. Appraiser: [] Appellant: []
 - Income Analysis of Value
 - Depreciation: Physical Functional Locational Economic
 - Condition Reclassification From _____ To _____
 - Physical Factor (s) _____
 - Governmental Factor: Ecological Factor Economic Factor
 - Other: *All problems taken into account 4Y - Bids Support reduced*
- Value found to have been determined on a fundamentally incorrect basis: *Value, Update Reduced 4Y Value*
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography *By 21%*
 - Construction Reclassification from _____ to _____ quality.
 - Reclassification of Structure Type _____
 - Revised CAP, GRM _____
 - Other _____
- Manifest Error Correction (s) e.g.,
 - Erroneous Measurements; Building Characteristics Posting Error Clerical Error
 - Double Assessment Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land		\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence		_____	Residence	_____
Outbuilding (s)		_____	Outbuilding (s)	_____
Total Value		\$ <i>810,000</i>	Total SAT Value	\$ _____
Personal Property:		\$ _____	S	_____
			F	_____
Board Chairperson or Designee		<i>Daniel C. Weaver</i>	RF	_____

11/29/2022 8:55:32AM

CLARK COUNTY BOARD OF EQUALIZATION
BOARD CLERK'S RECORD OF HEARING

Kathryn Reid

QBOE02

PETITION NUMBER: 230

NOT PRESENT: TAXPAYER _____
APPRaiser *x* _____

ACCOUNT NUMBER: 236084004

Conference Call

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0010

Owner Name: REID SIMMY D & REID KATHRYN M

DBA: _____

Appraiser: _____

Board Members Present: Daniel Weaver Lisa Bodner John Marks John Rose
 Dick Riley

Sound File #: _____

Date of Hearing 11/29/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 287,651	\$ _____	\$ _____
Improvement (s)		\$ 528,742	\$ _____	\$ _____
Total:	2.51	\$ 816,393	\$ _____	\$ _____

Personal Property: \$ _____ \$ _____ \$ _____

Remarks: _____

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. _____
- Certified value sustained based on appellant comparables submitted e.g. _____
- Other _____

- Value found to be erroneous based on:
 - Arm's-length purchase of subject property.
 - Sales of Comparable Property. Appraiser: [] Appellant: []
 - Income Analysis of Value
 - Depreciation: [] Physical [] Functional [] Locational Economic
 - Condition Reclassification From _____ To _____
 - Physical Factor (s) _____
 - Governmental Factor: [] Ecological Factor [] Economic Factor
 - Other: *Using comparables class + to subject for assessor list*

- Value found to have been determined on a fundamentally incorrect basis: *# 236636006, # 201733005, # 236337000 # 235422005*
 - Reclassification of Higher & Best Use *& appellant comps*
 - Land Reclassification/Topography _____
 - Construction Reclassification from _____ to _____ quality.
 - Reclassification of Structure Type _____
 - Revised CAP, GRM _____
 - Other _____

- Manifest Error Correction (s) e.g.,
 - Erroneous Measurements; [] Building Characteristics [] Posting Error [] Clerical Error
 - Double Assessment [] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land	_____	\$ _____	Land	\$ _____
Improvement (s)	_____	_____	Improvement (s)	_____
Residence	_____	_____	Residence	_____
Outbuilding (s)	_____	_____	Outbuilding (s)	_____
Total Value	_____	\$ <i>727,000</i>	Total SAT Value	\$ _____
Personal Property:	_____	\$ _____	S	_____

Board Chairperson or Designee *Daniel C. Wesen*

F _____
RF _____

PETITION NUMBER: 195

NOT PRESENT: TAXPAYER _____
APPRaiser X *Durrell Smith*

ACCOUNT NUMBER: 207538000

ASSESSMENT YEAR: 2022

Conference Call

PROPERTY TYPE: 79

NEIGHBORHOOD: 0009

Owner Name: SMITH DURELL & SMITH PATRICIA

DBA: _____

Appraiser: _____

Board Members Present: Daniel Weaver Lisa Bodner John Marks John Rose
 Dick Riley

Sound File #: _____

Date of Hearing 11/29/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 567,649	\$ _____	\$ _____
Improvement (s)		\$ 316,144	\$ _____	\$ _____
Total:	34.01	\$ 883,793	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. _____
- Certified value sustained based on appellant comparables submitted e.g. _____
- Other _____
- Value found to be erroneous based on:
 - Arm's-length purchase of subject property.
 - Sales of Comparable Property. Appraiser: [] Appellant: []
 - Income Analysis of Value
 - Depreciation: Physical Functional Locational Economic
 - Condition Reclassification From _____ To _____
 - Physical Factor (s) _____
 - Governmental Factor: Ecological Factor Economic Factor
 - Other: *Cassessa Comps not valid comps - Verify appraiser of 7500 sq*
- Value found to have been determined on a fundamentally incorrect basis: *a basis founded to 11/22 - supports the value of 653,000*
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography _____
 - Construction Reclassification from _____ to _____ quality.
 - Reclassification of Structure Type _____
 - Revised CAP, GRM _____
 - Other _____
- Manifest Error Correction (s) e.g.,
 - Erroneous Measurements; Building Characteristics Posting Error Clerical Error
 - Double Assessment Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land		\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence			Residence	
Outbuilding (s)			Outbuilding (s)	
Total Value		\$ <u>653,000</u>	Total SAT Value	\$ _____

