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FEB 24 2025



Nevada State Board of Equalization
Taxpayer Petition for Appeal from
the Decision of the County Board of Equalization

STATE OF NEVADA
DEPARTMENT OF TAXATION

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2025

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2025

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Ferroni, Enrico Lee & Nancy A Trs					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 40 HAWK VIEW RD				EMAIL ADDRESS: nferr2@yahoo.com	
CITY Wellington	STATE NV	ZIP CODE 89444	DAYTIME PHONE 209 479 0548	ALTERNATE PHONE	FAX NUMBER

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.

- ☐ 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: ☒ Additional Information may be necessary.

- ☐ 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 40 Hawk View	STREET/ROAD	CITY (IF APPLICABLE) Wellington	COUNTY LYON
--------------------------------	-------------	---	-----------------------

2. Enter Applicable APN or Account Number from assessment notice or taxbill:

ASSESSOR'S PARCEL NUMBER (APN) 009-132-15	ACCOUNT NUMBER
---	----------------

3. Does this appeal involve multiple parcels? Yes ☐ No ☒

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: ☒**

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input checked="" type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed: ☒

<input checked="" type="checkbox"/> 2025-2026 Secured Roll	<input type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds Roll	

Other years being appealed: **2024-2025**

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	130,000	45,500	75,000	26,250
Buildings	579,358	202,775	535,600	187,250
Personal Property				
Total	709,358	248,275	610,600	213,500

For Clerk Use Only:

25-110

Part F. TYPE OF APPEAL

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


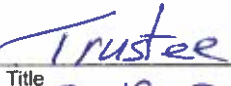
<input checked="" type="checkbox"/>	NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.
<input type="checkbox"/>	NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed
<input type="checkbox"/>	NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board.
<input type="checkbox"/>	NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:
<input type="checkbox"/>	Other reason, please describe. _____

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.**Part H. COUNTY APPEAL INFORMATION**

County in which appeal was heard: <u>Lyon</u>	County Case Number: <u>N/A</u>	Date Heard by County: <u>2-18-2025</u>
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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 I 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 I.

	
Petitioner Signature	Title
<u>ENRICO L. FERRONI</u>	<u>2-19-2025</u>
Print Name of Signatory	Date

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

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State 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 Nevada State 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.

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

February 19, 2025

Nevada State Board of Equalization
3850 Arrowhead Drive 2nd Floor
Carson City, Nevada 89706

Dear Sirs;

I am appealing the Lyon county BOE decision due to over valuing my land and over valuing the replacement cost of my buildings. There are numerous factors that they refused to acknowledge upon my presentation.

Thank You,

Enrico L. Ferroni

FERRONI
40 Hawk View Dr
Wellington, Nv 89444

RECEIVED

FEB 24 2025

State of Nevada
Department of Taxation

RENO NV
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PM 1 T



State Board of Equalization
3050 Arrowhead Dr
CARSON, City, NV 89706

8970637939



SBE 4



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

3850 Arrowhead Drive, 2nd Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

Taxpayer:

Ferroni, Enrico Lee & Nancy A Trs
Attn: Enrico L. Ferroni, Trustee
40 Hawk View Road
Wellington, NV 89444

Parcel/ID:

APN: 009-132-15

CONFIRMATION OF APPEAL

Your appeal has been received by the State Board of Equalization. When making reference to this appeal, please use the SBE Case Number assigned. The case number may be found at the bottom of this letter. Hearings will be held in Carson City and Las Vegas, Nevada.

State Board of Equalization hearings are scheduled from March through October. The parties will be notified, by certified mail, of the date and approximate time of the hearing. If more information about the appeal process is required, please call the Board staff at the numbers listed below. At this time, the precise hearing day has not yet been set.

If someone is representing you in this matter, and you have NOT already submitted an original signed authorization, it must be received by this office before any materials, including hearing notices, are sent to your representative. NRS 361.362 requires that the agent be authorized in writing on a form to be provided. This form must be submitted to the State Board before the hearing and have original signatures of the property owner and the agent. An authorization form can be downloaded from our website at:

http://tax.nv.gov/Boards/State_Board_of_Equalization_Forms/State_Board_of_Equalization_Forms/

If the appeal involves a matter that is currently in litigation before the courts of Nevada, it is the policy of the State Board to hold the appeal in abeyance pending the resolution of the court litigation unless the parties agree that the court litigation will not be relevant to the appeal before the State Board.

Christina Griffith, Program Officer
Department of Taxation
3850 Arrowhead Drive, Second Floor
Carson City, NV 89706
Ph: (775) 684-2160
Fax: (775) 684-2020
stateboard@tax.state.nv.us

STATE BOARD OF EQUALIZATION CASE NUMBER: 25 - 110

Appellant Authorized Agent:

Assessor/Dept:

TROY VILLINES
LYON COUNTY ASSESSOR
27 S MAIN ST
WELLINGTON NV 89447

Respondent Authorized Agent:

2/27/2025

SBE 5

COUNTY RECORD



LYON COUNTY CLERK TREASURER
27 South Main Street
Yerington, NV 89447
Phone: (775) 463-6501 • Fax (775) 463-5305
Email: ctlyon@lyon-county.org

Staci Lindberg
Clerk/Treasurer

January 21, 2025

Certified Mail: 9489 0090 0027 6614 3694 61

Email: rferr2@yahoo.com

Petitioner: Ferroni, Enrico L & Nancy A

RE: Parcel No. 009-132-15

To Whom It May Concern:

Your request to appear before the Lyon County Board of Equalization for the purpose of reviewing your **2025-2026** secured assessed valuations has been acknowledged by the Lyon County Assessor. The Lyon County Board of Equalization will consider your petition at **9:00 a.m. on February 18, 2025**. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

The Lyon County Board of Equalization meeting will be held at the Lyon County Administrative Complex at 27 S. Main Street, in Yerington, Nevada, 89447.

Should you desire a transcript of the hearing, it is your responsibility to furnish a reporter, pay for the transcript and deliver a copy of the transcript to the Clerk of the County Board of Equalization and to the Secretary of the State Board of Equalization at least two (2) days prior to the hearing with the State Board as required by NRS 261.356.

Please plan to attend the meeting to answer any questions the County Board may have regarding your petition. If you, or your representative, fail to appear at the scheduled time, the hearing may be held in your absence and the Board will consider the available evidence at the scheduled hearing time. If you chose to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, Municipal Corporation, or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearings may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the Internet by selecting Chapter 361 at: <https://www.leg.state.nv.us/NAC/NAC-361.html>.

Sincerely,
Staci Lindberg
Lyon County Clerk/Treasurer



STACI LINDBERG
LYON COUNTY
CLERK & TREASURER
27 SOUTH MAIN STREET
YERINGTON, NEVADA 89447

Return Service Requested



CERTIFIED MAIL®



9489 0090 0027 6614 3694 61

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Pitney Bowes



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9060026281
ZIP 89447
JAN 21 2025



ENRICO & NANCY FERRONI
40 HAWK VIEW DR
WELLINGTON NV 89444-9234

IN THE MATTER OF THE LYON
COUNTY BOARD OF EQUALIZATION

AFFIDAVIT OF MAILING

State of Nevada

County of Lyon

Staci Lindberg, being first duly sworn, deposes and says: That affiant is, and was, when the herein described mailing took place, a citizen of the United States, over 21 years of age, and not a party to, nor interested in, the within action; that on the 22nd day of January, 2025, affiant deposited in the Post Office in Yerington, Nevada, letters notifying Petitioners of the hearing for their cases before the Lyon County Board of Equalization addressed:

Dayton GCM LIHTC, LLC
246 Dayton Valley Road, Ste 103, Dayton, NV 89403

9489 0090 0027 6614 3694 47

Eddie Hult, Director of Nevada for Dayton GCM LIHTC, LLC
246 Dayton Valley Road, Ste 103, Dayton, NV 89403

9489 0090 0027 6614 3694 54

Lowes HIW Inc dba Lowes Home Center LLC
PO Box 1000, Mooresville, NC 28116

9489 0090 0027 6614 3694 85

Alison Toms, Lowes Accountant – Audits and Appeals
PO Box 1000, Mooresville, NC 28116

9489 0090 0027 6614 3694 92

Natalie J Mackary of Gaegre Drinker LLP, Petitioning Agent for Lows HIW Inc
1800 Century Park East, Ste 1500, Los Angeles, CA 90067

9489 0090 0027 6614 3694 78

Enrico and Nancy Ferroni
40 Hawk View, Wellington, NV 89444

9489 0090 0027 6614 3694 61

Rigoberto Lopez Estrada
652 Canary Circle, Fernley, NV 89408

9489 0090 0027 6614 3695 08

Esly Carmona Irrevocable Trust
60 Jeanette Dr, Moundhouse NV 89706

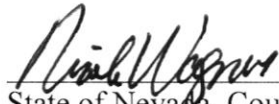
9489 0090 0027 6614 3694 09

and that there is a regular communication by mail between the place of mailing and the
place so addressed.



Staci Lindberg
Lyon County Clerk/Treasurer

Subscribed and sworn before me this
22nd day of January, 2025



State of Nevada, County of Lyon



**LYON COUNTY BOARD OF EQUALIZATION
TUESDAY, FEBRUARY 18, 2025**

9:00 AM

**LYON COUNTY ADMINISTRATIVE COMPLEX
27 S. MAIN STREET, YERINGTON, NV 89447**

Written public comments may be mailed to the Lyon County Clerk-Treasurer's Office at 27 S. Main Street, Yerington, Nevada 89447, or emailed to countyclerks@lyon-county.org, be sure to type, **PUBLIC COMMENT** in the subject line. Comments must be received the day prior to the date of the meeting by 4:00 P.M. for the comments to be included in the meeting. Any written public comments received after the aforementioned time will be compiled and added as supplemental materials to the County's website and distributed to the Commission within 24 hours after the meeting.

AGENDA

(Action will be taken on all items unless otherwise noted)
(No action will be taken on any item until it is properly agendized).

To avoid meeting disruptions, please place cell phones and beepers in the silent mode or turn them off during the meeting.

The Board reserves the right to take items in a different order to accomplish business in the most efficient manner. Items may be combined for consideration and items may be pulled or removed from the agenda at anytime.

Restrictions on comments by the general public: Any such restrictions must be reasonable and may restrict the time, place and manner of the comments, but may not restrict comments based upon viewpoint.

1. Roll Call

2. Pledge of Allegiance

3. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

4. For Possible Action: Review and adoption of agenda

5. Administration of the Oath

6. REGULAR AGENDA – (ACTION WILL BE TAKEN ON ALL ITEMS UNLESS OTHERWISE NOTED)

- 6.a. For Possible Action: Approve the February 22, 2024 minutes.
• [February 22, 2024 Minutes](#)
- 6.b. For Presentation Only: Review of regulations, laws and authority by the District Attorney and Assessor.

- 6.c. For Report Only: Petitions Withdrawn After Posting of Agenda

- 6.d. For Possible Action: Approve or Deny appeals of Property Tax Valuation as listed:

APN 016-252-05

Esly Carmona Irrevocable Trust

Acct. # FE010036

Santa Rosa Distributors

APN 009-132-15

Ferroni, Enrico Lee & Nancy A Trustees

APN 016-405-12

Dayton GCM LIHTC, LLC

APN 021-232-54

Lowes HIW Inc.

- [Carmona Appeal](#)
- [Santa Rosa Distributors Appeal](#)
- [Ferroni Appeal](#)
- [Dayton GCM LIHTC, LLC Appeal](#)
- [Lowes Appeal](#)

- 6.e. For Possible Action: Approve correction of errors and adjustment of value changes for various parcels as listed.

Corrections

APN	Address	Original	Adjusted
29-702-09	191 Snow Ln, Dayton	\$399,645	\$429,323
29-701-28	360 American Ct, Dayton	\$399,645	\$429,323
29-702-03	131 Snow Ln, Dayton	\$466,734	\$471,861
29-702-04	141 Snow Ln, Dayton	\$ 466,734	\$471,861
29-702-06	161 Snow Ln, Dayton	\$497,803	\$502,930
29-702-08	181 Snow Ln, Dayton	\$466,471	\$471,861
29-701-30	340 American Ct, Dayton	\$441,626	\$471,861
29-701-35	359 American Ct, Dayton	\$466,734	\$471,861
29-701-13	276 Greywall Ct, Dayton	\$493,513	\$501,431
29-701-14	286 Greywall Ct, Dayton	\$514,171	\$520,508
29-702-05	151 Snow Ln, Dayton	\$494,065	\$501,431

- [Corrections](#)

7. Board Comments/Requests

8. Public Participation (no action will be taken on any item until it is properly agendized) - *It is anticipated that public participation will be held at this time, though it may be returned to at any time during the agenda. Citizens wishing to speak during public participation are asked to state their name for the record and will be limited to 3 minutes. The Board will conduct public comment after discussion of each agenda action item, but before the Board takes any action.*

9. Adjourn

Pursuant to NRS 241.020, the agenda has been posted at the following locations: Lyon County Administrative Complex (27 S. Main Street, Yerington, NV), the Lyon County Website: <https://www.lyon-county.org>, and the State Website: <https://notice.nv.gov>. Supporting documentation for the items on the agenda is available to members of the public at the County Manager's Office (27 S. Main Street, Yerington, NV), by phone (775)463-6531, or by email requests to countyclerks@lyon-county.org.

Lyon County recognizes the needs and civil rights of all persons regardless of age, race, color, religion, sex, handicap, family status, or national origin. In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternate means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and T) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found on-line at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410; Fax: (202) 690-7442; or Email: program.intake@usda.gov

T.D.D. services available through 463-2301 or 463-6620 or 911 (emergency services) notice to persons with disabilities: members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the Commissioners'/Manager's office in writing at 27 S. Main Street, Yerington, NV 89447, or by calling (775) 463-6531 at least 24 hours in advance

Lyon County is an equal opportunity provider.

**Agenda and Backup Material is
Available at www.lyon-county.org**



LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ FACSIMILE ♦ (775) 463-5305

TROY VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Chief Appraiser

KELLY WILSON
MICHAEL PERUMEAN
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELLA RAMIREZ
Real Property

Property Introduction

February 18, 2025

Lyon County Board of Equalization
27 S. Main St
Yerington, NV 89447

RE: Appeal from Enrico & Nancy Ferroni Trs, APN# 9-132-15
40 Hawk View Rd, Smith, NV; Subdivision: Hawk View Estates

This parcel consists of a 10 acre lot with a 2,845 SF residence, built in 2022, with a quality class of 3.0 (Average). This parcel has a detached 3,516 sf RV Garage built 2021 with a depreciated value on the RV Garage of \$130,891.

We have this parcel valued for 2025/26 at \$709,358.

Kelly Wilson
appraiser

Lyon County 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: FERRONI ENRICO LEE & NANCY A Trs					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE Trustee	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 40 Hawkview				EMAIL ADDRESS: rtferr2@yahoo.com	
CITY Wellington	STATE NV	ZIP CODE 89444	DAYTIME PHONE 2094790540	ALTERNATE PHONE	FAX NUMBER

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.

- ☐ 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: ☒ Additional information may be necessary.

- ☐ 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 40	STREET/ROAD Hawk View	CITY (IF APPLICABLE) Wellington	COUNTY LYON
Purchase Price: 75K		Purchase date: 3-21-21	

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

ASSESSOR'S PARCEL NUMBER (APN) 009-132-15	ACCOUNT NUMBER
---	----------------

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

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

4. Check Property Use Type: ☒

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input checked="" type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed: ☒

<input checked="" type="checkbox"/> 2025-26 Secured Roll	<input type="checkbox"/> 2024-25 Unsecured Roll	<input type="checkbox"/> 2024-25 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.

