ASSESSOR'S

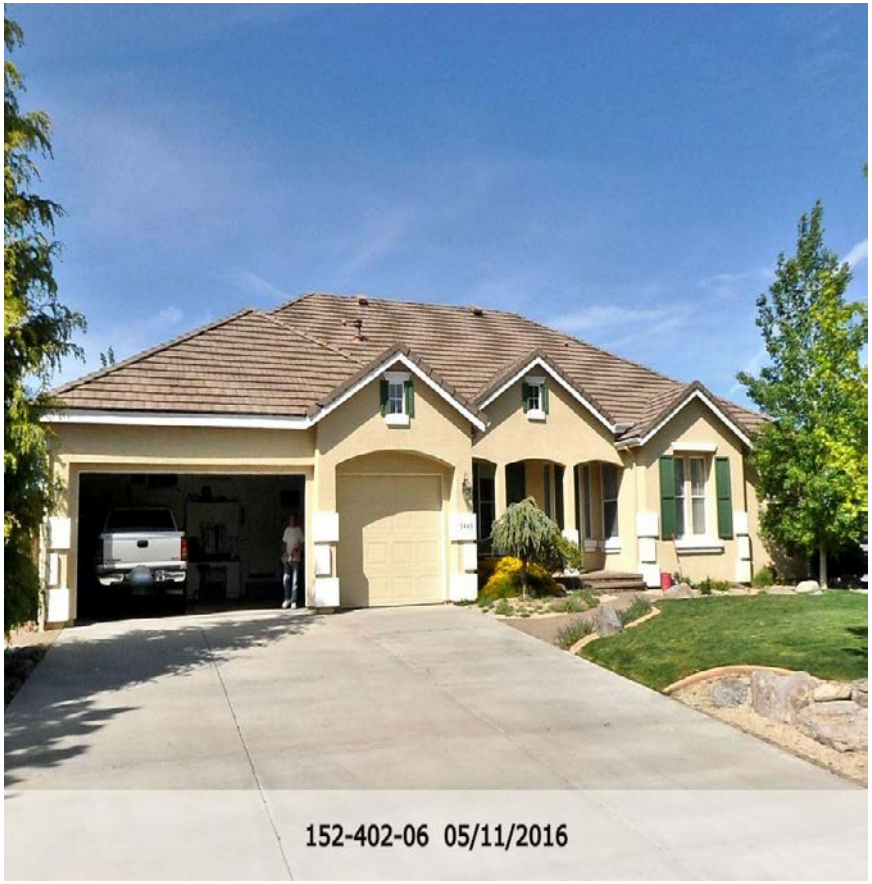
EVIDENCE

Washoe County Board of Equalization

Appeal Summary Page - Secured Roll

Hearing # **20-0036**
Hearing Date **02/07/2020**
Tax Year **2020**

APN:	152-402-06
Owner of Record:	DELEGAL TRUST
Property Address:	3445 WHITE MOUNTAIN CT
Square Feet	2,705
Built / WAY:	2001
Parcel Size:	0.28 AC
Description / Location:	The subject consists of a 2,705 square foot single family residence built in 2001. It is located on White Mountain Court within the Sundance subdivision in Arrowcreek.



2020/21 Taxable Value:	Land:	$177,750
	Improvements:	$339,464
	Total:	$517,214
	Taxable Value / SF	$191
Sales Comparison Approach:	Indicated Value Range	$625,000 - $825,000
	Indicated Value Range / SF	$257 - $285

Conclusions: Taxable value does not exceed full cash value.

RECOMMENDATION: Uphold X Reduce

ASSESSOR'S EXHIBIT I
15 PAGES

PREPARED BY: Al Holwill, Appraiser III

REVIEWED BY: Mike Gonzales, Senior Appraiser

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

HEARING: 20-0036
DATE: 02/07/2020
TIME:
TAX YEAR: 2020
VALUATION: Reappraisal

	TAXABLE VALUE	ASSESSED VALUE	
LAND:	$177,750	$62,213	Txble
IMPROVEMENTS:	$339,464	$118,812	$/SF
TOTAL:	$517,214	$181,025	$191

OWNER: DELEGAL TRUST

SUBJECT

APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full\Hlf	Built WAY	Sale Date	Sale Price	Sale $/SF
152-402-06	3445 WHITE MOUNTAIN CT	0.28	AC	2,705	686			R40	1	3	2\1	2001	04/12/2012	$470,000	$174

