

# PROPERTY OWNERS ALERT # 36

DATE: January 13, 2004  
TO: Incline Village Crystal Bay Property Owners  
FROM: The Nevada Property Tax Revolt  
SUBJECT: Request for Appraisal Records Problem

**The most important thing to do in the next 2 days is to file a property tax appeal and have the WC County Assessor's office log in the appeal as being filed.**

If you lost your appeal form, please go to our web site [www.nevadapropertytaxrevolt.org](http://www.nevadapropertytaxrevolt.org) click on the link called "forms" and download a copy of the appeal form and a copy of the form letter requesting a copy of your appraisal records.

We have just learned from a number of property owners the County Board of Equalization is scheduling appeal hearings beginning on January 21<sup>st</sup> at 9:00 AM. This last December we suggested that a form letter requesting a copy of your appraisal records be filed with the WC Assessors Office. People who requested this information received a two page document listing the history of previous "Taxable Values" with no inclusion of comparable sales or an explanation of how the taxable value was calculated. At that point we asked our law firm to write a letter to the Assessor spelling out the NRS statute and the Taxpayers Bill of Rights [www.nevadapropertytaxrevolt.org/TaxPayersBillOfRights.pdf](http://www.nevadapropertytaxrevolt.org/TaxPayersBillOfRights.pdf) clearly stating the appraisal information that must be supplied [www.NevadaPropertyTaxRevolt.org/McGowan-Ltr-031218.pdf](http://www.NevadaPropertyTaxRevolt.org/McGowan-Ltr-031218.pdf)

Subsequent requests for sales information have gone from two pages of no information to 54 pages of regulations, disclaimers, and comparable sales, in the entire village, which tells the taxpayer nothing about the specific comparable sales used to value a property or how the sales were manipulated to come up with *your* taxable value.

The Assessor says the burden of proof is on you the taxpayer to show evidence that your taxable value is wrong. Not even a professional appraiser could wade through the 54 pages of the information supplied and begin to understand how the Assessor arrived at the "Taxable Value" of your property.

It is interesting to note that when 123 property owners appealed last year the appraiser, in presenting his justification of value, did produce a file showing specific comparable sales on every property that was being appealed. These comparable sales were not made available to the taxpayer before the hearing and the individual had no opportunity to analyze these sales to see if they truly justified the "Taxable Value".

What should do now? We suggest you phone the Assessors office and ask to speak to the appraiser who works your area, or write another letter to the assessor requesting you be provided with the specific comparable land sales that were used to value your property. In addition we suggest asking the appraiser for an explanation of what methods were used to arrive at the value of your lot.

We hope you will pardon this lengthy explanation on the difficulty in getting proper comparable sales data but we, as perhaps you, are extremely frustrated with the problem of getting the specific sales data from the Assessors office. One of the great problems we are facing is that the overwhelming number of property owners are not experienced appraisers and it is an impossible task to train over 1,000 appellants overnight in the techniques of using comparable sales to fairly arrive at the value of their property. We will continue to provide information but the individual property owner must examine the comparable sales and methods in order to determine if their property has been valued correctly.

If the information you request is not forthcoming you have two options:

1. You may want to write a letter the County Board of Equalization requesting a postponement of your hearing until the Assessor provides the requested information, **or**
2. If the information you request is not provided, you may want to write a letter the County Board of Equalization requesting the current taxable value on your property be set aside and the taxable value be rolled back to 2001/2002 with the reason being the Assessor could not or would not provide the necessary data to understand the basis for the Taxable Value on your property.

This alert will be followed, in the next day or two with additional suggestions on dealing with your appeal.

The mailing address and fax # for the Board of Equalization is: County Board of Equalization, PO Box 11130, Reno, NV 89520, Fax: (775)328-3641

Regards,

*Ted*

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