

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 in which the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a high value property. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a high value property, the due date may apply.

NBC GCJD
APPR 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: rlissner@gmail.com
CITY: Reno STATE: NV ZIP CODE: 89519 DAYTIME PHONE: 7757505537

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:

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.

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.

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

PETITIONER'S EXHIBIT A
2 PAGES

	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