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	\$130,000	75,000
Buildings	\$579,358	535,000
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	\$709,358	610,000

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

Print Name of Signatory

Title

Date

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

2.2

State of California
Contractors State License Board

Pursuant to Chapter 9 of Division 3 of the Business and Professions Code
and the Rules and Regulations of the Contractors State License Board,
the Registrar of Contractors does hereby issue this license to:

FERRONI E L CONSTRUCTION



to engage in the business or act in the capacity of a contractor
in the following classification(s):

B - General Building Contractor



Witness my hand and seal this day,

September 20, 1990

Issued September 13, 1990

Signature of Licensee

Registrar of Contractors

Signature of License Qualifier

This license is the property of the Registrar of Contractors, is not
transferrable, and shall be returned to the Registrar upon demand
when suspended, revoked, or invalidated for any reason. It becomes
void if not renewed.

602407

License Number

Real Property Appraisal

The function of any Assessor's office is threefold: 1) to discover 2) to list 3) and to value all property, both real and personal subject to taxation, within their jurisdiction. The appraisal division's roll within the Lyon County Assessor's Office is just that, to value property under guidelines by the Nevada Revised Statutes(NRS) and the Nevada Administrative Code(NAC).

There are three methods by which real property may be valued:

1. Market approach

- look at similar properties which have sold, adjust for the differences, and estimate the price the subject property might sell for.

2. Income approach

- estimate the amount of money the subject property might rent for based on similar properties that are being rented. Divide the annual income, after expenses, by a reasonable interest (capitalization) rate which would be determined by market rates.

3. Cost approach

- determine what it would cost to purchase a vacant parcel and build a structure(s) with similar utility as that of the subject property.

All counties within the State of Nevada are required to use the third method or cost approach to value real properties for taxation purposes. Nevada Revised Statute (N.R.S.) 361.227 requires the Assessor to establish the "taxable value" by determining the "full cash value" of the land and adding to that the estimated replacement cost of improvements (buildings, etc.) less appropriate depreciation. The replacement cost of the improvements is determined by using Marshall Valuation Service as required by Nevada Administrative Code. The appropriate depreciation, for real property is one and one-half (1.5) percent of replacement cost for each year of age of the structure(s).

The Assessor is also required by statute (N.R.S. 361.260) to determine the taxable value for all real property subject to taxation each year. The statute requires the Assessor to reappraise each real property at least once every five years. In the interim four years we must and do use factors as directed by the Division of Local Government Services (D.O.L.G.S.) which is overseen by the Nevada Tax Commission (N.T.C.).

Land Factors

Land factors are determined by the Assessor's Office, reviewed by D.O.L.G.S and approved by N.T.C. Factors for the buildings, etc. are determined by D.O.L.G.S. and applied across the board to all properties not recosted.

- (b) Percentage of time that the property is not actually leased by the lessee or used by the user during the fiscal year, which must be determined in accordance with NRS 361.2275.

- 4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence. Depreciation of a billboard must be calculated at 1.5 percent of the cost of replacement for each year after the year of acquisition of the billboard, up to a maximum of 50 years.

5. The computed taxable value of any property must not exceed its full cash value. Each person determining the taxable value of property shall reduce it if necessary to comply with this requirement. A person determining whether taxable value exceeds that full cash value or whether obsolescence is a factor in valuation may consider:

- (a) Comparative sales, based on prices actually paid in market transactions.
- (b) A summation of the estimated full cash value of the land and contributory value of the improvements.
- (c) Capitalization of the fair economic income expectancy or fair economic rent, or an analysis of the discounted cash flow.

→ A county assessor is required to make the reduction prescribed in this subsection if the owner calls to his or her attention the facts warranting it, if the county assessor discovers those facts during physical reappraisal of the property or if the county assessor is otherwise aware of those facts.

- 6. The Nevada Tax Commission shall, by regulation, establish:

- (a) Standards for determining the cost of replacement of improvements of various kinds.
- (b) Standards for determining the cost of replacement of personal property of various kinds. The standards must include a separate index of factors for application to the acquisition cost of a billboard to determine its replacement cost.
- (c) Schedules of depreciation for personal property based on its estimated life.
- (d) Criteria for the valuation of two or more parcels as a subdivision.

- 7. In determining, for the purpose of computing taxable value, the cost of replacement of:

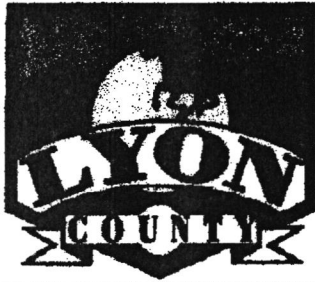
- (a) Any personal property, the cost of all improvements of the personal property, including any additions to or renovations of the personal property, but excluding routine maintenance and repairs, must be added to the cost of acquisition of the personal property.

- (b) An improvement made on land, a county assessor may use any final representations of the improvement prepared by the architect or builder of the improvement, including, without limitation, any final building plans, drawings, sketches and surveys, and any specifications included in such representations, as a basis for establishing any relevant measurements of size or quantity.
8. The county assessor shall, upon the request of the owner, furnish within 15 days to the owner a copy of the most recent appraisal of the property, including, without limitation, copies of any sales data, materials presented on appeal to the county board of equalization or State Board of Equalization and other materials used to determine or defend the taxable value of the property.
9. The provisions of this section do not apply to property which is assessed pursuant to NRS 361.320.

Location:

https://nevada.public.law/statutes/nrs_361.227

Original Source: Section 361.227 — Determination of taxable value., <https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec227> (last accessed Feb. 5, 2021).



LYON COUNTY ASSESSOR

27 S. MAIN STREET
YERINGTON ♦ NV ♦ 89447
(775) 463-6520 ♦ (775) 577-5045
FACSIMILE ♦ (775) 463-5305

TROY R. VILLINES
Assessor

ERIN SINGLEY
Chief Deputy Assessor

ERIC OW-WING
Supervising Appraiser

MICHAEL PERUMEAN
KELLY WILSON
Appraisers
Real Property

LEA SENCION
VALERIE GARCIA
Appraisers
Personal Property

HOLLY VILLINES
Mapping

ELIA RAMIREZ
Real Property

February 22, 2024

Lyon County Board of Equalization
27 S. Main St
Yerington, NV 89447

RE: Appeal from Enrico & Nancy Ferroni Trs, APN# 9-132-15
40 Hawk View Rd, Smith, NV; Sbdvn: Hawk View Estates

This parcel consists of a 10 acre lot with a 2,845 SF new residence, built in 2022. We have a quality class of 3.0 (Average), and we have this parcel valued for 24/25 at \$769,606. This parcel has a detached 3,516 sf RV Garage built 2021. We have a depreciated value on the RV Garage of \$131,530.

Key Points for Value:

1. For tax purposes we calculate values per NRS 361.127, then we compare our values to sales in a market area to see if we are over market. We typically look at sales 1 ½ years back from the lein date. We can go back 3 years by law if there are a lack of sales.
2. In subdivision neighborhoods such as the appellant's, I used the "Abstraction Method" per NAC 361.107 to determine Land Value on improved parcels. We compare the sales in each neighborhood to the Assessed Value that we have on that property to see if our values are in the required ratio of 32% to 35% per the Nevada Department of Taxation requirements. (This tells us if our values are below or over market value.)
 - a. If our values are too low, we increase the land value.
 - b. If our values are too high, we start by lowering the land value.
3. I have comparable sales in Smith Valley (sales 1/1/2022 – 12/31/2023) that indicate that our value does not exceed market value. (see pg. 6 of this packet)

I request that you uphold the Assessor's Office value.

Kelly Wilson,
Appraiser

NRS 361.227

Determination of taxable value.


1. Any person determining the taxable value of real property shall appraise:
 - (a) The full cash value of:
 - (1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.
 - (2) Improved land consistently with the use to which the improvements are being put.
 - (b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence. Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years.
2. The unit of appraisal must be a single parcel unless:
 - (a) The location of the improvements causes two or more parcels to function as a single parcel;
 - (b) The parcel is one of a group of contiguous parcels which qualifies for valuation as a subdivision pursuant to the regulations of the Nevada Tax Commission; or
 - (c) In the professional judgment of the person determining the taxable value, the parcel is one of a group of parcels which should be valued as a collective unit.
3. The taxable value of a leasehold interest, possessory interest, beneficial interest or beneficial use for the purpose of NRS 361.157 or 361.159 must be determined in the same manner as the taxable value of the property would otherwise be determined if the lessee or user of the property was the owner of the property and it was not exempt from taxation, except that the taxable value so determined must be reduced by a percentage of the taxable value that is equal to the:
 - (a) Percentage of the property that is not actually leased by the lessee or used by the user during the fiscal year; and

Search all cases and statutes...

JX

Statutes, codes, and regulations / Nevada Administrativ... / ...
/ Determination of Tax... / Section 361.1179 - L...

Nev. Admin. Code § 361.1179

 Download PDF

Current through June 11, 2024

Section 361.1179 - Land: Methods for determining full cash value

1. If sufficient sales of comparable properties which were vacant at the time of sale are available, a county assessor shall determine the full cash value of land by applying the sales comparison approach using:

(a) A mass appraisal technique in accordance with the provisions of NAC 361.11795 to 361.1188, inclusive; or

(b) A single property technique in accordance with the provisions of NAC 361.118 to 361.1188, inclusive.

2. If insufficient sales of comparable properties which were vacant at the time of sale are available to carry out subsection 1, a county assessor shall determine the full cash value of land as provided in NAC 361.119.

Nev. Admin. Code § 361.1179

LII > State Regulations > Nevada Administrative Code > Chapter 361 - Property Tax
> ASSESSMENTS BY COUNTY ASSESSORS
> Determination of Taxable Value of Real Property
> Nev. Admin. Code § 361.107 - "Abstraction method" defined

Nev. Admin. Code § 361.107 - "Abstraction method" defined

State Regulations Compare

"Abstraction method" means a method of estimating the value of land by subtracting from the sales prices of improved parcels the full contributory value of all items attributable to the value of the improvements, thus yielding estimates of the residual or remainder value of the land.

Notes

Nev. Admin. Code § 361.107

Added to NAC by Tax Comm'n by R031-03, eff. 8-4-2004

NRS 360.090, 360.250

[Go to Previous Versions of this Statute](#) ▼

2023 Nevada Revised Statutes

Chapter 239 - Public Records

NRS 239.0107 - Requests for inspection or copying of public books or records: Actions by governmental entities.

Universal Citation:

NV Rev Stat § 239.0107 (2023) ○

[◀ Previous](#)

[Next >](#)

1. Not later than the end of the fifth business day after the date on which the person who has legal custody or control of a public book or record of a governmental entity receives a written or oral request from a person to inspect, copy or receive a copy of the public book or record, a governmental entity shall do one of the following, as applicable:

(a) Except as otherwise provided in subsection 2, allow the person to inspect or copy the public book or record or, if the request is for the person to receive a copy of the public book or record, provide such a copy to the person.

(b) If the governmental entity does not have legal custody or control of the public book or record, provide to the person, in writing:

(1) Notice of the fact that it does not have legal custody or control of the public book or record; and

(2) The name and address of the governmental entity that has legal custody or control of the public book or record, if known.

(c) Except as otherwise provided in paragraph (d), if the governmental entity is unable to make the public book or record available by the end of the fifth business day after the date on which the person who has legal custody or control of the public book or record received the request:

(1) Provide to the person, in writing, notice of the fact that it is unable to make the public book or record available by that date and the earliest date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person. If the public book or record or the copy of the public book or record is not available to the person by that date and time, the governmental entity shall provide to the person, in writing, an explanation of the reason the public book or record is not available and a date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person.

(2) Make a reasonable effort to assist the requester to focus the request in such a manner as to maximize the likelihood the requester will be able to inspect, copy or receive a copy of the public book or record as expeditiously as possible.

(d) If the governmental entity must deny the person's request because the public book or record, or a part thereof, is confidential, provide to the person, in writing:

(1) Notice of that fact; and

(2) A citation to the specific statute or other legal authority that makes the public book or record, or a part thereof, confidential.

2. If a public book or record of a governmental entity is readily available for inspection or copying, the person who has legal custody or control of the public book or record shall allow a person who has submitted a request to inspect, copy or receive a copy of a public book or record as expeditiously as practicable.

(Added to NRS by 2007, 2061; A 2013, 321; 2019, 4006)

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2.11

obliterates a record, map, book, paper, document or other thing filed or deposited in a public office, or with any public officer, by authority of law, is guilty of a category C felony and shall be punished as provided in NRS 193.130.

[1911 C&P § 79; RL § 6344; NCL § 10028]—(NRS A 1967, 533; 1979, 1463; 1995, 1263)

NRS 239.320 Injury to, concealment or falsification of records or papers by public officer. An officer who mutilates, destroys, conceals, erases, obliterates or falsifies any record or paper appertaining to his or her office, is guilty of a category C felony and shall be punished as provided in NRS 193.130.

[Part 1911 C&P § 80; RL § 6345; NCL § 10029]—(NRS A 1979, 1463; 1995, 1264)

NRS 239.330 Offering false instrument for filing or record.

1. Except as otherwise provided in subsection 2, a person who knowingly procures or offers any false or forged instrument to be filed, registered or recorded in any public office, which instrument, if genuine, might be filed, registered or recorded in a public office under any law of this State or of the United States, is guilty of a category C felony and shall be punished as provided in NRS 193.130.

2. The provisions of subsection 1 do not apply to a person who is punishable pursuant to NRS 293.800.

[1911 C&P § 83; RL § 6348; NCL § 10032]—(NRS A 1967, 533; 1995, 1264; 2019, 4126)

NRS 239.340 Violation of chapter by governmental entity.

1. In addition to any relief awarded pursuant to NRS 239.011, if a court determines that a governmental entity willfully failed to comply with the provisions of this chapter concerning a request to inspect, copy or receive a copy of a public book or record, the court must impose on the governmental entity a civil penalty of:

(a) For a first violation within a 10-year period, \$1,000.

(b) For a second violation within a 10-year period, \$5,000.

(c) For a third or subsequent violation within a 10-year period, \$10,000.

2. A civil penalty imposed pursuant to subsection 1 must be deposited in and accounted for separately in the State General Fund. The money in the account may be used only by the Division of State Library, Archives and Public Records of the Department of Administration to improve access to public records, and is hereby authorized for expenditure as a continuing appropriation for this purpose.

3. The rights and remedies recognized by this section are in addition to any other rights or remedies that may exist in law or in equity.

