

RECEIVED

APPEAL CASE # 17-0047

JAN 13 2017

Washoe County Board of Equalization

APN 018-300-04

WASHOE COUNTY ASSESSOR PETITION FOR REVIEW OF TAXABLE VALUATION

NBC ANZD
APPR LLL

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than 5 p.m. of the date due. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to agricultural property, a determination that agricultural property has been converted to agricultural property 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: KENT, JILLIAN & KRISTOPHER
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): KRISTOPHER KENT
TITLE: CO-OWNER
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 1570 KESTREL COURT
EMAIL ADDRESS: kris.kent@gmail.com
CITY: RENO STATE: NV ZIP CODE: 89509 DAYTIME PHONE: (775) 870-4280 ALTERNATE PHONE: (775) 393-9560 FAX NUMBER: (775) 870-4281

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: 1570 STREET/ROAD: KESTREL COURT CITY (IF APPLICABLE): RENO COUNTY: WASHOE
Purchase Price: \$464,000.00 Purchase date: 05-30-2014

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

ASSESSOR'S PARCEL NUMBER (APN): 018-300-04 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.

4. Check Property Use Type:

Vacant Land Mobile Home (Not on foundation) Mining Property
Residential Property Commercial Property Industrial Property
Multi-Family Residential Property Agricultural Property Personal Property
Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed:

2017-2018 Secured Roll 2016-2017 Reopen Roll 2016-2017 Unsecured Roll 2016-2017 Supplemental Roll

Part E. VALUE OF PROPERTY

Table with 3 columns: Property Type, Assessor's Taxable Value, Owner's Opinion of Value. Rows include Land, Buildings, Personal Property, Possessory Interest in real property, Exempt Value, Total.

**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).**  
See attached for a detailed explanation.

**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  
 Kristopher Kent, Jillian Kent

\_\_\_\_\_  
 Owners  
 \_\_\_\_\_  
 Title  
 1/12/2017  
 \_\_\_\_\_  
 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

# ASSESSOR ATTACHMENT

17-0047

018-300-04

ANZD

<b>Parcel/Roll No</b>	018-300-04		
<b>Legal Description</b>	HIGHLANDS AMD LT 9 BLK E		
<b>Zoning</b>	SF15		
<b>Present Use</b>	Sgl Fam Res	<b>Current Land Use Code</b>	200
<b>Year of Last Reappraisal</b>	2017		
<b>Exempt Reason (List Applicable NRS)</b>			
<b>Owner of record as of 1/13/2017</b>	KENT, JILLIAN & KRISTOPHER		

<b>ASSESSORS</b>			
<b>TAXABLE VALUE</b>	<b>2017/2018</b>	<b>ASSESSED VALUE</b>	<b>PREVIOUS ASSESSED VALUE 2016/2017</b>
<b>Land</b>	98,000	<b>Land</b>	34,300
<b>Improvements</b>	410,277	<b>Improvements</b>	143,597
<b>Personal Property</b>		<b>Personal Property</b>	
<b>Total</b>	508,277	<b>Total</b>	177,897
		<b>Exemption Amt</b>	-
		<b>Exemption Amt</b>	-

**PETITIONER'S  
EVIDENCE**

Dear Board Members,

My wife and I are appealing a factual error that we found while reviewing the 2017-2018 assessment for our property. This factual error appears to have been in place over an extended period of time, in excess of 3 years, since before we took ownership of the property. We have notified the Washoe County Assessor of this factual error and we have not been able to resolve it with the assessor's office, in part, because of the Washoe County Assessor's office holiday schedule and the recent flood that caused their office to be closed. Between when we found and reported the factual error (12/30/16) and when the appeals are due there were only 8 business days and the appraiser for our area was on holiday. It is our understanding that the Assessor, through their appraiser for our area and her direct supervisor, is reviewing the factual error and will determine a solution at some point in the near future. Due to the nature of the process of having the tax roll changed in light of this factual error, it was necessary to file an appeal in order to have it corrected on the 2017/2018 tax roll. We are also requesting pursuant to NRS 361.768 that the Washoe County Assessor initiate the process of correction of overassessment of real property because of a factual error for the preceding 3 years prior to 2017/2018 assessment.

