

RECEIVED

JAN 12 2023

WASHOE COUNTY ASSESSOR

## Washoe County Board of Equalization

APPEAL CASE # 23-0044A

et al  
See attached  
list

## PETITION FOR REVIEW OF TAXABLE VALUATION

NBC  
APPR  
DGVV  
SMM

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 12, 2023. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a high value use, the appeal must be filed by the 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: Sparks Retail Associates LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 530 B St., Suite 2050				EMAIL ADDRESS:	
CITY San Diego	STATE CA	ZIP CODE 92101	DAYTIME PHONE ( )	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 4885	STREET/ROAD Galleria Pkwy.	CITY (IF APPLICABLE) Sparks	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) 510-082-42	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: 13	Multiple parcel list is attached. <input checked="" 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	\$ 600	\$ 310
Buildings	\$ 0	\$ 0
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	\$ 600	\$ 310

**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).**

Current market and economic conditions support a lower valuation of the subject property.

**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

Please see attached Agent Authorization

Title

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: Austin Glidewell			TITLE: Agent		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: Appeals@PivotalTax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N. Lindsay Rd. Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE 480-634-6169	ALTERNATE PHONE ( )	FAX NUMBER 480-615-0318

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

Agent

Title

Austin Glidewell

Date

Print Name of Signatory

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

Signature of Owner or Authorized Agent/Attorney

Date

**APPEAL CASE #**

Attachment

<u>APN</u>	<u>Appeal#</u>
510-082-42	23-0044A
510-083-03	23-0044B
510-083-04	23-0044C
510-083-08	23-0044D
510-083-09	23-0044E
510-481-04	23-0044F
510-481-08	23-0044G
510-482-01	23-0044H
510-482-02	23-0044I
510-482-07	23-0044J
510-483-01	23-0044K
510-483-02	23-0044L
510-483-03	23-0044M

Owner	Address	City	County	Parcel #
Sparks Galleria REH LLC	255 Disc Dr.	Sparks	Washoe	510-083-03
Sparks Galleria REH LLC	0 Disc Dr.	Sparks	Washoe	510-083-04
Sparks Galleria REH LLC	175 Disc Dr.	Sparks	Washoe	510-083-08
Sparks Galleria REH LLC	125 Disc Dr.	Sparks	Washoe	510-083-09
Sparks Galleria REH LLC	4711 Galleria Pkwy	Sparks	Washoe	510-481-04
Sparks Galleria REH LLC	4751 Galleria Pkwy	Sparks	Washoe	510-481-08
Sparks Retail Associates LLC	200 Disc Dr	Sparks	Washoe	510-482-01
Sparks Retail Associates LLC	180 Disc Dr	Sparks	Washoe	510-482-02
Sparks Galleria REH LLC	4760 Galleria Pkwy	Sparks	Washoe	510-482-07
Sparks Galleria REH LLC	151 Disc Dr.	Sparks	Washoe	510-483-01
Sparks Galleria REH LLC	171 Disc Dr.	Sparks	Washoe	510-483-02
SG 191 DISC LLC	191 DISC DR	Sparks	Washoe	510-483-03

# 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: Paradise Retail I LLC & Sparks Retail Associates LLC (Cire Equity)					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): Joshua Volen				TITLE Co Managing Member	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 530 B Street, Suite 2050				EMAIL ADDRESS:	
CITY San Diego	STATE CA	ZIP CODE 92101	DAYTIME PHONE ( )	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 \_\_\_\_\_.

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)	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.

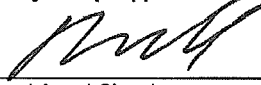
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Washoe County Board of Equalization. This authorization is limited to the appeal of 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: Austin Glidewell			TITLE: Director		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: Appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N Lindsay Road, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE 480-634-6169	ALTERNATE PHONE ( )	FAX NUMBER 480-615-0318

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

  
 Authorized Agent Signature


Director  
 Title

1.11.23  
 Date

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT: Christopher Glidewell			TITLE: Principal		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: Appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N Lindsay Road, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	FAX NUMBER 480-615-0318

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

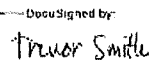
  
 Authorized Agent Signature

Agent  
 Title

1.11.23  
 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.

DocuSigned by:  
  
 Property Owner / Petitioner Signature

Authorized Representative  
 Title

December 15, 2022  
 Date

Agency Authorization for Calendar Year 2023 and Prior

## Schedule A

These properties are either Owned, Occupied, and/or Controlled by Client.

State	County	Parcel #	Property	Address	Owner
NV	Washoe	031-012-28	Oddie Blvd.	2203 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-29	Oddie Blvd.	0 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-31	Oddie Blvd.	0 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-35	Oddie Blvd.	2193 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-36	Oddie Blvd.	2125 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-37	Oddie Blvd.	2225 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-39	Oddie Blvd.	2229 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-40	Oddie Blvd.	2267 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-41	Oddie Blvd.	2275 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-42	Oddie Blvd.	2131 Oddie Blvd	Paradise Retail I LLC
NV	Washoe	510-082-42	Sparks Galleria	4885 Galleria Pkwy	Sparks Retail Associates LLC
NV	Washoe	510-083-03	Sparks Galleria	255 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-083-04	Sparks Galleria	0 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-083-08	Sparks Galleria	175 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-083-09	Sparks Galleria	125 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-481-04	Sparks Galleria	4711 Galleria Pkwy	Sparks Galleria REH LLC
NV	Washoe	510-481-08	Sparks Galleria	4751 Galleria Pkwy	Sparks Galleria REH LLC
NV	Washoe	510-482-01	Sparks Galleria	200 Disc Dr	Sparks Retail Associates LLC
NV	Washoe	510-482-02	Sparks Galleria	180 Disc Dr	Sparks Retail Associates LLC
NV	Washoe	510-482-07	Sparks Galleria	4760 Galleria Pkwy	Sparks Galleria REH LLC
NV	Washoe	510-483-01	Sparks Galleria	151 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-483-02	Sparks Galleria	171 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-483-03	Sparks Galleria	191 DISC DR	SG 191 DISC LLC