(Added to NRS by 2019, 4002)

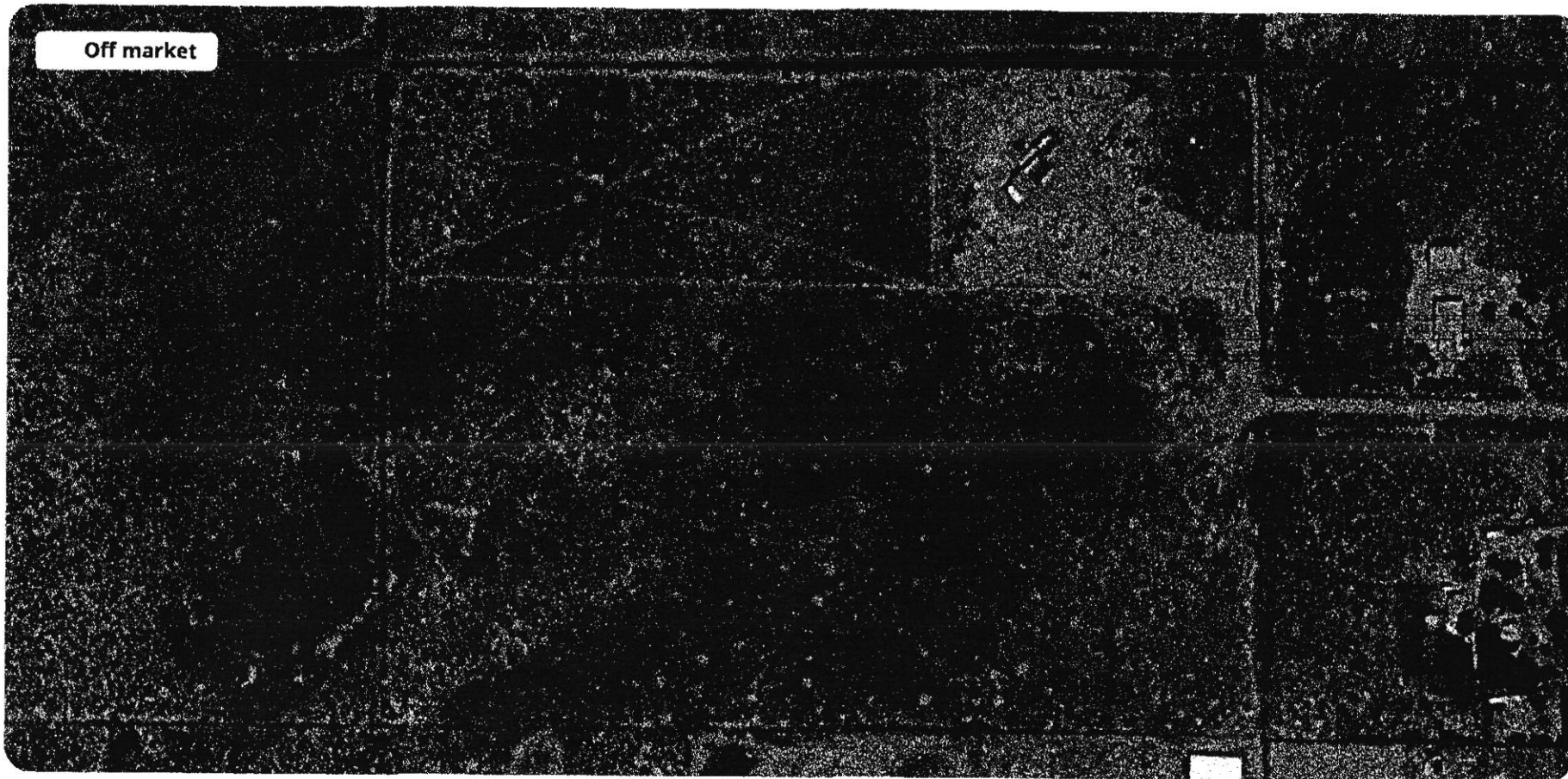
LOT SALE DATA

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Off market



\$100,000

55 Rangeland Dr, Wellington, NV 89444

-- 0 10
beds baths Acres

Claim this home

Est. refi payment: \$463/mo 💰 Refinance your loan

🏠 VacantLand

🔧 Built in ----

👤 10 Acres lot

LOT SOLD

8/10/17 \$36,721

SBE 30

L. 925

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♡ Save ↗ Share ⋮ More

Off market

\$100,000

20 Hawk View Rd, Wellington, NV 89444

0
beds

0
baths

10
Acres

Claim this home

Est. refi payment: \$463/mo ⓘ Refinance your loan

VacantLand

Built in ----

10 Acres lot

7/22/2020

Sold

\$ 73,000

SBE 31

926
L.W



Services availability

40 HAWK VIEW

Price history

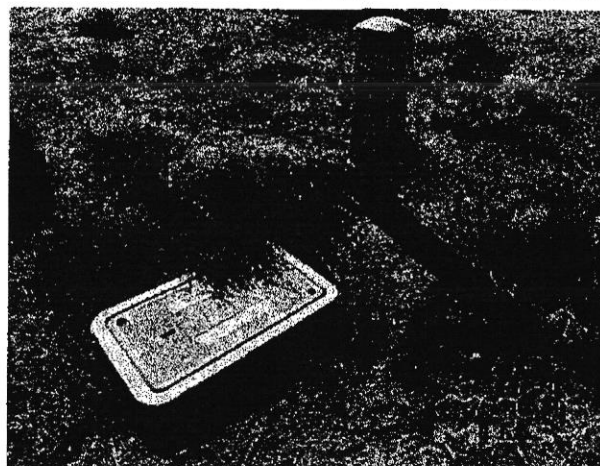
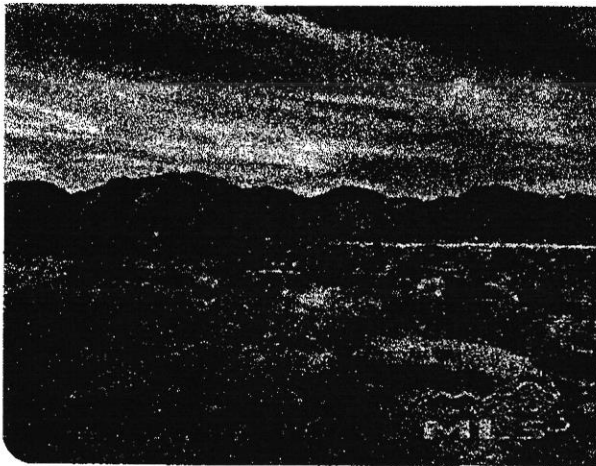
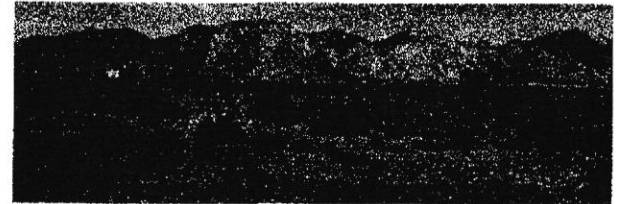
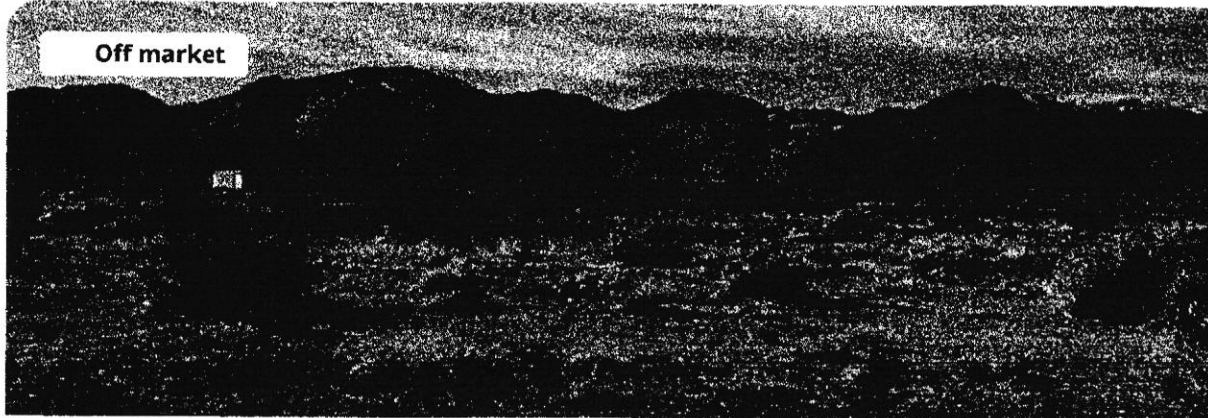
Date	Event	Price
3/27/2024	Listing removed	--
Source: NNRMLS #200016281		
3/25/2021	Sold	\$75,000 -5.1%
Source: Public Record		
2/1/2021	Listed for sale	\$79,000
Source: NNRMLS #200016281		

Public tax history

< Back to search



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🖼️ See all 11 photos

\$100,000

59 Rangeland Dr, Wellington, NV 89444

--
beds

0
baths

8
Square Feet

Claim this home

Est. refi payment: \$463/mo 💰 Refinance your loan

🏠 VacantLand

🔧 Built in ----

👤 8 sqft lot

LOT SOLD

3/12/21

\$ 80,000

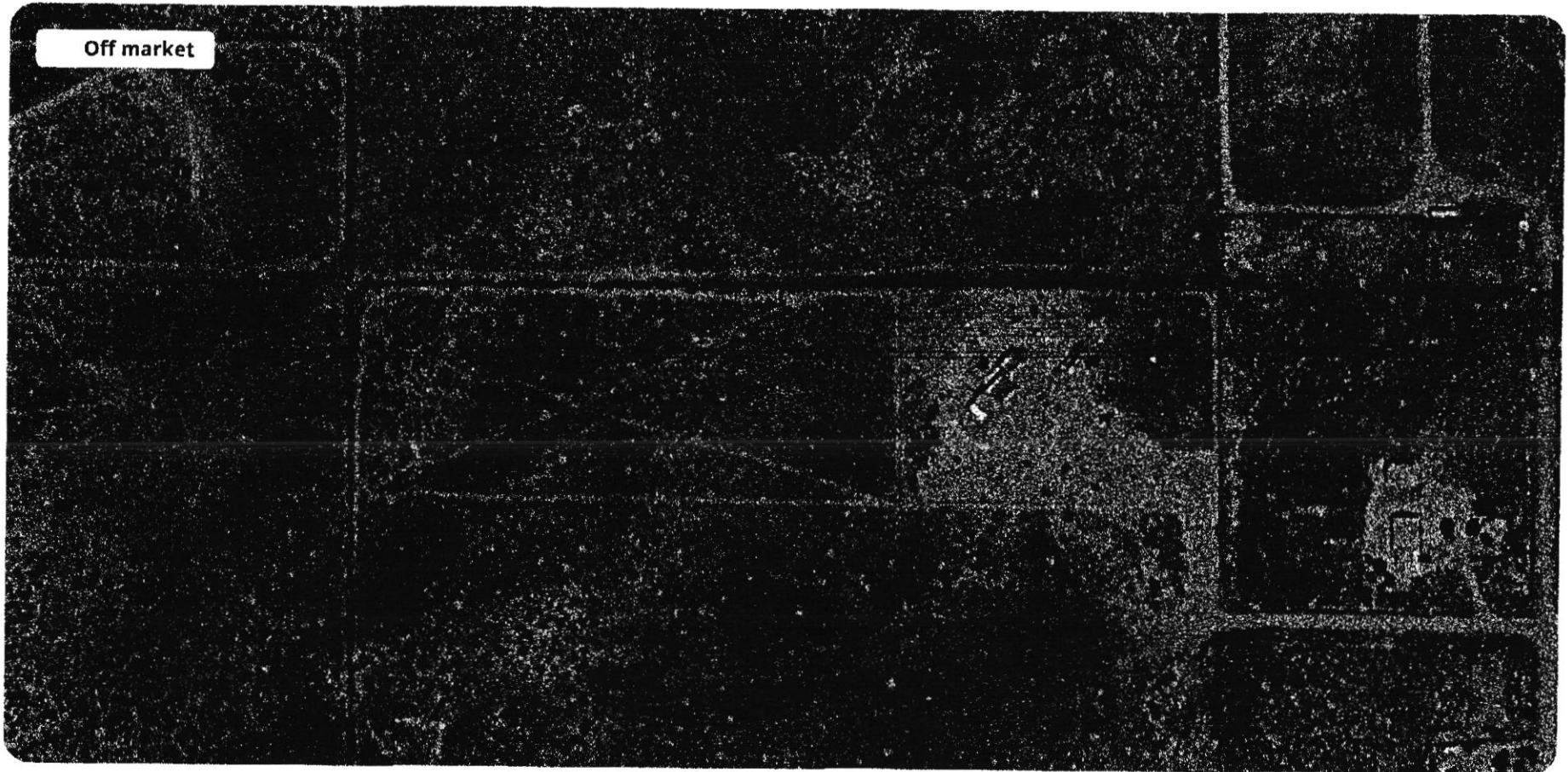
SBE 33

928
2.11

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\$593,144

50 Rangeland Dr, Wellington, NV 89444

-- 0 10
beds baths Acres

Claim this home

Est. refi payment: \$3,497/mo Refinance your loan

VacantLand

Built in 2022

10 Acres lot

LOT Sold
9/8/21 \$110,000

SBE 34

9293

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Sold

\$136,000

16 Hawk View Rd, Wellington, NV 89444

--
beds

--
baths

10
Acres

Claim this home

Est. refi payment: \$629/mo ⓘ Refinance your loan

🏠 VacantLand

🔧 Built in ----

📍 10 Acres lot

Sold
6/30/22 \$ 125,000
10/7/22 \$ 136,000

SBE 35

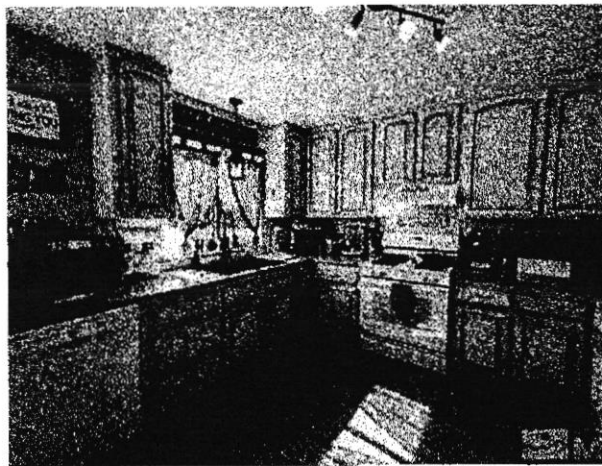
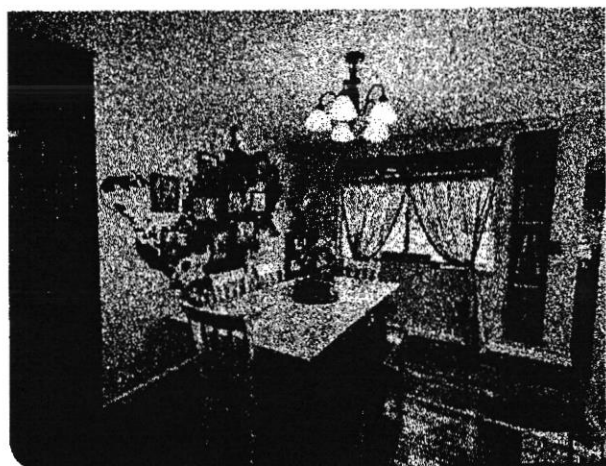
930

