

RECEIVED

JAN 15 2023

APPEAL CASE # 23-0072

WASHOE COUNTY ASSESSOR

Washoe County Board of Equalization

APN 087-021-23

NBC GCLZ  
APPR JRL

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, 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 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: Ederra Hills, LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Robert Lissner				TITLE Manager	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 4790 Caughlin Parkway				EMAIL ADDRESS: rlissner@gmail.com	
CITY Reno	STATE NV	ZIP CODE 89519	DAYTIME PHONE 7757505537	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 13900	STREET/ROAD Red Rock	CITY (IF APPLICABLE) Reno	COUNTY NV
Purchase Price: <del>\$10,000</del> of \$14,000,000		Purchase date: 12/21/21	

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

ASSESSOR'S PARCEL NUMBER (APN) 087-021-23	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 checked="" 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 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	2566480	1,280,000
Buildings	69,329	0
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total		

1/17/23 -  
per call,  
only  
appeal  
23/24  
secured

**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

  
 Petitioner Signature

Robert J. Lissner

Print Name of Signatory

Manager

Title

1/14/23

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:		
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



## Exemptions

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**From:** wallach9llc@aol.com  
**Sent:** Friday, January 13, 2023 11:14 AM  
**To:** Exemptions  
**Cc:** rlissner@gmail.com; wallach9llc@aol.com  
**Subject:** Party to tax assessment appeal

**Categories:** Blue Category

**[NOTICE: This message originated outside of Washoe County -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]**

To whom it may concern at Washoe County assessors offices:

My name is Bob Elias and I am the manager of Wallach 1 & 2, LLC. This note is to inform you that we have a secured interest in the property know as Section 1, APN 087-021-23, in the North Valleys, which is the subject of an appeal being made by Lifestyle Homes TND/Ederra Hills, LLC, and we would like to join in the appeal.

Sincerely,

Bob Elias, Manager  
Wallach 1 & 2, LLC

# **PETITIONER'S EVIDENCE**

This section 1 is part of Evans Ranch PUD, sections 1 - 4, all of which is newly assessed at \$4,000 per acre, double or more previous values.

The adjacent Silver Star Ranch PUD in section 11, is newly assessed at \$4,000 per acre, four times the previous value.

Because of changing ownership, we have elected to not appeal the \$4,000 on all of these properties at this time.

We believe that approximately half of Section 1 should be valued at zero, as it contains Columbia Hill, a portion of the Granite Hills range separating Lemmon Valley from Cold Springs.

The Evans Ranch handbook clearly shows that the land is not to be developed. Slopes exceed 50%, too steep to build on, and the mule deer need it for migration.

It is true that Ederra Hills, LLC purchased Sections 1 and 2 for \$14 million, with 10% down. We rather quickly had "buyer's remorse" due to development challenges, and are returning the property to the seller, taking a \$1.4 million loss in the process.

The metal building is heavily vandalized, completely obsolete, will be demolished later this year, and should be valued at zero.

We request that you remove 320 acres at \$4,000, leaving a total value of \$1,280,000.

Attached you will find:

An image from Google Earth showing Columbia Hill.

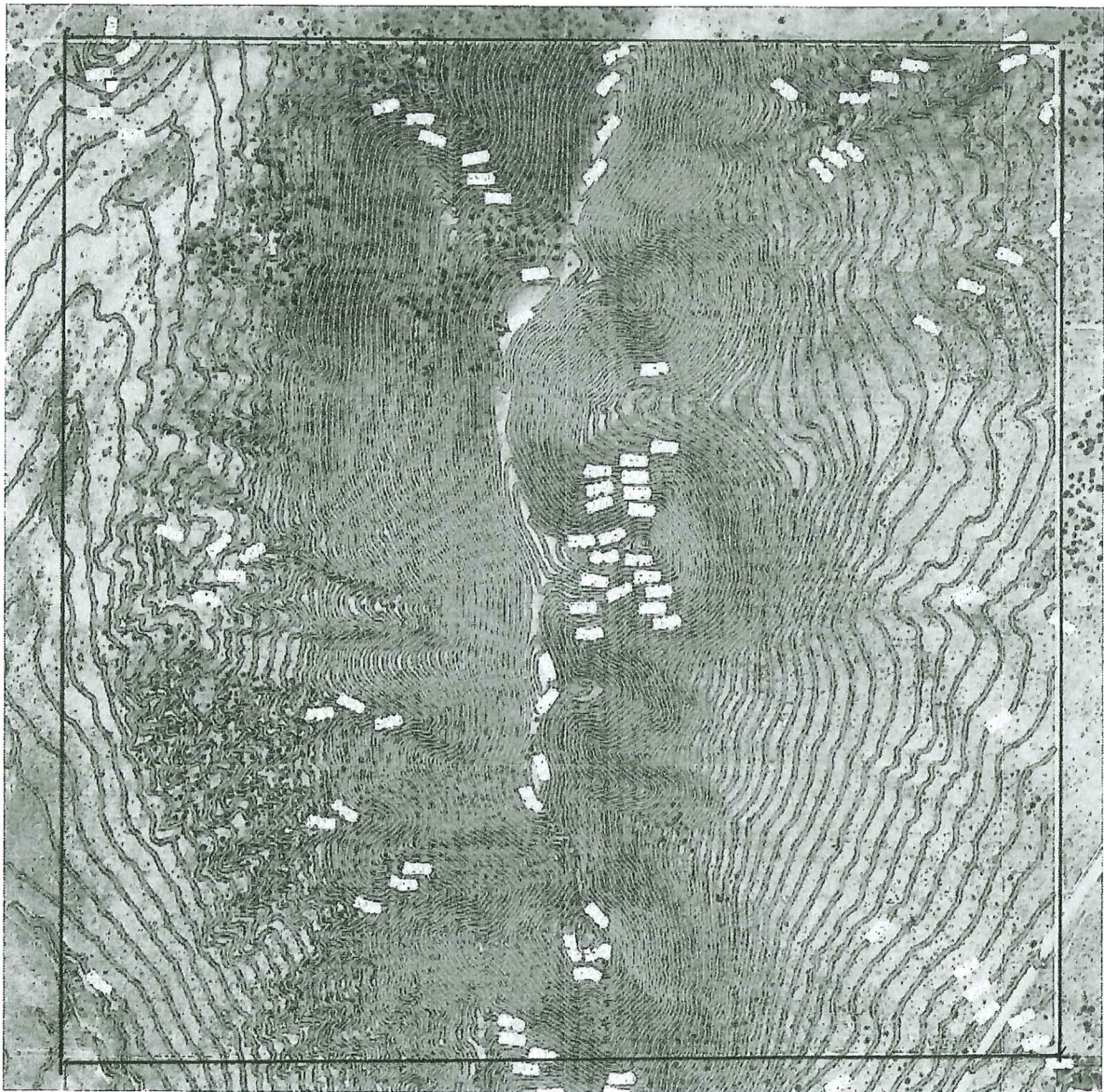
An image from the Assessor's page showing topo lines, so close together on Columbia Hill that you can't see individual lines.

