

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

RECEIVED

FEB 24 2025



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, 2024.

Mail: State Board of Equalization, 3850 Arrowhead Dr., 2nd Floor, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2024.

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: rferr2@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	STREET/ROAD Hawk View	CITY (IF APPLICABLE) Wellington	COUNTY Lyon
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2. Enter Applicable APN or 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"/>
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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"/> 2024-2025 Secured Roll	<input type="checkbox"/> 2023-2024 Unsecured Roll	<input type="checkbox"/> 2023-2024 Supplemental Roll
<input type="checkbox"/> 2024-2025 Centrally-assessed Roll	<input type="checkbox"/> 2023-2024 Net Proceeds Roll	

Other years being appealed: _____

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	140,000	66,500	45,500	33,425
Buildings	579,600	202,860	579,600	202,860
Personal Property				
Total	769,600	269,360	625,100	236,285

For Clerk Use Only:

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.

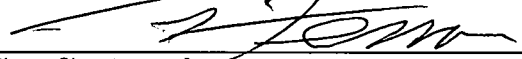
Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL.

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>2-22-2024</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 
Print Name of Signatory ENRICO L FERRONI

Title Trustee
Date 2-19-2025

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 _____
Print Name of Signatory _____

Title _____
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.
There are numerous recent sales in my neighbor which should be considered.

Thank You,

Enrico L. Ferroni

FERRONI
40 Hawk View Dr
Wellington, Nv 89144

20 FEB 2025
FBI



State Board of Equalization
3850 Arrowhead Drive 2ND Floor
CARSON, City, NV 89106

8970637939



COUNTY RECORD



LYON COUNTY CLERK/TREASURER

27 South Main Street
Yerington, Nevada 89447
Phone: (775)463-6501
Fax: (775)463-5305

Staci Lindberg
Clerk/Treasurer

January 29, 2024

Certified Mail: 7022 0410 0001 9025 9961

Email: rferr2@yahoo.com

Petitioner: Ferroni, Enrico Lee & 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 2023-2024 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 22, 2024**. 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

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY																
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to: BoE</p> <p style="margin-left: 40px;">Ferroni, Enrico Lee & Nancy A. 40 Hawk View Drive Wellington, NV 89444</p> <div style="text-align: center; margin-top: 20px;">  9590 9402 8205 3030 9859 86 </div> <p>2. Article Number (Transfer from service label)</p> <p style="font-size: 1.2em;">7022 0410 0001 9025 9961</p>	<p>A. Signature</p> <p>X <i>Agent</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Address</p> <hr/> <p>B. Received by (Printed Name) C. Date of Delivery</p> <p><i>Agent</i> 12/3/12</p> <hr/> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No</p> <hr/> <p>3. Service Type</p> <table style="width: 100%; font-size: 0.8em;"> <tr> <td><input type="checkbox"/> Adult Signature</td> <td><input type="checkbox"/> Priority Mail Express®</td> </tr> <tr> <td><input type="checkbox"/> Adult Signature Restricted Delivery</td> <td><input type="checkbox"/> Registered Mail™</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail®</td> <td><input type="checkbox"/> Registered Mail Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Certified Mail Restricted Delivery</td> <td><input type="checkbox"/> Signature Confirmation</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery</td> <td><input type="checkbox"/> Signature Confirmation Restricted Delivery</td> </tr> <tr> <td><input type="checkbox"/> Collect on Delivery Restricted Delivery</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Insured Mail</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)</td> <td></td> </tr> </table>	<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®	<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™	<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery	<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation	<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery	<input type="checkbox"/> Collect on Delivery Restricted Delivery		<input type="checkbox"/> Insured Mail		<input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)	
<input type="checkbox"/> Adult Signature	<input type="checkbox"/> Priority Mail Express®																
<input type="checkbox"/> Adult Signature Restricted Delivery	<input type="checkbox"/> Registered Mail™																
<input type="checkbox"/> Certified Mail®	<input type="checkbox"/> Registered Mail Restricted Delivery																
<input type="checkbox"/> Certified Mail Restricted Delivery	<input type="checkbox"/> Signature Confirmation																
<input type="checkbox"/> Collect on Delivery	<input type="checkbox"/> Signature Confirmation Restricted Delivery																
<input type="checkbox"/> Collect on Delivery Restricted Delivery																	
<input type="checkbox"/> Insured Mail																	
<input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)																	

PS Form 3811, July 2020 PSN 7530-02-000-9053 Domestic Return Receipt


7022 0410 0001 9025 9961

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Certified Mail Fee	
\$	
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	
\$	
Total Postage and Fees	
\$	
Sent To	
Ferroni, Enrico Lee & Nancy A. 40 Hawk View Drive Wellington, NV 89444	



PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

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 31st day of January, 2024, 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:

- Esly Carmona (60 Jeanette Drive, Moundhouse, NV 89706)
 - Certified Letter #70220410000190259916
- Ferroni, Enrico Lee & Nancy A. (40 Hawk View Drive, Wellington, NV 89444)
 - Certified Letter #70220410000190259961
- Natalie Mackary (1800 Century Park East, Suite 1500, Los Angeles, CA 90067)
 - Certified Letter #70220410000190259954
- Allison Kincaid c/o Tax Dept. (PO Box 100, Mooresville, NC 28115)
 - Certified Letter #70220410000190259947
- Benjamin A Blair (300 N. Meridian Street, Suite 2500, Indianapolis, IN 46204)
 - Certified Letter #70220410000190259930
- Lowes HIW Inc. c/o Tax Dept. (PO Box 100, Mooresville, NC 28115)
 - Certified Letter #70220410000190259923

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
31st day of January, 2024


State of Nevada, County of Lyon



**LYON COUNTY BOARD OF EQUALIZATION
THURSDAY, FEBRUARY 22, 2024**

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 Board 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 February 23, 2023 Minutes.
• [February 23, 2023 Minutes](#)
- 6.b. For Possible Action: Review regulations, law and authority with 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 021-232-54 Lowes HIW Inc.
APN 009-132-15 Ferroni, Enrico Lee & Nancy A Trustees
APN 016-252-05 Esly Carmona Irrevocable Trust - Esly Carmona Trust