RECENT HOME SALES

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\$470,000

20 Rangeland Dr, Wellington, NV 89444

3
beds

2
baths

1,488
sqft

Claim this home

Est. refi payment: \$2,761/mo Refinance your loan

Single Family
Residence

Built in 2002

5 Acres lot

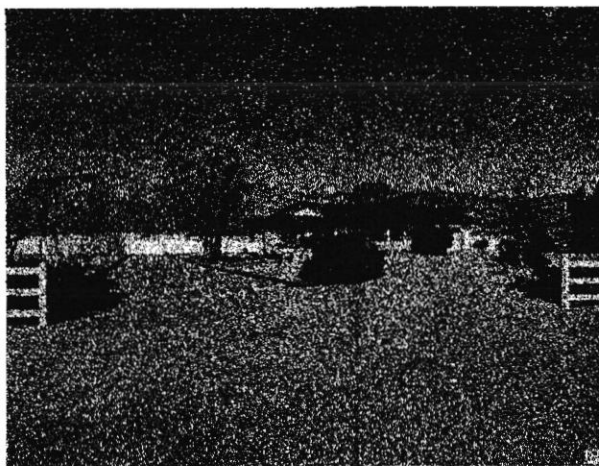
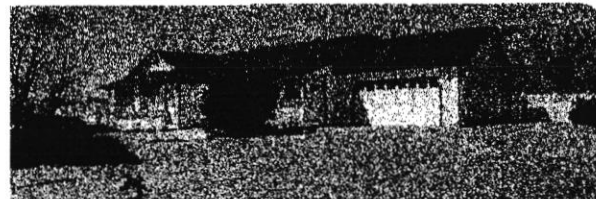
SBE 37

932
2.41

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🖼️ See all 35 photos

\$490,000

29 N Star Dr, Wellington, NV 89444

3
beds

2
baths

1,548
sqft

Claim this home

Est. refi payment: \$2,879/mo 💰 Refinance your loan

🏠 Single Family
Residence

🏠 Built in 1990

📍 5 Acres lot

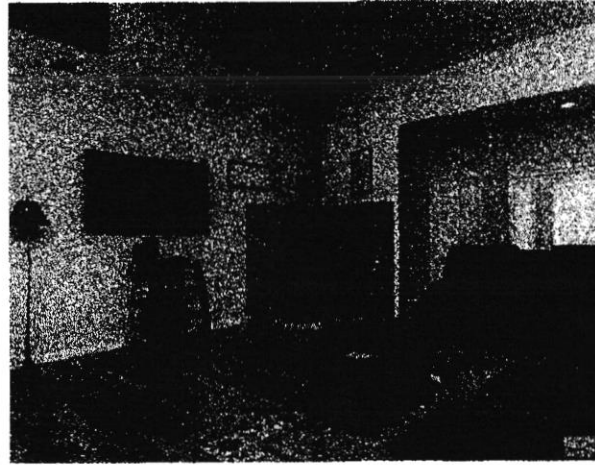
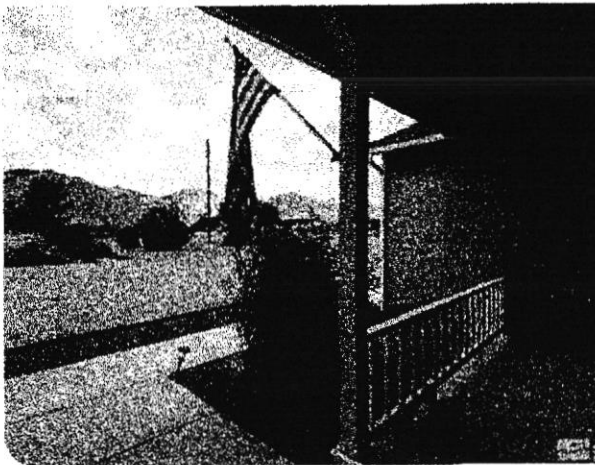
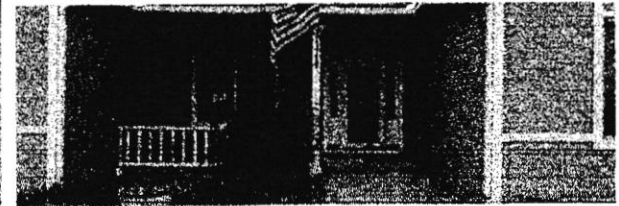
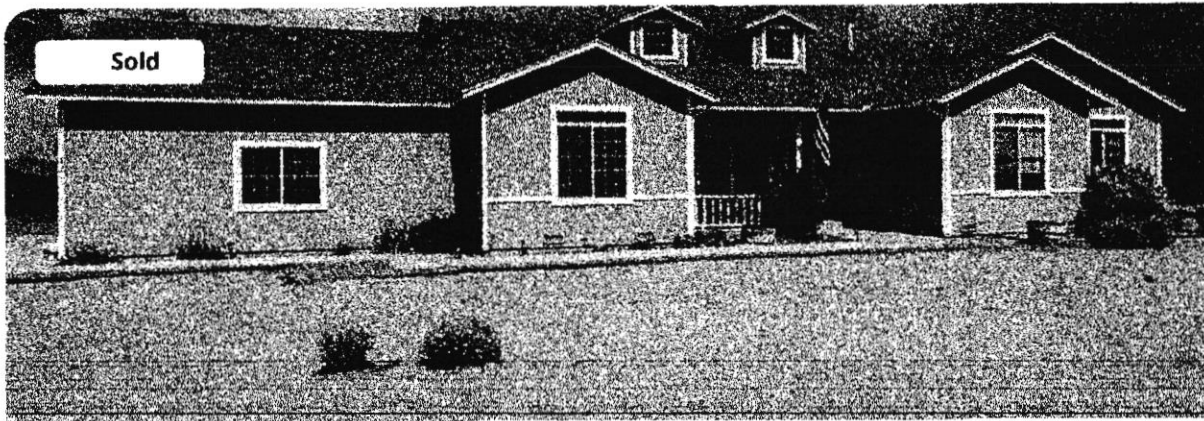
SBE 38

2.933

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\$633,000

92 Hawk View Rd, Wellington, NV 89444

3
beds

3
baths

2,388
sqft

Claim this home

Est. refi payment: \$3,732/mo 💰 Refinance your loan



Single Family
Residence



Built in 2006



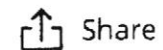
5 Acres lot

SBE 39

934

L.W.

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More



\$635,000

70 Hawk View Rd, Wellington, NV 89444

4
beds

3
baths

2,275
sqft

Claim this home

Est. refi payment: \$3,744/mo Refinance your loan



Single Family
Residence



Built in 2006



9.95 Acres lot

SBE 40

935
2.14

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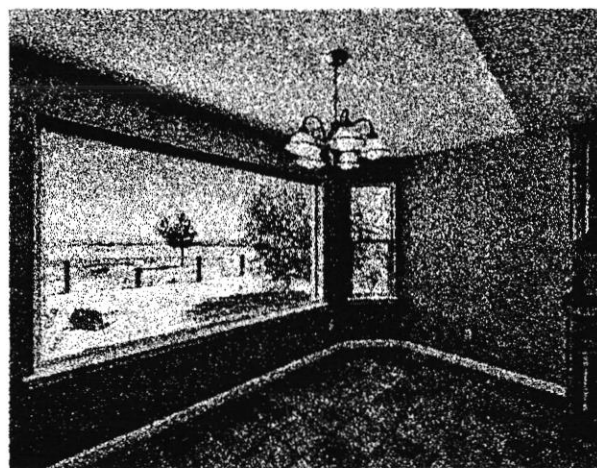
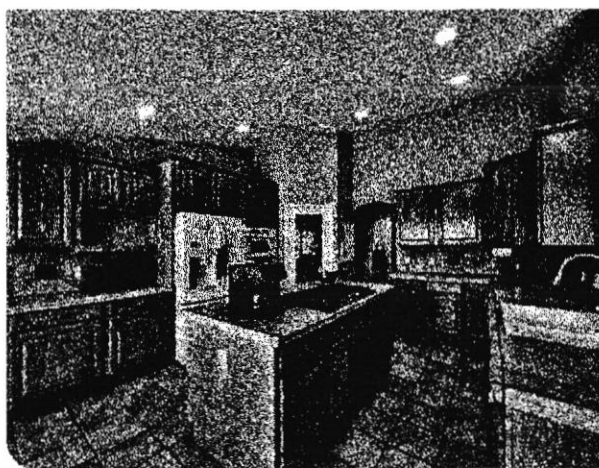
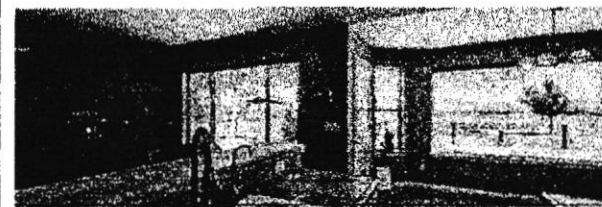
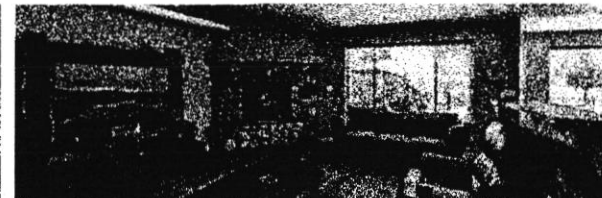


Save



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More



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\$637,000

392 Day Ln, Wellington, NV 89444

4

beds


3

baths

2,443

sqft

Claim this home

Est. refi payment: \$3,756/mo  Refinance your loan



Single Family
Residence



Built in 2004



20.10 Acres lot

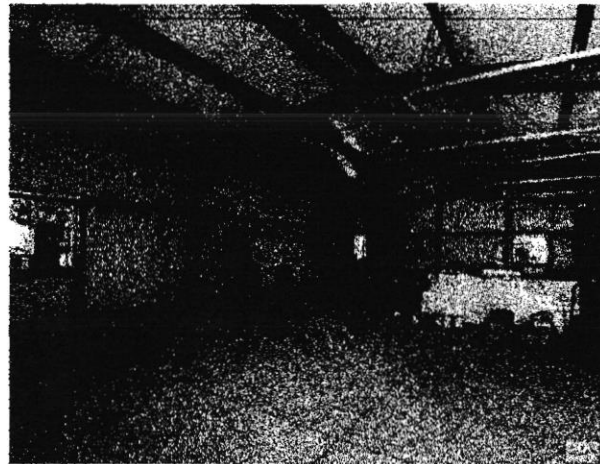
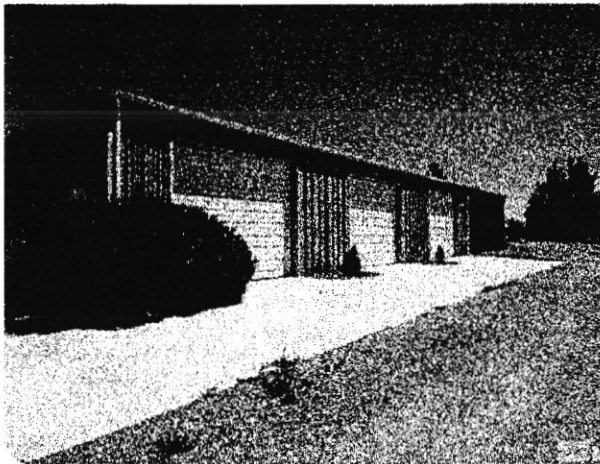
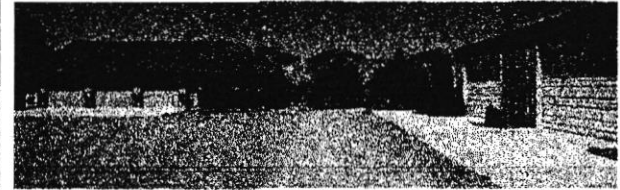
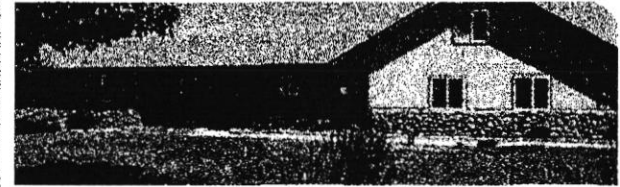
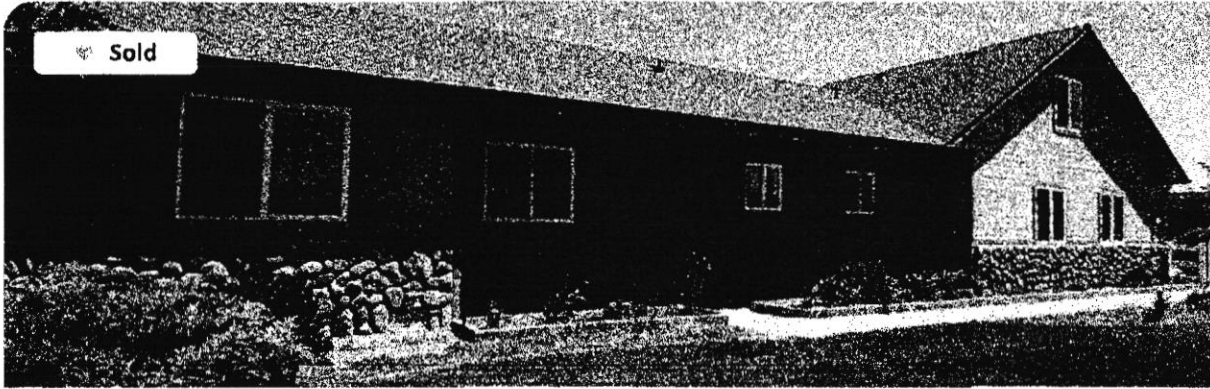
SBE 41

936
2-2

< Back to search



♥ Saved ↑ Share ☰ More



🖼️ See all 30 photos

\$950,000

10 Grand View Ln, Wellington, NV 89444

8
beds

5
baths

4,881
sqft

Claim this home

Est. refi payment: \$5,601/mo **S** Refinance your loan

🏠 Single Family
Residence

🔧 Built in 2003

🌳 4.80 Acres lot

SBE 42

937
2.11

LYON COUNTY APPRAISAL RECORD



APN: 009-132-15

2025

PAGE 1 of 2

ACTIVE

Roll YR

Code

%Comp

Situs 40 HAWK VIEW RD WELLINGTON Database PROD NBHD 09-13 Appr kw Exemption AV|Exemption
 Owner FERRONI, ENRICO LEE & NANCY A TRS Printed 1/29/2025 SV 2 - Lodgepole Ranch/
 40 HAWK VIEW DR WELLINGTON, NV 89444-0000 Tax District 4.0
 Property Name

Reopen			
Reappraisal			

Valuation History							Parcel Value Summary		OBSO	<input type="checkbox"/> Change <input type="checkbox"/> No Change	
Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed	Primary Valuation	STANDARD	NewLand		
2024 FV	190,000		579,606	64,040	769,606	269,362	Land Value	130,000			
2023 FV	190,000		479,079	357,251	669,079	234,178	Building Value	428,457	Initials/Date		
2022 FV	75,000		120,295	120,295	195,295	68,353	XFOB Value	150,901			
2021 FV	72,000				72,000	25,200	Obsolescence	0	Parcel Total		
2020 FV	72,000				72,000	25,200	Personal Prop Val		New Const	617,093	<input type="checkbox"/> NC <input type="checkbox"/> C
							Taxable Value	709,358	New Land		
							Total Exemption		Pr Yr Ovr		<input type="checkbox"/> New Sketch

