



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JIM GIBBONS
Governor

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DINO DICIANNO
Secretary

April 15, 2009

**REVISED NOTICE OF HEARING
CHANGE OF VENUE**

Certified Mail: 7005 2570 0000 1315 3078

Petitioner:

See Attached List: Notice of Hearing Fulstone List

Suellen Fulstone
Morris Peterson
6100 Neil Road Ste 555
Reno NV 89511

Certified Mail: 7005 2570 0000 1315 3061

Respondent:

Mr. Josh Wilson
Washoe County Assessor
PO Box 11130
Reno NV 89520

DATE: April 27, 2009 and continuing from day to day through April 29, 2009
This will be a stacked agenda.

TIME: 1 p.m.

PLACE: Reno Sparks Convention Center
Room A-3, North Entrance
4590 South Virginia Street
Reno, Nevada

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

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

Case No: See Attached List: Notice of Hearing Fulstone List

Parcel No: See Attached List: Notice of Hearing Fulstone List

The location has been moved from Carson City to the Reno-Sparks Convention Center in Reno Nevada. All other components of the previous hearing notice remain the same, but are provided here for your convenience.

Your hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to last from **Monday, April 27, 2009 at 1 p.m. and each day thereafter at 8:30 a.m. through Wednesday, April 29, 2009**. Thus, the hearings listed on the attached list may continue from day to day. It is your responsibility to be present when your case is called. If you are not present when your hearing is called, the Board may decide to proceed pursuant to NAC 361.708.

On February 3, 2009, the parties met and agreed to a number of issues memorialized in a letter from the Department on the same date, including the briefing schedule, which is as follows:

Ms. Fulstone's reply brief originally due August 18th and extended to August 26th is now due on **February 27, 2009** and has been received by this office. The Assessor may submit a supplemental brief, if necessary, which will be due no later than **March 13, 2009**. Ms. Fulstone may submit an additional reply brief to any new issues in the supplemental brief, if necessary, no later than **March 20, 2009**. This office has received the Petitioners' reply brief. Pre-hearing motions, if any, must be submitted no later than **April 7, 2009**. Witness lists and new evidence must be submitted no later than **March 27, 2009** to accommodate the timeframe for pre-hearing motions. All documents must be received by the State Board in its offices no later than 5 p.m. of the dates listed above. You may fax your document to the State Board, attention Terry Rubald, at (775) 684-2020 or email to: trubald@tax.state.nv.us. Please submit a copy of your document directly to the other party no later than 5 p.m. of the due date. The petitioner is required to submit a copy of the Brief and Reply, if submitted, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

Pursuant to NAC 361.741, the State Board ordinarily limits presentations to fifteen (15) minutes for each side plus five (5) minutes for rebuttal by the petitioner. The allotted time does not include time used by the members of the State Board to ask questions of the parties. The allotted presentation time is ordinarily strictly enforced.

Please be aware the State Board has requested the record of the proceedings of the Washoe County Board of Equalization (County Board) and the members of the State Board will be familiar with that record. **If there is new evidence which could not have been discovered prior to the hearing at the County Board, you may submit it to the State Board no later than April 16, 2009. (NAC 361.739(1)(b)).** Evidence acquired less than 7 (seven) business days before the hearing may be offered to the State Board under NAC 361.726. The State Board will determine at such time of the offer if the State Board will order the evidence into the record. Please do not submit documents which are already in the County Board record.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If a representative appears on behalf of the taxpayer, the taxpayer must provide written authorization to the State Board acknowledging the representative has the authority to act on behalf of the taxpayer. An agent authorization form may be obtained from the Department of Taxation's website at <http://tax.state.nv.us>.

If a party chooses 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.


You may review the record received by the State Board at any time in our offices. You may also request an electronic copy of the record, either by email or on CD.

Any party desiring a copy of the transcript of the hearing held before the State Board must arrange for a copy at the party's expense from the reporter furnished by the State Board.

The regulations governing the procedures before the State Board may be found on the internet at <http://leg.state.nv.us/NAC>. Select Chapter 361, and then scroll to 361.682, which begins the section.

