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APPEAL CASE # 17-0036

JAN 11 2017

Washoe County Board of Equalization

APN 055-021-03

WASHOE COUNTY ASSESSOR'S

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC

IGDH

APPR

PJK

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than 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: Richard D. & Cathelme M. Ash
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 244 Sequoia Circle
CITY: Blaisden STATE: CA ZIP CODE: 96103 DAYTIME PHONE: (577-292-6433)
EMAIL ADDRESS: ash.rda@gmail.com

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.

- SO Sole Proprietorship
SO Trust
SO Corporation
SO Limited Liability Company (LLC)
SO General or Limited Partnership
SO Government or Governmental Agency
SO 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. SO Yes SO No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: SO Additional information may be necessary.

- SO Self SO Trustee of Trust SO Employee of Property Owner
SO Co-owner, partner, managing member SO Officer of Company
SO Employee or Officer of Management Company
SO Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
SO Other, please describe:

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS: 5255 STREET/ROAD: Franktown Road CITY (IF APPLICABLE): Washoe Valley COUNTY: Washoe
Purchase Price: 1,000,000 Purchase date: 2014

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

ASSESSOR'S PARCEL NUMBER (APN): 055-021-03 ACCOUNT NUMBER:

3. Does this appeal involve multiple parcels? Yes SO No SO List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: Multiple parcel list is attached. SO

4. Check Property Use Type: SO

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

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

SO 2017-2018 Secured Roll SO 2016-2017 Reopen Roll SO 2016-2017 Unsecured Roll SO 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*

**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

*Richard D. Ash*  
Petitioner Signature

\_\_\_\_\_ Title

*Richard D. Ash*  
Print Name of Signatory

*1/6/17*  
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

<b>Parcel/Roll No</b>	055-021-03		
<b>Legal Description</b>	FRANKTOWN HILLS 1 LT 4		
<b>Zoning</b>	MDR		
<b>Present Use</b>	0	<b>Current Land Use Code</b>	120
<b>Year of Last Reappraisal</b>	2017		
<b>Exempt Reason (List Applicable NRS)</b>			
<b>Owner of record as of 1/12/2017</b>	ASH, RICHARD D & CATHELINE M		

<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>	100,000	<b>Land</b> 35,000	<b>Land</b> 87,500
<b>Improvements</b>	-	<b>Improvements</b> -	<b>Improvements</b> 33,643
<b>Personal Property</b>		<b>Personal Property</b>	<b>Personal Property</b>
<b>Total</b>	100,000	<b>Total</b> 35,000	<b>Total</b> 121,143
		<b>Exemption Amt</b> -	<b>Exemption Amt</b> -

Date: January 6, 2017

Re: Attachment to "Petition for Review of Taxable Valuation"

Property location: 5255 Franktown Road  
Washoe Valley, NV 89704

Parcel #: 055-021-03

Owners: Richard D. and Catheline M. Ash

Our property was one destroyed by the "Little Valley Fire" on October 14, 2016. The County has lowered the assessed value as a result to \$100,000. We believe the assessed value should now be \$0 for the following reasons:

- A significant portion of the value of this and similar properties is the location in the forest, which is now questionable to remain after post-fire clean up and removal of damaged trees. The most recent estimate we have received is that approximately 140-150 trees may need to be removed from our lot. It is a well known fact that properties with intangible considerations such as views or unique locations demand a premium in the market. This premium has been completely eliminated as a result of the fire, and under the circumstances, the condition of the lot has become a detriment.
- The property is currently uninhabitable and will remain in that state for an indefinite period of time.
- Any prospective buyer of the lot would need to consider the significant cost to restore the lot to its previous habitable condition, in spite of what clean up will have been provided by homeowners insurance. This will diminish the market desirability of this and similarly affected lots, as prospective buyers will not want to deal with the additional cost, logistics, and uncertainty of a lot needing restoration.
- While not technically part of the undeveloped lot per se, prospective buyers will also be discouraged from considering this lot rather than deal with the additional infrastructure required should this lot be desired for new construction.

Therefore, a reasonable market value for this property for the foreseeable future is \$0. It may be that many years in the future the lot will regain some of its previous intrinsic value, but for the near term, that is not the case. Further, the County's estimate of \$100,000 appears to be a crude round number estimate set at some level lower than previous valuations, but without any specific support. More importantly, as noted above, it clearly does not consider the additional costs and intangible factors that would influence a true market value.