IMPROVED SALES

SALE #	APN	Location	Land	Area	Sq Feet	GAR	FIN BSMT	UNFIN BSMT	QC	STRY	Beds	Baths Full\Hlf	Built	Sale Date	Sale Price	Sale $/SF
IS-1	152-091-07	3474 FOREST VIEW CT	0.34	AC	2,966	723			R40	1.5 ST	3	2 \ 1	1999	10/03/2019	$825,000	$278
IS-2	152-401-02	3446 WHITE MOUNTAIN CT	0.28	AC	2,396	738			R40	1	2	2 \ 1	2001	07/17/2019	$625,000	$261
IS-3	152-410-02	3382 WHITE MOUNTAIN CT	0.32	AC	2,705	686			R40	1	3	2 \ 1	2001	04/04/2019	$770,000	$285
IS-4	152-402-04	3423 WHITE MOUNTAIN CT	0.30	AC	2,705	686			R40	1	3	2 \ 1	2001	08/01/2018	$695,000	$257

ALLOCATION SALES: See attached Neighborhood SFR Sales Land Allocation Analysis

RECOMMENDATIONS/COMMENTS: UPHOLD: X REDUCE:

The subject is a single family residence of 2,705 square feet, built in 2001.

All of the improved sales are located within the subject's subdivision and immediate location and IS-2 through IS-4 are located on the same street as the subject. Although all of the comparables are of the same quailty class IS-1 is larger in size, while IS-2 is smaller in size. IS-3 and IS-4 are model matches to the subject. IS-1, IS-3 and IS-4 have city views comparable to the subject.

In conclusion, the above improved sales support a value range of between $625,000 to $825,000 or $257/SF to $285/SF and support that the taxable value does not exceed full cash value.

PREPARED BY: Al Holwill, Appraiser III

REVIEWED BY: Mike Gonzales, Senior Appraiser

Neighborhood: EBDD

Sale Dates Searched 7/1/2018 thru 6/30/2019

Reappraisal Year

2020

Appraiser

AHOLWILL

Date

8/20/2019

Print & Save Final Allocation

Allocation Data

Sale Count:		3
Time Adj. Median Sale Price:		$783,642
COD Sales:		8.02
Median SP @:	0.18	$141,056
Rounded Land Value:		$141,100

Misc Data

Current TV Land Median:	$110,700
% Change From Current Land TV:	27.46%

Time Adj. Sales Price:	Min	Max	Monthly % Time Adjustment
	673,773	862,298	0.50%
Bldg SqFt:	2396	3144	
Land Size (ac)	0.32	0.38	

Time Adj. Median Sales By Qtr		TV/SP Ratio	Sales > 1.0	# Qtr Sales	Yrly Chng	Qtrly Chng
2016 Qtr 3:	None	NA	0	0		
2016 Qtr 4:	None	NA	0	0		
2017 Qtr 1:	None	NA	0	0		
2017 Qtr 2:	None	NA	0	0		
2017 Qtr 3:	None	NA	0	0		
2017 Qtr 4:	None	NA	0	0		
2018 Qtr 1:	None	NA	0	0		
2018 Qtr 2:	None	NA	0	0		
2018 Qtr 3:	$768,036	58.22%	0	2		
2018 Qtr 4:	None	NA	0	0		
2019 Qtr 1:	None	NA	0	0		
2019 Qtr 2:	$783,642	54.57%	0	1		
2019 Qtr 3:	None	NA	0	0		
2019 Qtr 4:	None	NA	0	0		
Total Median Sales % Change:						

APN	Location	WAY Built	Qual Class	Sale\List Date	Sale\List Price	Time Adj Sale Price	Bldg SqFt	Price/ SF	Neigh Code	Land Size	Influ1 Code	Influ1 Pct	Influ2 Code
152-303-01	3380 FOREST VIEW LN	2000	R40	8/13/2018	$640,000	$673,773	2396	$281	EBDD	0.34			
152-093-19	3429 FOREST VIEW LN	1999	R40	6/25/2019	$783,000	$783,642	2965	$264	EBDD	0.38			
152-401-06	3414 WHITE MOUNTAIN CT	2001	R40	9/28/2018	$825,000	$862,298	3144	$274	EBDD	0.32			

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A 0.5% Per Month Upward Time Adjustment Has Been Applied To All Sales. These Adjusted Sale Prices Are Used In All Calculations and Projections.

