

RECEIVED

JAN 17 2023

APPEAL CASE # 23-0101

WASHOE COUNTY ASSESSOR

Washoe County Board of Equalization

APN 041-051-53

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APPR WT

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 Janu. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a hig 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: SATRE FAMILY TRUST, PHILIP G & JENNIFER A
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 95 BEAR MOUNTAIN PLACE
EMAIL ADDRESS: phil@psatre.net
CITY: RENO STATE: NV ZIP CODE: 89519 DAYTIME PHONE: 775 772-9562 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: 95 STREET/ROAD: BEAR MOUNTAIN PLACE CITY (IF APPLICABLE): RENO COUNTY: WASHOE
Purchase Price: Land purchase - not improved at acquisition Purchase date: 06/2001

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

ASSESSOR'S PARCEL NUMBER (APN): 041-051-53 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:

2023-2024 Secured Roll 2022-2023 Reopen 2022-2023 Unsecured/Supplemental 2022-2023 Exemption Value

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 (4,096,840, TBD).

Part F. TYPE OF APPEAL

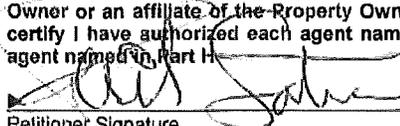
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- 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). 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.



 Petitioner Signature
 Phil Satre

 Print Name of Signatory

Owner

 Title
 01/17/2023

 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.

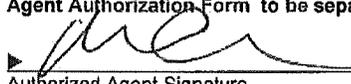
List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Michael Cabrera		TITLE: Attorney in Fact			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Snell & Wilmer L.L.P.		EMAIL ADDRESS: mcabrera@swlaw.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 50 West Liberty St., Suite 510					
CITY Reno	STATE NV	ZIP CODE 89501	DAYTIME PHONE 775 785-5449	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
 Michael Cabrera

 Print Name of Signatory

Attorney

 Title
 01/17/2023

 Date

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

 Signature of Owner or Authorized Agent/Attorney

 Date

**PETITIONER'S
EVIDENCE**

Snell & Wilmer

50 WEST LIBERTY STREET
SUITE 510
RENO, NV 89501
775.785.5440 P
775.785.5441 F

Michael W. Cabrera
(775) 785-5449
mcabrera@swlaw.com

January 17, 2023

90028.00001

Chair Eugenia Larmore and Honorable Board Members
Washoe County Board of Equalization
Washoe County, Nevada
1001 E. Ninth Street
Reno, NV 89512

Re: Appeal of assessed value for 95 Bear Mountain Place, Reno, NV 89519

Dear Chair Larmore and Honorable Board Members:

This office represents the Philip G. Satre and Jennifer A. Satre Family Revocable Trust (“Owner”) with respect to this appeal of the assessed value for 95 Bear Mountain Place, Reno, NV 89519 (“Property”). The Owner respectfully requests that the Board of Equalization (“Board”) (i) find that the Property is assessed at a higher value than other property with an identical use and a comparable location, and (ii) adjust the total assessed value accordingly.

Over the past several weeks, the Owner has been working with the Assessor’s Office to come to an amicable resolution of this matter. If a resolution is not reached between the parties, the Owner submits that the Property is being inaccurately categorized as having a quality of “HK 12.0 High Value Class VI” despite the absence of any other nearby or similarly situated property bearing the same quality classification.¹ The quality rating is having an immense impact in overvaluing the Property despite being an older home relative to its neighbors, and despite the effects of depreciation. The Property’s current assessment has created an inequity in assessed values and imposed taxes among neighboring properties and even between the Property and other homes across the County which have a significantly higher market value.

For example, a nearby parcel located at 70 Bear Mountain Place (APN 041-051-59) (“Neighboring Property”) has a land assessment of \$297,675 for 14.539 acres, or roughly \$20,474 per acre. Conversely, the Property’s land assessment is \$275,625 for 8.35 acres, or approximately

¹ Several nearby homes have quality ratings as low as “HA 7.0 High Value Class I” and “HC 8.0 High Value Class II”.

Snell & Wilmer

Chair Larmore and Hon. Board Members

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\$33,009 per acre. Both properties have similar views and are largely undeveloped with the exception of a residence. There is no objective reason that the land values should be so dissimilar.

The Neighboring Property has 4,806 square feet ("sf") of improvements valued at \$1,209,125, or approximately \$251.59 per square foot. The Owner's Property has 6,402 sf of improvements, which have been valued at \$3,309,340, or approximately \$516.92 per square foot. This is a discrepancy of over \$265 per square foot of improved area based on an arbitrary and subjective estimation, more than double the assessment for the Neighboring Property.

Accordingly, the Owner respectfully requests that the Board instruct the Assessor's Office to revise the total valuation down to reflect substantially similar values for similarly situated residential properties in the area. We reserve the right to further supplement evidence in the record with additional information during the hearing.

Very truly yours,

Snell & Wilmer

/s/ Michael W. Cabrera

Michael W. Cabrera

MWC

\4863-6539-6298