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Another win for revolters

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Judge Mike Griffin
Carson City District Court Judge

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A second Carson City judge has thrown out the assessment system used to value property at Incline Village.

The ruling this week by Judge Mike Griffin mirrors the order earlier this year by fellow Carson District Judge Bill Maddox and comes at a fortuitous time representatives of the League to Save Incline Assets said - although the optimism was tempered.

"(The decision) will probably be appealed by the county, which is normal for them," tax revolt group president Maryanne Ingemanson said. "Effectively, it's a method of stalling."

Noting all district court decisions will be weighed at the state supreme court hearing slated for June 15, Ingemanson said the latest decision won't be through appeals in time to be reviewed by the supreme court - but it will be "influential" nonetheless.

"The justices will be aware of it," Ingemanson said. "It's such a powerful order."

Both district court rulings involve groups of property owners who sued challenging the assessment standards used since 2003. Judge Maddox's decision tossing out the assessment rules used by Washoe County Assessor Bob McGowan is currently being appealed to the Nevada Supreme Court.

"The evidence establishes that the taxes assessed in the Incline Village area are not uniform or equal to other areas in the county," judge Griffin wrote.

He said those properties are assessed differently than other Washoe County properties, including a "view" component which requires the assessor to "subjectively estimate a view of Lake Tahoe and reduce that estimate to a value figure."

Griffin wrote, "there is no consistent regulation or procedure established by the county to ensure that the assessment of real property is not solely subjective guess work."

Because the process is subjective, he said, taxpayers can't determine on what basis their property has been assessed.

"A taxpayer cannot determine how many boulders constitute a 'boulder component' or how much of what part of Lake Tahoe must be visible in the 'view component.'"

Griffin said the most important and unanswered part of the equation is missing: "How do these factors increase or decrease value."

Griffin said the same findings and conclusions adopted by Maddox in his ruling would be adopted in his ruling on behalf of J. Robert Anderson and 20 other individual, corporate and trust owners of Incline properties.

He directed the taxable values of the plaintiffs' properties set back to what they were before the 2003-2004 assessments and ordered the county to repay any excess taxes paid by those property owners.

--- Geoff Dornan of the Nevada Appeal contributed to this report.

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