



# CARSON CITY 2024/2025 COUNTY BOARD OF EQUALIZATION

**Date: February 13, 2024**

**Appeal Case # 2024-000022**

**APN: 003-352-06**

**Property Owner: Jonathan Barney**

**Property Location Address: 1147 Crain Circle**

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February 1, 2024

**NOTICE OF HEARING**

Jonathan Barney  
2490 Eastshore Pl Unit I-107  
Reno, NV 89509

**VIA CERTIFIED MAIL**  
**Return Receipt Requested**  
**7009 2820 0003 7788 0663**

**VIA EMAIL: JonathanRBarney@gmail.com**  
**Case #2024-000022**

**HEARING DATE:** Tuesday, February 13, 2024  
**HEARING TIME:** 9:00 a.m. (approximately)  
**HEARING LOCATION:** Carson City Community Center  
Robert "Bob" Crowell Board Room  
851 East William Street  
Carson City, Nevada  
**PROPERTY INFORMATION:** 1147 Crain Circle, APN 003-352-06

**LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF  
EQUALIZATION: NRS 361.345 to NRS 361.365**

Dear Mr. Barney:


The Carson City Board of Equalization will hear the Review and Approval of Stipulation Agreement for **Jonathan Barney** on the date and at the location indicated above. Please be advised that the time is approximate and, although you may be assured the matter will not be heard prior to the stated time; please be prepared for possible delays as there are other items scheduled for this hearing.

Please be aware that the Carson City Board of Equalization will limit its consideration to the Petition. Information regarding the rules of practice and procedure before the Carson City Board of Equalization are enclosed, together with the agenda. Other supporting materials will be provided to you by the Assessor's Office.

Please contact the Carson City Assessor's Office, at 887-2130, with any questions.

Sincerely,

WILLIAM SCOTT HOEN, Clerk  
BOARD OF EQUALIZATION

By:   
Hope Mills, Chief Deputy Clerk

/kmk  
Encl.

c: Kimberly Adams, Assessor  
Benjamin Johnson, Deputy District Attorney

CARSON CITY CLERK  
 PUBLIC MEETINGS DIVISION  
 855 E. MUSSER ST., STE. 1032  
 CARSON CITY, NV 89701



7009 2820 0003 7788 0663  
 7009 2820 0003 7788 0663

U.S. Postal Service  
**CERTIFIED MAIL™ RECEIPT**  
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at [www.usps.com](http://www.usps.com)

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
<b>Total Postage &amp; Fees</b>	<b>\$</b>

Postmark  
Here

Sent to  
**Jonathan Barney**  
 Street, Apt. No.,  
 or PO Box No. **2490 Eastshore PI Unit I-107**  
 City, State, ZIP+4 **Reno, NV 89509**

PS Form 3800, August 2005 See Reverse for Instructions

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

**Jonathan Barney**  
**2490 Eastshore PI Unit I-107**  
**Reno, NV 89509**

2. Article Number  
 (Transfer from service label)

7009 2820 0003 7788 0663

PS Form 3811, February 2004

Domestic Return Receipt

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  
**X**  Agent  
 Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1?  Yes  
 If YES, enter delivery address below:  No

3. Service Type  
 Certified Mail  Express Mail  
 Registered  Return Receipt for Merchandise  
 Insured Mail  C.O.D.

4. Restricted Delivery? (Extra Fee)  Yes

**Certified Mail**

- A mailing receipt
- A unique identifier
- A record of delivery

**Important Remind**

- Certified Mail must be used for Certified Mail items.
- **NO INSURANCE** coverage for valuables, please use additional services for delivery. To obtain Receipt (PS Form 3800), Endorsement fee. Endorsement fee and duplicate return required.

- For an additional addresssee's authentication endorsement fee. If a postmark on the mailpiece at the post office, the receipt is not needed.

**IMPORTANT: Save**

PS Form 3800, August

Carson City Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 15th. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different due date may apply.