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

Dino DiCianno
Secretary to the State Board of Equalization

By: 
Terry E. Rubald, Chief
Division of Assessment Standards

ter/dp

Notice of Hearing - Fulstone Listing

Apl Yr	Case No	Appellant	Parcel No
08	115	Lynn L & Melody A Fetterly	125-491-02
08	116	Lynn L & Melody A Fetterly	122-112-13
08	117	Valais Way, LLC	126-470-08
08	120	Theodore G. Harris	131-011-06
08	125	Lester Wertheimer	128-241-04
08	127	Jeffrey X Fisher	128-361-14
08	128	Bernard L Arritt	127-320-28
08	130	Don & Lucille Ledoux	131-212-10
08	136	Pamela L Skele	126-251-11
08	140	Carol Lefcourt	122-181-18
08	143	Marshall L and Mary R Small, Tr	122-080-18
08	144	Susan M & Lambert Fagan	131-013-07
08	145	Donald A Zito	131-261-39
08	147	Florine B Kubel Tr	132-062-16
08	148	Paula K & Irwin B Miller	131-012-31
08	149	Vernon J King Jr	131-012-49
08	150	Pauline M Bauer	130-205-22
08	151	Gale Hackshaw	122-060-03
08	152	Cheryl D Skidmore	127-320-49
08	153	Gennaro D & Barbara J Caliendo	125-564-14
08	155	Lara Pearson & Jason Payette	126-081-03
08	157	Tim & Shahin Lampe	130-203-26
08	158	Jon H & Ramona Bigelow	125-441-16
08	159	Michael Wanger	130-222-29
08	160	Richard W Maria E Frewert	130-211-18
08	161	James A Ellis	130-241-35
08	164	Hayne E Leland	122-080-05
08	167	Ron Randolph-Wall	122-133-04
08	168	William A Frediani	124-400-22
08	169	Patricia J Wohlleb	123-152-01
08	173	Jeffery Star	122-090-21
08	176	Michael Holland	125-156-04
08	178	Robert Harden	123-281-07
08	179	David G & Kathleen M Harries Ttee, Trust	122-135-21
08	181	Brad & Carol Pospichel	131-211-25
08	182	Ira P Rodman	131-223-08
08	183	Ira P Rodman	131-224-13
08	185	Ira P Rodman, Trustee	131-213-01
08	188	Joseph G & Anna Marie Dentz	122-112-04
08	191	Michael P Kaplan	125-222-10
08	193	Greg P & Kelly P Donovan	122-211-15
08	194	Aaron Nelson et al.	122-460-06
08	203	Catherine Oppio	123-145-08
08	206	Harvey P. & Sheryl L. White Trust	122-135-25
08	208	Bradt Charles L & Julie A. TR	125-254-04
08	209	TURNER, CLAUDE C & KAREN S TR	125-134-16
08	212	William L O'Connell	122-193-29
08	213	John Nugent	126-083-20
08	214	Bert W and Barbara Jensen TR	122-080-43
08	216	Larry or Diane Ercolini	125-174-03
08	219	Patricia P Roberts Etal	123-145-07

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08	220 Suzanne Welsch	125-564-30
08	221 Mark & Charlene Sarsycki	125-492-14
08	223 Marjori Todd	122-115-15
08	224 Marjori Todd	122-125-12
08	226 Bitterbrush I O LP	126-280-17
08	227 Joseph S & Alamay D Siino	125-371-05
08	229 Greg Mikkelsen	124-083-13
08	231 Robert Solow/Marsha Winkler	131-228-07
08	232 Forest Darrenougre	132-211-10
08	233 G Thomas III & Susan C Fleming	126-251-06
08	234 Edmund C Olson	127-300-23
08	235 Craig D Olson	127-060-15
08	236 Craig D Olson	127-300-84
08	237 Craig D Olson	122-252-10
08	241 Albert Gene Priester Jr	125-522-21
08	242 Clinton Dewitt IV	125-522-09
08	243 Clinton Dewitt IV	130-205-14
08	250 Rachel J Ashton	123-133-24
08	252 Juliet C Ashton	123-133-22
08	253 Juliet C Ashton	123-133-23
08	256 Guy & Dorothy Mace	129-500-02
08	257 Peter J King, Lesley V Higgins	125-353-06
08	258 John & Mary Rhine, Tr	126-430-20
08	259 Gary Balleisen	131-233-10
08	279 J Robert & Carole K Anderson	123-260-11
08	280 J Robert & Carole K Anderson	122-181-29
08	285 Jamie Reichert	130-081-05
08	287 Julie & Stanley Amass	124-043-18
08	288 Howard Amundsen	122-132-17
08	289 623 TYNER LLC	125-482-30
08	293 Bob Bahlman	130-202-15
08	294 BAIN, RICHARD S & BARBARA V TR	125-522-17
08	295 John & Lorey Baldwin	126-450-08
08	296 KENNETH BALESTRIERI	122-181-49
08	298 Roger S Barbash	128-241-09
08	299 John R & Barbara L Barbee	125-522-01
08	300 MARK BARMANN	127-076-04
08	301 Neil & Jill Barnes	126-120-13
08	302 Jackson S Barney	125-362-10
08	303 Kenneth F Barrow	126-242-02
08	305 Rachel A Barth	126-102-03
08	306 PETER A & TONI BASLER TR	125-372-04
08	307 Roger K & Betty E Battle	128-160-02
08	309 Dwight J Baum Tr	123-272-11
08	310 Gordon Bava Tr	127-450-01
08	311 JOHN J & MARY K BAX TR	122-116-24
08	312 JAMES R & DEENA G BEHNKE	131-223-06
08	313 SCOTT R & NORA B BEHRENS	130-204-11
08	314 RICHARD BENIGNO	122-211-14
08	315 ESTHER-MARIE BENNETT	128-190-02
08	316 Robert E Bennett	125-451-08
08	317 Gloria Keyes & Richard Bento	125-461-02