Our property has an easement for access to several parcels behind our house which is a road allowing ingress and egress 24/7 through our lot. The road is paved, has curbs and a retaining wall and can clearly be seen upon physical inspection as well as by satellite map and is even detailed on the assessor plot map (see attached). This is a factual error concerning physical restrictions on our property use. This is restricting our physical use and enjoyment of this portion of our property, reducing the usable area from .325 Acre to .248 Acre a 23% reduction in lot size. This also has functional obsolescence as the easement causes parking and access issues to our property and additional traffic that our neighbors are not subject to. The topography of our property is a steep hill as well. There is a very similar property at 3250 Kingfisher Dr. located nearby in the same development that has a -10% adjustment for a far less intrusive easement (a fire road blocked from ingress and egress by a gate only allowing foot traffic and emergency vehicles) and a -10% adjustment for the slightly steeper grade of topography. Our home is built in such a way as to maximize the use of the land, unlike the property at 3250 Kingfisher Dr. However, our land is very similar and we are only disputing the land value. In our subdivision, 3250 Kingfisher Drive is the only property with an adjustment based upon an easement, even though there are many lots with the same easement, making it difficult for the layman to assess the appropriate adjustment to our property. With that said, we believe that based on the only information available in our subdivision, the assessed value of 3250 Kingfisher Drive and equalization our property should be assessed a land value of \$68,600. However, as said before, we are awaiting a response from the Washoe County Assessor and reserve the right to alter our opinion of equalization based on what the Washoe County Assessor determines after their review.

Sincerely,



Kristopher Kent

PETITIONER'S EVIDENCE A  
6 PAGES





Enter Address

Zoom to Area...

Basemaps...

Legend

Summits

Address

Parcels

Highway

Local Ro

Railroad

Washoe

Water B.