ArrowCreek Land Sales

ST unit type (Custom lots, <1.0 Ac)
2020/21 Reappraisal

Land Sale #	APN	Location	Sale Date	Sales Price	Size	LUC	Zoning	Verification	Notes
	152-381-02	1208 Eagle Vista Ct	2/11/2019	$300,000	0.75	120	HDR	1SVR	SVL received. Cash purchase. Triangular shaped parcel with mild topo consistent with location. Purchased by local developer in this
	152-063-05	1230 Broken Feather Ct	8/24/2018	$230,000	0.53	12	HDR	1SVR	SVL received. Cash purchase. Triangular shaped parcel with mild topo consistent with location.
	152-213-01	3476 Arivaca Ct	5/29/2018	$137,500	0.92	120	HDR	1G	WCAD 23/7420. Spoke with buyer. Appears to be a good market sale of a typical base lot within Arrowcreek with mild topo consistent
	152-141-10	1034 Indian Summer Way	3/23/2018	$142,500	0.49	120	HDR	1SVR	WCAD 23 / 7420 $0. SVL received. Good, market sale of lot in Arrowcreek. Lot consistent with the location although has size adjusment. Price was reduced in 2016 prior to sale.
	152-904-01	6157 Mormon Tea Way	3/20/2018	$174,900	0.94	120	LDR	1SVR	WCAD 23/7420 $0. SVL returned. Buyer obtained a mortgage for this view parcel in Arrowcreek. This parcel has some mild topo however is consistent with that location.
	152-874-02	6800 Oak Grass Ct	11/30/2017	$225,000	0.67	120	HDR	1SVR	WCAD 23/7420. Cash sales of vacant lot in Arrowcreek. Listed on MLS for $235,000 since November 2017.
	152-902-08	3965 Mules Ear Ct	8/15/2017	$255,000	0.85	120	LDR / GR	1SVR	WCAD 23/7420. Price included plans at $20,000. ($275,000 - $20,000) Vacant lot, cash sale in Arrowcreek. Owner plans to build custom home within the next year.
	152-340-09	607 Rose Peak Ct	5/19/2017	$260,000	0.64	12	HDR	1SVR	Arms length transaction. Buyers agent contacted previous owner to negotiate the sale. Buyer stated sale price represents market value. Buyer plans to construct SFR.

PREPARED BY: Al Holwill, Appraiser III

REVIEWED BY: Mike Gonzales, Senior Appraiser

APPRAISAL RECORD

APN: **152-402-06** **2020** PAGE 1 of 1 **ACTIVE**

Roll YR	Code	%Comp

Situs 3445 WHITE MOUNTAIN CT WASHOE Database PROD NBHD EBDD Appr AH Exemption AV|Exemption

Owner DELEGAL TRUST Printed 1/17/2020 Sundance

3445 WHITE MOUNTAIN CT RENO, NV 89511 Tax District 4000

Property Name

Reopen			
Reappraisal			

Valuation History

Yr Roll	Taxable Land	New Land	Taxable Imps	New Imps	Total Taxable	Total Assessed
2020 VN	177,750		339,464		517,214	181,025
2020 NR	177,750		339,464		517,214	181,025
2019 FV	166,050		326,317		492,367	172,328
2018 FV	121,520		324,658	14,381	446,178	156,162
2017 FV	114,800		310,065		424,865	148,703
2016 FV	105,280		316,158		421,438	147,503
2015 FV	99,260		315,714	260	414,974	145,241

Parcel Value Summary

Primary Valuation	STANDARD
Land Value	177,750
Building Value	305,542
XFOB Value	33,922
Obsolescence	0
Taxable Value	517,214
Total Exemption	

OBSO ☐ Change ☐ No Change

NewLand

Initials/Date

Parcel Total

New Const

New Land

Remainder

☐ NC ☐ C

☐ New Sketch

Building Data

1-1	Code	Description	Adjustments & Modifiers		Name	Code/Units	Description	%	Name	Code/Units	Description	%
Type	RES	Residential	BUILDING LEVEL		BAPL	1	Base Appliance	100	SBFL	2	WOOD	100
Occ	001	Single Family Reside	Rate Adj		BED	3	Bedrooms	100	EW	4	STUCCO ON FRAME	100
Stry/Frm	01 SFR	1 Story	Lump Sum		BFLR	1	Base Flooring	100	ROOF	6	CONCRETE TILE	100
Quality	40	Good			BTHF	2	Bath - Full	100	HEAT	11	FA/AC	100
Year Built	2001		PARCEL LEVEL		BTHH	1	Bath - Half	100				
WAY	2001		Lump Sum	0	FIX	15	Plumbing Fixtures	100				
Remodel Yr			%Obso	0.0000	FND	3	MODERATE	100				
% Comp	100	%DPR 28.5			LV	1	Living Units in Building	100				

Sub Area

Code	Description	Yr Built	DPR Yr	Units	Price Per Unit	RCN
1FL	FIRST FLOOR			2,705	144.87	391,860
GRA	GARAGE ATTACHED			686	42.07	28,860
PCS	PORCH CONCRETE S			220	7.51	1,652
PRW	PORCH ROOF WOOD			220	22.54	4,959

Gross Living Area 2,705 Perimeter 272 Sub Area RCN 427,331

Extra Features

#	Code	Description	QC	BLDG #	Units	$/Unit	Yr Built	Roll Year	%Comp	RCN	DRC	Override Value	Notes
1	CMNA	C AREA *	30	1	1	2,952.00	1999		100	2,952	2,952		
2	FGS1	FP GAS SGL	EBLD	1	1	4,647.12	2001		100	4,647	3,323		
3	FWCO	FW CONCRET	30	1	1,200	5.99	2001		100	7,188	5,139		
4	YIMP	YARD IMPS	30	1	15	1,664.00	2001		100	24,960	17,846		
5	FWPV	FW PAVERS	30	1	700	9.31	2001	2018	100	6,520	4,662		

