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APPEAL CASE # 18-0016

APN 010-541-13

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APPR CG

WASHOE COUNTY ASSESSOR

Washoe County Board of Equalization

PETITION FOR REVIEW OF TAXABLE VALUATION

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than January 10, 2018. 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: <i>Connell, Wayne & Patricia A</i>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <i>2875 IDLEWILD DRIVE APT. 25</i>				EMAIL ADDRESS: <i>wmpag5@att.net</i>	
CITY <i>RENO</i>	STATE <i>NV</i>	ZIP CODE <i>89509</i>	DAYTIME PHONE <i>775-224-2795</i>	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 <i>2875 IDLEWILD DRIVE, Unit 37</i>	STREET/ROAD	CITY (IF APPLICABLE) <i>RENO</i>	COUNTY <i>Washoe</i>
Purchase Price: <i>170,000</i>	Purchase date: <i>2014</i>		

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

ASSESSOR'S PARCEL NUMBER (APN) <i>010-541-13</i>	ACCOUNT NUMBER
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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"/> 2018-2019 Secured Roll	<input type="checkbox"/> 2017-2018 Reopen	<input type="checkbox"/> 2017-2018 Unsecured/Supplemental	<input type="checkbox"/> 2017-2018 Exemption Value
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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	<i>46,200</i>	<i>36,290</i>
Buildings	<i>N/A</i>	<i>N/A</i>
Personal Property	<i>N/A</i>	<i>N/A</i>
Possessory Interest in real property	<i>N/A</i>	<i>N/A</i>
Exempt Value	<i>N/A</i>	<i>N/A</i>
Total	<i>103,931</i>	<i>94,021</i>

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).

Incorrect information & unfair treatment of condo owners being used →

VERIFICATION

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

Petitioner Signature

Print Name of Signatory

Title

Date

Part H. AUTHORIZATION OF AGENT Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the County Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

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

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:				TITLE:	
AUTHORIZED AGENT COMPANY, IF APPLICABLE:				EMAIL ADDRESS:	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE ()	ALTERNATE PHONE ()	FAX NUMBER ()

Authorized Agent must check each applicable statement and sign below.

- ☐ I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board.
- ☐ I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and the limitations contained in the Agent Authorization Form to be separately submitted.

Authorized Agent Signature

Title

Print Name of Signatory

Date

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

Signature of Owner or Authorized Agent/Attorney

Date

January 5, 2018

Washoe County Board of Equalization

Parcel: 010-541-13

Unit #39

Continued from Part G of Petition for Review of Taxable Valuation.

Our Condo Unit along with 47 other units in this 114 Condo Complex is being treated unfairly because these Units are **"On the River"**.

The **LAND VALUE** increase for our Unit is 32.9% over last years. The other Units in the Complex, that are not on the River are being increased only 4.4%.

This increase is out of line based on previous Tax years and the Market Increases of 8% for existing houses.

The reason given by the assessor, when I called, was "the units on the river side of the Condo Complex have a higher value".

Marshall-Swift Costing does not state that because you live on a Lake, River or have a View of Tahoe Lake that an increase in Value is warranted.

I believe the Assessor is using incorrect information on a River Front unit 48, Parcel # 010-541-19, which sold in 4/28/2016 for \$290,000. The Assessor is using 1258 SQ. FT as the Unit Size when it is actually 1490 SQ. FT. This Unit is a Townhouse Unit with 2 Bedrooms and 2/12 Baths with a 2 Car Garage. The unit was totally remodeled and 232 SQ. FT. was added as an Office. Also the Condo was originally listed at \$267,000 before being caught in a bidding War between two Buyers.

The SQ. FT. Price for this unit is being applied to all units on the River even though many Units have not been renovated since they were built 1986/1987.

All 114 Units in the Complex are maintained by the HOA. The exterior of the Units as well as the Swimming Pool, Bath House and Grounds maintenance is paid for equally by each of the 114 Unit Owners. Each unit shares a Garage, has a secure 1 car Garage or has a secure 2 Car Garage. This can't be seen by a drive by.

Note: Units are purchased for different reasons. Some Units are totally renovated. Some units only the Kitchen has been Renovated. Some Units have the Original Owner from 1987 and have not been touched. The majority of Tenants are retired with fixed incomes.

I would like a written explanation as to how the Assessor can Value this property 32.9% higher than a Unit of the same size, with all the same attributes as others in the complex.

The Assessor has a duty to uniformly assess all units within this Condo Complex the same.

I reviewed Houses located on Idlewild Drive, River side and noticed that the Total Assessed Value has not changed from 2017/2018 to 2018/2019. I reviewed five (5) Houses listed below:

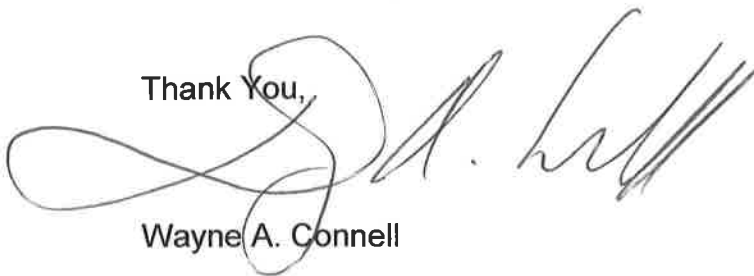
APN 009-181-14 APN 009-181-03 APN 009-181-05 APN 009-181-08

APN 009-181-09 (Sold for \$567,620 in 9/2016)

Two of these houses are **Short Term Rentals or AirB&B's**.

Note: Why are all Condo Units on the River being increased and Houses on the River are not being increased?

Thank You,

A handwritten signature in black ink, appearing to read 'Wayne A. Connell', written over the 'Thank You,' text.

Wayne A. Connell

Mailing Address
2875 Idlewild Drive, Unit 25
Reno, NV 89509