- [Appeal Applications](#)

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

Corrections/Stipulations

APN	Original	Adjusted
03-021-12	\$21,500	\$12,900
03-021-13	\$21,500	\$12,900
03-021-14	\$21,500	\$12,900
20-521-41	\$75,000	\$30,000
20-522-30	\$75,000	\$30,000
20-522-76	\$75,000	\$30,000
20-532-15	\$60,000	\$24,000
20-532-47	\$55,000	\$24,000
20-532-48	\$55,000	\$24,000
20-534-09	\$55,000	\$24,000
20-534-24	\$75,000	\$30,000
20-534-28	\$75,000	\$30,000
20-536-03	\$75,000	\$30,000
20-543-05	\$75,000	\$30,000
20-545-23	\$55,000	\$24,000
20-545-42	\$55,000	\$24,000
20-545-43	\$55,000	\$24,000
20-551-05	\$75,000	\$30,000
20-552-51	\$55,000	\$24,000
20-552-53	\$75,000	\$30,000

20-552-82	\$75,000	\$30,000
20-561-01	\$75,000	\$30,000
20-571-05	\$75,000	\$30,000

- [Stipulation Letters](#)

7. Chair & Board Member Comments

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, audiotope, 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 ♦ (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

ELLA 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

RECEIVED

Lyon

County Board of Equalization

JAN 10 2024

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 Trustee's

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 DR.

EMAIL ADDRESS:

rferr2@yahoo.com

CITY

Wellington

STATE

NV

ZIP CODE

89444

DAYTIME PHONE

209 479.0548

ALTERNATE PHONE

209.847.9348

FAX NUMBER

209 846.1662

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 DR	CITY (IF APPLICABLE) Wellington	COUNTY LYON
Purchase Price: 75,000		Purchase date: 3/21	

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: ☒

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

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

<input checked="" type="checkbox"/> 2024-2025 Secured Roll	<input type="checkbox"/> 2023-2024 Unsecured Roll	<input type="checkbox"/> 2023-2024 Supplemental Roll
--	---	--

Part E. VALUE OF PROPERTY

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

Property Type	Assessor's Taxable Value	Owner's Opinion of Value
Land	190,000	45,500
Buildings	579,606	579,606
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	769,606	625,106

Part F. TYPE OF APPEAL

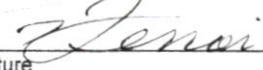
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

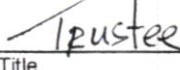
- ☒ NRS 361.357: The full cash value of my property is less than the computed taxable value of the property.
- ☐ NRS 361.356: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.355: My property is overvalued because other property within the county is undervalued or not assessed, and I have attached the proof showing the owner, location, description and the taxable value of the undervalued property.
- ☐ NRS 361.155: I request a review of the Assessor's decision to deny my claim for exemption from property taxes.
- ☐ NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.
- ☐ NRS 361.769: My property has been assessed as property escaping taxation for this year and/or prior years.

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

VERIFICATION

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


Petitioner Signature


Title

ENRICO L. FERRONI
Print Name of Signatory

1/8/24
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

January 8, 2024

Re: Petition for review of taxable value.

Part G,

I am appealing my assessed valuation of my residential property located at 40 Hawk View Drive, Wellington, Nv 89444

Property values are dropping rapidly due to the current economy. High mortgage rates, inflated current home prices, and the lowest pending home sales figures reported by the National Association of Realtors since they began tracking that statistic. It is even worse than during the 2008 financial crisis.

As of 1/8/2024 there are currently 7 homes listed for sale in the Smith Valley. They are comparable to my property. They have all been on the market for at least 137 days or more.

I believe my request of value of \$675,106 is fair and defensible value.

Troy Villines
Lyon County Assessor
27 S. Main Street
Yerington, NV 89447



NOTICE OF ASSESSED VALUATION
THIS IS NOT A TAX BILL
IT IS A NOTICE OF VALUE ONLY

Mailing Date 12/12/2023

14668973-16756-1 1 1 *****AUTO**5-DIGIT 89450



FERRONI, ENRICO LEE & NANCY A TRS
1005 TRINITY WAY
YERINGTON NV 89447-3168

Questions? Call us at:
(775) 463-6520

**YOUR PROPERTY TAX BILL IS CAPPED,
NOT YOUR ASSESSED VALUE.**
ASSESSMENT ROLL IS AVAILABLE PER
NRS 361.300

Abatement Status: High Cap
Abated Taxes are based on Prior Year
Gross Assessed Value of: 154,462

Parcel Number: 009-132-15
District: 4.0
Appraisal Year: 2024/2025

Property Location: 40 HAWK VIEW RD SMITH VALLEY HAWK VIEW ESTATES Lot 5 Block

Assessed Value	This Fiscal Year 2023/2024	Next Fiscal Year 2024/2025	Tax Capped Value
Land	66,500	66,500	
Structures	167,678	202,862	
Personal Property	0	0	
Assessed Total	234,178	269,362	154,462
Exemptions	0	0	
Net Assessed Value	234,178	269,362	
Value Excluded From Abatement	125,038	22,414	

11542PNOA 12/24/23 CMYK

Taxable Value	This Fiscal Year	Next Fiscal Year	Tax Capped Value
Land	190,000	190,000	
Structures	479,079	579,606	
Personal Property	0	0	
Taxable Total	669,079	769,606	441,320
Exemptions	0	0	
Net Taxable Value	669,079	769,606	
Value Excluded From Abatement	357,251	64,040	

NOTICE OF ASSESSED VALUATION
THIS IS NOT A TAX BILL - IT IS A NOTICE OF VALUE ONLY

Each fiscal year runs from July 1st to June 30th. Tax bills are calculated by the Lyon County Treasurer's Office and printed in July. For tax billing questions, please contact the Treasurer's Office at 775-463-6501 or visit their website at www.lyon-county.org