Personal Property: \$ _____ S _____

Board Chairperson or Designee *Daniel C. Weaver* F _____ RF _____

Doug Epstein

PETITION NUMBER: 196

NOT PRESENT: TAXPAYER _____
APPRAISER *X*

ACCOUNT NUMBER: 90265542 *Conference Call*

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0224

Owner Name: EPSTEIN DOUGLAS & EPSTEIN CATHERINE

DBA: _____

Appraiser: _____

Board Members Present: Daniel Weaver Lisa Bodner John Marks John Rose
 Dick Riley

Sound File #: _____

Date of Hearing 11/29/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 252,500	\$ _____	\$ _____
Improvement (s)		\$ 693,109	\$ _____	\$ _____
Total	0.00	\$ 945,609	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. _____
- Certified value sustained based on appellant comparables submitted e.g. _____
- Other _____
- Value found to be erroneous based on:
 - Arm's-length purchase of subject property.
 - Sales of Comparable Property. Appraiser: [] Appellant: []
 - Income Analysis of Value
 - Depreciation: [] Physical [] Functional [] Locational Economic
 - Condition Reclassification From _____ To _____
 - Physical Factor (s) _____
 - Governmental Factor: [] Ecological Factor [] Economic Factor
 - Other *Appellant Comps support the requested value*
- Value found to have been determined on a fundamentally incorrect basis:
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography _____
 - Construction Reclassification from _____ to _____ quality.
 - Reclassification of Structure Type _____
 - Revised CAP, GRM _____
 - Other _____
- Manifest Error Correction (s) e.g.,
 - Erroneous Measurements; [] Building Characteristics [] Posting Error [] Clerical Error
 - Double Assessment [] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land		\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence			Residence	
Outbuilding (s)			Outbuilding (s)	
Total Value		\$ <i>882,204</i>	Total SA# Value	\$ _____
Personal Property:		\$ _____	S	_____
			F	_____
Board Chairperson or Designee		<i>Daniel Weaver</i>	RF	_____

PETITION NUMBER: 198

NOT PRESENT: TAXPAYER X
APPRAISER X

ACCOUNT NUMBER: 92005330

ASSESSMENT YEAR: 2022

Conference Call

PROPERTY TYPE: 11

NEIGHBORHOOD: 0116

Owner Name: PETERSON RANDY & PETERSON LAURA

DBA: _____

Appraiser: _____

Board Members Present: Daniel Weaver Lisa Bodner John Marks John Rose
 Dick Riley

Sound File #: _____

Date of Hearing 11/29/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 203,000	\$ _____	\$ _____
Improvement (s)		\$ 321,307	\$ _____	\$ _____
Total	0.00	\$ 524,307	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. _____
- Certified value sustained based on appellant comparables submitted e.g. _____
- Other _____
- Value found to be erroneous based on:
 - Arm's-length purchase of subject property.
 - Sales of Comparable Property. Appraiser: [] Appellant: []
 - Income Analysis of Value
 - Depreciation: [] Physical [] Functional [] Locational Economic
 - Condition Reclassification From _____ To _____
 - Physical Factor (s) _____
 - Governmental Factor: [] Ecological Factor [] Economic Factor
 - Other: _____
- Value found to have been determined on a fundamentally incorrect basis:
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography _____
 - Construction Reclassification from _____ to _____ quality.
 - Reclassification of Structure Type _____
 - Revised CAP, GRM _____
 - Other _____
- Manifest Error Correction (s) e.g.,
 - Erroneous Measurements; [] Building Characteristics [] Posting Error [] Clerical Error
 - Double Assessment [] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land	_____	\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence			Residence	
Outbuilding (s)			Outbuilding (s)	
Total Value		\$ 524,307	Total SAT Value	\$ _____
Personal Property:		\$ _____	S	_____
			F	_____
Board Chairperson or Designee		<i>Daniel C. Weaver</i>	RF	_____

PETITION NUMBER: 199

NOT PRESENT: TAXPAYER
APPRaiser

ACCOUNT NUMBER: 57510000

ASSESSMENT YEAR: 2022

Conference Call

PROPERTY TYPE: 11

NEIGHBORHOOD: 0103

Owner Name: NELSEN STEVEN & NELSEN ANGELLA

DBA: _____

Appraiser: _____

Board Members Present: Daniel Weaver Lisa Bodner John Marks John Rose
 Dick Riley

Sound File #: _____

Date of Hearing 11/29/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 238,290	\$ _____	\$ _____
Improvement (s)		\$ 301,155	\$ _____	\$ _____
Total:	0.00	\$ 539,445	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON: *No info*

