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APPEAL CASE # 17-0045

JAN 13 2017

Washoe County Board of Equalization

APN 050-210-16

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC IABH
APPR PJK

Submit this Petition Form no later than 5 p.m. of the date due. **Most types of appeals must be filed no later than the due date may apply.**

If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted

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: <u>Cynthia Hahn et al</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>880 Old Ophir Road</u>				EMAIL ADDRESS: <u>lvbubba1@gmail.com</u>	
CITY <u>Washoe Valley</u>	STATE <u>NV</u>	ZIP CODE <u>89704</u>	DAYTIME PHONE <u>775 849-2148</u>	ALTERNATE PHONE <u>775 230-6352</u>	FAX NUMBER () <u>N/A</u>

Part B. PROPERTY OWNER ENTITY DESCRIPTION N/A

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: co-owned with spouse, David Cowan, as JTROS

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS <u>880</u>	STREET/ROAD <u>Old Ophir Road</u>	CITY (IF APPLICABLE) <u>Washoe Valley</u>	COUNTY <u>Washoe</u>
Purchase Price: <u>450,000</u>		Purchase date: <u>11/12/2008</u>	

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

ASSESSOR'S PARCEL NUMBER (APN) <u>050-210-16</u>	ACCOUNT NUMBER <u>N/A</u>
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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"/> 2017-2018 Secured Roll	<input type="checkbox"/> 2016-2017 Reopen Roll	<input type="checkbox"/> 2016-2017 Unsecured Roll	<input type="checkbox"/> 2016-2017 Supplemental Roll
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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	<u>227,500</u>	<u>126,750</u>
Buildings	<u>N/A</u>	<u>N/A</u>
Personal Property	<u>N/A</u>	<u>N/A</u>
Possessory Interest in real property	<u>N/A</u>	<u>N/A</u>
Exempt Value	<u>N/A</u>	<u>N/A</u>
Total		

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).

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.

Date January 11, 2017

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:

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.

Print Name of Signatory
Date

- ☐ I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney _____ Date _____

ASSESSOR ATTACHMENT

Parcel/Roll No	050-210-16		
Legal Description	FR NW4 NE4 SEC 26 TWP 17 RGE 19		
Zoning	LDS		
Present Use	Sgl Fam Res	Current Land Use Code	200
Year of Last Reappraisal	2017		
Exempt Reason (List Applicable NRS)			
Owner of record as of 1/13/2017	HAHN, CYNTHIA et al		

ASSESSORS					
TAXABLE VALUE	2017/2018	ASSESSED VALUE		PREVIOUS ASSESSED VALUE	2016/2017
Land	227,500	Land	79,625	Land	34,125
Improvements	316,233	Improvements	110,681	Improvements	112,870
Personal Property		Personal Property		Personal Property	
Total	543,733	Total	190,307	Total	146,995
		Exemption Amt	-	Exemption Amt	-