LYON COUNTY APPRAISAL RECORD



APN: 009-132-15

2024

PAGE 1 of 2

ACTIVE

Roll YR

Code

%Comp

Situs 40 HAWK VIEW RD SMITH VALLEY Database PROD NBHD 09-13 Appr kw
Owner FERRONI, ENRICO LEE & NANCY A TRS Printed 2/1/2024 SV 2 - Lodgepole Ranch/
40 HAWK VIEW DR WELLINGTON, NV 89444 Tax District 4.0
Property Name

Exemption AV|Exemption

Reopen

Reappraisal

Valuation History

Parcel Value Summary

OBSO

☐ Change

☐ No Change

Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed	Primary Valuation	STANDARD
2023 FV	190,000		479,079	357,251	669,079	234,178	Land Value	190,000
2022 FV	75,000		120,295	120,295	195,295	68,353	Building Value	426,939
2021 FV	72,000				72,000	25,200	XFOB Value	152,667
2020 FV	72,000				72,000	25,200	Obsolescence	0
2019 FV	72,000				72,000	25,200	Personal Prop Val	
							Taxable Value	769,606
							Total Exemption	

NewLand

Initials/Date

Parcel Total

64,040

New Const

New Land

Pr Yr Ovr

☐ NC

☐ C

☐ New Sketch

Building Data

1-1	Code	Description	Adjustments & Modifiers	Name	Code/Units	Description	%	Name	Code/Units	Description	%
Type	RES	RESIDENTIAL	BUILDING LEVEL	ROOF	0208	Composition Shingle	100	0648	1	Direct-Vented, Gas Fire	100
Occ	01	Single Family Reside	Rate Adj	EW	0109	Frame, Stucco	100	BED	3	Bedrooms	100
Stry/Frm	01	SINGLE STORY	Lump Sum	HEAT	0351	Warmed & Cooled Air	100	BTHF	3	Bath-Full	100
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 3.0		0402	1	Automatic Floor Cover Allowa	100				

Sub Area

Extra Features

Code	Description	Yr Built	DPR	Units	Price Per Unit	RCN	#	Code	Description	QC	BLDG #	Units	\$/Unit	Multiplier	Yr Built	Roll Year	% Comp	RCN	DRC	Override Value	Notes
GARF	GARAGE ATTCH FIN	2022		875	41.98	36,733	1	WSP	WELL SEPTIC PRES	-	-	1	17257	0	2021	2022	100	17,257	16,480		
GLA	GROSS LIVING ARE	2022		2,845	134.79	383,484	2	GAR HB2	DETACHED GARAGE	2	-	3,516	36.27	1.08	2021	2022	100	137,727	131,530		RV GAR-DETACHED.
RV	Recreational Veh	2023		3,516			3	CONC F	CONCRETE "FAIR"	-	-	1	4876	0	2021	2022	100	4,876	4,657		CONC/DET GAR
SLAB	CONC Porch with	2022		783	25.45	19,927															

Gross Bldg Area 6,361 Perimeter 294 Sub Area RCN 440,144

Building Notes

Building Cost Summary

Building RCN	440,144
Depreciation	13,205
Building Adj	
Building DRC	426,939
Extra Feature DRC	
Total DRC	426,939
Override Value	

Land Value: 1 Lines Total

Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-\$	Adj 2	%-\$	Taxable Land	Note	Land Data	Property Characteristics
200	Single Family Residence	RR4	1.000	AC	190,000.00					190,000		Land Size-Sf 435,600	Water
												Acre Size 10.000	Sewer
												DOR Code 200	Street
												Deferment	SPC
												CAGC	

