



**CARSON CITY 2022/2023
COUNTY BOARD OF EQUALIZATION**

Date: February 8, 2022

Appeal Case # 2022-000011

APN: 002-754-01

Property Owner: J & O Nevada LLC

Property Location Address: 3006 N. Roop Street

**LATE
EVIDENCE**

The Assessors Office has included the Nevada Department of Transportation (NDOT) 2020 traffic counts for the subject and the comparable land sales to illustrate that the subject is not in an inferior location.

- Subject: Roop Street's annual average daily traffic (AADT) of 7,800 combined with Old Hot Springs daily traffic count of 4,650 gives the subject an average daily traffic count of 12,450.
- (Land Sale #1) North Carson Street and East William Street has a daily traffic count of 10,800.
- (Land Sale #2) College Parkway near Medical Parkway has a daily traffic count of 13,500.
- (Land Sale #3) College Parkway between Research Way and Goni has a daily traffic count of 15,000.
- (Land Sales #4 and #5) College Parkway near retail court have a daily traffic count of 21,100.

Using the data available, the Assessors Office has determined that AADT has minimal or no impact in the market value being developed as a gas station.

Citing NAC's 361.122 and 361.624 the Assessors Office has determined that the subject is being assessed consistently with similar properties and recommends retaining the current total taxable value.

NAC 361.122 Valuation of improved land. (NRS 360.090, 360.250, 361.227)

1. *If improved land is being put to a use that is:*

(a) *Consistent with the zoning of the land or with the general use of land in the surrounding area, the value of the improved land must be established by using comparable sales from a stratum with similar zoning and location in accordance with NAC 361.11795 or 361.118 or, if appropriate, NAC 361.119; or...*

2. *The area of land to be valued according to the use of the improvements is the area actually covered by each improvement, plus the surrounding area necessary to support the use of the improvement, as determined in accordance with any zoning restrictions and other legally enforceable restrictions on the current use of the land. Any excess or surplus land must be valued as if vacant in accordance with NAC 361.11795 or 361.118 or, if appropriate, NAC 361.119.*

3. *As used in this section:*

(a) *"Excess land" means land that is not currently needed to serve or support an existing improvement, and which has the potential to be sold separately from any land that is needed to serve or support an existing improvement.*

(b) *"Surplus land" means land that is not currently needed to serve or support an existing improvement, but which does not have an independent use separate from an existing improvement and does not have the potential to be sold separately from any land that is needed to serve or support an existing improvement.*

[Tax Comm'n, Property Tax Reg. part No. 2, eff. 5-27-82] — (NAC A by R031-03, 8-4-2004; R166-07, 6-17-2008; R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.624 Duty to equalize within geographic vicinity, whole county; limitation on adjustment of result of cyclic reappraisal. (NRS 361.340) *The county board of equalization shall seek to equalize taxable valuation within the geographic vicinity of the subject property, as well as the whole county. Unequal valuations resulting solely from the effect of cyclic reappraisal authorized by law does not justify an adjustment to a valuation.*

[St. Bd. of Equalization, Reg. No. 2 part § 9, eff. 12-29-75; A and renumbered as Reg. No. 2 part § 10, 1-1-77; A and renumbered as Reg. No. 1 part § 10, 10-14-77]