**PETITIONER'S
EVIDENCE**

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WASHOE COUNTY ASSESSOR PROPERTY DATA				01/09/2017	
APN: 050-231-06 Card 1 of 2					
Owner Information & Legal Description					
(add)	Situs	805 WASHOE DR			
Owner 1		CLIFF FAMILY TRUST			
Mail Address		805 WASHOE DR			
		WASHOE VALLEY NV 89704			
Owner 2 or Trustee		CLIFF TRUSTEE, KENNETH W & VICTORIA L			
Rec Doc No	4905703			Rec Date	12/20/2011
Prior Owner	CLIFF, KENNETH W & VICTORIA L				
Prior Doc	2353761				
Keyline Desc	WASHOE TERRACE LT 8 BLK B				
Subdivision	WASHOE TERRACE SUBDIVISION				
	Lot: 8	Block: B		Sub Map#	
	Record of Survey Map:			Parcel Map#	0
	Section: Township: 17 Range: 19			SP#	
	Footprint	4000	Adjust for Info	Prior APN	
	Tax Cap Status: 2012 Change Form Mailed, High Cap Applied				
Building Information					
Quality	R20 Fair	Build Type	Sgl Fam Res		
Stories	SINGLE STORY	Square Feet	2,168		
Year Built	1950	Square Feet does not include Basement or Garage Conversion Area.			
W.A.V.	1967	Finished Bsmt	0		
Bedrooms	2	Unfin Bsmt	0		
Full Baths	1	Bsmt Type			
Half Baths	1	Gar Conv Sq Foot	0		
Fixtures	8	Total Gar Area	0		
Fireplaces	1	Gar Type			
Heat Type	FA	Det Garage	400		
Sec Heat Type		Bsmt Gar Door	0		
Ext Walls	CONC BLK/BL	Sub Floor	WOOD		
Sec Ext Walls	HARDBOARD/FR	Frame	MASONRY		
Roof Cover	COMP SHINGLE	Construction Mod	0		
Other Flag #	0	Unimproved	1		
% Incomplete		Unimproved	2		
Land Information					
Land Use	310	Water	Well	Sewer	Septic
Size	4.388 Acre or ~ 191,141 SqFt	Street	Paved	NBC	IACG
				NBC Map	IACG Map
Valuation Information					
Valuation History		2016/17 FV	2017/18 VN2		
Taxable Land Value		97,500	108,000		
Taxable Improvement Value		132,452	129,754		
Taxable Total		229,952	237,754		
Assessed Land Value		34,125	37,800		
Assessed Improvement Value		46,358	45,414		
Total Assessed		80,483	83,214		
The 2017/2018 values are preliminary values and subject to change.					
Sales/Transfer Information/Recorded Document					
V. Code	Doc	Doc Date	Value/Sale Price	Grantor	Grantee
38GG	310	12-20-2011	0	CLIFF, KENNETH W & VICTORIA L	CLIFF FAMILY TRUST
		06-23-1999	0		CLIFF, KENNETH W & VICTORIA L
		11-01-1979	175,000		
Building #1 Sketch					

PETITIONER'S EVIDENCE A
3 PAGES

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WASHOE COUNTY ASSESSOR PROPERTY DATA				01/09/2017	
APN: 050-237-04 Card 1 of 1					
Owner Information & Legal Description					
Situs	402 OLD OPHIR RD				
Owner 1	COLI FAMILY TRUST, JOSEPH & JODY				
Mall Address	402 OLD OPHIR RD				
	WASHOE VALLEY NV 89704				
Owner 2 or Trustee	COLI TRUSTEES, JOSEPH M DVM & JODY A				
Rec Doc No	076235				
Prior Owner	COLI, JOSEPH M & JODY A				
Prior Doc	0275482				
Keyline Desc	RR NW4 SW4 SEC 24 TWP 17 RGE 19				
Subdivision	UNSPECIFIED				
Lot: FR	Block:	Sub Map#			
Record of Survey Map:		Parcel Map#			
Section: 24 Township: 17 Range: 19		SPC			
Tax Dist	4000	Prior APN			
Tax Cap Status	Low Cap Qualified Primary Residence				
Building Information					
Quality	R25 Fair-Average	Bldg Type	Sgl Fam Res		
Stories	SINGLE STORY	Square Feet	1,520		
Year Built	1975	Access Point does not include Basement or Garage Conversion Area.			
Walls	1975	Finished Bsmt	0		
Bedrooms	3	Unfin Bsmt	0		
Full Baths	2	Bsmt Type	0		
Half Baths	0	Gar Conv Sq Foot	0		
Fixtures	9	Total Gar Area	484		
Fireplaces	0	Gar Type	ATTACHED		
Heat Type	FA	Det Garage	1200		
Sec Heat Type		Bsmt Gar Door	0		
Ext Walls	PLYWOOD/FR	Sub Floor	WOOD		
Sec Ext Walls		Frame	FRAME		
Roof Cover	METAL	Construction Mod	0		
Chimney/Flue	0	Leakshielding	1		
% Incomplete		Insulation	1		
Land Information					
Land Use	200	Zoning	LDS	Sewer	Septic
Size	3.05 Acre or ~ 132,858 Sq Ft	Water	Well	Street	Paved
				NBC : IACG	
				NBC Map : 14-2000 Map	
Valuation Information					
Valuation History		2016/17 FV		2017/18 VN2	
Taxable Land Value		71,250		90,000	
Taxable Improvement Value		144,799		138,812	
Taxable Total		216,049		228,812	
Assessed Land Value		24,938		31,500	
Assessed Improvement Value		50,679		48,584	
Total Assessed		75,617		80,084	
The 2017/2018 values are preliminary values and subject to change.					
Sales/Transfer Information/Recorded Document					
Y Code	L/L	Doc Date	Value/Sale Price	Grantor	Grantee
3BGG	200	06-03-2009	0	COLI, JOSEPH M & JODY A	COLI FAMILY TRUST, JOSEPH & JODY
2F	200	07-31-2008	273,000	HSBC BANK USA	COLI JOSEPH M & JODY A
3BF	200	11-26-2007	366,831	SMOTONY, MARY K	HSBC BANK USA
2D	200	11-15-1991	150,000		SMOTONY, MARY K
		09-01-1982	130,000		
Building #1 Sketch					

