

RECEIVED

JAN 13 2023

WASHOE COUNTY ASSESSOR

## Washoe County Board of Equalization

 APPEAL CASE # 23-0073A  
 et al  
 See Attached  
 List

## 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 of the year following the year of assessment. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a high use property, the appeal must be filed by the first business day after the date of conversion.

NBC  
APPRGCJD  
JRL

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: Lifestyle Homes TND, LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Robert J. Lissner				TITLE Manager	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 4790 Caughlin Parkway #519				EMAIL ADDRESS: rlilssner@gmail.com	
CITY Reno	STATE NV	ZIP CODE 89519	DAYTIME PHONE 7757505537	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 0	STREET/ROAD White Lake Parkway	CITY (IF APPLICABLE) Reno	COUNTY Washoe
Purchase Price: unknown, part of larger package		Purchase date: 1998	

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

ASSESSOR'S PARCEL NUMBER (APN) see attached list, all related	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: 4	Multiple parcel list is attached. <input checked="" type="checkbox"/>
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4. Check Property Use Type: ☒

<input checked="" type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input 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"/> 2023-2024 Secured Roll	<input type="checkbox"/> 2022-2023 Reopen	<input type="checkbox"/> 2022-2023 Unsecured/Supplemental	<input type="checkbox"/> 2022-2023 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	1884K	784K
Buildings	126K	126K
Personal Property	0	
Possessory Interest in real property	0	
Exempt Value	0	
Total	0	



**Attachment**  
**Appeal Case Numbers assigned**

**2023/2024 Secured Roll**

<u>APN</u>	<u>Appeal #</u>
087-382-02	23-0073A
087-010-41	23-0073B
087-382-05	23-0073C
087-032-05	23-0073D

**2022/2023 Reopen Roll**

<u>APN</u>	<u>Appeal #</u>
23-0073ER22	087-382-04

# **PETITIONER'S EVIDENCE**

We have owned these four parcels for about 25 years, slated for future development when the time is right. Much of this land is either in a flood plain or is actually part of the bottom of White Lake.

A list of other North Valley large parcels with longer term development potential is attached. There have been some substantial increases up to \$4,000 to \$5,000 per acre. There are also notable properties that are appraised substantially less.

We request that our land be assigned \$4,000 per acre, including the flood plain, but excluding the bottom of White Lake. Roughly, we are asking for 196 acres at \$4,000 each.

087-382-02

087-010-41

087-382-05

087-032-05

	Owner	APNs	Acres	Prior assess per acre	New assess per acre	
SUBJECT LAND	Lifestyle Homes TND	on application	196	9,300	9,600	
Evans Ranch PUD	Lifestyle Homes TND	087-491-01---19	760	1,900	4,000	
Evans Ranch PUD	Lifestyle Homes TND	087-021-09---11	120	1,900	4,000	
Evans Ranch PUD	Wallach I and II **	556-010-01---05	640	1,950	4,000	
Evans Ranch PUD	Wallach I and II **	087-021-23	640	1,150	4,000	
Silver Star Ranch PUD	Star Star Ranch **	087-021-25	640	700	4,000	
Gabriel land	KP Investors	086-250-01	80	2,200	2,700	
Avera land	Pete Avera	086-260-09	40	4,100	5,000	
Sherman land	Lifestyle Homes TND	087-021-18	80	800	1,200	
Traincrest	Lifestyle Homes TND	081-110-04--07	400	800	4,000	
Lemmon Drive	Lansing Arcus	080-721-xx	400	4,000	4,500	estimated
Lemmon Drive	Lansing Arcus	087-030-xx	400	5,000	4,500	
Reno Tahoe Airport	RTAA	086-850-03	3,320	1,500	1,500	
Unmapped portions of Stonegate	Heinz Ranch Land Co.	081-110-35,36	383	16	17	
Unmapped portions of Stonegate	Heinz Ranch Land Co.	558-021-08	283	130	150	
Stonegate, most like ours	Heinz Ranch Land Co.	087-010-49	366	500	600	
Gardner property	Gardner Properties	081-110-15	92	3,900	3,900	

\*\* These parcels are owned by Ederra Hills, LLC as of this writing. Ederra Hills, LLC defaulted on seller financing on July 1, 2022. Since then the parties have worked to return the properties to Wallach and Silver Star, with a mind-boggling legal process. It is possible that one or both deeds-in-lieu will be filed this coming week.

All parcels listed are zoned with at least one unit per acre. All have issues to overcome.

SUBJECT LAND acreage excludes lake bottom