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

LYON COUNTY APPRAISAL RECORD

APN: 009-132-15

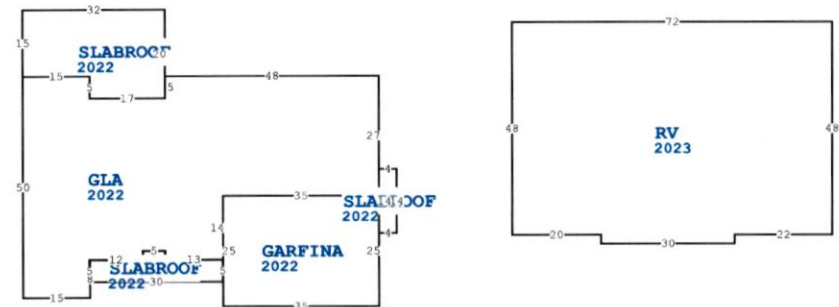
PAGE 2 of 2

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 ACR



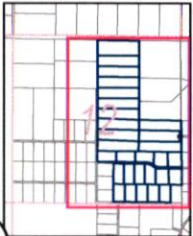
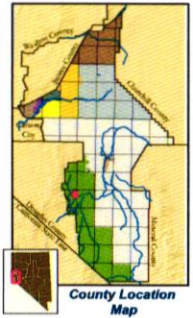
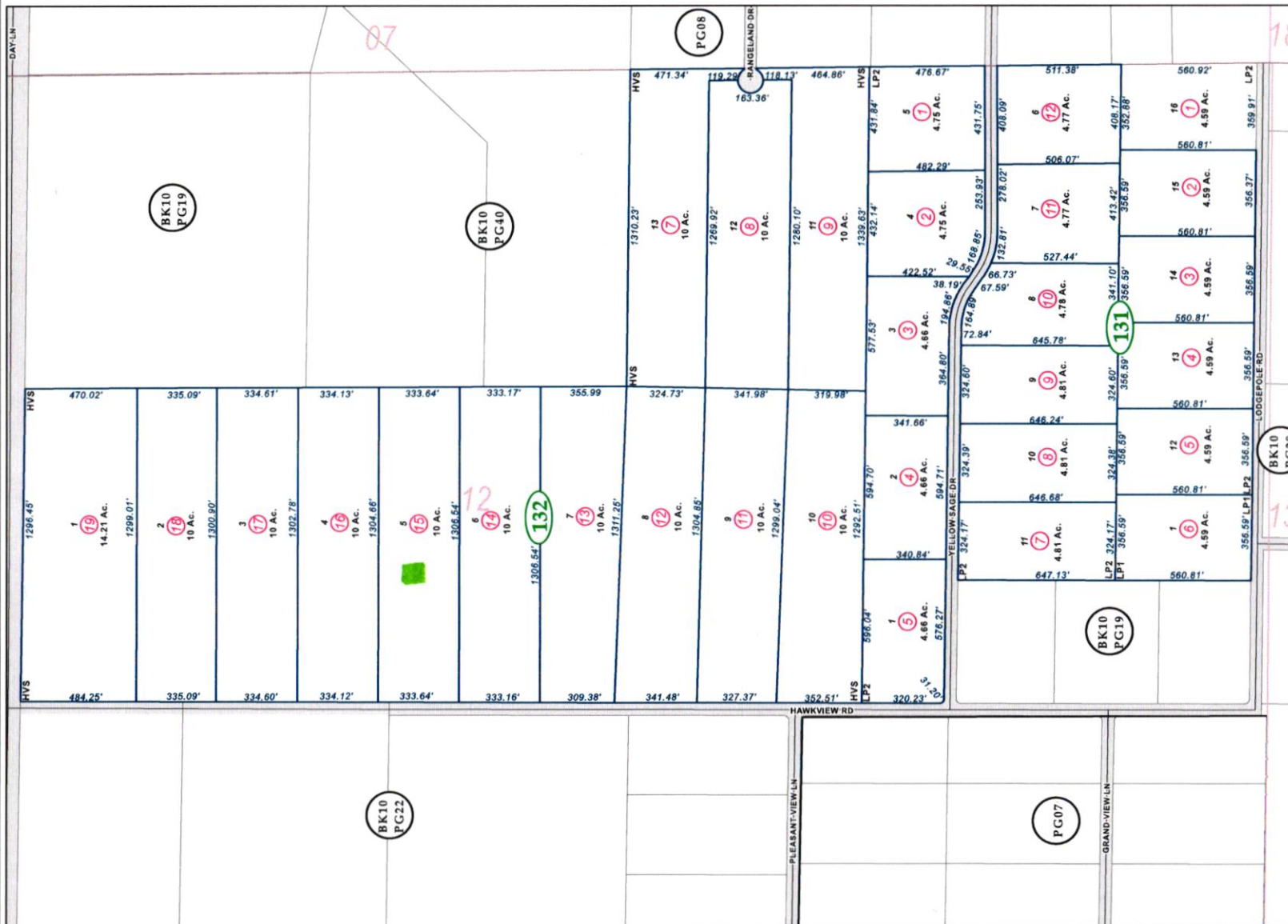
Activity Information					
Date	User ID	Activity Notes			
1/17/2024	MAILING	Card Sent for Ownership/Rental Verification			
1/3/2024	ESINGLEY	Card Returned - Ownership			
2/24/2023	MAILING	Card Sent for Ownership/Rental Verification			
7/31/2019	ESINGLEY	UPDATE DATE			
	CONVERSION	REAPPR YEAR			
Sales/Transfer 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

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

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

9-13



Location Map

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

Sales Information

Lyon County Board of Equalization
Improved Sales Comparison

Date: 2/22/2024

Time:
Tax Year: 2024/25

Subject Property

APN	Address	Taxable Land	Land Size	Taxable Improv.	Total Taxable Value	Price /sf	Size S.F.	Yr Blt	Class	Gar	RV Gar
9-132-15	40 Hawk View Rd	190,000	10	579,606	769,606	\$271	2,845	2022	3.00	875sf	3,516

	Comparable Properties -		Taxable Land	Land Size	Taxable Improv.	Taxable Value	Sale Price	Price/ SF	Sale Date	Ratio	Size S.F.	Yr Blt	Class	Gar	RV Gar
1	9-021-16	215 Artesia Rd	190,000	10.00	317,351	507,351	\$745,000	\$ 283	5/2/22	0.24	2,636	1996	3.00	644	1,044
2	9-285-07	20 Megan St	150,000	5.00	397,143	547,143	\$760,000	\$ 338	10/10/23	0.25	2,251	2022	3.00	1,675	0
3	9-241-02	210 Angelina Cir	165,000	2.00	459,706	624,706	\$832,167	\$ 393	1/31/23	0.26	2,120	2022	3.50	1,666	0

Sales Comparison	Subject	Comp #1 215 Artesia Rd	Comp #2 20 Megan St	Comp #3 210 Angelina Cir
Sales Price		\$745,000	\$760,000	\$832,167
land sz	10ac	10ac	5ac	2ac
GLA	2,845 sf	2,636 sf	2,251 sf	2,120 sf
Yr Blt	2022	1996	2022	2022
Bd/Ba	3bd/3ba	4bd/3ba	3bd/2ba	3bd/2ba
Att Gar	875 sf	644sf \$ 22,341	1,675sf \$ (28,905)	1,666sf \$ (40,014)
Det RV Gar	3,516sf	1044sf \$ 103,494	None \$ 131,560	None \$ 131,560
Pool	None	Pool \$ (28,694)	None	None
Net Adj		\$ 97,141	\$ 102,655	\$ 91,546
Adj Sale Price		\$842,141	\$ 862,655	\$ 923,713

Subject

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



009-132-15

FERRONI, ENRICO LEE & NANCY A TRS
FERRONI, NANCY A TR

Status **A | ACTIVE**
Confidential ☐

Nhbd **09-13 | SV 2 - LODGEPOLE RANCH/ HAWK VIEW EST | K1**
Exemption Inspector kw

Situs Address **1**
40 HAWK VIEW RD
SMITH VALLEY, NV

Property Use **200 | SINGLE FAMILY RESIDEN**

General Valuation Land 1 **Buildings 1** Extra Features 3 Notes and Data Exemptions 1 Sales 16 Inspections 1 Permits 0 Taxes

# - Sec	Code	Style	Class	Quality	% Comp	Act Year	Eff Year	Eff Area	Heated Area	Adj Rate	RCN Val	Dpr Val	Val/SF	Name
1 - 1	RES - RESIDENTIAL	01	01	R3	100	2022	2022	4,503	2,845		\$440,144	\$426,939	\$150.07	
								4,503	2,845		\$440,144	\$426,939		

Details

Areas

☐ Do not regenerate areas.