Building Data											
1-1	Code	Description	Adjustments & Modifiers			Name	Code/Units	Description	%	Name	Code/Units
Type	RES	RESIDENTIAL	BUILDING LEVEL			ROOF	0208	Composition Shingle	100	0648	1
Occ	01	Single Family Reside	Rate Adj			EW	0109	Frame, Stucco	100	BED	3
Stry/Frm	01	SINGLE STORY	Lump Sum			HEAT	0351	Warmed & Cooled Air	100	BTHF	3
Quality	R3	Average				0502	1	Automatic Appliance Allowanc	100		
Year Built	2022		PARCEL LEVEL			0601	12	Plumbing Fixtures -#	100		
WAY	2022		Lump Sum 0			0602	1	Plumbing Fixtures Rough-ins	100		
Remodel Yr			%Obso			SBFL	0622	Raised Subfloor (%)	100		
% Comp	100	%DPR 4.5				0402	1	Automatic Floor Cover Allowa	100		

Extra Features											
Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN	#	Code	Description	QC	BLDG #
GARFIN	GARAGE ATTCH FIN	2022		875	42.66	37,328	1	WSP	WELL SEPTIC PRES	-	1
GLA	GROSS LIVING ARE	2022		2,845	137.45	391,039	2	GAR HB2	DETACHED GARAGE	2	3,516
RV	Recreational Veh	2023		3,516			3	CONC F	CONCRETE "FAIR"	-	1
SLABR	Slab Porch with	2022		783	25.90	20,280					

Gross Bldg Area	6,361	Perimeter	294	Sub Area RCN	448,647
-----------------	-------	-----------	-----	--------------	---------

Building Notes		Building Cost Summary	
		Building RCN	448,647
		Depreciation	20,189
		Building Adj	
		Building DRC	428,457
		Extra Feature DRC	
Building Name		Total DRC	428,457
		Override Value	

Land Value: 1 Lines Total												Land Data		Property Characteristics	
Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-\$	Adj 2	%-\$	Taxable Land	Note	Land Size-Sf		Water	
200	Single Family Residence	RR4	1.000	AC	130,000.00					130,000		Acre Size	10.000	Sewer	
												DOR Code	200	Street	
												Deferment		SPC	
												CAGC			

LYON COUNTY APPRAISAL RECORD

APN: 009-132-15

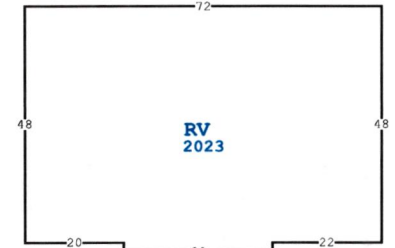
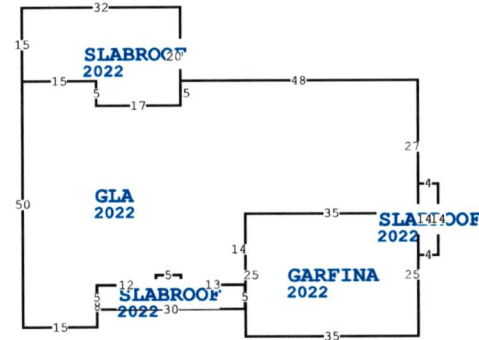
PAGE 2 of 2

Owner FERRONI, ENRICO LEE & NANCY A TRS

NBHD 09-13 SV 2 - Lodgepole Ranch/ Hawk View Est

Appr kw

Keyline Description 12-11-23 FR W2 NE4 Created from split of Parcel # 009-132-06 SEC/LOT: 12 TWN/BLK: 11 RANGE: 23 ACRES: 134.23 Primary new parcel is Parcel # 009-132-07 SEC/LOT: 13



Activity Information					
Date	User ID	Activity Notes			
1/17/2024	MAILING	Card Sent for Ownership/Rental Verification			
1/3/2024	ESINGLEY	Card Returned - Ownership			
2/24/2023	MAILING	Card Sent for Ownership/Rental Verification			
7/31/2019	ESINGLEY	UPDATE DATE			
	CONVERSION	REAPPR YEAR			
Sales/Transfer Information					
Grantor	Doc #	Date	LUC	Price	Verif
SCHLANGE, PAUL C & DARLE SOVEREIGN ENTERPRISES LL	633702	3/25/2021	200	0	VAL
	333268	10/8/2004		145,000	
	330499	9/8/2004		0	MAP
	295606	4/30/2003		0	
DOUBLE JA LAND & LIVESTO	294074	4/8/2003		250,000	
Permit Information					
Date	Permit	Description	Amount	Status	% Comp

Occupancies				
Code	Class	Quality	Story Height	Pct
01 Single Family Re	01 SINGLE STORY	R3 Average	From SE	100.00

301

Information is for use by the LYON COUNTY Assessor for assessment purposes only.

SBE 44

939

9-132-15 Ferroni- PYGO Correction

Incorrect History:

Amended 22/23

shop only 50%

	2022	2023	2024
pygo 21/22	61,407 1.08 66,320	Entry Error pygo 2022 66,320 1.08 pygo 71,626 shop (120,667) 50% s.b. 60,333 17,733 New Res 85% 339,518 NCON 357,251 shop bal not added in error- 42,600 pygo + ncon 428,877	pygo 2023 428,877 1.03 pygo 441,743 New Res 100% 64,040 NCON 64,040 pygo + ncon 505,783
shop (102,934) 50%	51,467		
WSP 100%	13,814		
ConcF 100%	3,547		
NCON	68,828		
pygo + ncon s/b	135,148		

Should have been: After discussion with eow, I made adj as pygo in 2024 to capture value

Amended 22/23

shop only 50%

	2022	2023	Made corrections 2024 by adj PYGO
pygo 21/22	61,407.00 1.08 66,320	pygo 2022 135,148 1.08 pygo 145,960 shop (120,667) 50% s.b. 60,333 17,733 New Res 85% 339,518 NCON 357,251 Owner benefit- 50% of 2022 shop value (51,467) add shop bal not added in error 33,734 pygo + ncon 536,945	PRYR Gross Txbl Value Ovrd 536,945 1.03 pygo 553,053 New Res 100% 64,040 NCON 64,040 pygo + ncon 617,093
shop (102,934) 50%	51,467		
WSP 100%	13,814		
ConcF 100%	3,547		
NCON	68,828		
pygo + ncon	135,148		

1 of 2

3.2

9-132-15 Ferroni

Notice of Value for 2024/25 dated 12/12/2023

Before correction:	441,320	After correction	536,945		
	1.03		1.03		
	<hr/>		<hr/>		
	454,560		553,053		
ncon- Res 100%	64,040	ncon- Res 100%	64,040		
	<hr/>		<hr/>		
	518,600		617,093		
	35%		35%		
	<hr/>		<hr/>		
AV	181,510	AV	215,983		
tax rate	3.5096%	tax rate	3.5096%		
	<hr/>		<hr/>		
Taxes:	6,370.27	Taxes:	7,580.13	Increase	1,209.86

3.3

9-132-15

0.35

	PYGO	Cap 1.08	+ NCON Above the cap	Txble Value	35% Assessm Value (F4 * G1)	tax rate	Taxes (G4 * H4)	incorrect Re-capture ?	add Spec Assessments Weed Tax	Tax Bill (I4 + J4)	
2021/22 taxes	57,188	61,763	-	61,763	21,617	0.034927	755.019		21.34	776.36	
2022/23 taxes	61,407	66,320	68,828	135,148	47,302	0.035096	1,660.10		22.23	1,682.33	1683.10 - \$.77 off
2023/24 taxes	66,320	71,626	357,251	428,877	150,107	0.035096	5,268.15	152.86	56.33	5,477.34	
2024/25 taxes-		1.03									
Corrected- See 9-132-15 Ferroni- PYGO Correction spreadsheet	536,945	553,053	64,040	617,093	215,983	0.035117	7,585	152.86	56.33	7,794	

3.4

APN:

9-132-15 Ferroni, Enrico & Nancy

Update green shaded cells

Billed incorrectly 24/25

APN: 9-132-15

District Tax Rate	0.035117
Prior District Tax Rate	0.035096

Total Current Taxable Value	769,606
-----------------------------	---------

New Construction Taxable- 100% compl	64,040
New Construction AV	22,414

	Tax Rate	0.035117	District Rate
Tax on New		787.11	

Prior Year Tax Cap Value	536,945
allowed growth for 2021	8% current tax cap %
Existing Taxable	705,566
Assessed Prior:	187,930.75
Assessed Existing:	246,948.10

		includes growth
Capped Tax Amount:	7,123.27	allowed by tax cap
Tax on Existing	7,123.27	

Approx. * Total ad valorem tax	7,910.38
Non Ad valorem taxes	56.33
Recapture- software error	152.86
total	8,119.57

7/30/2024

Amended 24/25 -3% Cap & remove recapture software error

APN: 9-132-15

District Tax Rate	0.035117
Prior District Tax Rate	0.035096

Total Current Taxable Value	769,606
-----------------------------	---------

New Construction Taxable- 100% compl	64,040
New Construction AV	22,414

	Tax Rate	0.035117	District Rate
Tax on New		787.11	

Prior Year Tax Cap Value	536,945
allowed growth for 2021	3% current tax cap %
Existing Taxable	705,566
Assessed Prior:	187,930.75
Assessed Existing:	246,948.10

		includes growth allowed
Capped Tax Amount:	6,793.49	by tax cap
Tax on Existing	6,793.49	

Approx. * Total ad valorem tax	7,580.60
Non Ad valorem taxes	56.33
Remove Recapture error	-
total	7,636.93
Refund	482.64

Correct PYGO for 25/26

pygo + 1.03(H15 *H16)	553,053
+ NCON-(H10)	64,040

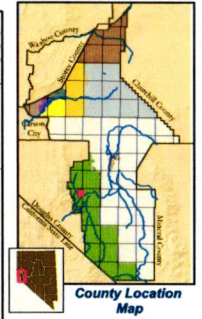
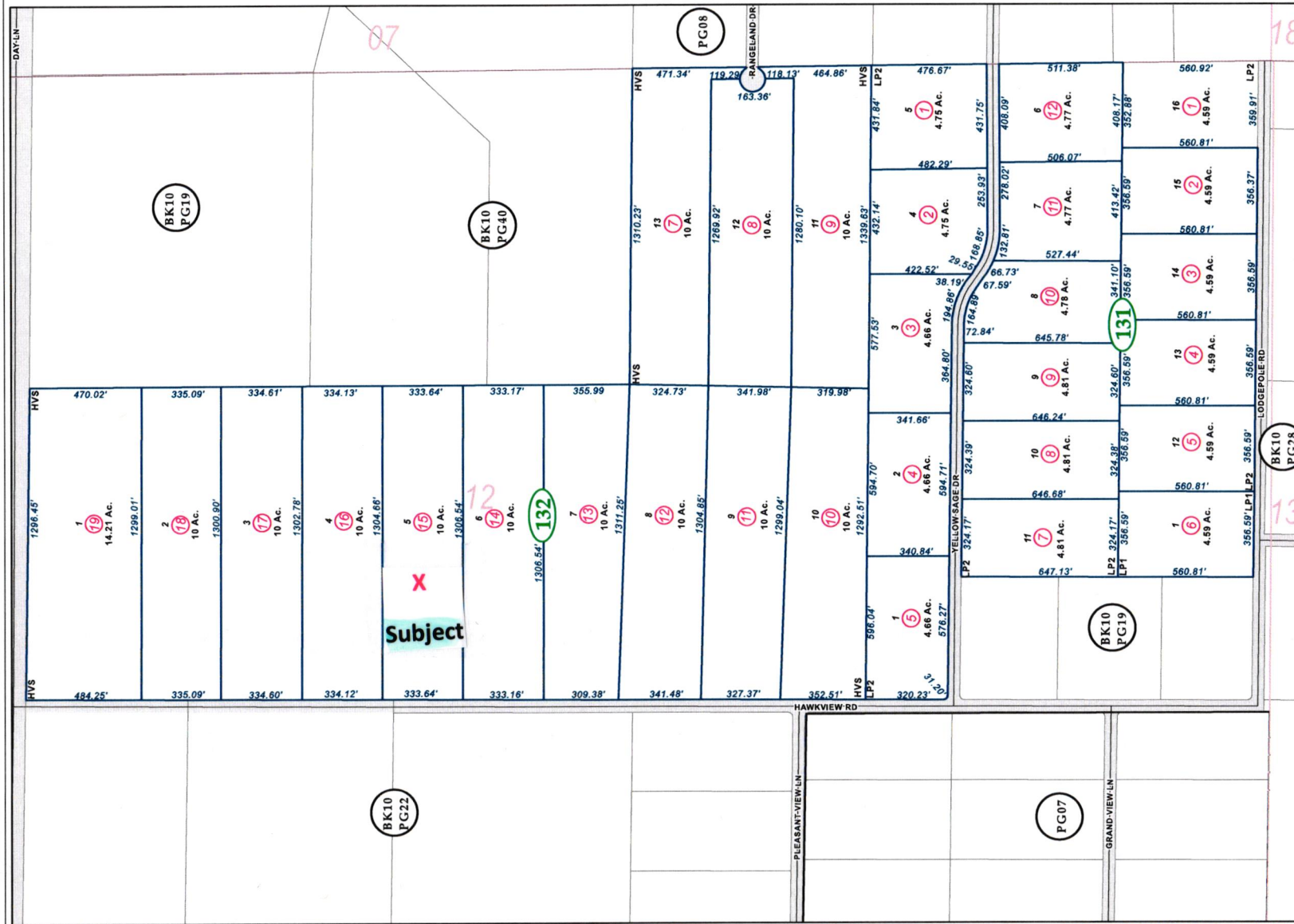
PRYR Gross Taxable value ovr	617,093
-------------------------------------	----------------

*this spreadsheet does not capture all of the complexities of the partial abatement calculations

6/5

Portion E1/2 Section 12, T11N - R23E, MD&M

9-13



- Map Elements**
- 1/4 Corner Section
 - Section Ties
 - 300' Dimensions
 - Parcel Lot
 - Parcel Number
 - 0.13 Ac. Acreage of Parcel
 - PM 136149 Recorded Map Image
 - Parcel Boundaries
 - Block Number
 - Parcel Book & Page Number
 - Page Number
- Cities & Townships**
- Dayton
 - Dayton Valley
 - Farmley
 - Mark Twain
 - Mason Valley
 - Mound House
 - Silver City
 - Silver Springs
 - Smith Valley
 - Stagecoach
 - Yarrington

Scale: 1" = 400'
Revised: August 29, 2007



NOTE: This is for assessment use only and does not represent a survey. No liability is assumed as to the accuracy of the data delineated hereon. Use of this plat for other than assessment purposes is forbidden unless approved by the Lyon County Assessor's Office.