Building Notes

Building Cost Summary

Building RCN	427,331
Depreciation	121,789
Building DRC	305,542
Extra Feature DRC	33,922
Building Obso	
Total DRC	339,464
Override Value	

Building Name

Land Value: 1 Lines Total

Code	Description	Zoning	Units	Type	Unit Price	Adj 1	%-$	Adj 2	%-$	Taxable Land	Note
200	Single Family Residence	HDR	1	ST	118,500.00	VIEW	150			177,750	

Land Data

Land Size-Sf	12,284
Acre Size	0.282
DOR Code	200
Deferment	
CAGC	ARRO

Property Characteristics

Water	Municipal
Sewer	Municipal
Street	Paved
SPC	

This information is for use by the Assessor for assessment purposes only.

PREPARED BY: Al Holwill, Appraiser III REVIEWED BY: Mike Gonzales, Senior Appraiser

APPRAISAL RECORD

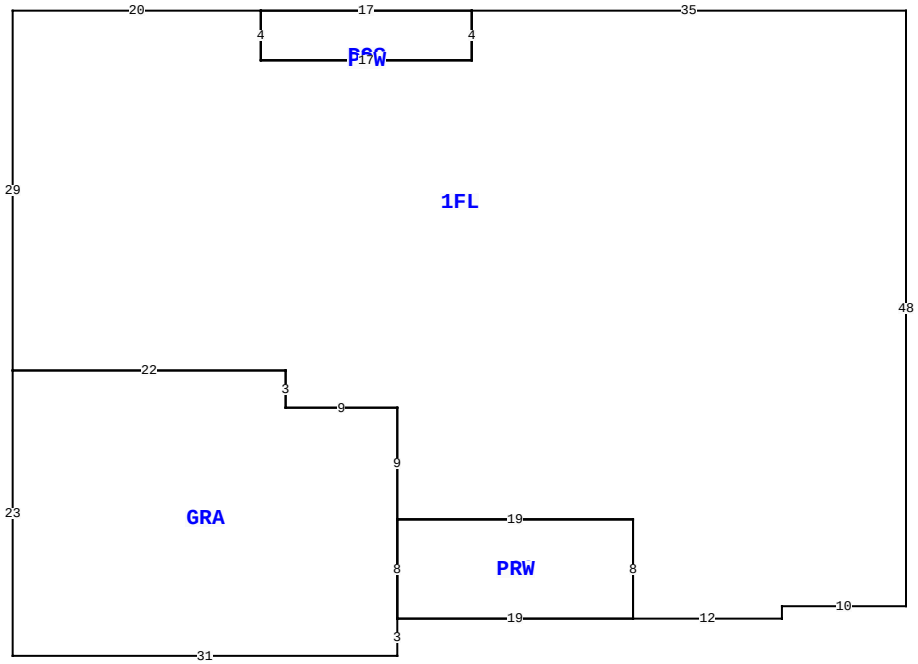
APN: **152-402-06**

Owner DELEGAL TRUST

NBHD EBDD Sundance

Appr AH

Keyline Description ARROWCREEK VILLAGE 4 UT 4 LT 404



Activity Information

Date	User ID	Activity Notes
8/20/2019	AH	Re-appraisal Inspection
9/12/2017	AH	Aerial Review
3/28/2001	RL	Permit Inspection

Sales/Transfer Information

Grantor	Doc #	Date	LUC	Price	Verif
DELEGAL, DONALD R & KATH	4211243	3/4/2013	200	0	3BGG
CALLAHAN INSURANCE CONS	4102200	4/12/2012	200	470,000	2D
CALLAHAN, DON K	3828647	12/9/2009	200	0	3BGG
CALLAHAN, DON	3594077	11/14/2007	200	0	3BGG
SUNDANCE AC LLC,	2559752	6/1/2001	200	464,103	2D

Permit Information

Date	Permit	Description	Amount	Status	% Comp
11/6/2000	00-4957	SGL FAM RES		C	100%

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PREPARED BY: Al Holwill, Appraiser III

REVIEWED BY: Mike Gonzales, Senior Appraiser

NBHD Name: Arrowcreek
NBHD Code: EB%%, EC%%
Appraiser AH
Date: 9/3/2019
Influence: Average View

