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JAN 10 2018

APPEAL CASE # 18-0020P17

## Washoe County Board of Equalization

PPID 2118819

WASHOE COUNTY ASSESSOR

## PETITION FOR REVIEW OF TAXABLE VALUATION

NBC PP  
APPR MES

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than Jan. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a 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: SONIC REAC ESTATE, LLC A NEVADA LIMITED LIABILITY COMPANY					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): BRIAN KUMKENDAH				TITLE OWNER	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) P.O. Box 18654				EMAIL ADDRESS: BRIAN@THEKTEAM.COM	
CITY RENO	STATE NV	ZIP CODE 89511	DAYTIME PHONE 775 745-9888	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 NEVADA.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: OWNER OF SINGLE MEMBER LLC

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS N/A	STREET/ROAD N/A	CITY (IF APPLICABLE) N/A	COUNTY N/A
Purchase Price:		Purchase date:	

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

ASSESSOR'S PARCEL NUMBER (APN) N/A	ACCOUNT NUMBER 2118819
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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 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 checked="" 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	N/A	
Buildings	N/A	
Personal Property	0	
Possessory Interest in real property	N/A	
Exempt Value	0	
Total	0	

**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).**

SONIC REAL ESTATE WAS CLOSED AND ALL ASSETS DOWNWARD TRANSFERRED  
ON SOLD IN MAY AND JUNE OF 2017 HAVE NOT BEEN IN BUSINESS SINCE THEN

**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

# **PETITIONER'S EVIDENCE**



# Office of the Washoe County Treasurer

TAMMI DAVIS, TREASURER

tax@washoecounty.us

**OFFICE LOCATION:**

1001 E NINTH ST-BLDG D RM140  
RENO, NV 89512

www.washoecounty.us/treas

PHONE: 775-328-2510

FAX: 775-328-2500

## NOTICE OF INTENT TO SEIZE BUSINESS PERSONAL PROPERTY TO SATISFY TAXES PURSUANT TO NRS 361.535

**Identifier Number (PIN):** 2118819

**Situs Address:** 7510 LONGLEY LN #102

**Legal Party:** SONIC REAL ESTATE

YOU ARE HEREBY NOTIFIED that payment has not been received for your delinquent business personal property taxes and this account is seriously overdue. If this amount is not paid by **01/15/2018**, the County Treasurer or her deputy will seize, seal or lock these assets in order to satisfy the delinquent amount, per NRS 361.535. If the name on this notice is incorrect we request you inform our office immediately. Inquiries may be submitted by phone at 775-328-2510 or e-mail to tax@washoecounty.us.

**Payment options:**

- Online At: [www.washoecounty.us/treas](http://www.washoecounty.us/treas)
- By Mail: Washoe County Treasurer PO BOX 30039 RENO, NV 89520-3039
- In Person: 1001 E 9th St, Bldg D Rm 140, Reno, NV 89512

This notice is a courtesy intended to notify you of your delinquent status. If payment is not received, additional costs of collection will be charged against your account.

**Dated: January 02, 2018**

TAMMI DAVIS, TREASURER

Washoe County, State of Nevada

WASHOE COUNTY TREASURER  
OFFICE

GRACIE:

By:

A. Parmele, Collection Analyst

Personal Property Division

Delinquent taxes may affect the renewal of your business license. If this property is protected by a bankruptcy proceeding, this notice is for your information only. Do not consider this as an attempt to collect. However please notify our office immediately at 775-328-2510.

MAKE CHECKS PAYABLE TO: Washoe County Treasurer

PO BOX 30039 RENO, NV 89520-3039

If paying by mail or in person, please return this portion with your payment

Tax Year: 2017		Balance Good Through: 01/15/2018
Identifier Number (PIN)	Past Due Balance	Amount Enclosed
2118819	\$71.30	



BPNOI:2118819

BRIAN KUYKENDALL

SONIC REAL ESTATE

PO BOX 18654

RENO NV 89511-0654

PETITIONER EXHIBIT A  
1 PAGE

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