Please Print or Type:

Part A. PROPERTY OWNER/ PETITIONER INFORMATION (Agent's Information to be completed in Part H)

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Jonathan Barney
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Jonathan Barney
TITLE: Mr
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 2490 Eastshore Pl Unit 2-107
EMAIL ADDRESS: Jonathan R Barney@gmail.com
CITY: Reno STATE: NV ZIP CODE: 89509 DAYTIME PHONE: 480-494-1776

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- [X] Sole Proprietorship [ ] Trust [ ] Corporation
[ ] Limited Liability Company (LLC) [ ] General or Limited Partnership [ ] Government or Governmental Agency
[ ] Other, please describe:

The organization described above was formed under the laws of the State of

The organization described above is a non-profit organization. [ ] Yes [ ] No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: [X] Additional information may be necessary.

- [X] Self [ ] Trustee of Trust [ ] Employee of Property Owner
[ ] Co-owner, partner, managing member [ ] Officer of Company
[ ] Employee or Officer of Management Company
[ ] Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
[ ] Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS: 1147 STREET/ROAD: Crath Cir CITY (IF APPLICABLE): Coon City COUNTY: Carson City
Purchase Price: \$5,000 Purchase date: 5/31/2023

2. Enter Applicable Assessor Parcel Number (APN) or Personal Property Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN): 003-352-06 ACCOUNT NUMBER:

3. Does this appeal involve multiple parcels? Yes [ ] No [X] List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: Multiple parcel list is attached. [ ]

4. Check Property Use Type: [X]

- [X] Vacant Land [ ] Mobile Home (Not on foundation) [ ] Mining Property
[ ] Residential Property [ ] Commercial Property [ ] Industrial Property
[ ] Multi-Family Residential Property [ ] Agricultural Property [ ] Personal Property
[ ] Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed: [X]

[X] 2024-2025 Secured Roll [ ] 2023-2024 Unsecured Roll [ ] 2023-2024 Supplemental Roll

Part E. VALUE OF PROPERTY

Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed. See NRS 361.025 for the definition of Full Cash Value.

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

**Part F. TYPE OF APPEAL**

*Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.*

NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.

NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.

NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.

NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.


NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.

NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

**Part G. WRITE A STATEMENT DESCRIBING THE FACTS AND/OR REASONS FOR YOUR APPEAL, REQUEST FOR REVIEW, OR COMPLAINT. (ATTACH A SEPARATE PAGE IF MORE ROOM IS NEEDED).**

**VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H below is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H

  
 Petitioner Signature \_\_\_\_\_ Title Mr

Jonathan Barney  
 Print Name of Signatory \_\_\_\_\_ Date 1/12/2024

**Part H. AUTHORIZATION OF AGENT** *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.


*List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.*

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT:			TITLE:			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)						
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER	

*Authorized Agent must check each applicable statement and sign below.*

- I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

  
 Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_

Print Name of Signatory \_\_\_\_\_ Date \_\_\_\_\_

I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney \_\_\_\_\_ Date \_\_\_\_\_

# **APPELLANT EVIDENCE**

**NO APPELLANT  
EVIDENCE PROVIDED**

# **ASSESSOR EVIDENCE**





# CARSON CITY ASSESSOR

## KIMBERLY D. ADAMS

201 North Carson Street, Suite #6 89701 (775) 887-2130 Fax: (775) 887-2139

### Value Change Stipulation for the Board of Equalization

Members of the County Board of Equalization:

The owner of parcel 003-352-06 appealed the value of their property for the 2024/25 fiscal year.

The Assessor's office had a meeting with the appellant and concluded that the market value for this parcel is lower than surrounding parcels due to the constraints of development. During the discussion it was agreed that the subject parcel:

- Has additional costs to develop due to the severe slope at the front of the parcel.
- The property had sufficient time on the market and demonstrated reduction of value via the listing.
  - This parcel sold in 2018 and 2023 with depressed values demonstrating a uniqueness to the property.

As such, it is deemed appropriate to lower the taxable value of the property until the topography issues are resolved.

Based on the information provided, the owner has agreed to the stipulated taxable value of \$85,000 (\$29,750 total assessed value). Because of the Prior Year Gross Assessed Value of \$7,185 there will be no difference in the tax bill for the fiscal year 2024/25.