Paired Sales Analysis

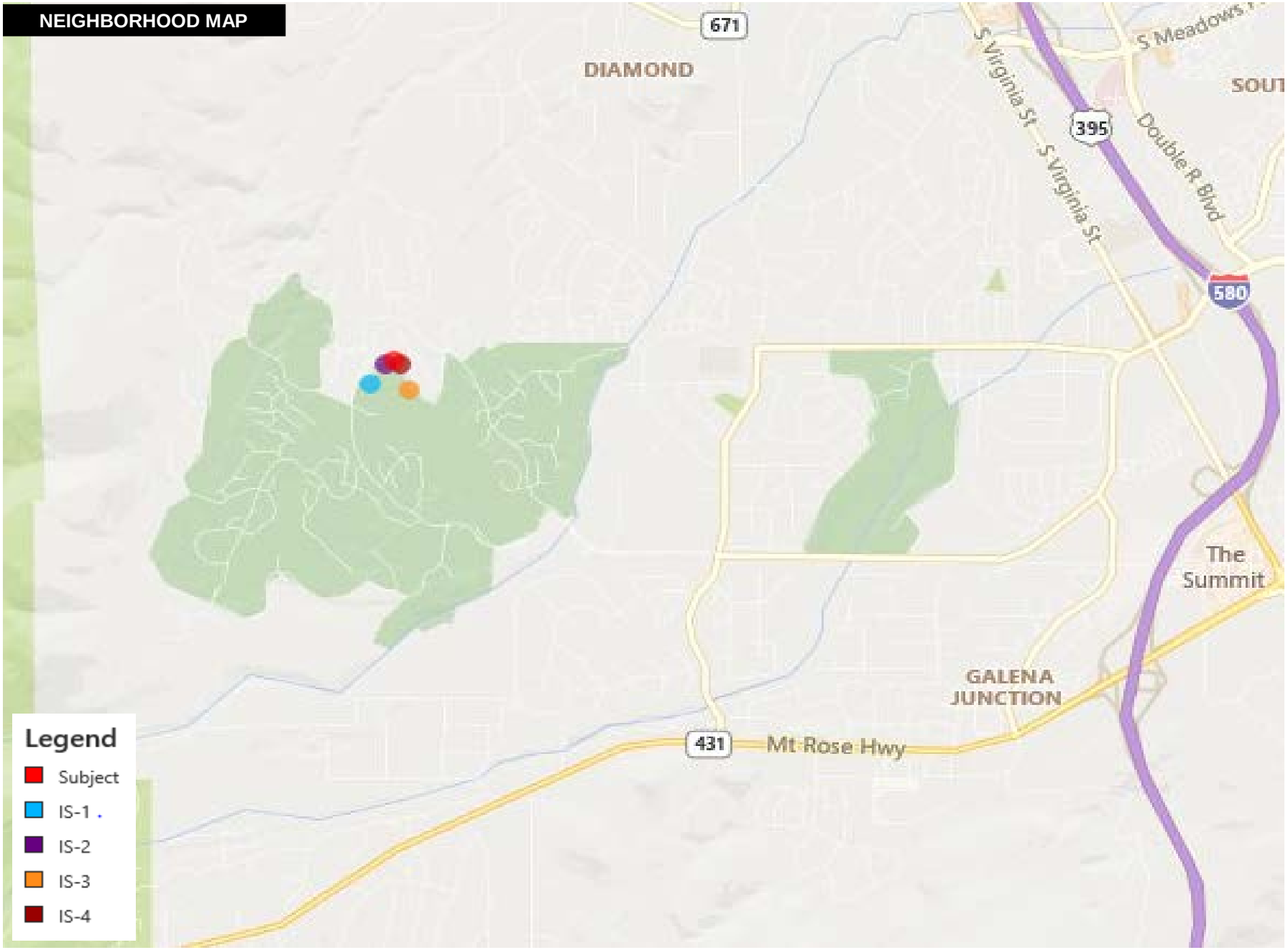
APN	Location	WAY Built	Qual Class	Sale Date	Sale Price	Time Adj Sale Price	Bldg SqFt	Neigh Code	Land Size	Verif Code	Difference	BLV	% Diff
152-842-25	6386 MESA RD	2003	R40	6/7/2019	$775,000	$775,000	2540	ECBE	0.54	2D	$155,500	$120,400	129%
152-185-03	5966 N WHITE SANDS RD	2000	R40	3/29/2019	$619,500	$619,500	2376	ECBE	0.41	2D			
152-842-04	815 PEACEPIPE LOOP	2004	R40	11/19/2018	$910,000	$935,128	3147	ECBE	0.54	2D	$215,128	$120,400	179%
152-832-06	6889 MARBLE CANYON RD	2003	R40	5/6/2019	$720,000	$720,000	3147	ECBE	0.51	2D			
152-692-03	217 SNOW CREEK CT	2002	R40	5/31/2018	$775,000	$775,000	2621	ECBE	0.58	2D	$113,141	$120,400	94%
152-692-08	222 SNOW CREEK CT	2002	R40	2/9/2018	$650,000	$661,859	2621	ECBE	0.61	2D			
152-792-07	7320 TEMPE CT	2002	R40	9/5/2017	$750,000	$750,000	2621	ECBE	0.44	2D	$120,000	$120,400	100%
152-791-06	580 DANCING CLOUD CT	2003	R40	7/17/2017	$630,000	$630,000	2376	ECBE	0.43	2D			
049-724-03	4935 GILA BEND RD	2000	R40	8/28/2017	$737,000	$756,988	2621	ECBE	0.79	2D	$106,988	$150,000	71%
152-692-08	222 SNOW CREEK CT	2002	R40	2/9/2018	$650,000	$650,000	2621	ECBE	0.61	2D			
152-192-18	487 OCTATE CIR	2000	R40	6/13/2017	$535,000	$535,000	1909	ECBE	0.43	2D	$60,000	$120,400	50%
152-184-08	N WHITE SAND DR	2001	R40	3/13/2017	$475,000	$475,000	1909	ECBE	0.34	2D			
152-831-04	6856 MARBLE CANYON RD	2003	R40	1/13/2017	$660,075	$715,407	2621	ECBE	0.46	2D	$65,407	$120,400	54%
152-813-06	800 ANASAZZI CT	2002	R40	6/17/2017	$650,000	$650,000	2621	ECBE	0.43	2D			
152-911-39	5900 SKY TERRACE			5/18/2018	$340,000	$340,000		EBLE	1.63		$50,000	$160,000	31%
152-455-07	5820 FLOWERING SAGE TRL			6/21/2018	$290,000	$290,000		EBLE	1.12				
										Median:	**$110,065**		**83%**

