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APPEAL CASE # 20-0049

Washoe County Board of Equalization

APN 011-251-06

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC AFWC  
APPR CG

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.  
If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different

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: RAMASASTRY, JAYARAM & PETRA					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Same				TITLE Dr and Dr.	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 634 SAINT LAWRENCE AVE				EMAIL ADDRESS: jramasastry2@gmail.com	
CITY RENO	STATE NV	ZIP CODE 89509	DAYTIME PHONE 775-348-6305	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 634	STREET/ROAD SAINT LAWRENCE AVE	CITY (IF APPLICABLE) RENO	COUNTY WASHOE 89509
Purchase Price: \$310,000		Purchase date: 11/2009	

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

ASSESSOR'S PARCEL NUMBER (APN) 011-251-06	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 checked="" 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"/> 2020-2021 Secured Roll	<input type="checkbox"/> 2019-2020 Reopen	<input type="checkbox"/> 2019-2020 Unsecured/Supplemental	<input type="checkbox"/> 2019-2020 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	128,000	
Buildings	92,798	a lower value based on actual data
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total		Buildings Valuation needs reduction based on actual space.

## 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 statement

## 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

Jayaram Ramasastri  
Petitioner Signature

JAYARAM & PETERA RAMASASTRI  
Print Name of Signatory

Title

Date

1/15/2020

## 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**

Re: Petition for Review of Taxable Valuation

January 15, 2020

To: Washoe County Board of Equalization

From: Jayaram and Petra Ramasastry

634 Saint Lawrence Ave

Reno, NV 89509

Parcel: 011-251-06

Facts Submitted: All information pertains to liveable building space

	Assessor Info	Actual Info	Adjustment Asked For
<b>First Floor:</b>	1631 sq. ft	1523 sq. ft	- 108 sq.ft
(NOTE-1)			
<b>Second Floor</b>	881 sq.ft	643 sq.ft	- 238 sq.ft (based on actual
(NOTE-2)			usable, liveable space
Actual 2 <sup>nd</sup> Flr Space		322 sq.ft*	
<b>Total</b>	2512 sq.ft	2166 sq. ft	- 346 sq. ft
Net living space**		1845 sq.ft*	- 667 sq.ft (see Note-2)

\*\* Total reduction in space required for first and second floor is 667 sq.ft to conform to normal liveable space

**Other Factors:**

1. House has only one fireplace
2. Most of second floor has slanted ceilings; as such half the second floor space is not liveable. Upstairs utility space is included as liveable space

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**NOTE-1**

The one floor space at the back on first floor is 6 feet by 18 feet shorter in width. It accounts for 108 sq.ft less space as compared to Assessor's record. Part of space (18'x4') is taken by stairs going down to basement.

PETITIONER'S EXHIBIT A  
2 PAGES

**NOTE-2**

The second floor has 238 sq. less usable space than the dimensions indicate. For example, the master bed room has half of space with ceilings an average of 4 feet. Cannot be used as normal living space. One bed room has no closet. The house should be categorized as 2 bed room house. The second floor as a lot low ceiling utility space. All considered, there is only 643 sq. of usable living space on second floor, a reduction of 238 sq. as compared to assessor's data.

Of the 643 sq.ft floor space on second floor, over 30% of space is below 7 ft ceiling level. Adjustment needsd to be made for this condition. So, second floor space should be categorized as 322 sq.ft of normal living space.