HAWK VIEW ESTATES
S.M. 330499 9-8-04

LODGEPOLE RANCH ESTATES UNIT #2
S.M. 199979 11-21-96

LODGEPOLE RANCH ESTATES UNIT #1
S.M. 188867 1-4-96

3.7

SV 2- pg 7, 8, 13 - lodgepole, hawk vw, artist
COUNTY : vw - Imprv'd

Reduce Imprv'd -
 5ac= \$120k
 10ac= \$130k

YEAR : 2025/26

Sample Size	2		
Unfactored	1.00		
	Count	Percentage	
Ratios <0.32	1	50.0%	
Ratios =0.32 - 0.36	1	50.0%	
Ratios >0.36	0	0.0%	
Totals	2	100.0%	
		n/a	LOWER CI
Median	25.7%		
Mean	25.7%	n/a	UPPER CI
Aggregate	24.1%		
Minimum	18.8%		
Maximum	32.7%		
COD Median	27.1%		
COV Mean	38.3%		
VRD	107.0%		
R^2	100.0%	MEAN	MEDIAN
ASSESSED VALUE	\$ 1,243	\$ -	
FACTORED ASS. VALUE	\$ 95,082	\$ 95,082	
SALE PRICE	\$ 395,000	\$ 395,000	

DISTRICT 0.0

Sample Size	2		
Factor	1.00		
	Count	Percentage	
Ratios <0.32	1	50.0%	
Ratios =0.32 - 0.36	1	50.0%	
Ratios >0.36	0	0.0%	
Totals	2	100.0%	
		n/a	LOWER CI
Median	25.7%		
Mean	25.7%	n/a	UPPER CI
Aggregate	24.1%		
Minimum	18.8%		
Maximum	32.7%		
COD Median	27.1%		
COV Mean	38.3%		
VRD	107.0%		
R^2	100.0%	MEAN	MEDIAN
ASSESSED VALUE	\$ 95,082	\$ 95,082	
FACTORED ASS. VALUE	\$ 95,082	\$ 95,082	
SALE PRICE	\$ 395,000	\$ 395,000	

DISTRICT	APN	PARCEL SIZE	SALE DATE	LAND USE CODE	\$ / SF	SALE PRICE	ASSESSED VALUE	FACTORED ASS. VALUE	RATIO	DISTRICT	APN	PARCEL SIZE
								Lower	0.32			
								Upper	0.36			

QUERY OUTPUT TABLE

2- pg 7, 8, 13 - lodgepole, hawk vw, artist vw - Imprv'd 2025/26 DISTRICT							Factor = 1	Qcount = 2				
DISTRICT	APN	PARCEL SIZE	SALE DATE	LAND USE CODE	\$ / SF	SALE PRICE	ASSESSED VALUE	FACTORED ASS. VALUE	RATIO	<0.32	>=0.32 & <=0.36	>0.36
SV-2- ARTIST VIEW RNCH	009-071-09	4.08	6/22/2023	200		300,000	98,126	98,126	0.3271			1
SV-2- ARTIST VIEW RNCH	009-071-14	4.81	6/20/2023	200		490,000	92,038	92,038	0.1878	1		

4.1

**Lyon County Board of Equalization
Improved Sales Comparison**

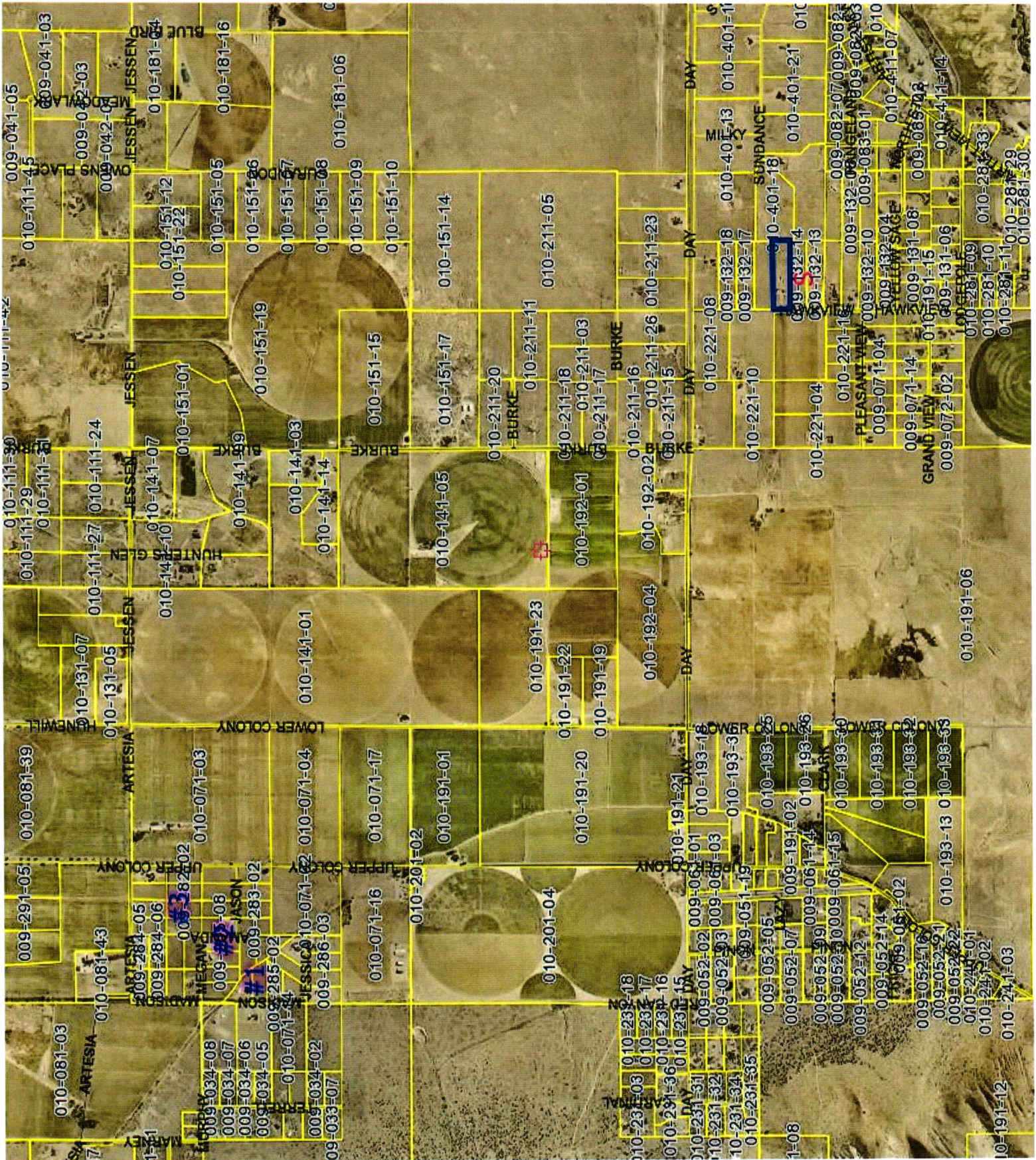
Date: 2/18/2025

Time:
Tax Year: 2025/26

Subject Property

APN	Address	Taxable Land	Land Size	Taxable Improv.	Total Taxable Value	Price /sf	Size S.F.	Yr Blt	Class	Gar	RV / Shop
9-132-15	40 Hawk View Rd	130,000	10	579,358	709,358	\$249	2,845	2022	3.00	875sf	3,516

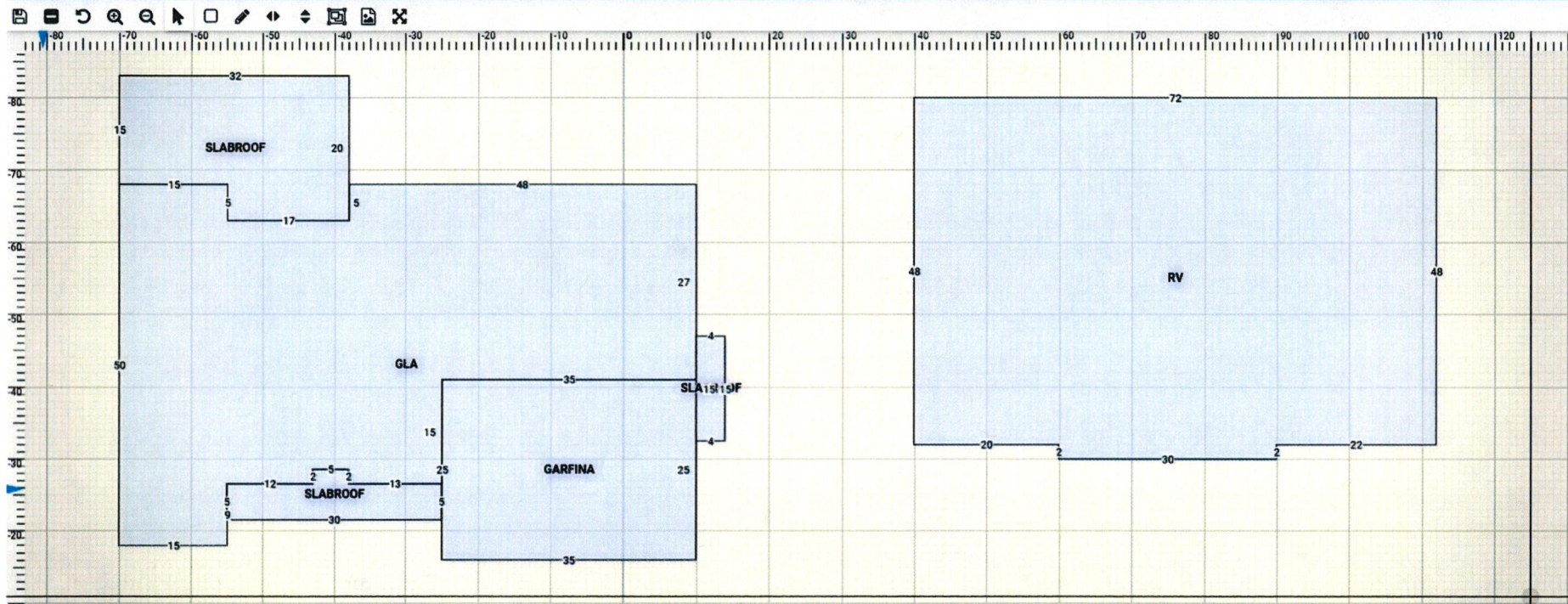
Comparable Properties -			Taxable Land	Land Size	Taxable Improv.	Total Taxable Value	Sale Price	Price/ SF	Sale Date	Ratio	Size S.F.	Yr Blt	Class	Gar	RV / Shop
9-285-04	40 Madison Wy	150,000	5.01	490,259	640,259	\$815,000	\$ 383	8/30/24	0.27	2,128	2020	3.00		1377	2,880
9-285-07	20 Megan St	150,000	5.07	397,044	547,044	\$760,000	\$ 338	10/10/23	0.25	2,251	2022	3.00		795	880
9-281-04	90 Amanda Ln	150,000	5.02	399,020	549,020	\$760,000	\$ 341	10/4/24	0.25	2,228	2024	3.00		932	0



9-132-15 ** 2/2/2024



Subject
40 Hawk View Rd



Canvas

Command:

Keyboard Mode (ENTER creates a new point; C closes the area)

RV=[YR=2023;ORIG=40,-80] E72 S48 W22 S2 W30 N2 W20 N48 \$
 GLA=[YR=2022;ORIG=10,-41] N27 W48 S5 W17 N5 W15 S50 E15 N8.6 E12 N2 E5 S2 E13 N14.6 E35 \$
 GARFINA=[YR=2022;ORIG=-25,-16] E35 N25 W35 S25 \$
 SLABROOF=[YR=2022;ORIG=-70,-68] N15 E32 S20 W17 N5 W15 \$
 SLABROOF=[YR=2022;ORIG=-55.1,-21.7] N5 E12 N2 E5 S2 E13 S5 W30 \$

Seller represented by:
Donna Sugden with eXp

Buyer represented by:
Christian Giller with RE MAX Gold



Sold on August 30, 2024

● Just Sold

Last sold for

\$815,000

3 bed 2.5 bath 2,128 sqft 5.01 acre lot

40 Madison Way, Wellington, NV 89444

 **Single Family**
Property type

 **2020**
Year built

 **\$815K in 2024**
Last sold

 **\$383**
Price per sqft

 **10 Car**
Garage



Comp #1
APN: 9-285-04

5.4

Seller represented by:
Donna Sugden with eXp

Buyer represented by:
Christian Giller with RE MAX Gold



Sold on August 30, 2024

Comp #1 - Kitchen/Living

● Just Sold

Last sold for

\$815,000

3 bed 2.5 bath 2,128 sqft 5.01 acre lot

40 Madison Way, Wellington, NV 89444

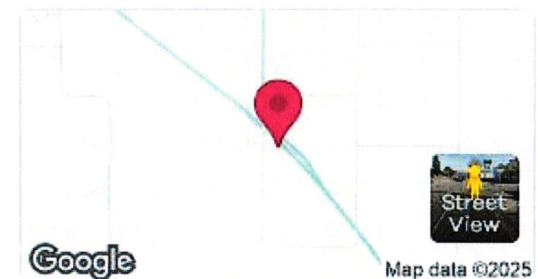
 **Single Family**
Property type

 **2020**
Year built

 **\$815K in 2024**
Last sold

 **\$383**
Price per sqft

 **10 Car**
Garage



SBE 58

953

5.5

Seller represented by:
Donna Sugden with eXp

Buyer represented by:
Christian Giller with RE MAX Gold



Sold on August 30, 2024

Comp #1 - RV/shop

● Just Sold

Last sold for

\$815,000

3 bed 2.5 bath 2,128 sqft 5.01 acre lot

40 Madison Way, Wellington, NV 89444

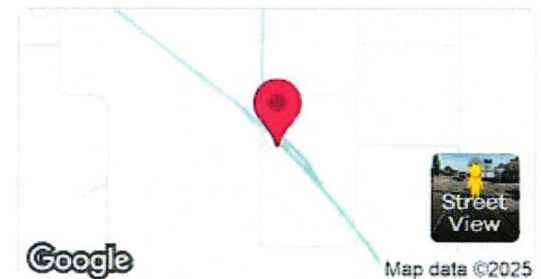
🏠 **Single Family**
Property type

🔑 **2020**
Year built

📅 **\$815K in 2024**
Last sold

📏 **\$383**
Price per sqft

🚗 **10 Car**
Garage



SBE 59

954

5.6

LYON COUNTY APPRAISAL RECORD

APN: **009-285-04**

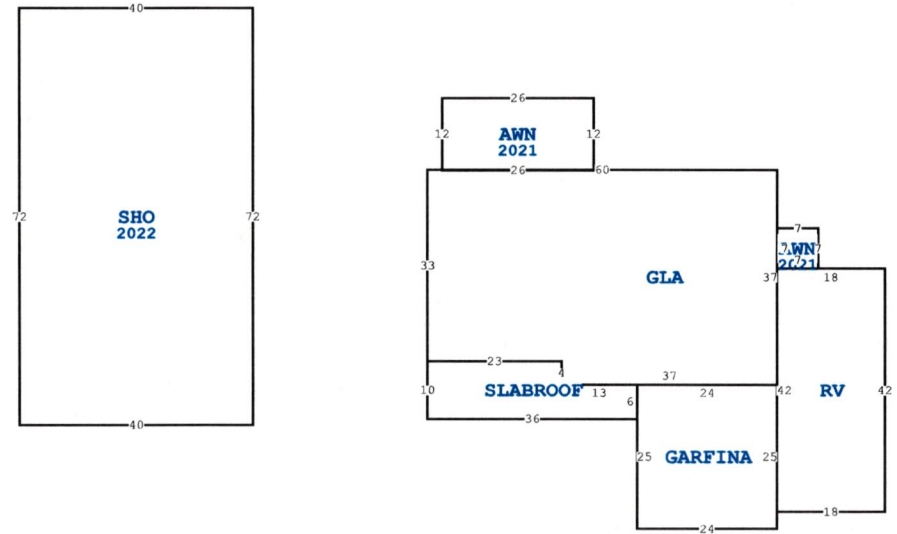
PAGE 2 of 2

Owner **SMITH, KEVIN HENRY TRS ET AL**

NBHD 09-28 SV 4 - Pinion Ranch Est (paved)

Appr **kw**

Keyline Description Created from split of Parcel # 010-081-30 Primary new parcel is Parcel # 009-285-08 SM #419987 SEC/LOT: 25 ACRES: 5.01



Activity Information					
Date	User ID	Activity Notes			
11/23/2021	lsencion	Card Returned - Ownership			
10/22/2021	MAILING	Card Sent for Ownership/Rental Verification			
5/7/2020	JMCGUIRE	UPDATE DATE			
	CONVERSION	REAPPR YEAR			
Sales/Transfer Information					
Grantor	Doc #	Date	LUC	Price	Verif
LOWENTHAL, DOUGLAS A & A	685655	8/30/2024	200	815,000	VAL
URTON LTD	640375	7/1/2021	200	650,000	VAL
HELM, DAN	614474	5/1/2020	200	35,000	VAL
	505588	4/12/2013		0	
PHILLIPS, PETER	505587	3/22/2013		28,000	VAL
Permit Information					
Date	Permit	Description	Amount	Status	% Comp
				C	100%

Comp #1

Occupancies				
Code	Class	Quality	Story Height	Pct
01 Single Family Re	01 SINGLE STORY	R3 Average	From SE	100.00

5.7

formation is for use by the LYON COUNTY Assessor for assessment purposes only.