Comments: The Average View properties within Arrowcreek are those with average/partial city views. The paired sales analysis has two groupings from within the last reappraisal year and in addition siz from last year including a vacant land pairing was used which show that the median view adjustment is $110,065 or 83% (64% last year). The adjustment will remain at 50% for this reappraisal year. Although this is below the median, it is in higher than the minimum % diff indicated in the paired sales and is also supported by vacant land sales from Arrowcreek that benefit from views including 152-911-20 ($220,000).

PREPARED BY: Al Holwill, Appraiser III

REVIEWED BY: Mike Gonzales, Senior Appraiser

NEIGHBORHOOD MAP



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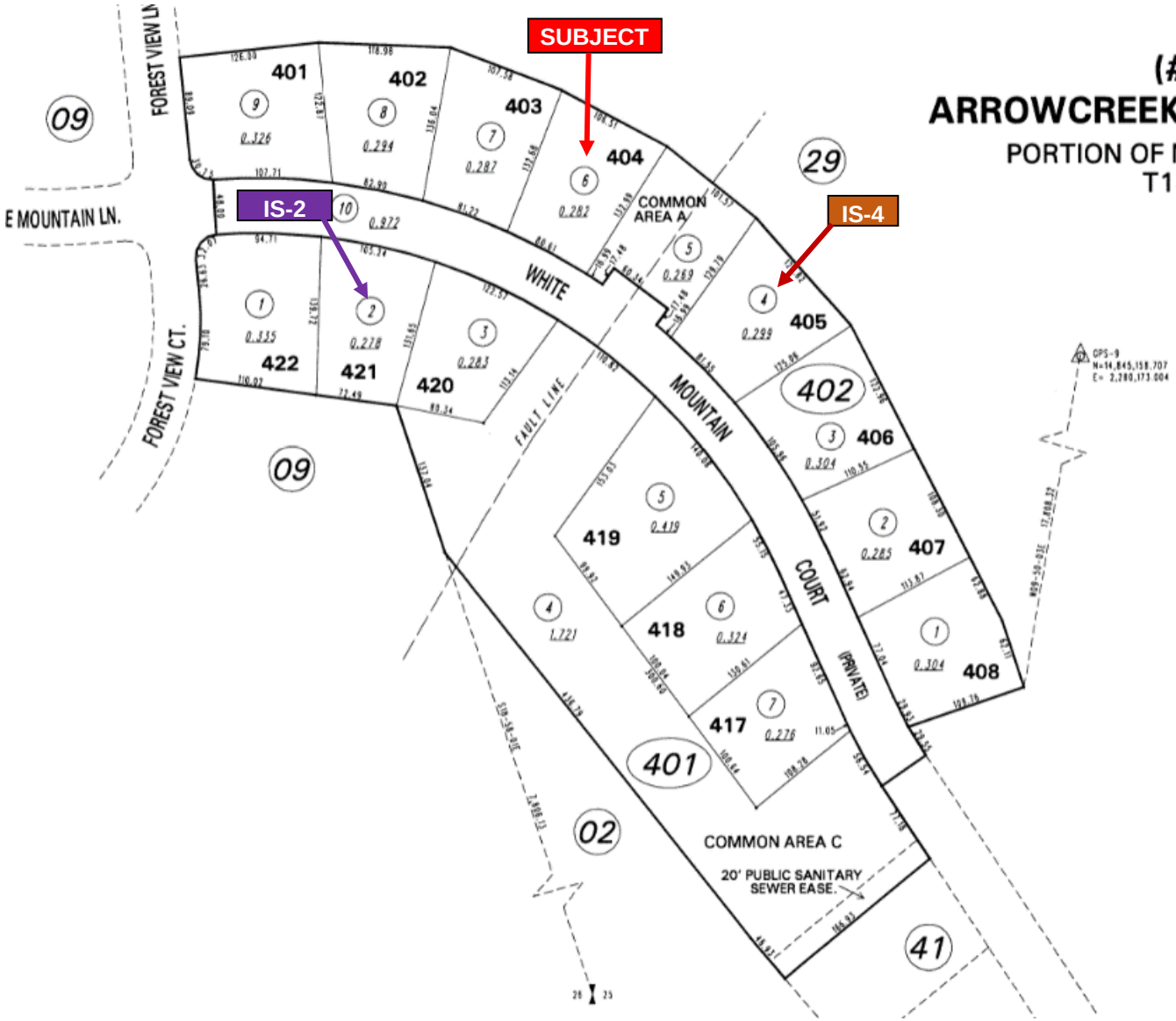
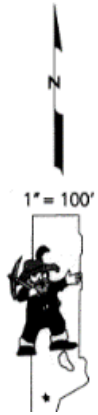
(#3858)
ARROWCREEK VILLAGE 4, UNIT 4

