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APPEAL CASE # 23-0015

Washoe County Board of Equalization

APN 152-402-06

NBC EBDD

APPR AH

WASHOE COUNTY ASSESSOR 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 January 15th.

If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a higher use, a different 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: The Delegal Trust
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Donald R. Delegal
TITLE: Trustee
MAILING ADDRESS OF PETITIONER (STREET/ADDRESS OR P.O. BOX): 3445 White Mountain Court
CITY: Reno STATE: NV ZIP CODE: 89511 DAYTIME PHONE: 775 657-8994 ALTERNATE PHONE: 775 393-2165 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 [x] 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: [x] Additional information may be necessary.

- Self [] Trustee of Trust [x] 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: 3445 White Mountain Court STREET/ROAD: CITY (IF APPLICABLE): Reno COUNTY: Washoe
Purchase Price: \$470,000 Purchase date: 4-12-2012

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

ASSESSOR'S PARCEL NUMBER (APN): 152-402-06 ACCOUNT NUMBER:

3. Does this appeal involve multiple parcels? Yes [] No [x] 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: [x]

[] Vacant Land [] Mobile Home (Not on foundation) [] Mining Property
[x] 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: [x]

[x] 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.

**PETITIONER'S
EVIDENCE**

December 29, 2022

Re: Assessment for Parcel 152402-06

To Whom It May Concern:

I have reviewed the assessed valuation of our home located at 3445 White Mountain Court, Reno, NV 89511 and find that it has increased significantly both in terms of land value and also "Personal Property" i.e. our house. My understanding, according to AB489 and NRS361.227 is that the house itself should depreciate 1.5% every year and further that the land value can increase no more than 3% in any year.

There have been no improvements to the house to add to the valuation. Therefore, after reviewing this data I believe the value of my house has been incorrectly appraised. Rather than the Assessor's Taxable Value of \$728,109 as shown in the current assessment of 2023/2024, I believe the correct value to be \$653,954. I respectfully ask that this appraised value be changed.

Sincerely



Donald R. Delegal, Trustee
The Delegal Trust
3445 White Mountain Court
Reno, NV 89511

PETITIONERS EXHIBIT A
1 PAGE