

RECEIVED  
JAN 17 2023  
WASHOE COUNTY ASSESSOR

Washoe County Board of Equalization

APPEAL CASE #

2023/2024 Secured Roll 23-0114  
2022/2023 Reopen Roll 23-NTF1

PETITION FOR REVIEW OF TAXABLE VALUATION

APN 037-390-06

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 17, 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.

NBC MMMM  
APPR AH

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: LCG Waterfront, LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Russell A. Rodriguez				TITLE SVP Asset Management	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 5780 Fleet Street, Suite 225				EMAIL ADDRESS: rrodriguez@guardiancapital.com	
CITY Carlsbad	STATE CA	ZIP CODE 92008	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 375	STREET/ROAD Harbour Cove Drive	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) 037-390-06	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 type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input checked="" 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	\$4,180,000	TBD
Buildings	\$32,720,213	TBD
Personal Property	N/A	
Possessory Interest in real property	N/A	
Exempt Value	N/A	
Total	\$36,900,214	TBD

**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

Jeffrey Holbrook

Print Name of Signatory

Manager

Title

1-15-2023

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: Steven T. Polikalas			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Steven T. Polikalas, Ltd.			EMAIL ADDRESS: stevep@sp-ltd.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 6119 Ridgeview Court, Suite 100					
CITY Reno	STATE NV	ZIP CODE 89519	DAYTIME PHONE 775-322-2232	ALTERNATE PHONE 775-771-2158	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

Steven T. Polikalas

Print Name of Signatory

Attorney

Title

1/17/27  
Date

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

Signature of Owner or Authorized Agent/Attorney

Date

# 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: LGC Waterfront, LLC					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): Russell A. Rodriguez				TITLE SVP Asset Management	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 5780 Fleet street, Suite 225				EMAIL ADDRESS: rrodriguez@guardiancapital.com	
CITY Carlsbad	STATE CA	ZIP CODE 92008	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) 032-390-06	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.

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.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

NAME OF AUTHORIZED AGENT: Steven T. Polikalas			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Steve T. Polikalas, Ltd.			EMAIL ADDRESS: SteveP@sp-ltd.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 6119 Ridgeview Court, Suite 100					
CITY Reno	STATE NV	ZIP CODE 89519	DAYTIME PHONE 775-322-2232	ALTERNATE PHONE 725-771-2150	FAX NUMBER ( )

  
 \_\_\_\_\_  
 Authorized Agent Signature

Attorney  
 \_\_\_\_\_  
 Title

12/1/2022  
 \_\_\_\_\_  
 Date

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 Signature      Title      Date

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.

For clerk use only