SBE 60

< [Back](#)

Wellington, X



[Nevada](#) > [Lyon County](#) > [Wellington](#) > [Megan St](#) > 20 Megan St

v



1/19

● Off Market

3 bed 2.5 bath 2,310 sqft 5 acre lot

20 Megan St, Wellington, NV 89444

Comp #2

APN: 9-285-07

5.8



Single Family
Property type



2023
Year built



\$760K in 2023
Last sold



SB



956

< Back

Wellington, X



Nevada > Lyon County > Wellington > Megan St > 20 Megan St

Vi



5/19

Comp #2 - Kitchen

● Off Market

3 bed 2.5 bath 2,310 sqft 5 acre lot

20 Megan St, Wellington, NV 89444



Single Family
Property type



2023
Year built



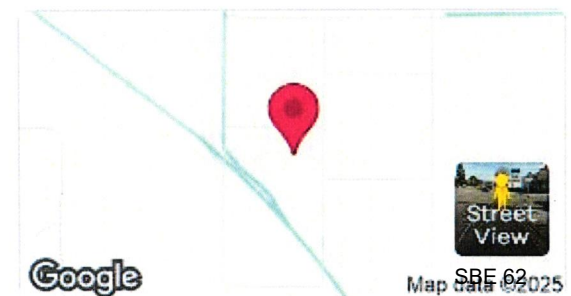
\$760K in 2023
Last sold



\$329



4 Car



Google

Map data ©2025

957

5.9

LYON COUNTY APPRAISAL RECORD

APN: 009-285-07

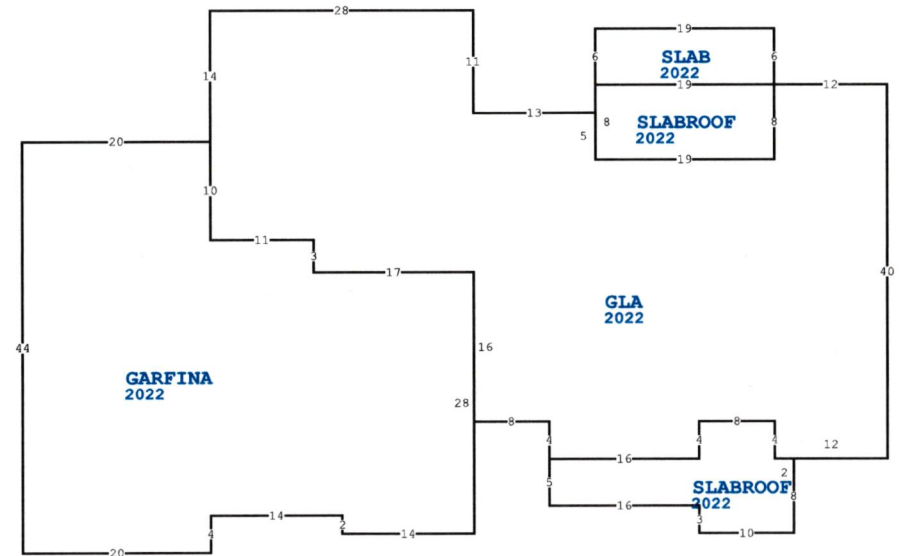
PAGE 2 of 2

Owner BEACH, PHILIP R & MICHELLE L TRS

NBHD 09-28 SV 4 - Pinion Ranch Est (paved)

Appr kw

Keyline Description Created from split of Parcel # 010-081-30 Primary new parcel is Parcel # 009-285-08 SM #419987 SEC/LOT: 22 ACRES: 5.07



Activity Information					
Date	User ID	Activity Notes			
2/5/2024	eramirez	Card Returned - Ownership			
1/17/2024	MAILING	Card Sent for Ownership/Rental Verification			
2/24/2023	MAILING	Card Sent for Ownership/Rental Verification			
8/13/2020	JMCGUIRE	UPDATE DATE			
	CONVERSION	REAPPR YEAR			
Sales/Transfer Information					
Grantor	Doc #	Date	LUC	Price	Verif
URTON LTD	674722	10/10/2023	200	760,000	VAL
MUISE, JOHN RONALD ET AL	658464	6/7/2022	200	89,000	VAL
TIMBER PROPERTIES LLC	619358	8/7/2020	200	44,000	VAL
CITY NATIONAL BANK	480243	8/11/2011		292,500	
	450876	11/10/2009		0	
Permit Information					
Date	Permit	Description	Amount	Status	% Comp

Comp #2

Occupancies				
Code	Class	Quality	Story Height	Pct
01 Single Family Re	01 SINGLE STORY	R3 Average	From SE	100.00

Information is for use by the LYON COUNTY Assessor for assessment purposes only.

SBE 63

958

Comp #3

9-281-04 ** 10/11/2024



Comp #3
90 Amanda Ln

5 11
659

LYON COUNTY APPRAISAL RECORD

APN: 009-281-04

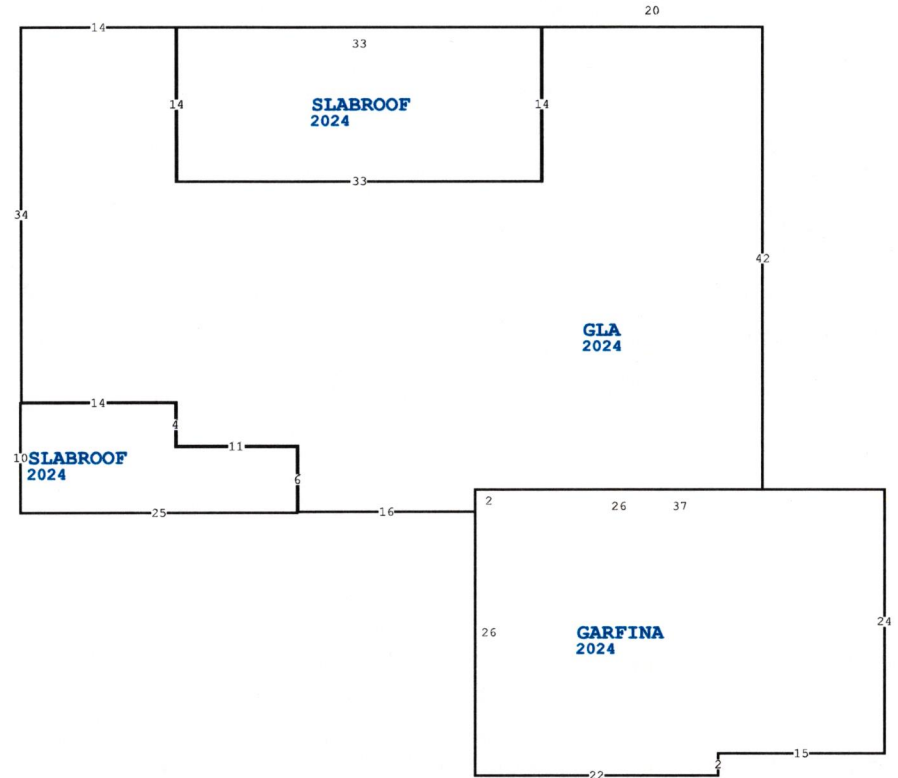
PAGE 2 of 2

Owner MAZA, NICHOLAS & JULIE

NBHD 09-28 SV 4 - Pinion Ranch Est (paved)

Appr kw

Keyline Description Created from split of Parcel # 010-081-29 Primary new parcel is Parcel # 009-281-01 SM #419987 SEC/LOT: 4 ACRES: 5.02



Comp #3

Activity Information					
Date	User ID	Activity Notes			
11/13/2024	kglaser	Card Returned - Ownership			
10/24/2024	MAILING	Card Sent for Ownership/Rental Verification			
7/31/2019	ESINGLEY	UPDATE DATE			
	CONVERSION	REAPPR YEAR			
Sales/Transfer Information					
Grantor	Doc #	Date	LUC	Price	Verif
URTON LTD	686677	10/4/2024	200	760,000	VSQ
SHERRILL, THOMAS P & RAC	677248	12/28/2023	120	115,000	VAL
CITY NATIONAL BANK	477155	5/20/2011		35,000	SAF
	450876	11/10/2009		0	
	419987	1/29/2008		0	MAP
Permit Information					
Date	Permit	Description	Amount	Status	% Comp

Occupancies				
Code	Class	Quality	Story Height	Pct
01 Single Family Re	01 SINGLE STORY	R3 Average	From SE	100.00

Information is for use by the LYON COUNTY Assessor for assessment purposes only.

SBE 65

Lyon County Board of Equalization

Date: 2/18/2025

Real Estate Listing Comparison

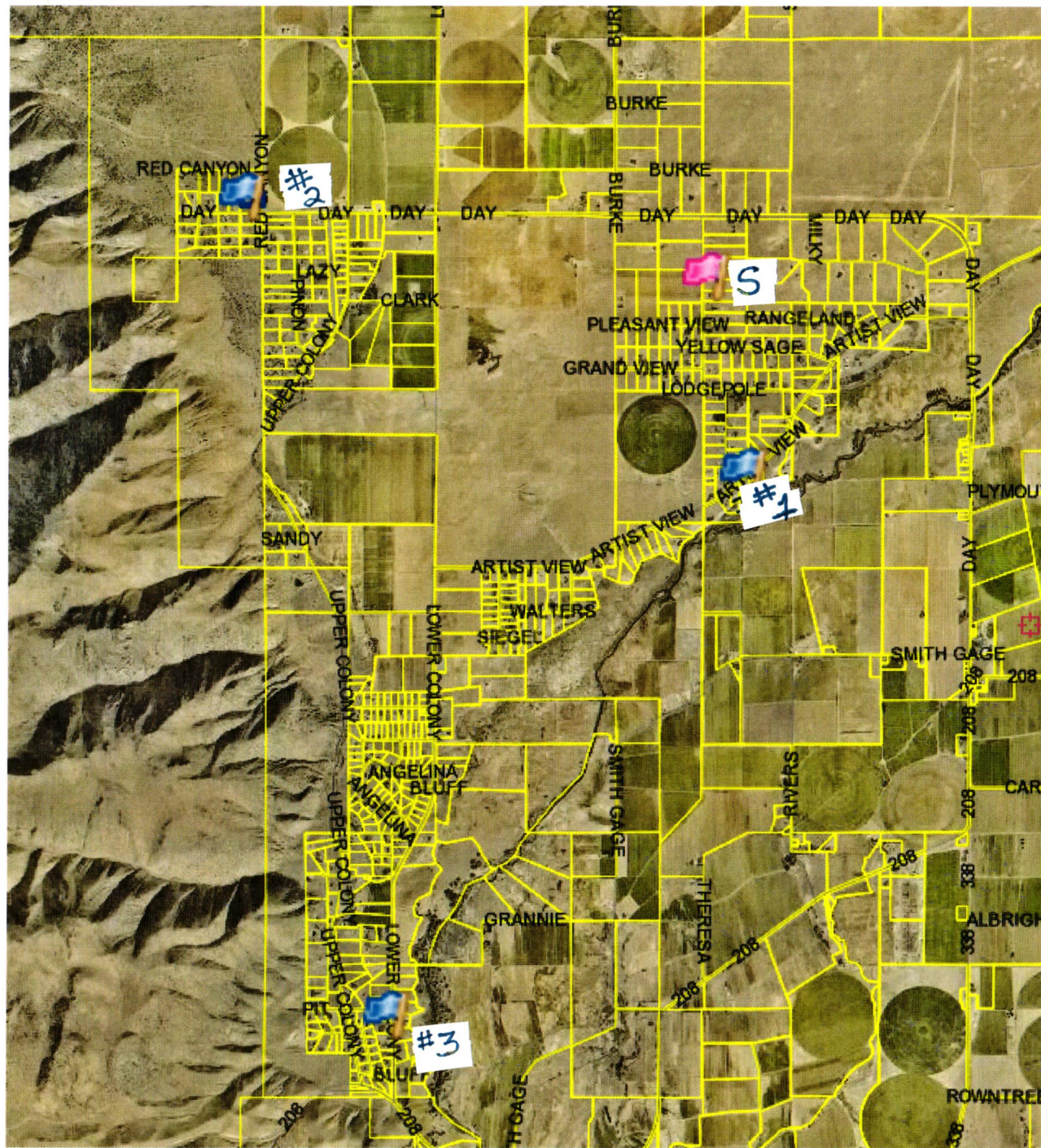
Time:
Tax Year: 2025/26

Subject Property

APN	Address	Taxable Land	Land Size	Taxable Improv.	Total Taxable Value	Price /sf	Size S.F.	Yr Blt	Class	Gar	RV / Shop
9-132-15	40 Hawk View Rd	130,000	10	579,358	709,358	\$249	2,845	2022	3.00	875sf	3,516

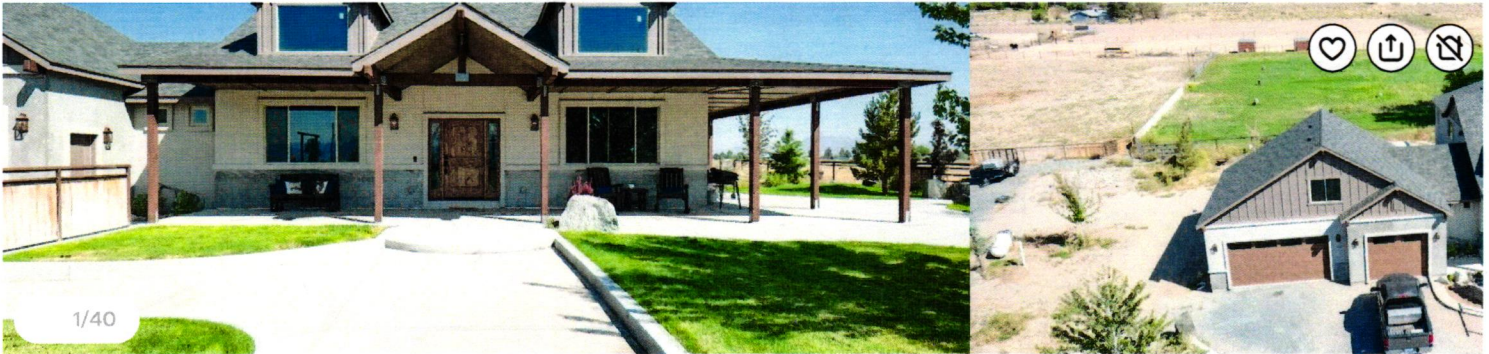
Listed Properties for Sale-		Taxable Land	Land Size	Taxable Improv.	Total Taxable Value	Listing Price	Price/ SF	Ratio	Size S.F.	Yr Blt	Class	Gar	RV / Shop
1	10-281-35	182 Artist View Rd	110,000	5.00	395,010	505,010	1,050,000	\$ 370	0.17	2,838	WAY 2014	3.00	1080 Barn-3,740
2	10-231-16	11 Red Canyon Rd	110,000	5.00	332,056	442,056	\$895,000	\$ 301	0.17	2,977	2005	3.00	795 det gar 720sf
3	10-361-33	5 Pit Rd	80,000	2.48	413,818	493,818	\$817,500	\$ 351	0.21	2,328	2021	3.50	900 0