PORTION OF N 1/2 OF SECTION 23
T18N - R19E





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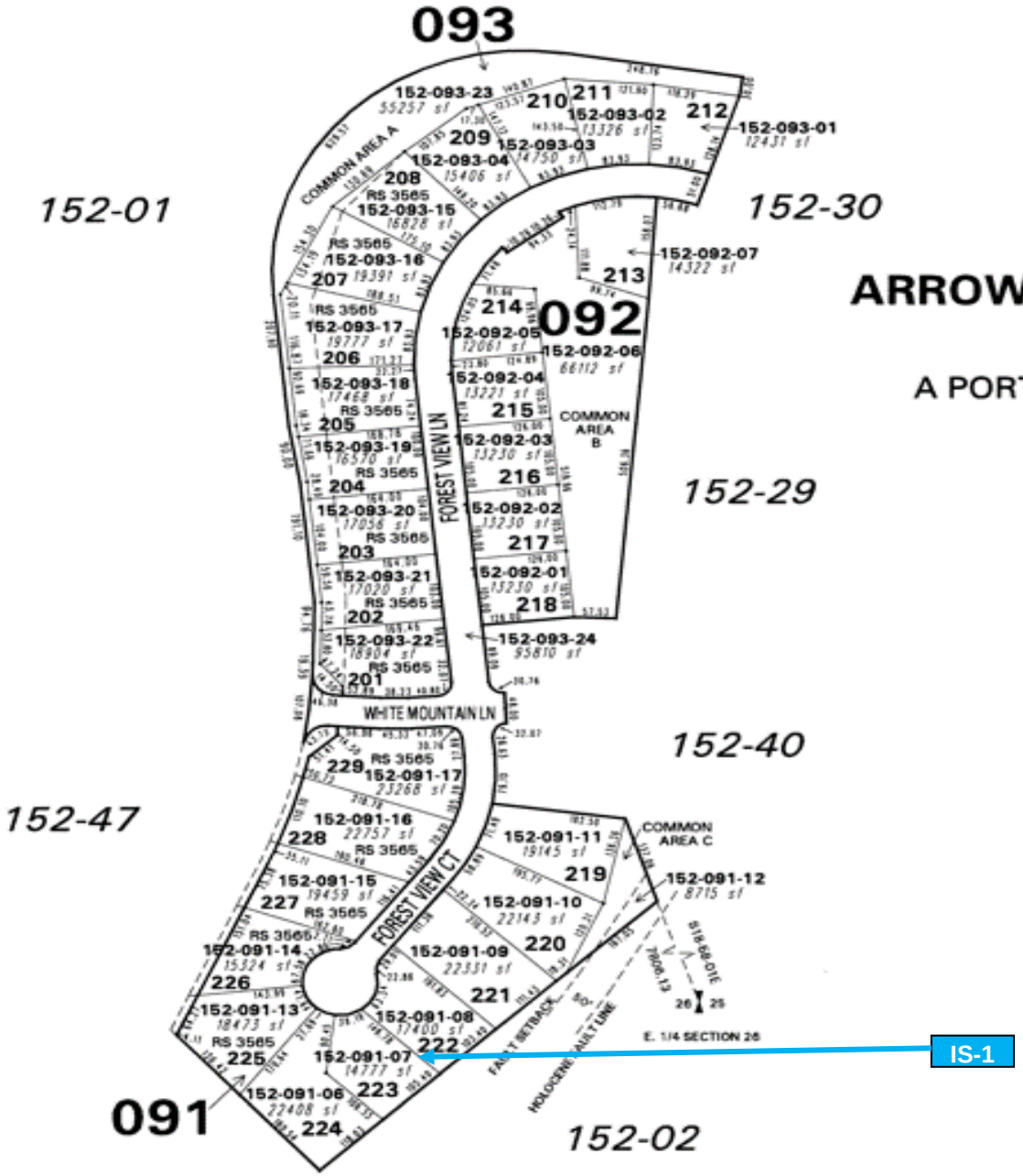
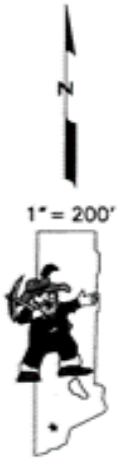