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08	318 RICHARD C & VERNA M BERCIK TR	130-201-04
08	319 MARILYN BERRY	130-390-05
08	320 PETER & DELIA BIBEAU	130-204-10
08	322 GEORGE A BINNEY	123-097-01
08	323 Bishop Family Trust - Russell S Bishop, Tr	130-312-13
08	325 Elizabeth Bixby	128-241-05
08	326 ANNE M BLAMIRE	122-161-04
08	327 BLANC, JAMES J & ROSALUISA G TR	122-202-07
08	328 Trent D Block	132-192-08
08	329 Lyn Karol Blumenthal	127-071-26
08	330 Lyn Karol Blumenthal	124-084-13
08	331 Lyn Karol Blumenthal	125-221-09
08	332 Lyn Karol Blumenthal	129-340-02
08	333 Lyn Karol Blumenthal	130-202-30
08	334 NICHOLAS & COLLEEN BOLICK	123-260-08
08	335 Robert M & Hildegard H Bonesteel	122-112-14
08	336 WILLIAM W BOOTH TR	131-234-27
08	337 JAMES P & KELLY L BORELLI	125-541-28
08	338 STANLEY & JANELL BORELLO	131-170-05
08	340 JOSEPH P & SANDRA K BOURDEAU	131-131-05
08	341 CLAYTON & CAROL BOWLING TR	128-140-03
08	342 Edward A Boydston	131-133-04
08	343 Linda Boyd - Tahoe LLC	125-544-14
08	344 JACQUELINE C BRADLEY	125-134-13
08	346 Bridges 2001 Family Trust - James R Bridges	122-181-34
08	347 JOHN P & SHIRLEY A BRIGNOLI	130-205-12
08	348 LARRY G & SANDRA J BRITT	125-161-41
08	349 EDWIN G & JOYCE C BROCKMAN	131-132-11
08	350 LEONARD & BARBARA BROSNAN	125-251-13
08	351 Brian Browder	122-460-11
08	352 BARRY D BROWN TR	122-161-08
08	353 EVERETT E & CAROL E BROWN, TRUST	130-222-15
08	354 George W Brown	127-310-01
08	355 Philip E Brown	124-071-25
08	356 JOAN E BRUZZONE	122-181-56
08	357 WILLIAM E & PAMELA R BRYANT	131-031-09
08	358 Ira P Rodman, Tr	126-271-19
08	359 BURNT CEDAR LODGE LLC	122-193-33
08	360 CALANDRELLA, STEPHEN A TR ETAL	126-293-28
08	361 CALE, ROBERT R & BARBARA M TR	125-491-09
08	362 CALHOUN, WILLIAM J III	131-213-15
08	363 CANCELLA, MAXINE C TR	129-270-17
08	364 CANEVARO, MELVIN & LORETTA TR	127-300-26
08	365 CARCIONE, TONY C TR ETAL	131-012-32
08	366 CARDILLO, EUGENE & LINDA TR	122-116-09
08	367 CARDINAL, CHRISTOPHER J	125-463-11
08	368 CARLL, WADE & KATHLEEN TR	125-243-30
08	369 CARLSON, WILLIAM W & MARIE-MAY TR	126-510-03
08	372 CARTER, EDWARD M ETAL	122-129-06
08	373 CASH, WILLIAM R & PAULETTE TR	132-251-14
08	374 CASHMAN, TIMOTHY & DENISE TR ETAL	130-241-49
08	376 CHAPAS, CHARLES F & MARY L	128-033-05

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08	377 CHAPPELL, CARL C JR & VIRGINIA M	128-041-09
08	378 CHASTAIN, WILLIAM	128-043-01
08	379 CHATEAUX CONSTRUCTION CO INC	126-081-20
08	381 CHRISTENSEN, ROGER W& KATHLEEN B	127-330-11
08	382 CHRISTIE, WILLIAM B & PATRICIA A	127-290-42
08	383 CHRISTOPHER, ROBERT A & VIRGINIA A TR	130-242-12
08	384 CIRCLE Y LLC	122-080-15
08	385 CLARK, JAMES F & PATRICIA L TR	127-590-05
08	386 CLARK, JAMES F & PATRICIA L TR	127-600-04
08	387 CLARK, JAN F & JULIE P	130-241-05
08	388 CLARK, JULIA P TR	130-170-18
08	389 CLEMENT, JOHN & ANDROULLA	127-362-03
08	390 CLEMENT, JOHN C & ANDROULLA	127-363-37
08	391 CLEVELAND, GREGORY & CATHERINE	125-221-07
08	392 CODDINGTON, RICK & JACQUE	125-491-06
08	393 COLARCHIK, DAVID & MICHELLE	130-170-05
08	394 COLBERT, PAUL L & KAREN L	125-541-03
08	395 COLE, JEFFREY A & CARLA A TR	130-242-10
08	396 COLE, JOHN R & RUBY E TR	126-152-03
08	397 COLEMAN, BRETT E & KAREN G TR	130-241-20
08	398 COLLINS, JOHN S & ROSE MARY J	127-361-21
08	399 COLON, RICHARD W & LAVONNE H TR	125-141-18
08	400 CONN, MICHAEL E & KAY C	127-077-12
08	401 CONN, MICHAEL E & KAY C	127-100-13
08	402 CONN, MICHAEL E & KAY C	127-570-09
08	403 COOK, MAXINE J TR	124-810-10
08	405 COOPER, J CARL & LORELEI M TR	122-162-10
08	406 CORBETT, DANIEL	125-185-10
08	407 CORNEIL, DANNY E & KATHLEEN C	125-393-06
08	408 CORNMAN, ROBERT A & NASEALIA L	125-163-11
08	409 COSTACOS, CONSTANTINE J	124-064-03
08	411 CRONIN, JOHN M ETAL TR	125-151-28
08	412 CROOM, GEORGE E JR TR	132-053-10
08	413 CROSS, ARTHUR L & JENNIFER R TR	124-082-27
08	414 Ira P Rodman, TR	131-224-12
08	415 CUADROS, ALBERT L & ROSINA TR	122-111-20
08	416 CUADROS, STEVEN A ETAL	130-212-15
08	417 CUMMINGS, STEFAN & MURIEL J	124-081-14
08	418 CUNNINGHAM, LEE	122-530-03
08	419 CUNNINGHAM, LEE	131-133-08
08	420 CUSAC, RICHARD S & LYNN D TR	122-530-12
08	421 D'ARAGONA, OLIMPIA G D A TR	131-250-30
08	422 ROBERT DAHL	126-292-25
08	423 DALEKE, RICHARD A & ELLEN E TR	131-211-16
08	424 DAMERON, MARION R & ADELIN A TR	126-510-18
08	425 DANIEL, CHARLES M & MEDA J TR	125-491-15
08	426 PHILLIP DAVENPORT	127-074-19
08	427 DAVIS, CORNELOUS L & DENISE K TR	130-212-16
08	428 DECAPRIO, RONALD A & DONNA M TR	130-170-06
08	429 DELBRIDGE, DAVID M & LINDA S TR	125-482-40
08	430 DENNIN, RICHARD D & DIANA T	130-202-19
08	431 DENNISON, JOAN C	122-134-05