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WASHOE COUNTY ASSESSOR PROPERTY DATA				01/09/2017	
APN: 050-254-06 Card 1 of 1					
Owner Information & Legal Description					
Situs	905 BRENDA WAY				
Owner 1	COLLINS, STEVEN L				
Mail Address	905 BRENDA WAY WASHOE VALLEY NV 89704				
Rec Doc No	0079301	Rec Date	06/02/2015		
Prior Owner	COLLINS, STEVEN L				
Prior Doc	0079300				
Keyline Desc	PM 1985 LT 2				
Subdivision	UNSPECIFIED				
Lot: 2 Block:			Sub Map#		
Record of Survey Map:			Parcel Map#	1985	
Section: Township: 17 Range: 20			Sub Map#	51C	
Tax Class	4000	2015 Change Form Mailed, High Cap Applied	Prior APN		
Building Information					
Quality	RAS Good-Very Good		Build Type	Sgl Fam Res	
Stories	SINGLE STORY		Spqr Sq Ft	3,477	
Year Built	1997		Crewed Part does not include Basement or Garage Conversion Area.		
Walls	5		Finished Bsmt	161	
Full Baths	4		Unfin Bsmt	1,391	
Half Baths	1		Brick Type	MULTYPES	
Fixtures	23		Gar Conv Sq Foot	0	
Fireplaces	3		Total Gar Area	984	
Heat Type	FA/AC		Gar Type	ATTACHED	
Sec Heat Type			Det Garage	0	
Ext Walls	STUCCO/FR		Bsmt Gar Door	0	
Sec Ext Walls			Sub Floor	WOOD	
Roof Cover	CONCRETE TIL		Frame	FRAME	
Roofing Mat	0		Construction Mod	0	
% Incomplete			Unit Bldg	1	
			Unit Parcel	1	
Land Information					
Land Use	200	Zoning	MDR	Sewer	Septic
Size	5.04 Acre or ~ 219,542 Sq Ft	Water	Wall	Street	Unpaved
				NBC	IBGF
				NBC Map	IBGF Map
Valuation Information					
Valuation History		2016/17 FV	2017/18 VN2		
Taxable Land Value		75,000	84,000		
Taxable Improvement Value		484,099	516,460		
Taxable Total		559,099	600,460		
Assessed Land Value		26,250	29,400		
Assessed Improvement Value		169,435	180,761		
Total Assessed		195,685	210,161		
The 2017/2018 values are preliminary values and subject to change.					
Sales/Transfer Information/Recorded Document					
Doc No	Doc Date	Value/Sale Price	Grantor	Grantee	
3BCT	200	06-02-2015	0	COLLINS, STEVEN L	COLLINS, STEVEN L
2D	200	06-02-2015	725,000	COUNCILMAN, SUE ANN	COLLINS, STEVEN L
3BGG	200	04-18-2014	0	COUNCILMAN FAMILY TRUST	COUNCILMAN, SUE ANN
3NTT	200	04-22-2004	0	COUNCILMAN, DANIEL L & SUE ANN	COUNCILMAN FAMILY TRUST
3NTT	200	04-21-2004	0	COUNCILMAN, DANIEL L & SUE ANN	COUNCILMAN, DANIEL L & SUE ANN
3NTT	200	01-30-2004	0	UNNECKE, SUE A	COUNCILMAN, DANIEL L & SUE ANN
Building #1 Sketch					