

RECEIVED
DEC 27 2022
WASHOE COUNTY ASSESSOR

23-0012
APPEAL CASE # 23-0012R22
APN 556-721-03
NBC GCIQ
APPR HMM

Washoe County Board of Equalization

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 10. 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: WVC Commercial LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 4790 Caughlin Parkway #519				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 18705	STREET/ROAD Village Center Drive	CITY (IF APPLICABLE)	COUNTY Washoe
Purchase Price: n/		Purchase date: n/a	

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

ASSESSOR'S PARCEL NUMBER (APN) 556 721 03	ACCOUNT NUMBER
--	----------------

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"/>
--	--

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
--	---	---	--

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	88352	88352
Buildings	551648-32825	551648-425968
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	640000	214032

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

12/22/2022

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

Explanation of protest

In May 2022 we broke the land into a parcel for the building and 42+- townhomes. As a result the land value went from \$485K for 10 acres to \$88K for the land under the building and its parking, about \$700K for the townhome parcels, and \$272K for the remainder parcel. Reasonable we think.

For many years we have struggled to keep the building full. Our primary tenant was often unable to pay his full rent, which we accepted because we didn't have any better offers.

Prior to May 2022 the valuation for the building was about \$580K minus \$425K of obsolescence, about \$155K, also reasonable considering our inability to get a fair rent. Obsolescence "goes" with the buildings, not the land.

Unfortunately, the Assessor changed the value of the building to \$551K minus \$32K of obsolescence. There was no basis whatsoever to change the obsolescence figure.

So our protest is based on 361.356. The building value was changed from \$155K to \$520K. As evidence we provide the Assessor's assessment on an identical use and location, the same building a year before.

Please note that we are protesting all three valuation lines shown currently on the Assessor's web page.

Petitioner's
Exhibit A -
5pages

Home » Assessor » Real Property Assessment Data

INACTIVE

WASHOE COUNTY ASSESSOR PROPERTY DATA

OLD
2021/2022
12/21/2022

Owner Information

APN	556-390-14	Card 1 of 1
Situs 1	18705 VILLAGE CENTER DR WASHOE COUNTY NV 89508	Bld # 1
Owner 1	WVC COMMERCIAL LLC	
Mail Address	4790 CAUGHLIN PKWY PMB 519 RENO NV 89519	

Parcel Information

Keyline Desc	RS 4695 PAR N-A		
Subdivision	UNSPECIFIED		
	Section	Township 21	Range 18
Record of Survey Map 4695 : Parcel Map# : Sub Map#			
	Special Property Code		
Tax District	4000	Prior APN	556-390-12
-1 Tax District	4000	Tax Cap Status	Use does not qualify for Low Cap, High Cap Applied
PERMITS	06/25/2020		

Building Information

XFOB SUBAREA

Bld #1 Situs	18705 VILLAGE CENTER DR	Property Name	
Quality	C15 Commercial 1.5 (Fair)	Building Type	Office Building
Stories	1	2nd Occupancy	Bar/Tavern
Year Built	2007	WAY	2007
Bedrooms	0	Square Feet	6144
Full Baths	0	Finished Bsmt	0
Half Baths	0	Unfin Bsmt	0
Fixtures	0	Basement Type	
Fireplaces	0	Gar Conv Sq Feet	0
Heat Type	PACKAGE UNIT	Total Garage Area	0
2nd Heat Type		Garage Type	
Exterior Walls	STUD WALLS - HARDBOARD SHEET	Detached Garage	0
2nd Ext Walls		Basement Gar Door	0
Roof Cover		Sub Floor	
% Complete	100	Frame	WD/STL FRAME
Obso/Bldg Adj	0	Units/Bldg	0
Construction Modifier		Units/Parcel	0

Land Information

LAND DETAILS

Land Use	400	DOR Code	400	Sewer	Municipal	Neighborhood	GCIQ GC Neighborhood Map
Size	242,672.76 SqFt	Size	5.571 Acres	Street	Paved	Zoning Code	NC


CAGC -	Water Muni
---------------	-------------------

Sales and Transfer Records

RECORDER SEARCH

OLD

Grantor	Grantee	Doc #	Doc Type	Doc Date	DOR Code	Value/Sale Price	Sale Code	Note
WVC COMMERCIAL LLC	WVC COMMERCIAL LLC	5304782	SUB	05-20-2022	400	0	3NTT	
WOODLAND VILLAGE NORTH LLC,	WVC COMMERCIAL LLC	3528754	DEED	05-04-2007	110	0	3BGG	LLC TO LLC
WOODLAND VILLAGE NORTH LLC,	WOODLAND VILLAGE NORTH LLC	3365549	BLA	03-24-2006	140	0	3NTT	

Valuation Information  The 2022/2023 values are preliminary values and subject to change.