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08	432 GABRIELLE I DENTRAYGUES	124-340-29
08	434 CLIVE DEVENISH	122-132-06
08	436 DOHERTY, GERALD F & FRANCES W TR	130-211-12
08	437 DOHRMANN, WILLIAM N & BARBARA A	125-185-11
08	438 CAROL J DOLAN ET AL	125-201-05
08	439 DANIEL DOMINY	125-252-07
08	440 GERARD M J DONOVAN	128-032-09
08	442 LINDA A DRURY	126-522-15
08	443 Mark Dunbar	124-081-03
08	444 Jean C Duncan	131-140-18
08	446 DARRYL & VITA DWORKIN	128-132-08
08	447 DONALD M & GLENNA C EATON TR	132-066-44
08	448 SAMUEL F ECCLES	125-161-31
08	449 WAYNE ECKERT	132-064-08
08	450 LORI EDWARDS	125-163-16
08	452 CONRAD J JR & TEENA F EGGERAAT, TR	124-082-04
08	453 BUDDY & MARCIA TRELIS	124-062-09
08	455 EM WEST INVESTMENTS LLC	127-050-03
08	456 DONALD & JOYCE EMMONS	124-800-02
08	457 ROBERT & ROXANA J ENNEKING	125-411-11
08	458 LOREN ENSTAD	125-463-21
08	459 LOREN ENSTAD	127-100-27
08	460 ERAL, WILLSON J & JENNY K TR	125-201-04
08	461 PHILIP L ERICKSON	130-230-35
08	462 KAREN L ERSKINE	130-163-01
08	463 James F Eves	131-261-27
08	464 FARR, PHYLLIS TR	124-081-13
08	465 JOSEPH P FARRELL	122-135-12
08	466 FAULT LINE LLC, KOCH, DAVID & MICHELLE	124-082-07
08	467 FAULT LINE LLC, KOCH, DAVID & MICHELLE	130-161-17
08	468 FEINSTEIN, DONALD I & JACQUELINE G TR ET	122-090-06
08	469 LINDSAY & SHARYN FENWICK	126-293-18
08	471 FERTEL, BRUCE C & SYLVIA M B	125-222-02
08	473 FINEGAN, JACK R TR	125-531-13
08	474 FINEMAN, MARTIN & BETTY TR	131-013-03
08	475 FISCHER, SCOTT & CHARICE TR	131-228-01
08	476 FISCHER, WAYNE P TR	130-162-10
08	477 FISHER, HERBERT G & SHIRLEY A TR	125-232-03
08	478 FITZGERALD, GERALD J & JANE TR ETAL	122-080-13
08	479 FLAGG, HARRY M & LYNN S TR	125-511-04
08	480 FLEIG, JACK L & LINDANN G TR	131-211-19
08	481 FLEMING, GEORGE R & CATHY J	125-386-04
08	482 FOCHT, KENNETH E & PATRICIA J	125-413-10
08	483 GERALD F & GERALDINE F FORSYTH	126-550-11
08	484 GUY A FORTIER	131-221-08
08	485 FOURNET, DANIEL J & ROBBIE A TR	124-071-32
08	486 FOWLER, DAVID T & SUSAN M TR	125-501-01
08	487 Joseph H Francis III	131-233-09
08	488 FRANKLIN, PAUL B & SANDRA A TR	131-213-07
08	489 FRASHER, PHILIP F & WILDA J	124-083-02
08	490 FRAZIER, R ELAINE TR	127-072-27
08	491 GEORGE C FREDERIC	122-051-08

