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JAN 14 2020

WASHOE COUNTY ASSESSOR

## Washoe County Board of Equalization

APPEAL CASE # 20-003599

PPID 2280000

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## 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 15<sup>th</sup>.  
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: CIRCUS & ELDORADO JOINT VENTURE dba SILVER LEGACY RESORT CASINO					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): PROPERTY TAX SERVICE COMPANY - BRIAN BRANDSTETTER				TITLE AGENT	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) P.O. Box 543185				EMAIL ADDRESS: brian@propertytaxservice.com	
CITY Dallas	STATE TX	ZIP CODE 75354	DAYTIME PHONE (214) 358-1234	ALTERNATE PHONE 972 342-3972	FAX NUMBER (214) 358-1043

## 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 NEVADA.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: AGENT

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS 407	STREET/ROAD N VIRGINIA ST	CITY (IF APPLICABLE) RENO	COUNTY WASHOE
Purchase Price:		Purchase date:	

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

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER 2280000
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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:

Multiple parcel list is attached. ☐4. Check Property Use Type: ☒

<input 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 checked="" type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed: ☒
☐ 2020-2021 Secured Roll    ☐ 2019-2020 Reopen    ☒ 2019-2020 Unsecured/Supplemental    ☐ 2019-2020 Exemption Value

## 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		
Buildings		
Personal Property	\$18,770,866	\$12,000,000
Possessory Interest in real property		
Exempt Value		
Total		

2280000

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**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).****PER DISCUSSION AND AGREEMENT WITH THE ASSESSOR'S STAFF****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

 AGENT  
 Title

 BRIAN BRANDSTETTER, PROPERTY TAX SERVICE CO  
 Print Name of Signatory

 1/8/2020  
 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.*

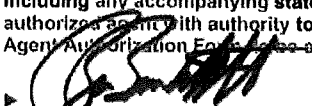
I hereby authorize the agent whose name and contact information appears below to file a petition to the County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition. I further authorize the agent listed below to receive all 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: <b>BRIAN BRANDSTETTER</b>		TITLE: <b>AGENT</b>			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <b>PROPERTY TAX SERVICE COMPANY</b>		EMAIL ADDRESS: <b>brian@propertytaxservice.com</b>			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <b>P.O. Box 543185</b>					
CITY <b>Dallas</b>	STATE <b>TX</b>	ZIP CODE <b>75354</b>	DAYTIME PHONE ( <b>214</b> ) <b>358-1234</b>	ALTERNATE PHONE ( <b>972</b> ) <b>342-3972</b>	FAX NUMBER ( <b>214</b> ) <b>358-1043</b>

*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 also separately submitted.

  
 Authorized Agent Signature

 AGENT  
 Title

 BRIAN BRANDSTETTER, PROPERTY TAX SERVICE CO  
 Print Name of Signatory

 1/8/2020  
 Date
☐ I hereby withdraw my appeal to the County Board of Equalization.

Signature of Owner or Authorized Agent/Attorney

Date



# ELDORADO RESORTS

T: 775.328.0100 | F: 775.337.9218  
100 W. Liberty St. 11th Floor Suite 1150, Reno, NV 89501  
eldoradoresorts.com

October 12, 2018

RE: See attached list of parcels/accounts

Dear Sir or Madam:

This letter constitutes a request of Eldorado Resorts that Property Tax Service Company, P.O. Box 543185, Dallas, Texas 75354, be designated its Fiduciary and Authorized Agent for property tax matters. Note the respective assessors' records may reflect the following ownership names:

Andrianakos Limited Liability	Flamingo Hilton	Mountaineer Park Inc
B & D Properties	Grand Palais Riverboat Inc	Nemacolin Woodlands Inc
C S & Y Associates	Green Bridge Real Estate Co Lc	Pompano Park Holdings LLC
CCR Newco LLC	Iron Dukes Inc.	Presque Isle Downs & Casino
CCSC / Black Hawk Inc.	Isle of Capri Casinos Inc	Rainbow Casino Vicksburg Ptrn LP
Circus Circus Hotel Casino Reno	Johnson Roger Allen Jr Et Al	Scioto Downs Inc
Colorado Grande Enterprises	Lady Luck Central City Inc.	Silver Legacy Resort Casino
Columbia Properties Tahoe, LLC	Lady Luck Hotel	St Charles Gaming Company LLC
Eldorado Casino Shreveport	Lady Luck Kimmswick	Tropicana St. Louis, LLC
Eldorado Resorts LLC	Lady Luck Vicksburg Inc.	Uccelli Living Trust et al
Montbleu Resort Casino & Spa	Tropicana Entertainment Inc	Edgewood Companies

Therefore, all communications regarding the owner's property, assessment, or taxes be mailed to and handled through Property Tax Service Company at the address listed above. This request includes the following rights:

1. The receipt of all property tax bills for both business personal property and real estate, including multiple installment bills. Also, any supplemental tax bills that might be issued.
2. The receipt of all notices regarding the property assessment, including assessment or change of value notices, appeal notices, hearing notices, etc.

This relationship should not be construed to include the following rights:

1. The receipt of checks in payment of refunds of taxes, penalties or interest.
2. To execute waivers of restriction on assessment or collection of deficiencies in tax and waivers of notice of disallowance of claim for claim or refund.
3. To execute consents extending the statutory period for assessment or collection of taxes.

Should you have any questions concerning this matter, please do not hesitate to contact me.

Sincerely,

Louis Mestier  
VP, Tax