

RECEIVED

APPEAL CASE # 23-0121

JAN 16 2023

Washoe County Board of Equalization
 WASHOE COUNTY ASSESSOR

APN 510-381-02

NBC DGAQ
 APPR SMM

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 the due date may apply.
 If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to

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: KOHLS ILLINOIS INC. dba Kohl's					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Matthew Brown				TITLE Manager Property Tax	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO BOX 2148				EMAIL ADDRESS: matthew.r.brown@kohls.com	
CITY MILWAUKEE	STATE WI	ZIP CODE 53201	DAYTIME PHONE 262-703-6042	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 5035	STREET/ROAD PYRAMID WAY	CITY (IF APPLICABLE) SPARK	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) 510-381-02	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 type="checkbox"/> Residential Property	<input checked="" 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	3,015,021	6,399,983
Buildings	7,048,392	2,380,117
Personal Property	0	0
Possessory Interest in real property	0	0
Exempt Value	0	0
Total	10,063,413	8,780,100

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).
 The computed taxable value is excessive for the subject property based on recent comparable sales in the area.

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

Matthew Brown

Print Name of Signatory

Manager Property Tax

Title

01/10/23

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:			
Abe Rivera		Representative			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS:			
CBIZ MHM, LLC		abe.rivera@cbiz.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
721 EMERSON RD. SUITE 400					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
ST. LOUIS	MO	63141	314-692-5898	219-588-4346	()

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

Abe Rivera

Print Name of Signatory

Representative

Title

1/10/2023

Date

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

Signature of Owner or Authorized Agent/Attorney

Date



CBIZ MHM, LLC

721 Emerson Road / Suite 400 / Saint Louis, Missouri 63141
Main: 314-692-2249 ■ Fax: 314-692-4222 ■ www.cbiz.com

1/10/2023

Washoe County Board of Equalization
Washoe County Assessor
1001 E. Ninth Street
Reno, NV 89512

Re: Kohl's Dept. Store
70 Damonte Ranch Pkwy
Reno, NV 89521
Parcel #140-010-42

Kohl's Dept. Store
5035 Pyramid Way
Sparks, NV 89436
Parcel #510-381-02

Dear Washoe County Board of Equalization members,

Please find attached a Petition for Review of Taxable Valuation for the above-mentioned properties. Please contact me at 314-692-5898 or via email at abe.rivera@cbiz.com with any questions. Evidence has been provided to the Commercial Appraiser at the Assessor's office and review and negotiations are ongoing. Should hearing be necessary, evidence will be submitted for your review prior to hearing.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Abe Rivera".

Abe Rivera
Sr. Manager-Property Tax, CBIZ MHM, LLC
O. 314-692-5898
M. 219-588-4346
Abe.rivera@CBIZ.com

Washoe County Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 328-2277

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: KOHL'S ILLINOIS INC. dba Kohl's					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): Matthew Brown				TITLE Manager Property Tax	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO BOX 2148				EMAIL ADDRESS: matthew.r.brown@kohls.com	
CITY MILWAUKEE	STATE WI	ZIP CODE 53201	DAYTIME PHONE 262-703-6042	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if 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 Unknown.

The organization described above is a non-profit organization. ☐ Yes ☒ No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

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 SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 510-381-02	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER
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☐ Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒

- ☒ 2023-2024 Secured Roll ☐ 2022-2023 Reopen Roll ☐ 2022-2023 Unsecured Roll ☐ 2022-2023 Supplemental Roll

Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Washoe County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.


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 Washoe County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

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: Abe Rivera			TITLE: Representative		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: CBIZ MHM, LLC			EMAIL ADDRESS: abe.rivera@cbiz.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 721 EMERSON RD. SUITE 400					
CITY ST. LOUIS	STATE MO	ZIP CODE 63141	DAYTIME PHONE (314) 692-5898	ALTERNATE PHONE (219) 588-4346	FAX NUMBER (314) 569-7163


I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

 Representative 1-13-22
Authorized Agent Signature Title Date

Authorized Agent Contact Information:


NAME OF AUTHORIZED AGENT: Rich Hermes			TITLE: Representative		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: CBIZ MHM, LLC			EMAIL ADDRESS: RHermes@cbiz.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 721 EMERSON RD. SUITE 400					
CITY ST. LOUIS	STATE MO	ZIP CODE 63141	DAYTIME PHONE (314) 692-5841	ALTERNATE PHONE (618) 210-0712	FAX NUMBER (314) 569-7163

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

 Representative 1-13-22
Authorized Agent Signature Title Date

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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

 Manager Property Tax 1-13-22
Property Owner / Petitioner Signature Title Date