The Assessor's Office recommends a reduction for the subject property for the 2024/25 year.

**Client All Fields**

12439



**MLS #** 220009764  
**Status** SOLD  
**Class** Vacant Land  
**Address** 1147 Crain Circle  
**City** Carson City  
**State** NV  
**Zip** 89703-4849  
**Area** 272 Carson W. Central  
**County** Carson City

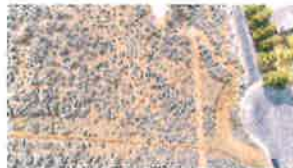
**Asking Price** \$99,000  
**Acreage** 1.010  
**Price/Acre** 98,019.80



**General**

**Lot #**  
**Source Lot Size** Assessor  
**Outbuildings** No  
**Horses Okay** No  
**Days on Market** 334  
**Zoning Actual** Sf6  
**Source of Zoning** Assessor  
**HOA** No  
**Assoc Fee \$**  
**Assoc Trans Fee \$**  
**Setup Fee**  
**Other Fee**  
**Elementary School** Bordewich-Bray  
**Middle School** Carson  
**High School** Carson  
**Parcel #** 00335206  
**Taxes \$** \$224.08  
**Special Assessments and Bonds (Other than CIC) \$** 0.00  
**Water Rights** No  
**City Limits** Yes  
**BLM Grazing Rights** No  
**Sign on Property** Yes  
**Subdividable** No

**Leased** No  
**Permit** No  
**Possession** COE  
**Sale/Lease** For Sale  
**Sale/Rent** For Sale  
**Special Condition of Sale** None  
**CC/R Restrictions** Yes  
**CBB \$ or %** Percent  
**Comm to BB** 3.00  
**IPES**  
**Coverage**  
**Original Price** \$114,000  
**Virtual Tour**  
**Xstreet/Directions**  
 West 5th, Crain st, Crain Circle



**Features**

<b>ADJOINS</b>	Street	<b>DEED RESTRICTIONS</b>	No
<b>VIEW</b>	City, Mountain, Yes, Valley	<b>EASEMENTS</b>	Road
<b>TOPOGRAPHY</b>	Upslope, Cul-de-Sac	<b>UTILITIES AT SITE</b>	None
<b>ACCESS TYPE</b>	Public Access	<b>ELECTRICITY</b>	None
<b>ACCESS ROAD</b>	Paved/Concrete	<b>DOMESTIC WATER</b>	City/County Available
<b>SURFACE WATER</b>	None	<b>EXISTING SEWER/SEPTIC</b>	City/County Available
<b>LOT IMPROVEMENTS</b>	Curb & Gutters	<b>LANDSCAPED</b>	None
<b>CROPS</b>	None	<b>FENCING</b>	Wood
<b>CORNERS MARKED</b>	Partly	<b>DOCUMENTS ON FILE</b>	Legal Description, Recorded Plat Map
		<b>OWNER(S) MAY SELL</b>	Conventional, Cash, Exchange 1031

**MLS Remarks**

This 1.01 Acre lot with spectacular Carson City views is waiting for you to build your dream home. Property is located on a cul-de-sac on the West side of Carson City close to schools and restaurants.

**Extended Remarks**

Shelby Haslem                      S.183205                                              shaslem@dicksonrealty.com      Dickson Realty - Damonte

**Sold Information**

<b>Contract Date</b>	5/9/2023	<b>How Sold</b>	Conventional
<b>Closing Date</b>	5/31/2023	<b>Sold Price</b>	\$85,000
<b>Sold Price per Acre</b>	84,158.42		

Information being provided is for consumers' personal, non-commercial use and may not be used for any purpose other than to identify prospective properties consumers may be interested in purchasing. Information deemed reliable but not guaranteed

The seller of this property is represented by: RE/MAX Gold-Carson City  
220009764                                              S.0178547