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08	492 GEORGE C FREDERIC	125-564-11
08	495 Krestine Corsin Tr	122-090-11
08	496 CHARLES GAY FREEMAN	122-214-12
08	497 FREEMAN, RICHARD M & MARY E TR	124-340-27
08	498 FRIEDMAN, GEORGE R TR	122-162-16
08	499 EDWARD FULKERSON	124-032-05
08	500 DOUGLAS FULTON	124-063-13
08	501 WILLIAM F GABRIELLI	124-082-21
08	502 GALLAGHER, J MICHAEL & JULIE A TR	129-650-05
08	503 JOHN R GAMBLE SR	122-194-13
08	504 GARCIA, ANTHONY TR	129-350-02
08	505 WILLIAM & HELEN GARDELLA	123-163-04
08	506 GAREFFA, JOSEPH J & MARILYN L TR	132-251-36
08	507 GARSTANG, HARRY & THERESA TR	131-013-14
08	508 GEHRING, BYRON W & JASNA K TR	128-132-14
08	509 GEREMIA BROS	130-242-03
08	510 GERGEN, PETER L & JEAN L TR	122-213-18
08	511 Alfred N Gertmenian	122-202-14
08	512 GETTO, VIRGIL M & PATRICIA J	125-482-28
08	513 GHAFOURPOUR, MARK L ETAL	127-072-30
08	514 GILBERT, WILLIAM H & NANCY E TR	130-221-24
08	516 GILMORE, EDWARD C & MARGARET L TR	131-090-08
08	517 YUEN T & SANDRA L GIN, TR	131-212-06
08	518 GREG GINOCCHIO	125-163-30
08	519 GIRARD, HELENE A TR	132-030-01
08	520 TIMOTHY X GLASER	132-252-31
08	521 PHILIP GLUCKMAN	131-224-04
08	522 GOBUTY, DAVID E & FAITH M TR	130-382-07
08	523 GOFF, DONNA L TR	122-530-30
08	524 GOFF, ROBERT E TR	122-530-31
08	525 CARL J GOLDBAUM	125-223-29
08	526 GOLDBERG, MICHAEL S & KATHERINE A	125-161-15
08	527 GOLDBERG, ROBERT T	123-133-07
08	528 J ROBERT GOOD	126-580-13
08	529 GOOD, JO ANNE TR	122-193-14
08	530 Miles Gordon	127-300-58
08	531 CHARLES GORE	124-062-04
08	532 ROY & SANDRA GRAHAM	125-463-04
08	533 BERTIL S M GRANBORG	131-234-02
08	534 GERALD W GRAY	122-161-05
08	535 GREENE MOUNTAIN PROPERTY LLC	125-511-16
08	536 Forrest & Kathryn Griggs	130-162-11
08	537 JAMES E & DORITH L GRIMM	122-135-06
08	538 EUDICE DILLER FRIEDMAN FAMILY TRUST	130-221-13
08	539 Patrick Guarnera	128-243-09
08	540 EDWARD M & EMOGENE J GUROWITZ	125-131-13
08	541 GUSSOW, JEFFREY H TR ETAL	125-503-06
08	542 PAUL H GUTTMAN, MD	122-132-16
08	543 GERALD S HAGY	122-194-24
08	544 HALL, SAMANTHA L TR	126-430-34
08	545 JOSEPH F HAMILTON	127-460-02
08	546 HANE, WILLIAM L & MARCIA L TR	122-510-22

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08	547 HANSEN, CHRISTIAN L & SHERYL L TR	125-461-06
08	548 MACCULLOUGH, SONDR A	126-301-02
08	549 HARBAND, NEWTON J TR	122-191-16
08	550 COLLIN HARRIS	125-531-21
08	551 HARRIS, RICHARD V & TRINA B TR	131-250-21
08	553 FREDERICK B HART	130-201-21
08	554 HARTMAN, CRAIG D & ALISON N TR	122-195-09
08	555 HATTON, DOUGLAS F & JANE R TR	132-062-01
08	556 HAVILL, DENNIS W & CAROLE J TR	125-492-13
08	557 HAWORTH, ARTHUR F & BARBARA M TR	125-164-02
08	558 HAYES, BOBBY L TR	125-361-08
08	559 HAYES, CAROL TR	125-362-11
08	560 HEINBAUGH, JUDITH A TR	131-211-15
08	561 HEINRICHS, R STEPHEN TR	131-231-02
08	562 HEINZER, BRYAN D & KATHLEEN C TR	125-351-02
08	563 HEISCH, JAMES A & RUTH E TR	130-170-15
08	564 HEMLEY, BRANDON K ETAL TR	122-111-17
08	565 JERRY M HENRICKS	130-383-02
08	566 HERNDON, BRYCE M & CATHRYN E TR	125-472-05
08	567 HERNSTAT, JOHN S & NANCY S TR	125-512-05
08	568 PAUL G HIMMELRIGHT	123-271-13
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08	971 WILLARD, SHIRLEY A	122-060-11
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08	973 WILLIAMS, JOHN G JR & SUSAN M	127-310-19
08	974 WILLIAMS, WARREN D & LINDA M ETAL	129-390-12
08	975 WILSON, CARI C	126-570-31
08	976 WILSON, RAYMOND D & JUDITH	130-201-16
08	977 WILTSEK, BARBARA B TR	122-090-25
08	978 WILTSEK, HERBERT E & BARBARA B TR	122-090-14
08	979 WINKLER-FEUERSTRAETER	124-500-03
08	980 WIRTZ, RICHARD A ETAL TR	125-501-03
08	982 WOHLLEB, DEWAYNE H TR	122-080-31
08	983 WOLD, ROYCE D & E ELANE	125-411-05
08	984 IRA WONG	127-363-04
08	985 WOODMAN, IRENE	126-101-06
08	986 WOODWARD, ROGER L	125-134-01
08	987 YAAP, ROBERT W TR	130-381-15
08	988 YESSON, TINA E TR	122-460-15
08	989 YOUNG, MARY Y TR	130-170-14
08	990 YOUNG, MICHAEL A	124-082-20