Rivers &

Dry Lake

Buildings

Airports

Universit

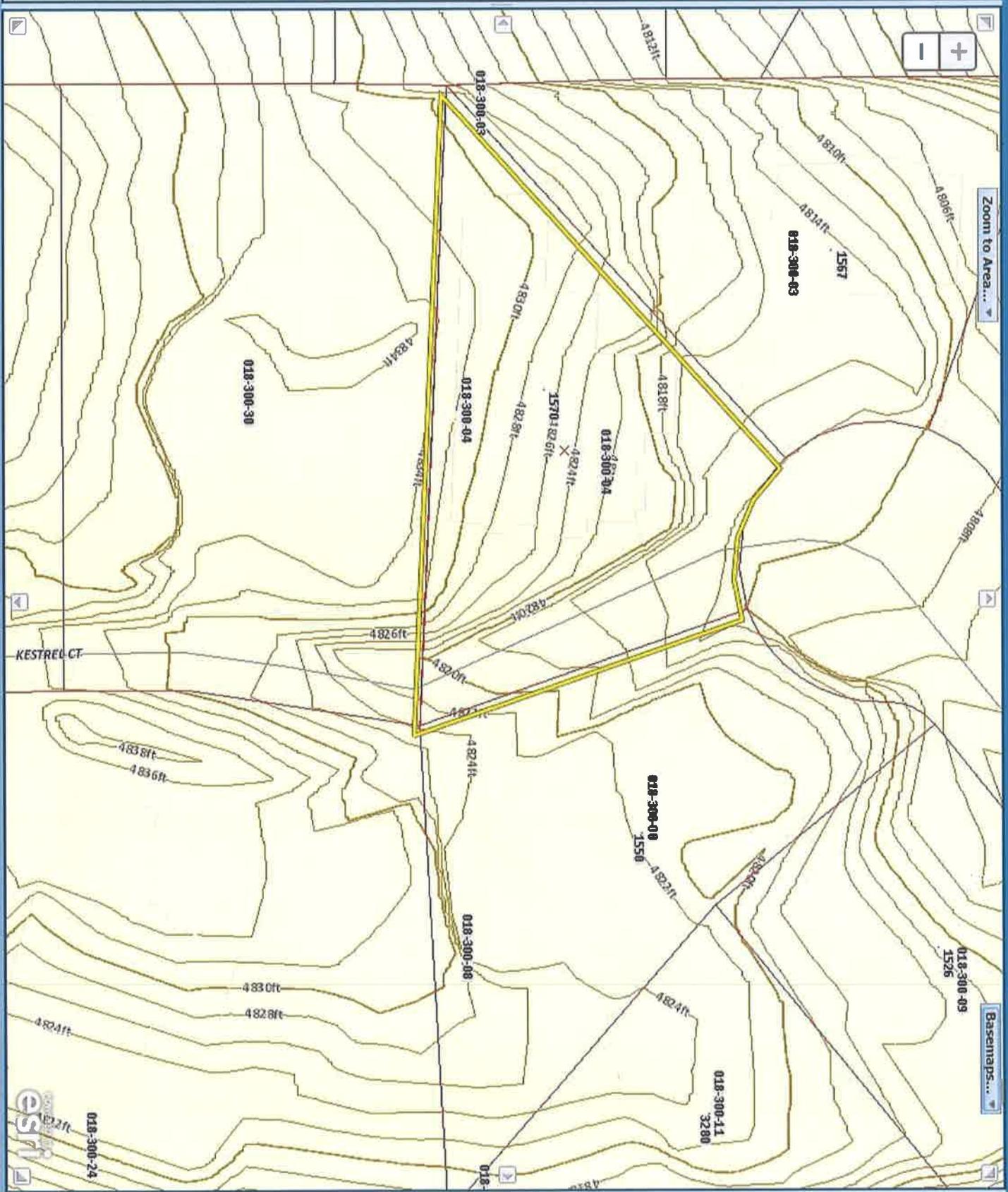
Shoppin

Colleges

Shoppin

Parks

Tribal La



**(#2341)**  
**AMENDED PLAT**  
**THE HIGHLANDS**  
 POR. OF SW 1/4 OF SE 1/4 OF SEC. 22  
 & POR. OF NW 1/4 OF NE 1/4 OF SEC. 27  
 T19N - R19E

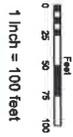
Assessor's Map Number  
**018-30**

STATE OF NEVADA  
**WASHOE COUNTY**  
**ASSESSOR'S OFFICE**  
 Joshua G. Wilson, Assessor  
 1001 East Ninth Street  
 Reno, Nevada 89412  
 Phone: (775) 328-2231