Raul Rodriguez

01/18/2024

Page 2 of 2



# CARSON CITY ASSESSOR KIMBERLY D. ADAMS

201 North Carson Street, Suite #6 89701 (775) 887-2130 Fax: (775) 887-2139

## Value Change Stipulation for the Board of Equalization

January 22, 2024

BARNEY, JONATHAN  
2490 EASTSHORE PL UNIT 1-107  
RENO, NV 89509

RE: Case No.  
Parcel No. 003-352-06  
Address: 1147 Crain Circle

Dear Property Owner:

The Carson City Assessor's Office has completed the review of the taxable value of the above property under appeal. The owner of parcel 003-352-06 appealed the value of the property for the 2024-2025 fiscal year. Due to the constraints to develop on the subject parcel, the following proposed value is derived from the demonstrated market value of the subject. Lowering the taxable value from \$140,000 to \$85,000 for a total reduction of \$55,000 taxable value.

After careful consideration of the facts involved and under the authority of NRS 361.345 we are recommending adjusting the taxable value as follows:

Roll Year 2024/2025 003-352-06	CURRENT VALUES		PROPOSED VALUES	
	TAXABLE	ASSESSED	TAXABLE	ASSESSED
Land	\$ 140,000	\$ 49,000	\$ 85,000	\$ 29,750
Improvements	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 140,000</b>	<b>\$ 49,000</b>	<b>\$ 85,000</b>	<b>\$ 29,750</b>

Per this stipulation we ask the petitioner to inform our office if the property is either listed for sale or goes under contract to sell.

By signing below, Petitioner agrees to the above stipulation and understands that the property will be reviewed annually prior to the close of the assessment roll. Please return this letter to our office via email ([thaslem@carson.org](mailto:thaslem@carson.org)) or FAX to (775) 887-2139 by 4:30 p.m. on Jan. 26, 2024.

Travis Haslem, Property Appraiser

Date

1-22-24

Kimberly D. Adams, Assessor

Date

1/22/2024

I hereby agree to the value as stipulated above for my appeal to the board of equalization and the submission of this stipulation to the board as conclusive evidence of the agreed settlement of my appeal:

Jonathan Barney

Printed name of Owner / Authorized Agent

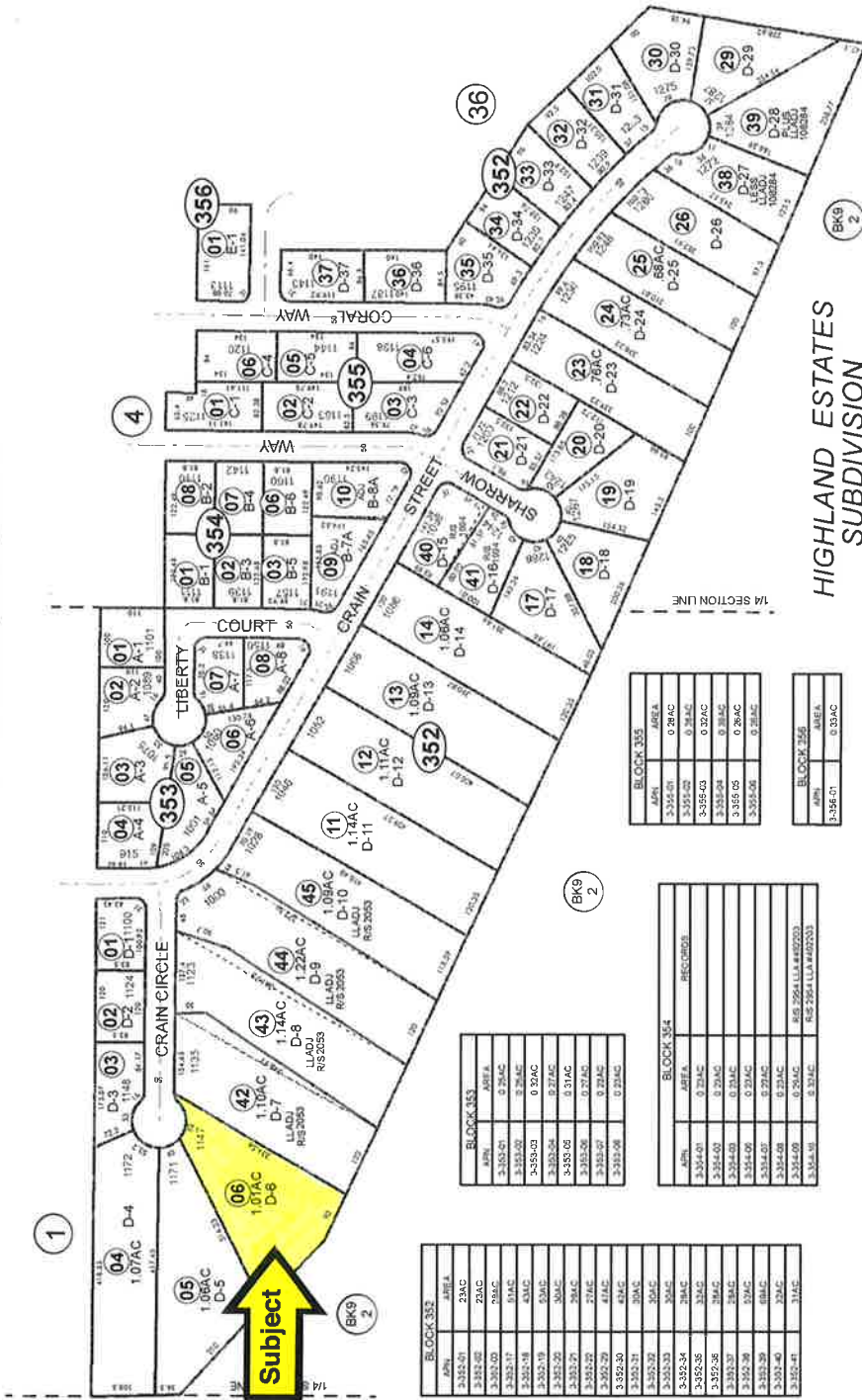
Signature of Owner / Authorized Agent

Date

1-22-24

# **PARCEL INFORMATION**

PORTION N1/2 SECTION 19, T.15 N., R.20 E., M.D.B. & M.



HIGHLAND ESTATES SUBDIVISION

RECORDED 42348  
SUBDIVISION MAP #1587

BLOCK 352	
APN	AREA
3-3324-01	2.9AC
3-3324-02	2.9AC
3-3324-03	2.9AC
3-3324-04	2.9AC
3-3324-05	2.9AC
3-3324-06	2.9AC
3-3324-07	2.9AC
3-3324-08	2.9AC
3-3324-09	2.9AC
3-3324-10	2.9AC
3-3324-11	2.9AC
3-3324-12	2.9AC
3-3324-13	2.9AC
3-3324-14	2.9AC
3-3324-15	2.9AC
3-3324-16	2.9AC
3-3324-17	2.9AC
3-3324-18	2.9AC
3-3324-19	2.9AC
3-3324-20	2.9AC
3-3324-21	2.9AC
3-3324-22	2.9AC
3-3324-23	2.9AC
3-3324-24	2.9AC
3-3324-25	2.9AC
3-3324-26	2.9AC
3-3324-27	2.9AC
3-3324-28	2.9AC
3-3324-29	2.9AC
3-3324-30	2.9AC
3-3324-31	2.9AC
3-3324-32	2.9AC
3-3324-33	2.9AC
3-3324-34	2.9AC
3-3324-35	2.9AC
3-3324-36	2.9AC
3-3324-37	2.9AC
3-3324-38	2.9AC
3-3324-39	2.9AC
3-3324-40	2.9AC
3-3324-41	2.9AC

BLOCK 353	
APN	AREA
3-3331-01	0.28AC
3-3331-02	0.28AC
3-3331-03	0.28AC
3-3331-04	0.28AC
3-3331-05	0.28AC
3-3331-06	0.28AC
3-3331-07	0.28AC
3-3331-08	0.28AC

