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APPEAL CASE # 20-0008

DEC 30 2019

Washoe County Board of Equalization

APN 046-151-07

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC JCCG
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 J
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: Simms Family Trust					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Ray G. Simms				TITLE Trustee	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 25 Bennington Court				EMAIL ADDRESS:	
CITY Reno	STATE NV	ZIP CODE 89511	DAYTIME PHONE 775	ALTERNATE PHONE ()	FAX NUMBER 775

Part B. PROPERTY OWNER ENTITY DESCRIPTION

849-3944

849-3992

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:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 25 Bennington Court	STREET/ROAD Court	CITY (IF APPLICABLE) Reno	COUNTY Washoe
Purchase Price: \$355,000		Purchase date: May, 2000	

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

ASSESSOR'S PARCEL NUMBER (APN) 046-151-07	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"/> 2020-2021 Secured Roll	<input type="checkbox"/> 2019-2020 Reopen	<input type="checkbox"/> 2019-2020 Unsecured/Supplemental	<input type="checkbox"/> 2019-2020 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	\$ 400,000	\$ 300,000
Buildings		
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total		

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).*See attached***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

Ray G. Simms
 Petitioner Signature

Trustee
 Title

Ray G. Simms
 Print Name of Signatory

26 December 2019
 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

From: Ray Simms
Sent: Thursday, December 26, 2019 6:50 AM
To: Ray Simms
Subject: RE: 25 Bennington Court

Sent from Mail for Windows 10

From: Ray Simms
Sent: Wednesday, December 25, 2019 1:08 PM
To: Ray Simms
Subject: 25 Bennington Court

Washoe County Board of Equalization
% Washoe County Assessor
1001 E 9th Street, BLDG D
Reno, Nevada 89512

Part G. Statement

The subject property is an improved residential lot located in the St. James's Village [SJV] development subdivision. All lots, regardless of size, are designated or limited to being improved by construction of a single family dwelling unit subject to terms and conditions of the Project Documents, Covenants, Conditions and Restrictions [CCR's.] Within SJV, lots are generally sized at one [1] acre or more.

See the following supporting comparable pricing generated from reliable sources , Developer and Realtor records.

Recent Lots Sold

111 Londonderry Court, 11/15/19, \$130,000
425 Mt. Mahogany Court, 11/18/19, \$160,000
205 Marchmont Court, 2/12/19, \$178,095
91 Bennington Court, 4/12/19 \$182,042 *

PETITIONERS EXHIBIT A
2 PAGES

Vacant Lots Active Listings

455 Mt. Mahogany Court, \$169,000

45 Bennington Court, \$199,000 *

485 Mt. Mahogany, \$199,000

515 Mt. Mahogany, \$199,000

41 Bennington Court, \$209,900. *

234 Earlham Court, \$ 219,000

58 Bennington Court, \$239,900 *

37 Bennington Court, \$249,900 *

32 Bennington Court, \$249,900 *

95 Bennington Court, \$249,900 *

28 Bennington Court, \$269,900 *

*Adjacent lots to Subject on Bennington Court.

We believe an appropriate adjustment to Taxable Value - Land, reflecting current market conditions, is in order for 25 Bennington Court, APN 046-151-07

Thank you for your consideration.