SHOW ALL LINES

	Taxable Land	New Value	Taxable Imps	OBSO	Tax Cap Value	Taxable Total	Land Assessed	Imps Assessed	Total Assessed	Exemption Value
2021/22 FV	485,346	0	154,654	-425,968	586,035	640,000	169,871	54,128	224,000	0
2020/21 FV	485,346	0	154,654	-442,401	551,303	640,000	169,871	54,128	224,000	0
2019/20 FV	485,346	0	154,655	-416,736	525,050	640,000	169,871	54,129	224,000	0
2018/19 FV	485,346	0	15,655	-549,822	501,003	501,000	169,871	5,479	175,350	0
2017/18 FV	485,346	0	15,280	-558,901	500,624	500,627	169,871	5,348	175,219	0
2016/17 FV	485,346	0	14,653	-573,344	500,002	500,000	169,871	5,128	175,000	0
2015/16 FV	485,346	0	14,655	-576,788	500,002	500,000	169,871	5,129	175,000	0
2014/15 FV	485,346	0	-248,490	-401,436	638,292	638,292	169,871	-86,972	223,402	0
2013/14 FV	485,346	0	178,988	0	664,335	664,334	169,871	62,645	232,517	0
2012/13 FV	485,346	0	178,387	0	663,732	663,733	169,871	62,435	232,307	0
2011/12 FV	485,346	0	178,206	0	663,551	663,552	169,871	62,372	232,243	0
2010/11 FV	485,300	0	513,697	0	829,497	998,997	169,855	179,793	349,649	0
2009/10 FV	618,800	30,134	561,776	0	790,750	1,180,576	216,580	196,621	413,202	0
2008/09 FV	242,700	127,469	463,534	0	706,236	706,234	84,945	162,236	247,182	0
2007/08 FV	364,000	388,876	292,266	0	648,075	656,266	127,400	102,293	229,693	0
2006/07 FV	247,400	0	0	0	240,668	247,400	86,590	0	86,590	0

Home » Assessor » Real Property Assessment Data

WASHOE COUNTY ASSESSOR PROPERTY DATA

new 2/21/2022
2022-23 Reopen

Owner Information

APN	556-721-03	Card 1 of 1
Situs 1	18705 VILLAGE CENTER DR WASHOE COUNTY NV 89508	Bld # 1
Owner 1	WVC COMMERCIAL LLC	
Mail Address	4790 CAUGHLIN PKWY PMB 519 RENO NV 89519	

Parcel Information

Keyline Desc	WOODLAND VILLAGE TOWN CENTER PHASE 1 PAR C		
Subdivision	WOODLAND VILLAGE TOWN CENTER PHASE 1		
		Section 16 Township 21 Range 18	
Record of Survey Map : Parcel Map# : Sub Map# 5490			
Special Property Code			
2023 Tax District	4000	Prior APN	556-390-14
2022 Tax District	4000	Tax Cap Status	Use does not qualify for Low Cap, High Cap Applied
PERMITS	hmaughan 10/20/2022		

Building Information

XFOB SUBAREA

Bld #1 Situs	18705 VILLAGE CENTER DR	Property Name	
Quality	C15 Commercial 1.5 (Fair)	Building Type	Office Building
Stories	1	2nd Occupancy	Bar/Tavern
Year Built	2007	WAY	2007
Bedrooms	0	Square Feet	6144
Full Baths	0	Finished Bsmt	0
Half Baths	0	Unfin Bsmt	0
Fixtures	0	Basement Type	
Fireplaces	0	Gar Conv Sq Feet	0
Heat Type	PACKAGE UNIT	Total Garage Area	0
2nd Heat Type		Garage Type	
Exterior Walls	STUD WALLS - HARDBOARD SHEET	Detached Garage	0
2nd Ext Walls		Basement Gar Door	0
Roof Cover		Sub Floor	
% Complete	100	Frame	WD/STL FRAME
Obso/Bldg Adj	0	Units/Bldg	0
Construction Modifier		Units/Parcel	0

Land Information

LAND DETAILS

Land Use	400	DOR Code	400	Sewer	Municipal	Neighborhood	GCIQ GC Neighborhood Map
Size	44,176 SqFt	Size	1.014 Acres	Street	Paved	Zoning Code	NC

CAGC	WVTC - WOODLAND VILLAGE TOWN CENTER	Water	Muni	
-------------	-------------------------------------	--------------	------	--

Sales and Transfer Records

RECORDER SEARCH

Grantor	Grantee	Doc #	Doc Type	Doc Date	DOR Code	Value/Sale Price	Sale Code	Note
WVC COMMERCIAL LLC	WVC COMMERCIAL LLC	5304782	SUB	05-20-2022	9999		0 3NTT	

Valuation Information
 The 2023/2024 values are preliminary values and subject to change.

	Taxable Land	New Value	Taxable Imps	OBSO	Tax Cap Value	Taxable Total	Land Assessed	Imps Assessed	Total Assessed	Exemption Value
2023/24 NR	106,022	0	517,978	-176,295		624,000	37,107	181,292	218,400	0
2023/24 VN	106,022	0	517,978	-176,295		624,000	37,107	181,292	218,400	0
2022/23 FV	88,352	0	551,648	-32,825	632,917	640,000	30,923	193,076	224,000	0

New



All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 12-20-2022

If you have questions or corrections about our property data you can call us at 775-328-2277 or email us at exemptions@washoecounty.gov