Sketch

Data

Photos 0

M&S Calculation

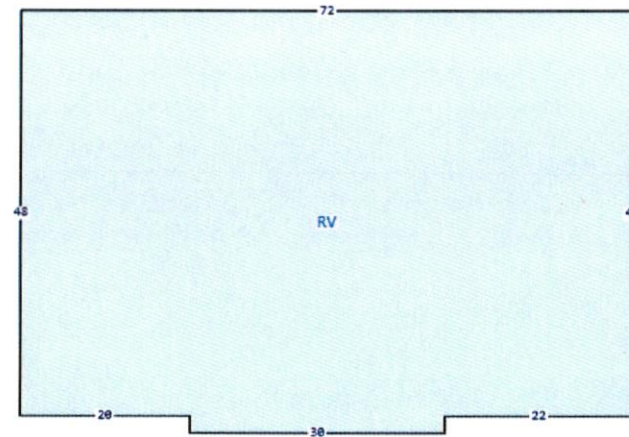
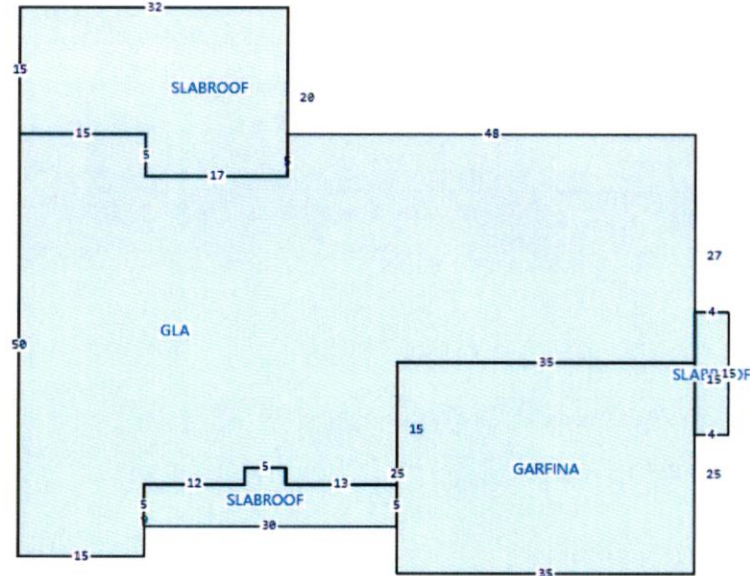
Log

Code	Description	Year	Dpr Year	Comp Sale	Multiplier	% Eff	Act	Gross	Eff	Heated	Rent	Peri	RCN Val	% Good	Dpr Val
27995 GARFINA	GARAGE ATTCH FINISHED	2022			1	100	875	0	875	0	0	70	\$36,733	97.000	\$35,631
27996 GLA	GROSS LIVING AREA	2022			1	100	2,845	2,845	2,845	2,845	0	224	\$383,484	97.000	\$371,979
29918 RV	Recreational Vehicle - display only	2023			1	0	3,516	3,516	0	0	0	244	\$0	97.000	\$0
27997 SLABROOF	Slab Porch with Roof	2022			1	100	783	0	783	0	0	158	\$19,927	97.000	\$19,329

Location

Lat - Lng - Rotation Flip

☒ 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 \$



Comp #1
9-285-07

Comp #1



b
● LAST SOLD ON MAY 2, 2022 FOR \$745,000

215 Artesia Rd, Wellington, NV 89444



Is this your home?

SBE 25

Track this home's value and nearby sales



Comp #1



NORTHWESTERN REALTY
MLS

SBE 26



=

Comp #1 - pool

009-021-16

PETERSON, TOM STEVEN & AMIEE LYNN
PETERSON, AIMEE LYNN

Status A | ACTIVE

Nhbd 09-02 | SV 8 - FOOTHILL EST (NOT PAVED) | KW

Situs Address 1
215 ARTESIA RD
SMITH VALLEY, NV

Property Use 200 | SINGLE FAMILY RESIDEN

Confidential ☐

Exemption Inspector kw

General Valuation Land 1 Buildings 1 Extra Features 12 Notes and Data Exemptions 1 Sales 11 Inspections 0 Permits 0 Taxes

# - Sec	Code	Style	Class	Quality	% Comp	Act Year	Eff Year	Eff Area	Heated Area	Adj Rate	RCN Val	Dpr Val	Val/SF	Name
1 - 1	RES - RESIDENTIAL	01	01	R3	100	1996	1996	2,636	2,636		\$397,279	\$230,422	\$87.41	RESIDENCE
								2,636	2,636		\$397,279	\$230,422		

Details

Sketch

Data

Photos 0

M&S Calculation

Log

Areas

☒ Do not regenerate areas.

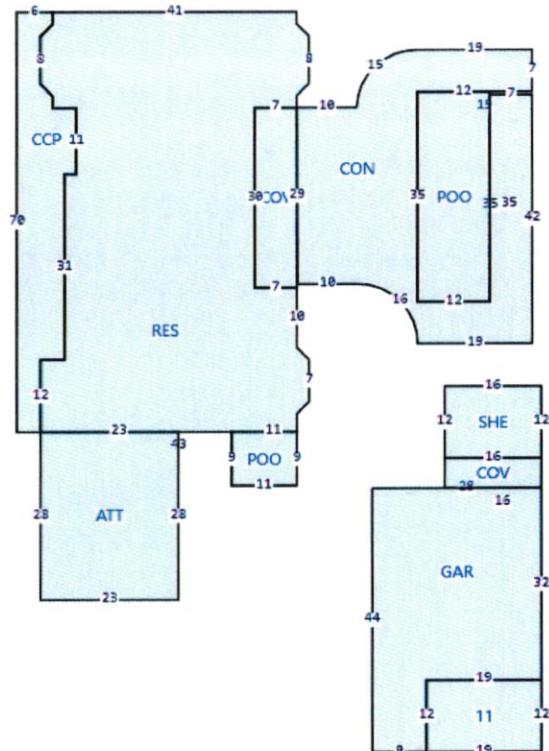
Code	Description	Year	Dpr Year	Comp Sale	Multiplier	% Eff	Act	Gross	Eff	Heated	Rent	Peri	RCN Val	% Good	Dpr Val
2105 GLA	GROSS LIVING AREA			<input type="checkbox"/>	1	100	2636	2,636	2,636	2,636	0		\$397,279	58.000	\$230,422 ✕

