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JAN 17 2023

APPEAL CASE # 23-0116A
et al
See attached
WSA

WASHOE COUNTY ASSESSOR

Washoe County Board of Equalization

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: Landcap Sparks IV, LLC
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Jeff Holbrook TITLE
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 27132 B Paseo Espada, Suite 1226 EMAIL ADDRESS: jholbrook@landcapip.com
CITY San Juan Capistrano STATE CA ZIP CODE 92675 DAYTIME PHONE 949-322-9959 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 325 STREET/ROAD Harbour Cove Drive CITY (IF APPLICABLE) Sparks COUNTY Washoe
Purchase Price: \$1,375,000 Purchase date: 12/9/2014

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

ASSESSOR'S PARCEL NUMBER (APN) 037-381-01 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: 25 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.

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.

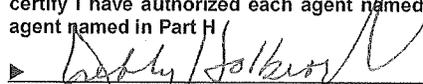
NRS 361A.280: The Assessor has determined my agricultural property has been converted to a higher use and deferred taxes are now due.

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).

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
 Jeffrey Holbrook
 Print Name of Signatory

Manager
 Title
 1-15-2023
 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.

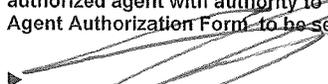
Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Steven T. Polikalas			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Steven T. Polikalas, Ltd.			EMAIL ADDRESS: SteveP@sp-ltd.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 6119 Ridgeview Court, Suite 100					
CITY Reno	STATE NV	ZIP CODE 89519	DAYTIME PHONE 775-322-2232	ALTERNATE PHONE 775-321-2150	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
 Steven T. Polikalas
 Print Name of Signatory

Attorney
 Title
 1/17/23
 Date

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

Signature of Owner or Authorized Agent/Attorney _____ Date _____

2023/2024 Secured Roll

<u>APN</u>	<u>Appeal #</u>
037-380-02	23-0116A
037-381-01	23-0116B
037-381-02	23-0116C
037-381-03	23-0116D
037-381-04	23-0116E
037-381-05	23-0116F
037-381-06	23-0116G
037-381-07	23-0116H
037-382-01	23-0116I
037-382-02	23-0116J
037-382-03	23-0116K
037-382-04	23-0116L
037-382-05	23-0116M
037-382-06	23-0116N
037-382-07	23-0116O
037-382-08	23-0116P
037-383-01	23-0116Q
037-383-02	23-0116R
037-383-03	23-0116S
037-383-04	23-0116T
037-383-05	23-0116U
037-383-06	23-0116V
037-383-07	23-0116W
037-383-08	23-0116X
037-383-09	23-0116Y

2022/2023 Reopen Roll (Parcels that have reopen value)

<u>APN</u>	<u>Appeal #</u>
037-381-01	23-0116BR22
037-381-02	23-0116CR22
037-381-03	23-0116DR22
037-381-04	23-0116ER22
037-381-05	23-0116FR22
037-381-06	23-0116GR22
037-381-07	23-0116HR22
037-382-01	23-0116IR22
037-382-02	23-0116JR22
037-382-03	23-0116KR22
037-382-04	23-0116LR22
037-382-05	23-0116MR22
037-382-06	23-0116NR22
037-382-07	23-0116OR22
037-382-08	23-0116PR22

2022/2023 Reopen Roll (Parcels that do not have reopen value)

<u>APN</u>	<u>Appeal #</u>
037-380-02	23-NTF3A
037-383-01	23-NTF3B
037-383-02	23-NTF3C
037-383-03	23-NTF3D
037-383-04	23-NTF3E
037-383-05	23-NTF3F
037-383-06	23-NTF3G
037-383-07	23-NTF3H
037-383-08	23-NTF3I
037-383-09	23-NTF3J

325 Harbour Cove**APN****Parking/Common Area**

037-380-02

1st Floor

101	037-381-07
105	037-381-06
107	037-381-05
111	037-381-04
113	037-381-03
115	037-381-02
121	037-381-01

2nd Floor

201	037-382-08
209	037-382-07
211	037-382-06
213	037-382-05
215	037-382-04
217	037-382-03
219	037-382-02
221	037-382-01

3rd Floor

301	037-383-09
305	037-383-08
307	037-383-07
309	037-383-06
311	037-383-05
313	037-383-04
315	037-383-03
317	037-383-02
319	037-383-01

Washoe County Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 328-2277

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Landcap Sparks IV, LLC					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER): Jeff Holbrook				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 27132 B Paseo Espada, Suite 1226				EMAIL ADDRESS: jholbrook@landcapip.com	
CITY San Juan Capistrano	STATE CA	ZIP CODE 92675	DAYTIME PHONE 949-322-9959	ALTERNATE PHONE ()	FAX NUMBER ()

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if 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 PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

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 SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 037-381-01	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER
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- Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED:

- 2023-2024 Secured Roll 2022-2023 Reopen Roll 2022-2023 Unsecured Roll 2022-2023 Supplemental Roll

Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.