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## Washoe County Board of Equalization

APPEAL CASE # 23-0009

APN 008-193-16

NBC AHFC

APPR SLC

## WASHOE COUNTY ASSESSOR 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 15<sup>th</sup>.  
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: ALAN JAMES BIMA					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 640 Merrill Avenue				EMAIL ADDRESS: YELON340@GMAIL.COM	
CITY Reno	STATE CA	ZIP CODE 89512	DAYTIME PHONE 755 560 8194	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 640	STREET/ROAD Merrill Avenue	CITY (IF APPLICABLE) Reno	COUNTY Washoe
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) <del>008-293</del> 008-193-16	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"/> 2023-2024 Secured Roll	<input type="checkbox"/> 2022-2023 Reopen	<input type="checkbox"/> 2022-2023 Unsecured/Supplemental	<input type="checkbox"/> 2022-2023 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	\$73910	\$36955
Buildings	\$18857	\$48857
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).**

**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

▶ Alan J. Bina  
Petitioner Signature

Owner  
Title

Alan J. Bina  
Print Name of Signatory

\_\_\_\_\_  
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**

Washoe County Assessor  
Michael E. Clark  
1001 E.9Th Street, Building D  
Reno,NV 89512

19 December 2022

### **Washoe County Assessor:**

Petition for assessment review pursuant to Nevada Revised Statute (NRS) 361.4734.

I Am Alan James Bima, my mailing address is 640 Morrill Avenue, Reno, NV 89512

My phone number is (775) 560 8194, my e-mail is [yilon340@gmail.com](mailto:yilon340@gmail.com)

I am appealing my assessment for tax year 2023-2024.

The property address is 640 Morrill Avenue, Reno, NV 89512.

The Assessor's parcel number is 008-193-16

A copy of the Petition For Review of Taxable Valuation is attached.

My claim is that the Assessor's values ignore the fact that the area of my 640 Morrill Avenue property is frequently invaded by trespassers. The Reno Police refuse to arrest said trespassers. In order to protect my life, I patrol the part of my property behind my house, armed with my .357 magnum pistol. I have ejected several trespassers from the part of my property behind my house. My garage, which is on the part of my property behind my house, has been damaged to the extent of some \$2,000 USD. I am asking that my Taxable Value Land be reduced from \$73,910.00 USD to \$36,955.00 USD, due to my reduced practical use of my property 640 Morrill Avenue, Reno, NV 89512. I am asking that the value of my 640 Morrill Avenue, Reno, NV 89512 Buildings, Improvements be reduced from \$48,857 USD to \$43,857 USD, to account for the fact that my garage, at the rear of my 640 Morrill Avenue, Reno, NV 89512, is currently unusable, due to the danger posed by trespassers and that said trespassers have damaged the fence that surrounds my property.

The County Assessor and the police have suggested that I should deal with the trespasser problem by installing a light on top of my garage. First, there is no electrical power to said garage, due to theft of copper wiring by trespassers, second, such a light would be stolen by trespassers using a ladder.

It is not reasonable that I should have to pay taxes on the areas my property that I cannot safely use, because of the danger posed by trespassers.

Sincerely,

*Alan James Bima*  
Alan James Bima  
640 Morrill Avenue  
Reno, NV 89512

PETITIONERS EXHIBIT A  
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