Location

Lat - Lng - Rotation Flip



RES=[ORIG=62,-82] N12 E4 N31 E2 N11 W4 N2 L2U2 N8 R2U2 N2 E41 S2 R2D2 S8 L2D2 S2 W7 S30 E7 S10 R2D2 S7 L2D2 S3 W43 \$
ATT=[ORIG=62,-82] E23 S28 W23 N28 \$
CCP=[ORIG=62,-82] W4 N70 E6 S2 L2D2 S8 R2D2 S2 E4 S11 W2 S31 W4 S12 \$



Comp #2

9-285-07 ** 2/2/2024



009-285-07

BEACH, PHILIP R & MICHELLE L TRS
BEACH, MICHELLE L TRS

Status A | ACTIVE

Nhbd 09-28 | SV 4 - PINENUT RANCH EST (PAVED) | KW

Situs Address 1
20 MEGAN ST
SMITH VALLEY, NV

Property Use 200 | SINGLE FAMILY RESIDEN

Confidential

Exemption Inspector kw

General Valuation Land 1 Buildings 1 Extra Features 2 Notes and Data Exemptions 1 Sales 30 Inspections 1 Permits 0 Taxes

# - Sec	Code	Style	Class	Quality	% Comp	Act Year	Eff Year	Eff Area	Heated Area	Adj Rate	RCN Val	Dpr Val	Val/SF	Name
1 - 1	RES - RESIDENTIAL	01	01	R3	100	2022	2022	4,384	2,251		\$385,742	\$374,170	\$166.22	URTON-2CAR +RV GAR
									4,384	2,251	\$385,742	\$374,170		

Details

Areas

Do not regenerate areas.

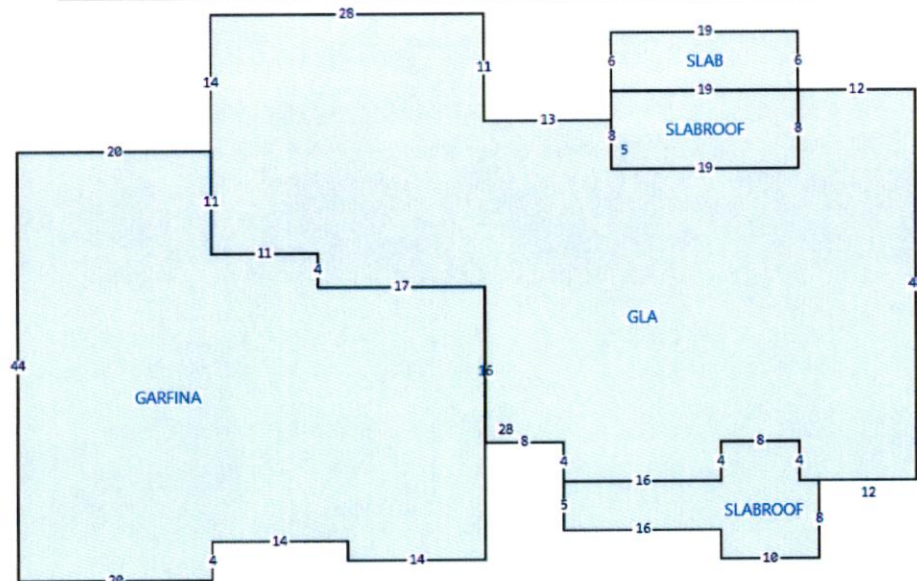
Sketch	Code	Description	Year	Dpr Year	Comp Sale	Multiplier	% Eff	Act	Gross	Eff	Heated	Rent	Peri	RCN Val	% Good	Dpr Val
Data	27998 GARFINA	GARAGE ATTCH FINISHED	2022			1	100	1,675	0	1,675	0	0	130	\$66,531	97.000	\$64,535
Photos 0	27999 GLA	GROSS LIVING AREA	2022			1	100	2,251	2,251	2,251	2,251	0	206	\$309,208	97.000	\$299,932
M&S Calculation	28000 SLAB	Open Slab Porch (SF) 901	2022			1	100	114	0	114	0	0	50	\$1,135	97.000	\$1,101
Log	28001 SLABROOF	Slab Porch with Roof	2022			1	100	344	0	344	0	0	64	\$8,868	97.000	\$8,602

Location

Lat - Lng - Rotation Flip



GLA=[YR=2022;ORIG=-103,-53] S10.6 E11 S3.6 E17 S16 E8 S4 E16 N4 E8 S4 E12 N40 W12 S8 W19 N5 W13 N11 W28 S14 \$
GARFINA=[YR=2022;ORIG=-103,-9] W20 N44 E20 S10.6 E11 S3.6 E17 S28 W14 N2 W14 S4 \$
SLABROOF=[YR=2022;ORIG=-41,-19] S8 W10 N3 W16 N5 E16 N4 E8 S4 E2 \$



Comp #3

9-241-02 ** 3/23/2023



Situs Address 1
210 ANGELINA CIR
SMITH VALLEY, NV

General Valuation Land 1 Buildings 1 Extra Features 2 Notes and Data Exemptions 1 Sales 32 Inspections 1 Permits 0 Taxes ▼