1570 Rest rd Ct

3850 Kingfisher Dr.



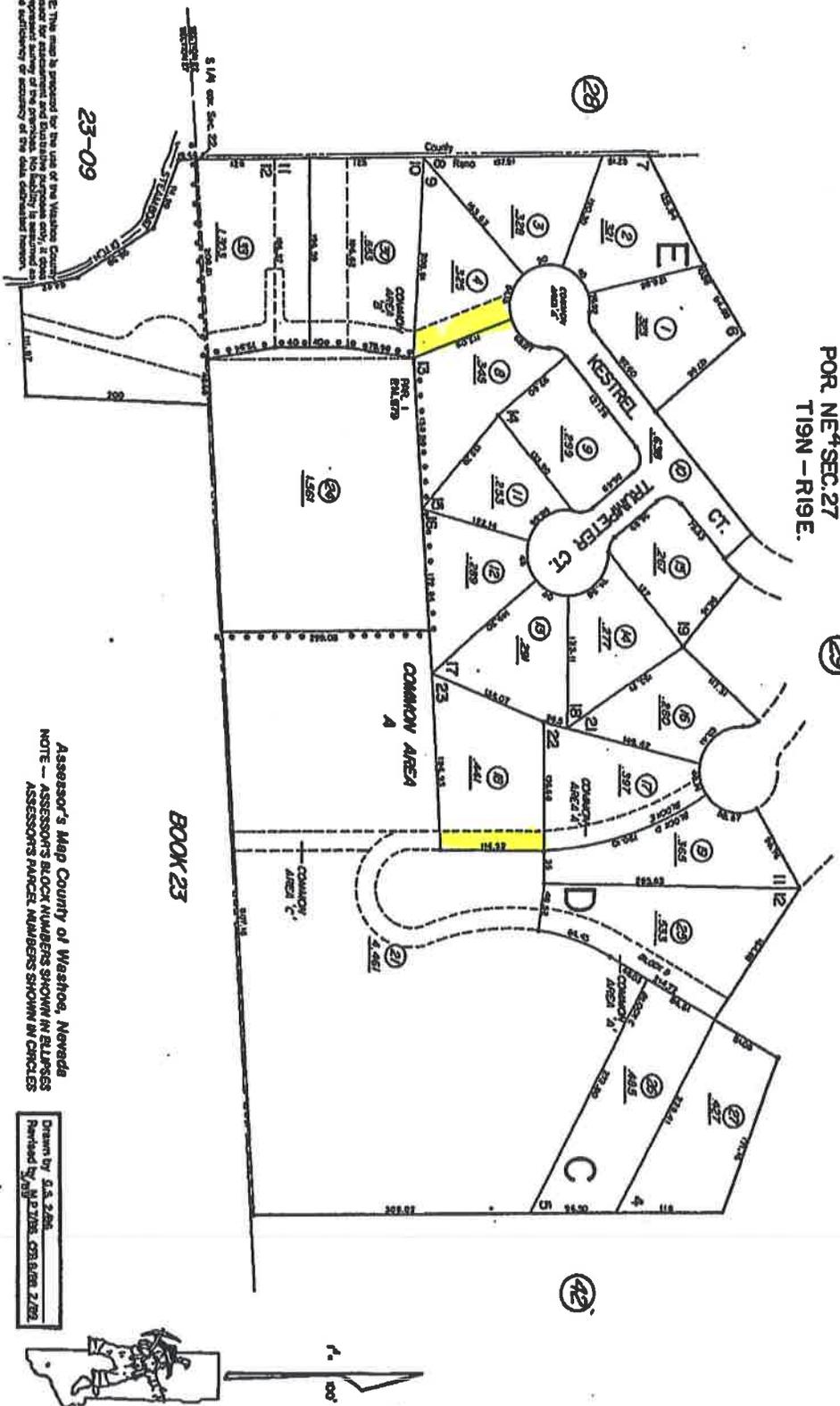
created by: **TWT 8/15/2014**  
 last updated: \_\_\_\_\_  
 (may periodically review for changes)

NOTE: This map was prepared for the use of the Assessor's Office for the purpose of assessing the value of the property. It does not represent a survey of the premises. No liability is assumed by the Assessor for any error or omission of the data represented hereon.

Easement can be seen on this February 1989 Assessor Parcel Map

18-30

AMENDED PLAT  
THE HIGHLANDS  
FOR SW 4 SE 4 SEC. 22  
POR NE 4 SEC. 27  
T19N - R19E.



NOTE: This map is prepared for the use of the Washoe County Assessor for assessment and taxation purposes only. It does not represent a survey of the property. No liability is assumed as to the accuracy or correctness of the data contained hereon.

Assessor's Map County of Washoe, Nevada  
NOTE - ASSESSOR'S BLOCK NUMBERS SHOWN IN SQUARES  
ASSESSOR'S PARCEL NUMBERS SHOWN IN CIRCLES

Drawn by: D.S. 3/84  
Revised by: M.P. 7/88, C.S. 8/88, 2/89