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08	991 YOUNT, G STUART TR ETAL	123-151-12
08	992 VALARIE ZIMMERMAN	127-560-17
08	993 ZUPIC, PHILIP C TR	129-280-14
08	1007 ATKINSON, ROBERT F M	122-129-14
08	1008 ALEXANDER, MARK H JR & CAROLYN S	123-122-03
08	1009 ABDALLA, MICHAEL W TR	122-530-21
08	1010 ACAMPORA, CARMEN & MARISA G TR	125-141-06
08	1011 ADAMS, JAMES TR	131-430-14
08	1012 999 LAKESHORE #7 LLC	130-221-07
08	1013 ADAMS, ALLISON L TR	127-570-05
08	1014 ADKINS, RANDALL S & LINDA S TR	122-195-15
08	1015 AGRE, RODGER S & BARBARA L TR	131-460-05
08	1016 AIASSA, HENRY J SR & ANNETTE P TR	123-282-05
08	1017 AKERS, WILLARD D & ELFRIEDE	125-223-15
08	1018 ALIOTO, JOSEPH & JUDY	127-300-87
08	1019 ANDERS, LESIA K TR	124-031-20
08	1020 ANDERSON, BRADFORD D	127-072-10
08	1021 ANDERSON, DONALD K & LORETTA S TR	126-301-08
08	1022 ANDERSON, ROYCE	130-311-17
08	1023 ANTHONY, RICHARD J TR ETAL	123-273-01
08	1024 ANTINORI, RONALD R & SUSAN M	130-241-26
08	1025 ARCHER, MICHAEL E & GAYLE L TR	131-121-09
08	1026 ARNOLD, CAROLDEAN L	130-211-02
08	1027 AUSFAHL, ROBERT K TR	132-064-22
08	1028 AUSFAHL, ROBERT K TR	132-064-24
08	1068 Christa Behnken	124-032-24
08	1073 ROOM & BOARD TRUST	124-043-05
08	1074 SPITZER, ROBERT D ETAL	123-121-12
08	1075 SPROGIS, HAROLD L TR ETAL	122-115-16
08	1076 STAMENSON, MICHAEL	123-271-01
08	1077 STANWALL CORPORATION	123-151-11
08	1078 STARR, ADOLPH M & ERNESTINE A TR	130-242-06
08	1079 STARR, ROBIN N & CONNIE A	122-115-14
08	1080 STEDMAN, BARBARA A	130-213-01
08	1081 STEED, JOSEPH D & GENIECE L TR	125-161-17
08	1084 STEINBERG, PAUL	125-221-05
08	1085 STEINKE, THOMAS W & JANET L	122-114-13
08	1087 STOCK, NED & JANET TR	125-173-04
08	1088 STRAGGAS, GEORGE R & BETTY M TR	131-121-16
08	1089 STRALEY, DAVE B & PAMELA J TR	131-080-13
08	1090 STRAUSS, RICHARD H & JANE H TR	126-231-01
08	1091 STROSBERG, ARTHUR M & SHEILA TR	131-012-29
08	1092 SULLIVAN, JEREMIAH J TR ETAL	127-420-06
08	1093 SULLIVAN, MARK F TR	125-172-11
08	1094 SUNDAHL, BARBARA D TR ETAL	130-221-18
08	1095 SUSLOW, LAMONT M & ALEXA A	127-132-33
08	1096 SZELONG, MICHAEL & LISA TR	124-063-06
08	1097 SPECKERT, BRUCE L TR	131-225-13
08	1099 SIMON, DAVID G & JUDITH M	123-281-04
08	1100 SIMON, DAVID G & JUDITH M	130-205-17
08	1101 SPRATT, JOHN E & CAROLYN I	125-185-05
08	1103 SMAHLIK, MICHAEL A & DIANE L TR	125-541-21

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08	1104 STEELE, SHANNON	126-083-37
08	1105 BEGELSPIKER-FELKER-STROMQUIST, BARBARA A	123-101-07
08	1107 SWIFT, LOCKHART M & CAROL E	125-185-18
08	1108 SZE, HERMAN HIU-LAM	122-112-02
08	1109 SPITTLER, SCOTT	125-185-16
08	1110 SUMMERS, HARRY W & SUSAN P	127-131-22
08	1111 STEINBERG, ALVIN A TR	122-142-20
08	1112 STEINBERG, ALVIN A TR ETAL	122-125-08
08	1113 SEAMAN, EDWARD S & JANE L TR ETAL	126-580-15
08	1114 SELIX, JOHN E	124-032-22
08	1115 SELL, JOHN M	123-142-04
08	1117 SANTIAGO, MIGUEL H & SAMMIE M	125-185-07
08	1118 SCARPA, STEVEN J	122-181-59
08	1119 SCENTS INTERNATIONAL LIMITED	131-180-15
08	1120 SCHAEVITZ, ALAN Y & GWENDOLYN B TR	132-510-02
08	1121 SCHALES, GEORGIANNA R & JACOB D TR	131-140-30
08	1122 SCHERER, PAUL E & JOAN TR	122-201-23
08	1123 SCHLANG, DAVID & DAYNA	132-062-02
08	1124 SHAEFER, JOSEPH L ETAL	125-492-16
08	1125 SCHMENK, DAVID ETAL TR	126-560-33
08	1126 SCHMIDT, JAMES H & KIM A	125-361-13
08	1127 SCHNEIDER, WALTER B & BERNADETTE TR	123-121-16
08	1128 SCHNEIDER, GERHARD M & EVA G TR	130-201-14
08	1129 SCHOLL, HORST H & LINDA S TR	125-361-14
08	1130 SCHONHAUT, STEVEN J & JAN S TR	126-295-11
08	1131 SCHREIBER, DONALD E TR	128-041-16
08	1132 SCHUMACHER, KERN W	130-230-18
08	1133 SCHUMACHER, KERN W	130-230-16
08	1134 SCHUMACHER, KERN W	130-230-17
08	1135 SCHUYLER, ROB R TR	122-194-23
08	1136 SCHWEIGERT, LOTHAR L & STELLA M TR	131-233-23
08	1137 SCHWERDTFEGER, BILL & BARBARA J TR	125-221-13
08	1138 SCULLY, JOHN T & MARY M TR	131-140-10
08	1140 SEYKOTA, EDWARD A	122-162-25
08	1141 SHACKFORD, JOSEPH E & KAYE M TR	124-071-30
08	1142 SHAHEEN, DAVID & LINDA	123-101-08
08	1143 SHIEMAN, BRYAN M & JOY L TR	123-161-03
08	1144 SIEGRIST, JANE A TR	130-162-14
08	1145 SIGMAN, PAUL L & VIRGINIA M	129-650-30
08	1147 SILCOX, WILLIAM H TR	131-225-15
08	1148 SLAYTON, SUSAN A & FOY E	122-195-07
08	1149 SLIGER, EDWARD J & KIMBERLY A TR	122-135-26
08	1150 SLOAN ASSOC INC RETIRE PLAN	127-320-40
08	1151 ROBIN J SMITH	130-381-09
08	1152 SMITH, MICHAEL D & CAROLYN J TR	125-143-04
08	1153 SNAY, FRANCIS E & SHARON T TR	122-132-05
08	1154 SOBOL, MAX TR ETAL	123-101-01
08	1156 SPEES, FRANK W & JUDITH A TR	127-570-07
08	1158 STEFANCICH, LOUIS J ETAL	131-190-05
08	1159 SCHIEK, JOHN A & LYNN TR	125-531-37
08	1182 Elizabeth Tinker and Douglas Ramsey	125-185-09
08	1216 Gregory J Kilzer	124-400-26