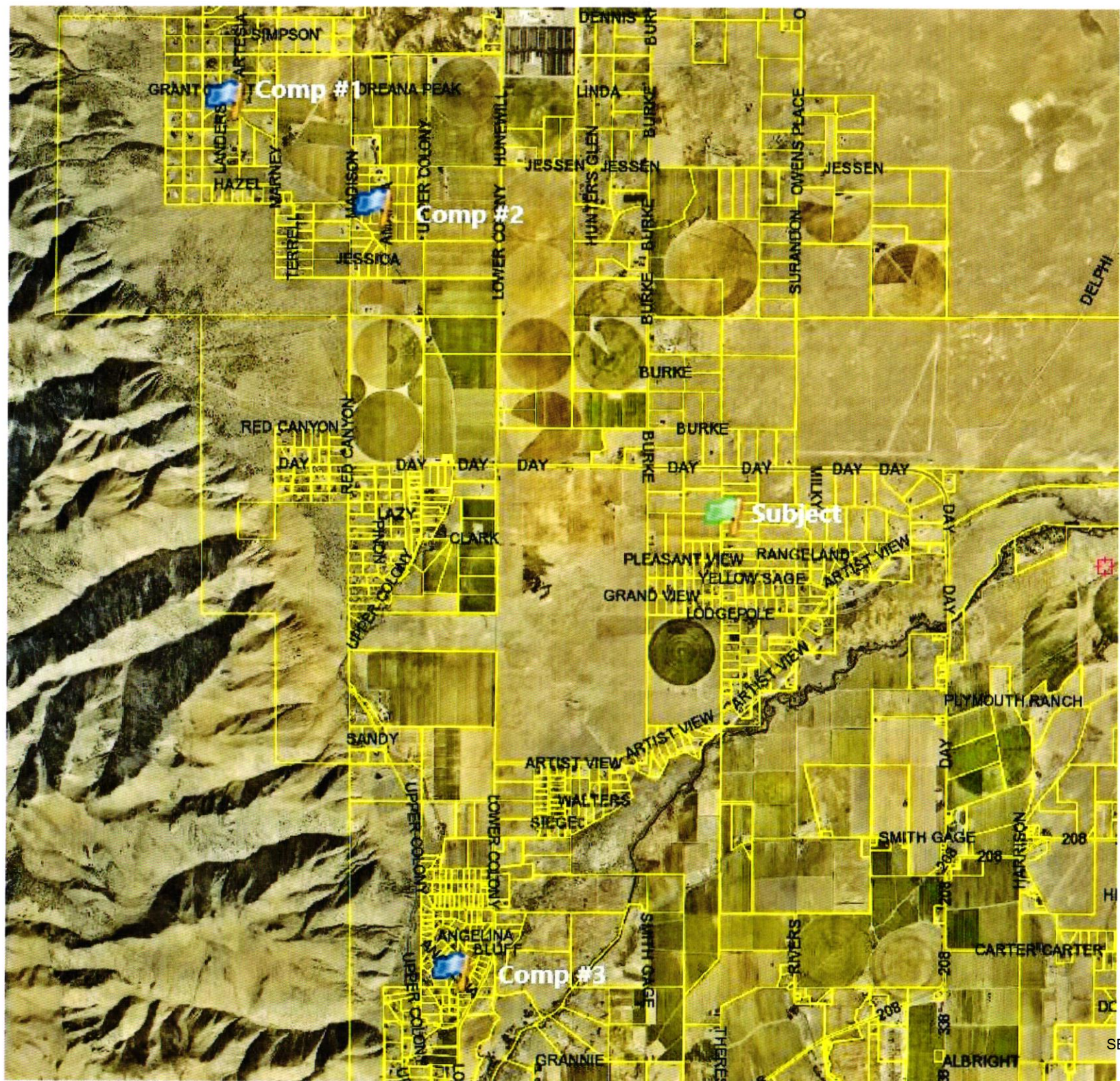
☐ Do not regenerate areas.

Log

Lat - Lng - Rotation Flip

GLA=[YR=2022,ORIG=-90,13] N12 E7 S4 E10 N4 E7 S10 E2 S2 E8 N2 E2 N14 E2.6 N9.6 W2.6 N16.6 W12 S6 W19 N6 W14 S6 W16 S36 E25 \$
GARFINA=[YR=2022,ORIG=-114.8,13] W14 N7 W21 S33 E21 N2 E14 S2 E24.6 N26 W24.6 \$
SLABROOF=[YR=2022,ORIG=-85,-29] S6 E19 N6 W19 \$





Smith Valley home sales

Sale price Res over 2,000 sf in 2022	Property ID	LUC	Acres	SF	WAY	Sale Date	Sale Price	Avg Sales 2022
50 DESERT VIEW DR	009-172-01	200	4.9	2,185	2003	1/7/2022	610,000	637,423
9 DESERT VIEW DR	009-151-03	200	4.49	2,417	2003	4/8/2022	547,500	
34 ARTIST VIEW RD	010-411-01	200	6	2,342	1977	5/13/2022	655,000	
9 DESERT VIEW DR	009-151-03	200	4.49	2,417	2003	5/16/2022	650,000	
215 ARTESIA RD	009-021-16	200	10	2,636	1996	5/2/2022	745,000	
436 DAY LN	010-211-26	200	20	2,248	2004	7/13/2022	750,000	
11 HAZEL LN	009-031-06	200	5.13	2,249	1985	9/27/2022	550,000	
17 COLONY ESTATES DR	009-141-02	200	2	2,071	2003	10/5/2022	650,000	
228 CHAPARRAL DR	009-151-06	200	4.77	2,140	2003	10/13/2022	525,000	
41 WEST SIERRA VIEW DR	009-221-05	200	5	2,060	2022	10/25/2022	609,000	
161 ANGELINA CIR	009-242-01	200	2	2,014	2022	10/31/2022	630,000	
224 ANGIE CT	009-241-18	200	2	2,083	2022	12/15/2022	700,000	
205 CHAPARRAL DR	009-152-01	200	5.02	3,533	2005	11/4/2022	665,000	
							8,286,500	13
								637,423

Sale price Res over 2,000 sf in 2023	Property ID	LUC	Acres	SF	WAY	Sale Date	Sale Price	Avg Sales 2023
195 SUNDANCE LN	010-401-18	200	22.4	2,551	2005	2/7/2023	650,000	650,015
129 ARTIST VIEW RD	010-411-22	200	20	2,448	1967	2/13/2023	687,000	
31 GARMS CIR	009-122-07	200	5.01	2,100	1998	3/13/2023	490,000	
59 MILLER RIDGE RD	010-281-09	200	4.98	2,680	1985	3/15/2023	550,000	
71 JOSHUA CT	009-221-08	200	5.03	2,650	2007	4/3/2023	688,000	
226 ANGIE CT	009-241-19	200	2	2,307	2007	5/22/2023	645,000	
119 UPPER COLONY RD	010-351-47	200	4.3	2,046	2001	7/21/2023	595,000	
54 PINON DR	009-051-17	200	5	2,098	1991	8/28/2023	620,000	
92 HAWK VIEW RD	010-191-15	200	5	2,388	2006	10/13/2023	633,000	
20 MEGAN ST	009-285-07	200	5.07	2,251	2022	10/10/2023	760,000	
210 ANGELINA CIR	009-241-02	200	2	2,120	2022	1/31/2023	832,167	
							7,150,167	
								11

650015- 637,423= 12,592/637,423= 2% inc.