BLOCK 354	
APN	AREA
3-3341-01	0.28AC
3-3341-02	0.28AC
3-3341-03	0.28AC
3-3341-04	0.28AC
3-3341-05	0.28AC
3-3341-06	0.28AC
3-3341-07	0.28AC
3-3341-08	0.28AC
3-3341-09	0.28AC
3-3341-10	0.28AC
3-3341-11	0.28AC
3-3341-12	0.28AC
3-3341-13	0.28AC
3-3341-14	0.28AC
3-3341-15	0.28AC
3-3341-16	0.28AC
3-3341-17	0.28AC
3-3341-18	0.28AC
3-3341-19	0.28AC
3-3341-20	0.28AC
3-3341-21	0.28AC
3-3341-22	0.28AC
3-3341-23	0.28AC
3-3341-24	0.28AC
3-3341-25	0.28AC
3-3341-26	0.28AC
3-3341-27	0.28AC
3-3341-28	0.28AC
3-3341-29	0.28AC
3-3341-30	0.28AC
3-3341-31	0.28AC
3-3341-32	0.28AC
3-3341-33	0.28AC
3-3341-34	0.28AC
3-3341-35	0.28AC
3-3341-36	0.28AC
3-3341-37	0.28AC
3-3341-38	0.28AC
3-3341-39	0.28AC
3-3341-40	0.28AC
3-3341-41	0.28AC

BLOCK 355	
APN	AREA
3-3351-01	0.28AC
3-3351-02	0.28AC
3-3351-03	0.28AC
3-3351-04	0.28AC
3-3351-05	0.28AC
3-3351-06	0.28AC

BLOCK 356	
APN	AREA
3-3361-01	0.28AC
3-3361-02	0.28AC



SCALE: 1" = 240'

NOTE: SOME PARCELS DELINEATED HEREON MAY NOT BE PRESENTED IN TRUE SIZE, SHAPE, OR LOCATION DUE TO DISCREPANCIES BETWEEN LOT LINES

Revised: 02/14/2022

CARSON CITY, NEVADA  
THIS MAP IS PREPARED FOR THE USE OF THE CARSON CITY ASSESSOR FOR ASSESSMENT AND ILLUSTRATIVE PURPOSES ONLY. IT IS NOT TO BE USED FOR ANY OTHER PURPOSE. THE DATA DELINEATED HEREON IS ASSUMED AS TO THE SUFFICIENCY OR ACCURACY OF THE DATA DELINEATED HEREON. YOU CAN VIEW AND PRINT OUR MAPS AT NO CHARGE FROM OUR WEBSITE AT WWW.CARSONORIGONE.COM



# Carson City Assessor's Office

Appraisal Photograph



**Parcel Number: 003-352-06**  
**Carson City, Nevada**

Date of Photograph: 2023

This picture is for Assessment and Illustrative purposes only, it does not represent a complete visual survey of the property. No liability is assumed as to the sufficiency or accuracy of the data portrayed hereon.

PARCEL NO. 3-352-06

(180)

REAL ESTATE APPRAISAL RECORD

CARSON CITY

DISTRICT

PROPERTY ADDRESS

177 CRAIN CIRCLE

BLK

LOT D-6

LAND VALUE COMPUTATION

Dimension	Acres	Sq Ft	19 01/02 Unit Value	19 01/02 Site Value	19 05/06 Unit Value	19 05/06 Site Value	19 10/11 Unit Value	19 10/11 Site Value	19 10/11 Total Value
		44012	65000		110000				150000

PARCEL NUMBER  
3-352-06

REMARKS

VIEW LOT  
REAPPRaisal

Year	19 01/02 REAPPRAISAL	19 05/06 REAPPRAISAL	19 10/11 REAPPRAISAL	19	19	19	19
Land Value	65000	110000	150000				
Improvement Value		60000	74300				
Total Appraised		170000	224300				
LAND							
Improvement		38500	58500				
Personal Property		1352	2101				
Total Assessed		40052	60601				

\*\*\*\*\* SUMMARY \*\*\*\*\*  
APPRAISED VALUE \*\*\*\*\*  
ASSESSED VALUE \*\*\*\*\*