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08	1222 Robert & Suzanne Love TTES	122-195-05
08	1233 Gary Valiere	131-140-26
08	1243 SOWA, ELIZABETH L TR	123-190-48
08	1258 LEVERING, REX S TR	125-800-03
08	1286 Marrone Family Ltd Partnership	130-241-28
08	1299 RULON-MILLER, CONWAY JR & LANA C TR	122-211-46
08	1326 Frank Wright	123-022-05
08	1330 Jochen Rueter	130-202-31
08	1374 William S & Polly L Clark Trustees of the Albert G. Luchsinger Trust	122-080-02
08	1375 FERGUSON, CATHERINE M TR ETAL	122-530-24
08	1383 NICK IULIANO	132-030-46
08	1384 JORDAN, PHILIP J & VIRGINIA J	126-460-09



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

JIM GIBBONS
Governor

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7921
Telephone (775) 684-2160
Fax (775) 684-2020
In-State Toll Free: 800-992-0900

DINO DICIANNO
Secretary

April 15, 2009

**REVISED NOTICE OF APPEARANCE
CHANGE OF VENUE, DATE AND TIME**

Certified Mail: 7005 2570 0000 1315 3085

Petitioner:

**See Attached List: Notice of Appearance
Fulstone List**

Suellen Fulstone
Morris Peterson
6100 Neil Road Ste 555
Reno NV 89511

Certified Mail: 7005 2570 0000 1315 3061

Respondent:

Mr. Josh Wilson
Washoe County Assessor
PO Box 11130
Reno NV 89520

**DATE: April 27, 2009 and continuing from day to day through April 29, 2009
This will be a stacked agenda.**

TIME: 1 p.m.

**PLACE: Reno Sparks Convention Center
Room A-3, North Entrance
4590 South Virginia Street
Reno, Nevada**

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360; 361.400

BRIEF STATEMENT OF MATTER: Petition to State Board of Equalization for Redetermination of Assessment

Case No: See Attached List: Notice of Appearance Fulstone List

Parcel No: See Attached List: Notice of Appearance Fulstone List

The State Board has changed the date and time of these appeals to accommodate a stacked agenda. Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to last from Monday, April 27, 2009 at 1:00 p.m. and each day thereafter at 8:30 a.m. through Wednesday, April 29, 2009. Thus, any particular hearing may be continued until later in the day or from day to day. It is each taxpayer's or his representative's responsibility to be present when his case is called. 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.

In addition, the location has been moved from Carson City to the Reno-Sparks Convention Center in Reno Nevada. All other components of the previous hearing notice remain the same, but are provided here for your convenience.

The State Board of Equalization (State Board) will determine whether the listed cases are within the legal authority and jurisdiction of the State Board pursuant to the requirements of NRS 361.360. Under NRS 361.360, any taxpayer aggrieved at the action of the county board of equalization may file an appeal with the SBE. However, all such appeals must be filed with the State Board no later than March 10.

A "Notice of Appearance" means that the Secretary to the Board is recommending that your appeal be dismissed because the State Board has no jurisdiction to hear untimely filed appeals, appeals that were not first heard by the County Board, or were dismissed by the County Board. Under a "Notice of Appearance," the State Board will provide you with an opportunity to discuss why the State Board should hear your appeal. The usual standard the State Board applies is whether the Taxpayer is able to show substantial circumstances beyond the control of the Taxpayer as to why the appeal was filed late or was not heard first by the county board. If the State Board is persuaded by the testimony and evidence and makes a finding that it should take jurisdiction of the case, then your appeal will proceed normally on the substantive matter.