Real Estate Listing Map



Lo 962

Listed by Mitch Argon with Cal Neva Realty



1/40

Listing #1

House for sale

\$1,050,000

3 bed 2.5 bath 2,838 sqft 5 acre lot

182 Artist View Rd, Wellington, NV 89444

Est. \$6,286/mo

Get pre-approved

APN: 10-281-35

3,740sf Barn

View on map

Add a commute

Single family
Property type

168 days
On Realtor.com

\$370
Price per sqft

3 Cars
Garage

2022
Year built

Ask a question

Share this home

Open houses

Property details

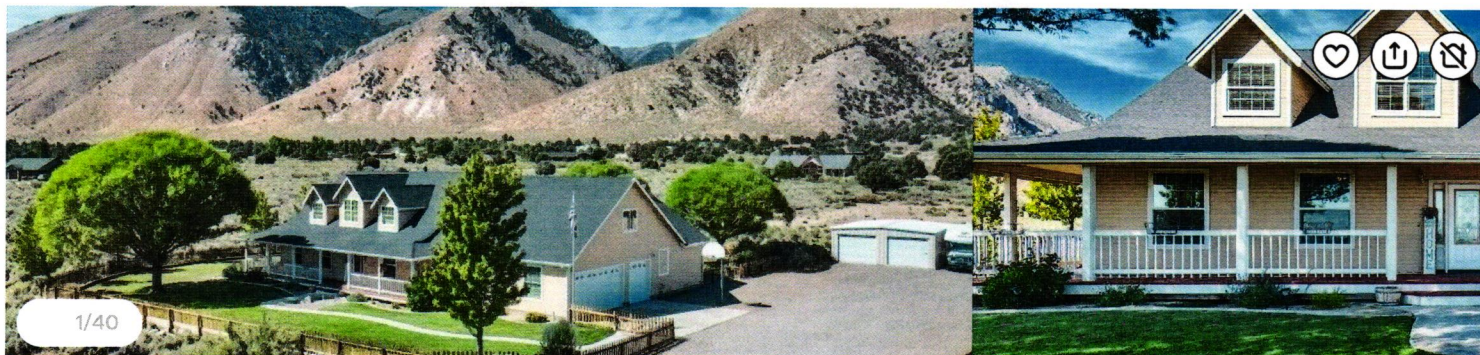
Horse Lover's Heaven! Newly built beautiful custom home/hardscape/landscape with mature and spacious horse facilities including 4 stall horse barn (2900 sqft under roof), 1.2 Acre pasture, fenced arena (180x180), two additional pastures, mature trees, great valley/mountain views. Home features high quality finishes with downstairs master bedroom, jack/jill guest suites, bonus room for office/crafts/etc, over 800 feet of covered wrap around porch, oversized 3 car garage (38'x28'). Doorbell camera onsite. [Show less](#)

Interior

Bedrooms

- Bedrooms: 3

Listed by Kathryn Fasiang with Chase International Carson Cit



1/40

House for sale

Listing #2

\$895,000 ↓ \$10K

4 bed 2.5 bath 2,977 sqft 5 acre lot

11 Red Canyon Rd, Wellington, NV 89444

APN: 10-231-16

[View on map](#)

Est. \$5,323/mo

Get pre-approved

Add a commute

Single family
Property type

137 days
On Realtor.com

\$301
Price per sqft

3 Cars
Garage

2005
Year built

Ask a question

Share this home

Open houses

Property details

Gorgeous Smith Valley home quiet setting with stunning views of Red Canyon & Oreana Peak. This custom build boasts stunning finishes, surround sound, excellent floor plan and beautiful landscaping. It features hardwood floors, large chef's kitchen with double oven, pantry, open to the great room with a wood burning stove and built in speakers. Large bedroom above garage. Primary suite on separate wing of home includes giant walk in shower with 3 shower heads. Outside you will find a lovely covered front patio, grass and fully fenced landscaping, firepit area and jacuzzi included. Also, there is a new 12x16 Toughshed & 20x20 metal shop for additional vehicle or toys. Only 15 minutes to Topaz Lake and about 30 minutes to Gardnerville shopping/dining. [Show less](#)

Interior

Bedrooms

Lyon County Board of Equalization

Date: 2/18/2025

Vacant Land Sales Comparison

Time:
Tax Year: 2025/26

Subject Property

APN	Address	Taxable Land	Land Size	Taxable Improv.	Total Taxable Value	Price /sf	Size S.F.	Yr Blt	Class	Gar	RV / Shop
S 9-132-15	40 Hawk View Rd	130,000	10	579,358	709,358	\$249	2,845	2022	3.00	875sf	3,516

Vacant Land Sales		Taxable Land	Land Size	Sales Date	Total Taxable Value	Sale Price	Price/ AC	Size S.F.	Yr Blt	Class	Gar	RV / Shop
P 1	10-421-12	20 Artist View Rd	110,000	5.83	4/26/24	110,000	145,000	\$ 24,871				
P 2	9-286-02	30 Jessica Dr	115,000	5.01	8/16/24	115,000	130,000	\$ 25,948				
P 3	9-285-05	50 Madison Wy	115,000	5.07	10/4/24	115,000	\$130,000	\$ 25,641				
NP 4	9-262-13	234 Artesia Rd	115,000	10.10	5/22/23	115,000	\$125,000	\$ 12,376				
NP 5	9-132-18	16 Hawk View Rd	100,000	10.10	10/7/22	100,000	\$136,000	\$ 13,465				

P= Paved road
NP= Not Paved

Mike Glass asked staff if the Assessor would be willing to work with the appellant in which Ms. Garcia responded that next year if the Ms. Estrada turns in his declaration timely, the valuation can be adjusted.

Elmer Bull stated pursuant to NRS 361.345, if the declaration was not submitted timely, there is nothing the County Board of Equalization can do.

District Attorney Steve Rye provided the board with options of how they can proceed however, he recommended the board deny the request with the condition to hold it in abeyance to allow the Assessor's Office to meet with the taxpayer to see if a mutual agreement can be reached with in a period of time. If an agreement cannot be met, then the denial would go into effect.

Leandra Carr asked for public comment and there was none.

Mike Glass motion to deny request based on lack of info with the condition upon assessor making an adjustment within 10 business days, Bruce Bartolowits seconded and the motion passed 5-0.

Ferroni, Enrico Lee & Nancy A Trustees

APN 009-132-15

Appraiser, Kelly Wilson, gave a presentation reviewing the details of the home including the size of the plot, the square footage of the home, the year the home was built, the parcel value for the 2025-2026 fiscal year and the square footage of the out buildings. She gave a review of the prior appeals along with their outcomes, and clarified that the Lyon County Assessor's Office has yet to be granted access for the purpose off conducting the examination per NRS 361.260. She also noted that State Board of Equalization denied her appeal to them as well for this reason.

Enrico Ferroni shared his experience being a contractor, reviewed the method in which counties in Nevada are required to use to value real estate tax. He shared his concern with the replacement value and how it was calculated by Marshall and Swift as he is unable to locate that information. He stated he met with the Assessor's Office and requested a Marshall and Swift report pursuant to NRS 239.0107, and claimed he was denied. He believes he should be able to see the Marshall and Swift report for his property. He gave a review of what the Extraction Law is and wanted to know how it was used regarding his property. He also asked if Extraction is used for every lot in Lyon County. Mr. Ferroni asked the board to consider depreciation.

Kelly Wilson clarified that this property was appraised pursuant to NRS 361.227 and that extraction was used. She gave the board further explanation to the comparable sales that were provided in her backup material.

Mr. Ferroni read NRS 361.1179 into record. He stated he would like to see the Marshall and Swift report.

Mike Glass asked Mr. Ferroni if he would consider 40 Madison Way inferior to his parcel. Mr. Ferroni responded yes, along with the other comparable sales that Ms. Wilson provided.

Elmer Bull asked Mr. Ferroni to confirm that he is claiming his land value should be worth \$75,000, Mr. Ferroni responded yes. Mr. Ferroni further explained that the land value should not increase from the amount he paid at the time of purchase.

Leandra Carr asked for public comment and there was none.

Wendy Fagundes made a motion to uphold the Assessor's value for parcel 009-132-15 based on the comparisons that the assessor has provided, Bruce Bartolowits, seconded, and the motion passed 5-0.

Mr. Ferroni noted for the record that he is requesting that the District Attorney open an investigation for failure to follow the open records request. He will be expecting a visit from the Sheriff or the District Attorney Investigator to respond to his request.

Dayton GCM LIHTC, LLC

APN 016-405-12

Chief Deputy Assessor Erin Singley stated the appellant is seeking a property tax exemption for the final two quarters for the 2024-2025 tax year. Under NRS 361.082, low income housing, the Assessor's Office has approved the tax exemption status for the 2025-2026 tax year. Certificates of occupancy were issued in May of 2024 and tenants began moving in June of 2024. There is now an occupancy rate of 98% as of September of 2024. The reason for the appeal is because the filing deadline for the exemption was June 15th and the application was not received until January of 2025. All requirements have been met, other than the timely submission, due to the requirement to demonstrate the income levels of the occupants meeting the requirements for low income housing, which were not available in June of 2024.

Eddie Hult reiterated what Ms. Singley's explanation for the untimely application submittal.

District Attorney Steve Rye, stated that just like the above personal property appeal, that the board cannot change the valuation but they can approve an exemption.

Leandra Carr asked for public comment and there was none.

Bruce Bartolowits made a motion to give the exemption for Parcel Number 016-405-12 for the final two quarters, Mike Glass seconded, and the motion passed 5-0.

Lowes HIW, LLC

APN 021-232-54

Leandra Carr asked if there was anyone present to represent Lowes. No one stepped forward.

Elmer Bull made a motion to deny the appeal filed by Lowes HIW, LLC, APN 021-232-54, based on the fact they are not present to represent themselves, Mike Glass seconded and the motion passed 5-0.

6.e. For Possible Action: Approve correction of errors and adjustment of value changes for various parcels as listed.

Corrections

APN	Address	Original	Adjusted
29-702-09	191 Snow Ln, Dayton	\$399,645	\$429,323
29-701-28	360 American Ct, Dayton	\$399,645	\$429,323
29-702-03	131 Snow Ln, Dayton	\$466,734	\$471,861
29-702-04	141 Snow Ln, Dayton	\$466,734	\$471,861
29-702-06	161 Snow Ln, Dayton	\$497,803	\$502,930



Lyon County
BOARD OF EQUALIZATION

27 S. Main Street
Yerington, NV 89447
(775) 463-6501

February 18, 2025

Enrico Lee & Nancy A. Ferroni
40 Hawk View Drive
Wellington, NV 89444

RE: Ferroni, Enrico Lee & Nancy A Trustee's - A request to appear before the Lyon County Board of Equalization for the purpose of reviewing parcel number 009-132-15 for 2025-2026 secured assessed valuations made by the Lyon County Assessor.

NOTICE OF DECISION

Dear Mr. & Mrs. Ferroni,

The Lyon County Board of Equalization, at a duly noticed public hearing held on Thursday, **February 18, 2025**, considered the above referenced petition.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

THE FOLLWING MAY BE CONSIDERED AS EITHER FINDINGS OF FACT OR CONCLUSION OF LAW OR BOTH:

1. The County Board is an administrative body created pursuant to NRS 361.340.
2. The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
3. The Taxpayer and the Assessor were given adequate notice of the hearing before the County Board. The Taxpayer has not presented evidence to support an additional valuation change.
4. The Assessor has used all applicable statutes and codes to determine the assessed values of the property as provided by the Nevada Department of Taxation.
5. The Taxpayers' opinion of value of the property is lower than the assessed value determined by the Assessor.
6. The Assessor has shown consistent methods of determining assessed value on the property.
7. The subject properties are appraised the same as surrounding properties similarly situated.

DECISION

By unanimous vote (5 Ayes; 0 Nays; 0 Abstentions), the Board of Equalization motioned to uphold the Assessor's valuation based on the comparable sales provided by the Assessor as well as the above described findings of fact and conclusion of law. The Assessor is instructed to certify the assessment roll of the county consistent with this decision.

Nicole Wagner, Deputy Clerk

SBE NOTICE OF HEARING



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

July 3, 2024

NOTICE OF HEARING

CERTIFIED MAIL –9489 0090 0027 6554 2390 77

PETITIONER:

FERRONI, ENRICO LEE & NANCY A TRS

ATTN: ENRICO L. FERRONI, TRUSTEE

40 HAWK VIEW ROAD

WELLINGTON, NV 89444

CERTIFIED MAIL – 9489 0090 0027 6613 7918 74

RESPONDENT:

TROY VILLINES

LYON COUNTY ASSESSOR

27 S MAIN ST

YERINGTON NV 89447

DATE: August 4 – 5, 2025

TIME: 9:30 AM

PLACE: Nevada Department of Taxation

9850 Double R Blvd.

Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/87027532583>

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

Meeting ID: 870 2753 2583

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the Lyon County Board of Equalization

Case No: 25-110

Parcel No: APN: 009-132-15

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Christina Griffith at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through stateboard@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Christina Griffith al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de stateboard@tax.state.nv.us.

If you have any questions, please call (775) 684-2160.

Shellie Hughes
Secretary to the State Board of Equalization

By: *Christina Griffith*
Christina Griffith
Department of Taxation



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JOE LOMBARDO
Governor

3850 Arrowhead Drive, Second Floor
Carson City, Nevada 89706
Telephone (775) 684-2160
Fax (775) 684-2020

SHELLIE HUGHES
Secretary

September 2, 2025

NOTICE OF HEARING

CERTIFIED MAIL – 9489 0090 0027 6554 2390 84

PETITIONER:

FERRONI, ENRICO LEE & NANCY A TRS

ATTN: ENRICO L. FERRONI, TRUSTEE

40 HAWK VIEW ROAD

WELLINGTON, NV 89444

CERTIFIED MAIL – 9489 0090 0027 6554 2393 43

RESPONDENT:

TROY VILLINES

LYON COUNTY ASSESSOR

27 S MAIN ST

YERINGTON NV 89447

DATE/ TIME: September 29, 2025 at 9:30 AM

September 30, 2025 at 9:00 AM

October 1, 2025 at 9:00 AM

PLACE: Nevada Department of Taxation
700 E Warm Springs Road, Room 150
Las Vegas, Nevada 89119

Nevada Department of Taxation
9850 Double R Blvd.
Reno, Nevada 89521

ZOOM OPTION:

<https://us02web.zoom.us/j/82951348384>

Or Telephone:

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592
or +1 312 626 6799

Webinar ID: 829 5134 8384

Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.

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Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.


In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through stateboard@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de stateboard@tax.state.nv.us.

If you have any questions, please call (775) 684-2160.

Shellie Hughes
Secretary to the State Board of Equalization

By: 
Kari Skalsky
Management Analyst III, Boards and Commissions
Department of Taxation