A page from the Evans Ranch PUD handbook showing the intended dedication of Columbia Hill as open space. Although a road is shown along the ridge line, that will not be built.



Google EARTH

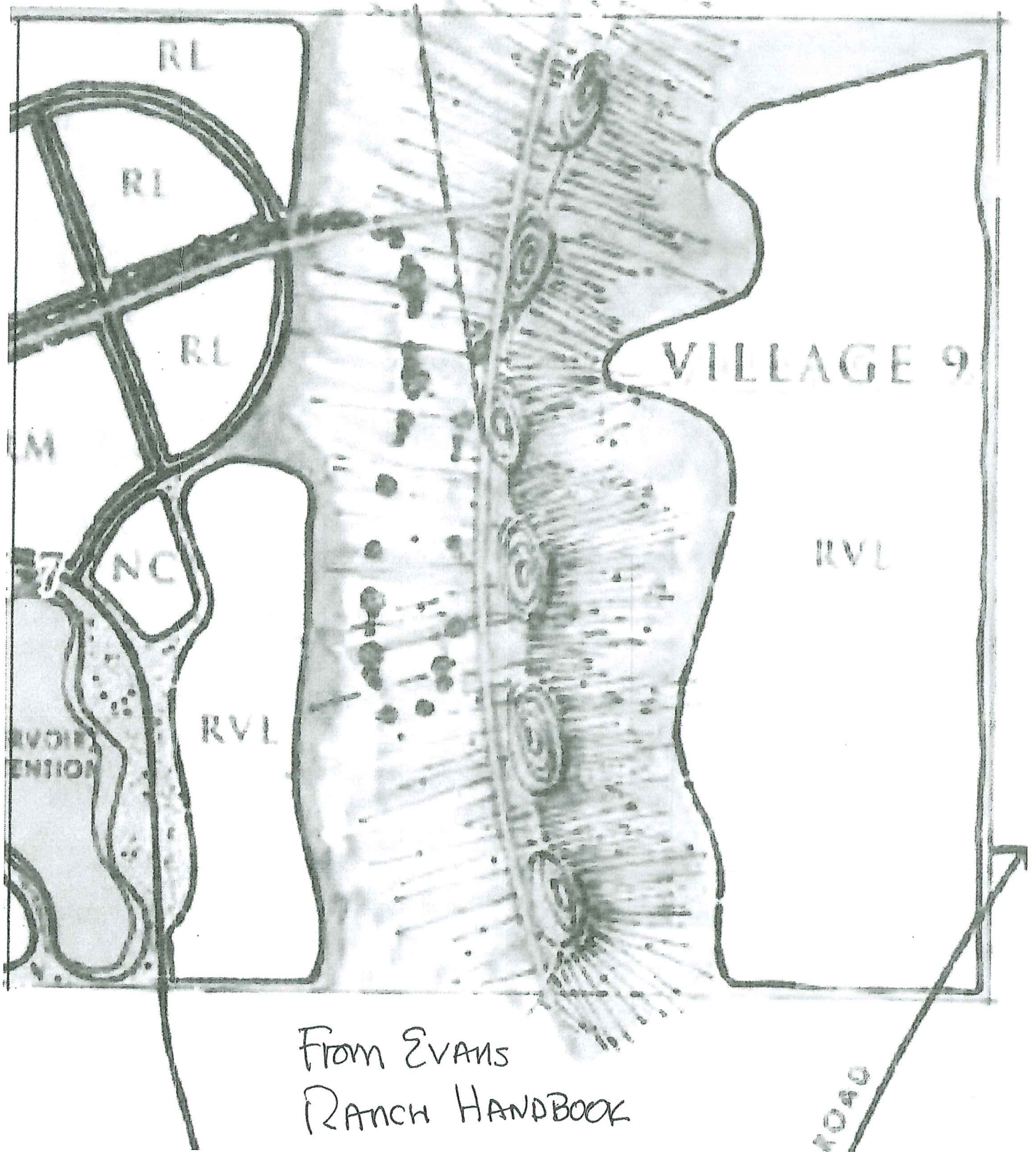




Topo slopes up to 50%



RIDGE AND SIDE  
SLOPES PRESERVED



From EVANS  
RANCH HANDBOOK