In order to facilitate the work of the State Board, ***please provide in writing the reasons why the State Board should take jurisdiction in this matter.*** Along with this explanation, please provide any supporting documentation you wish to be considered. The county assessor may also submit a written brief or memorandum on the matter, along with supporting documentation he wishes to be considered.

If the State Board decides it has jurisdiction in this matter, and ***if you have not had a hearing before the county board,*** please provide the evidence on which you base your case for the adjustment in the assessment. Such new evidence must be submitted in writing to the State Board ***by April 16, 2009.*** If you did have a hearing before the county board, the county record will already be part of the record before the SBE and you do not need to submit any duplicate records.

For appeals that have already been heard at the county board, the State Board may only consider the same facts and evidence as were submitted to the county board of equalization in the first instance, unless there is discovered new evidence pertaining to the matter which could not, by due diligence, have been discovered before the final adjournment of the county board of equalization. In that case, the State Board may consider allowing the new evidence into the record.

The petitioner and respondent may each make an oral presentation on whether the Board can accept jurisdiction of the case, not to exceed 15 minutes each. ***You must be prepared to go forward with the case on the same day if the State Board decides it has jurisdiction to hear the case.*** If the State Board decides to hear the merits of the case immediately upon determination it has jurisdiction, then the petitioner and respondent may each make an additional presentation on the merits of the case, not to exceed 15 minutes each. If more time than 15 minutes is required to make the presentation, please notify this office right away.

Please be aware the hearing time is approximate. Although you are assured that this case will not be heard prior to the stated time, be prepared for possible delays.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If a representative appears on behalf of the taxpayer, the taxpayer must provide written authorization to the State Board acknowledging the representative has the authority to act on behalf of the petitioner. An agent authorization form may be obtained from the Department of Taxation's website at http://tax.state.nv.us/DOAS_SBOE_New.html.

If the petitioner or his representative fails to appear at the scheduled time, pursuant to NAC 361.708, the Board may proceed with the hearing; dismiss the proceeding with or without prejudice; or recess the hearing for a period to be set by the board to enable the party to attend. If a party chooses 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 petitioner may be represented by an officer or other duly authorized representative or regular employee of such corporation.

You may review the permanent regulations governing the procedures of the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.

You may review the record received by the State Board at any time in our offices. You may also request an electronic copy of the record, either by email or on CD.

Any party desiring a copy of the transcript of the hearing held before the State Board must arrange for a copy at the party's expense from the reporter furnished by the State Board.

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

Dino DiCianno
Secretary to the State Board of Equalization

By: 
Terry E. Rubald, Chief
Division of Assessment Standards

Notice of Appearance - Fulstone Listing

Apl Yr	Case No	Appellant	Parcel No
08	137	Paul and Dana Weiler	130-163-21
08	156	Robert Huff	124-083-34
08	174	Russell L Reed	127-131-13
08	187	Marilyn & Jutta Boswell	132-252-18
08	251	Rachel J Ashton	130-061-02
08	291	ACORN EQUITIES LLC	126-550-08
08	292	ANDERLINI, FRANCESCA ETAL	127-290-01
08	345	JOSEPH J & FRANCINE J BREZICKI	122-195-03
08	371	CARROLL, JAMES V & ANDREA B	131-012-04
08	375	CERRETTI, ANTU J & ALEXIS P	122-191-23
08	410	CRONIN, JAMES R & LINDA E TR	124-072-06
08	435	DIFEO, JOHN A & MARCELINE H TR	124-031-03
08	573	HOFFMAN, GERALD L & KARIN M TR	124-063-10
08	594	PAUL & JANICE HUTZKY	122-127-03
08	657	LALCHANDANI, ATAM P & MARGO G TR	122-193-38
08	679	LEVERING, REX S TR	125-800-03
08	715	MASACARICH, JOHN P	127-077-14
08	778	LANA NOVAK ET AL	132-510-01
08	798	PAPPAS, HARRY J & STELLA A	122-193-27
08	842	PUSSELL, RONALD & JEAN L	122-124-17
08	998	CONGISTRE, JOHN H & KATHLEEN A TR	124-082-05
08	1033	CHARLES J & EVELYN R ABDO	122-510-46
08	1041	Herbert & Margaret Hardt Tr	122-052-22
08	1046	Joseph W. Carcione, Jr.	126-151-29
08	1086	STEVENS, RONALD L & AUDREY D TR	131-121-26
08	1223	George P Lynch & Maxine Lundt, PhD	125-174-18
08	1242	Robert Huff	124-083-34
08	1246	Wendell H Dodds	131-032-12
08	1248	COMMERFORD, WILLIAM D TR	129-650-32
08	1256	ELEANOR A ELROD	122-116-14
08	1264	Michael L Kaplan	125-222-10
08	1265	John & Nancy Hernstat	125-512-05
08	1281	MARTIN, GLENN R	129-530-01
08	1295	MONTNA FAMILY TRUST, ALFRED G & GAIL E	123-274-02
08	1311	Nick Abood	125-544-09
08	1312	Sheldon F & Louise H. Craddock Tr	122-211-07
08	1313	PENELOPE R MCCULLOCH	122-215-09
08	1314	THORNHILL FAMILY TRUST	132-065-09
08	1315	Donald Kaplan	122-052-02
08	1323	Robert C Wolf	125-511-10
08	1362	Beverly R & Richard D Keil	125-051-09
08	1385	CARLL, WADE & KATHLEEN TR	125-243-30