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. _____
- Certified value sustained based on appellant comparables submitted e.g. _____
- Other _____
- Value found to be erroneous based on:
 - Arm's-length purchase of subject property.
 - Sales of Comparable Property. Appraiser: [] Appellant: []
 - Income Analysis of Value
 - Depreciation: [] Physical [] Functional [] Locational Economic
 - Condition Reclassification From _____ To _____
 - Physical Factor (s) _____
 - Governmental Factor: [] Ecological Factor [] Economic Factor
 - Other: _____
- Value found to have been determined on a fundamentally incorrect basis:
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography _____
 - Construction Reclassification from _____ to _____ quality.
 - Reclassification of Structure Type _____
 - Revised CAP, GRM _____
 - Other _____
- Manifest Error Correction (s) e.g., _____
 - Erroneous Measurements; [] Building Characteristics [] Posting Error [] Clerical Error
 - Double Assessment [] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land	_____	\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence			Residence	
Outbuilding (s)			Outbuilding (s)	
Total Value		\$ <i>539,445</i>	Total SAT Value	\$ _____
Personal Property:		\$ _____	S	_____
			F	_____
			RF	_____

Board Chairperson or Designee

Daniel C. Weaver

PETITION NUMBER: 201

ACCOUNT NUMBER: 115100025

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 663

NEIGHBORHOOD: 9750

Owner Name: SPIRIT MASTER FUNDING VIII LLC

DBA: _____

Appraiser: _____

Board Members Present: Daniel Weaver Lisa Bodner John Marks John Rose
 Dick Riley

Sound File #: _____

Date of Hearing 11/29/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 1,891,670	\$ _____	\$ _____
Improvement (s)		\$ 6,940,130	\$ _____	\$ _____
Total:	3.76	\$ 8,831,800	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON: *no Detail Information*

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. _____
- Certified value sustained based on appellant comparables submitted e.g. _____
- Other _____
- Value found to be erroneous based on:
 - Arm's-length purchase of subject property.
 - Sales of Comparable Property. Appraiser: [] Appellant: []
 - Income Analysis of Value
 - Depreciation: [] Physical [] Functional [] Locational Economic
 - Condition Reclassification From _____ To _____
 - Physical Factor (s) _____
 - Governmental Factor: [] Ecological Factor [] Economic Factor
 - Other: _____
- Value found to have been determined on a fundamentally incorrect basis:
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography _____
 - Construction Reclassification from _____ to _____ quality.
 - Reclassification of Structure Type _____
 - Revised CAP, GRM _____
 - Other _____
- Manifest Error Correction (s) e.g., _____
 - Erroneous Measurements; [] Building Characteristics [] Posting Error [] Clerical Error
 - Double Assessment [] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land		\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence		_____	Residence	_____
Outbuilding (s)		_____	Outbuilding (s)	_____
Total Value		\$ <u>8,831,800</u>	Total SAAt Value	\$ _____
Personal Property:		\$ _____	S	_____

Board Chairperson or Designee *Daniel C. Weaver* F _____ RF _____

Owner	Property ID	Case ID	ATD?	ADDRESS (Mail)	NOTES
LAMBERT LORNA F & LAMBERT CHRISTOPHER M	205684- 000	149	Lorna Lambert	23308 NE 148TH ST	The appellant stated that bids were received for issues that need addressing in the home. The kitchen and bathroom bid is only for labor and does not include materials costs. The bathroom labor alone would be \$20,000. The staircase to the basement is a safety hazard, as is the deck, which is a requirement for access to the back door. The existing deck is not up to code and contractors have said it would need total demolition in addition to constructing a new deck. The comparables are better representations of the subject than the Assessor's comparables, which had a wide range of sale prices and all of them have been remodeled.
REID SIMMY D & REID KATHRYN M	236084- 004	230	Kathryn Reid	22706 NE 176TH AVE	The appellant stated that one of the bathrooms was reduced from a full bath to a ¾ bath in a remodel. The comparables are all within a few miles of the home and were selected for location, sale date, and comparability to the subject. The property includes an accessory dwelling that acts as a guest house. The living space of 2,623 square feet includes the guest house, which is 481 square feet. It is of similar quality to the main home.
SMITH DURELL & SMITH PATRICIA	207538- 000	195	Durell Smith	10025 NE WARD RD	The appellant stated that the property is zoned 20-Agricultural and is wetland. The property cannot be divided and is not desirable on the market.
EPSTEIN DOUGLAS & EPSTEIN CATHERINE	90265- 542	196	Douglas Epstein	2709 NW CASCADE ST	The appellant stated that all comparables are in Assessor Neighborhood 224. They were selected for similarity to the subject property. There is some age difference in some of the homes, but their qualities are similar.
PETERSON RANDY & PETERSON LAURA	92005- 330	198	None	15504 SE MEADOW PARK DR	None
NELSEN STEVEN & NELSEN ANGELLA	57510- 000	199	None	310 W 24TH ST	None
SPIRIT MASTER FUNDING VIII LLC	115100- 025	201	Daniel Kirkwood	2101 NE 129TH ST STE 200	The appellant stated that the increase in the assessment does not match the subject building's value. The building is a bowling alley, arcade, and restaurant.