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Categories > Prices > House Price Indexes

★ S&P CoreLogic Case-Shiller U.S. National Home Price Index (CSUSHPINSA)

DOWNLOAD

Observation:

Nov 2023: 312.14600

(+ more)

Updated: Jan 30, 2024

Units:

Index Jan 2000=100,

Not Seasonally Adjusted

Frequency:

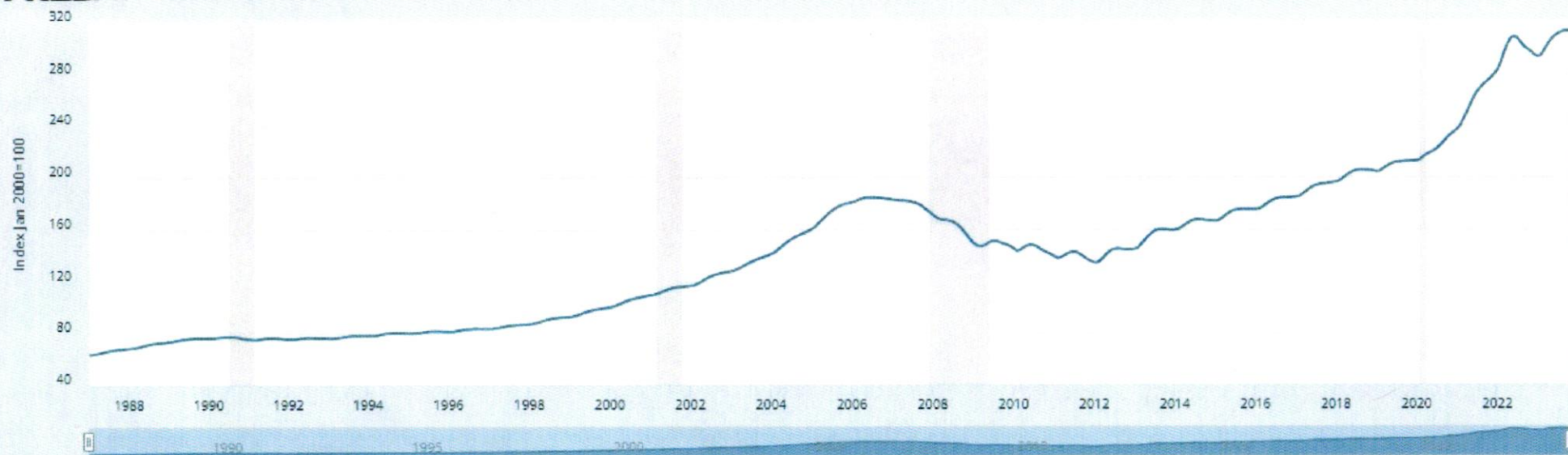
Monthly

1Y | 5Y | 10Y | Max

1987-01-01 to 2023-11-01

EDIT GRAPH

FRED — S&P CoreLogic Case-Shiller U.S. National Home Price Index



Shaded areas indicate U.S. recessions.

Source: S&P Dow Jones Indices LLC

fred.stlouisfed.org

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Share Links Account Tools



Deputy Assessor Eric Ow-Wing stated for the record that Lowes withdrew due to a lack of information in their appeal submission.

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

APN 021-232-54; Lowes HIW Inc.

This appeal has been withdrawn.

APN 009-132-15; Ferroni, Enrico Lee & Nancy A Trustees

Board Members, Assessor Staff Kelly Wilson and Eric Ow-Wing and the Appellant reviewed and discussed the backup items referenced in the Agenda Packet for APN 009-132-15. Clarification was provided to the board members as to how valuation was determined as well as the comparable valuations and sales listed on page 6 of the Assessor's Appeal Response Packet. The Appellant voiced his concerns with the increase of taxes in the last 6 months and shared his findings of comparable valuations in the Smith area.

Bruce Bartolowits made a motion to uphold the Assessor's valuation based on the comps provided by the Assessor for parcel 009-132-15, Leandra Carr seconded, and the motion passed 5-0.

APN 016-252-05; Esly Carmona Irrevocable Trust - Esly Carmona Trust

Board Members, Appraiser Kelly Wilson and the Appellant reviewed and discussed the backup items referenced in the agenda packet for APN 016-252-05. Clarification was provided to the board members as to how valuation was determined as well as the comparable valuations and sales listed in the Assessor's Appeal Response Packet. The Appellant, Esly Carmona, gave a presentation discussing the condition of her home and referenced the assessed value of other homes in the northern Nevada area. She also stated her concerns with how her property value was assessed.

Michael Glass asked for public comment and there was none.

Leandra Carr motioned to uphold the Assessors valuation based on the comps provided by the Assessor, Bruce Bartolowits 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.

Appraisers Kelly Wilson and Eric Ow-Wing reviewed and discussed with board members the below listed Parcels, the stipulation agreements that were made and the value each parcel was reduced to.

Corrections/Stipulations

APN	Original	Adjusted
03-021-12	\$21,500	\$12,900
03-021-13	\$21,500	\$12,900
03-021-14	\$21,500	\$12,900



Lyon County
BOARD OF EQUALIZATION

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

February 28, 2024

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 2024-2025 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 22, 2024**, 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

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.

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: 25-142

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. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

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



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 6613 7918 98

PETITIONER:

ENRICO LEE & NANCY A. FERRONI TRS

40 HAWK VIEW RD

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.

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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