

12/1/2022 8:09:43AM

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

Karon Rigley
Louis & Betty Small

QBOE02

PETITION NUMBER: 217

NOT PRESENT: TAXPAYER _____
APPRAISER X

ACCOUNT NUMBER: 172753000
ASSESSMENT YEAR: 2022
PROPERTY TYPE: 997

Conference Call

NEIGHBORHOOD: 0071

Owner Name: SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE

DBA: _____

Appraiser: _____

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

Sound File #: _____ Date of Hearing: 12/01/2022 Continued? _____ For _____

Date of Final Decision:	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 6,718,156	\$ _____	\$ _____
Improvement (s)		\$ 0	\$ _____	\$ _____
Total:	40.55	\$ 6,718,156	\$ _____	\$ _____
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 *Not developable - Floods without significant mitigation*
DNR offering 12K/ acres
- Value found to have been determined on a fundamentally incorrect basis:
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography _____ to _____ quality.
 - Construction Reclassification from _____ to _____
 - 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	\$ 1,000,000	Total SAt Value	\$ _____
Personal Property:	\$ _____	S	_____
		F	_____
		RF	_____

Board Chairperson or Designee

Daniel C. Weaver

12/1/2022 8:09:43AM

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

Gerhart QBOE02
Emily Strong
NOT PRESENT: TAXPAYER _____
APPRaiser X

PETITION NUMBER: 218

ACCOUNT NUMBER: 91050316
ASSESSMENT YEAR: 2022
PROPERTY TYPE: 11

Conference Call

NEIGHBORHOOD: 0185

Owner Name: GERHART SAMUEL R & STRONG EMILY M
DBA: _____

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

Sound File #: _____ For _____
Date of Hearing 12/01/2022 Continued? _____
Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 123,250	\$ _____	\$ _____
Improvement (s)		\$ 366,496	\$ _____	\$ _____
Total:	0.00	\$ 489,746	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks:

REASON: *Trended purchase price*
 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>489,746</u>	Total SA Value	\$ _____
Personal Property:	\$ _____	S	_____
		F	_____
		RF	_____

Board Chairperson or Designee

Daniel C. Weaver

12/1/2022 8:09:43AM

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

QBOE02

Patrick Lynch
NOT PRESENT: TAXPAYER _____
APPRaiser X

PETITION NUMBER: 222

ACCOUNT NUMBER: 175041000
ASSESSMENT YEAR: 2022
PROPERTY TYPE: 11

Conference Call

NEIGHBORHOOD: 0020

Owner Name: LYNCH PATRICK C & LYNCH NICOLE K
DBA: _____

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

Sound File #: _____
Date of Hearing: 12/01/2022 Continued? _____ For _____
Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 378,484	\$ _____	\$ _____
Improvement (s)		\$ 131,345	\$ _____	\$ _____
Total:	5.70	\$ 509,829	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

- 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: *Assessor suggested*
 - Value found to have been determined on a fundamentally incorrect basis:
 - Reclassification of Higher & Best Use _____
 - Land Reclassification/Topography _____ to _____ quality.
 - Construction Reclassification from _____ to _____
 - 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>443,197</u>	Total SAT Value	\$ _____
Personal Property:		\$ _____	S	_____
			F	_____
Board Chairperson or Designee		<i>Daniel C. Weaver</i>	RF	_____

Dave Derry

PETITION NUMBER: 226
ACCOUNT NUMBER: 133030000
ASSESSMENT YEAR: 2022
PROPERTY TYPE: 11

NOT PRESENT: TAXPAYER _____
APPRAISER X

Conference Call

NEIGHBORHOOD: 0024

Owner Name: DERRY DAVID D & DERRY JILL E

DBA: _____

Appraiser: _____

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

Sound File #: _____ Date of Hearing 12/01/2022 Continued? _____ For _____

Date of Final Decision:	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 401,242	\$ _____	\$ _____
Improvement (s)		\$ 801,319	\$ _____	\$ _____
Total:	5.46	\$ 1,202,561	\$ _____	\$ _____
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 & analysis*
 - 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)		\$ <u>980,000</u>	Outbuilding (s)	
Total Value			Total SAT Value	\$ _____
Personal Property:		\$ _____		\$ _____

Board Chairperson or Designee *Daniel C. Weaver*

S _____
F _____
RF _____

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

PETITION NUMBER: 227

NOT PRESENT: TAXPAYER _____
APPRAISER X

ACCOUNT NUMBER: 226477000
ASSESSMENT YEAR: 2022
PROPERTY TYPE: 11

Conference Call

NEIGHBORHOOD: 0011

Owner Name: EBERT RUDOLPH J

DBA: _____

Appraiser: _____

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

Sound File #: _____
Date of Hearing 12/01/2022 Continued? _____ For _____
Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 362,019	\$ _____	\$ _____
Improvement (s)		\$ 225,263	\$ _____	\$ _____
Total:	9.98	\$ 587,282	\$ _____	\$ _____
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: *hand only*
- 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>362,019</u>	Total SA Value	\$ _____
Personal Property:	_____	\$ _____	S	_____
			F	_____
Board Chairperson or Designee		<i>Daniel C. Weaver</i>	RF	_____

Owner	Prop ID	Cas ID	ATD?	ADDRS (Mail)	NOTES
SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE	172753- 000	217	Betty Schnell Louis Schnell Karen Rigley	20102 NE 16TH ST	The appellants stated that a letter was received from the Department of Natural Resources, offering \$12,000 per acre for all 40 acres. The land is farmed and is not developable. It floods several times every year and is considered habitat.
GERHART SAMUEL R & STRONG EMILY M	91050- 316	218	Emily Gerhart	309 NW 25TH PL	The appellant stated that the home was purchased above the appraisal value. The home next door at 305 NW 25th Place sold for \$449,000.
LYNCH PATRICK C & LYNCH NICOLE K	175041- 000	222	Patrick Lynch	27100 NE 9TH ST	The appellant stated that the Assessor has offered a reduction in the structure valuation. The Assessor's comparables indicate an 11.8% increase.
DERRY DAVID D & DERRY JILL E	133030- 000	226	Dave Derry	5010 SE 362ND AVE	The appellant stated that comparables were selected for their similarity to the subject property in age, sale date, zoning, and size. Adjustments were made to align them more closely with the subject property. The average of the adjusted comparable sales came out to \$980,000. The appellant updated their estimate of true and fair value to \$980,000
EBERT RUDOLPH J	226477- 000	227	None	PO Box 603	None