(#3523)
ARROWCREEK VILLAGE 4
UNIT 2

A PORTION OF SECTION 23
T18N - R19E



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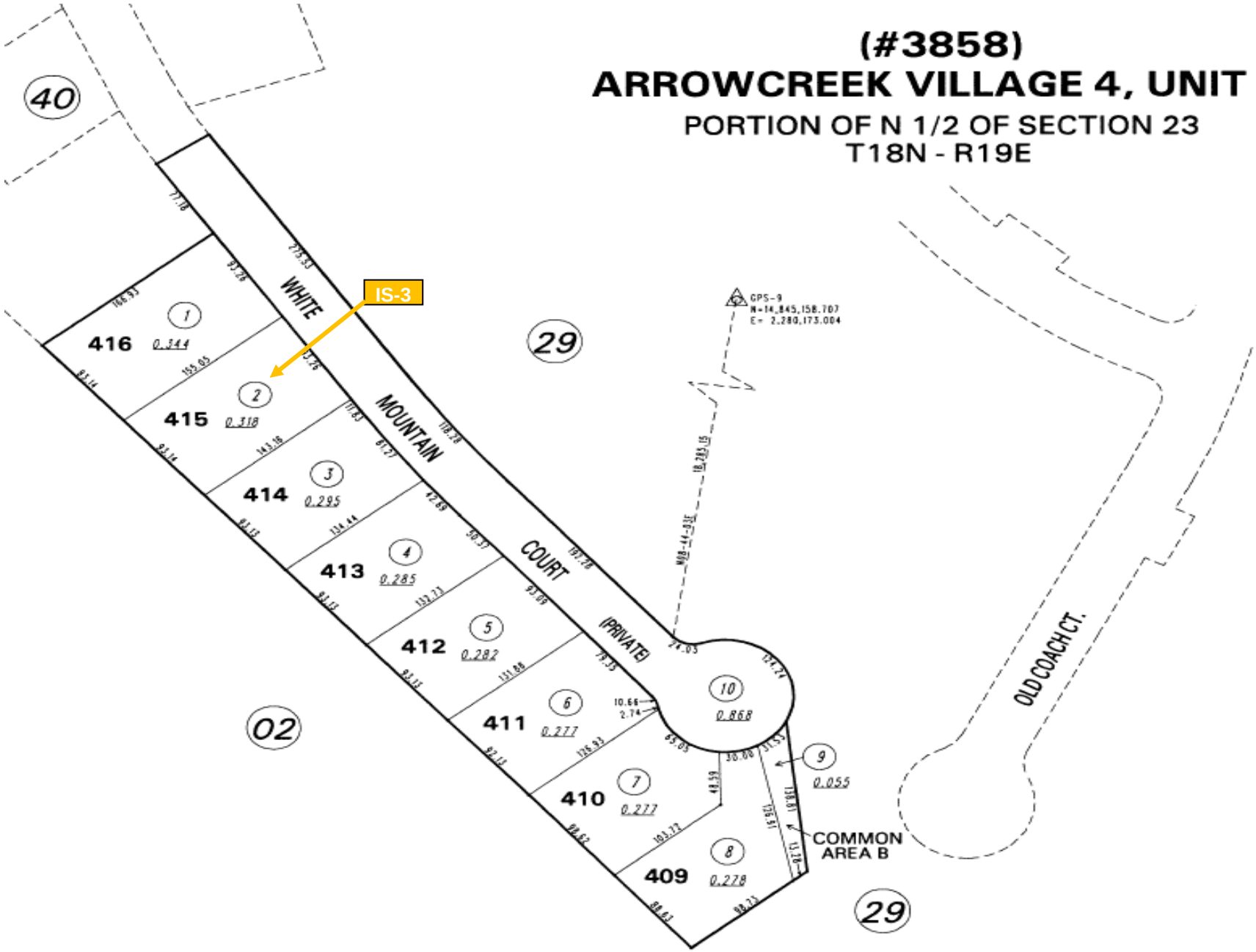
(#3858)
ARROWCREEK VILLAGE 4, UNIT 4
PORTION OF N 1/2 OF SECTION 23
T18N - R19E



PREPARED BY: Al Holwill, Appraiser III

REVIEWED BY: Mike Gonzales, Senior Appraiser

RECEIVED

JAN 14 2020

WASHOE COUNTY ASSESSOR

APPEAL CASE # 20-0036

Washoe County Board of Equalization

APN	152-402-06
NBC	EBDD
APPR	AH

PETITION FOR REVIEW OF TAXABLE VALUATIOI

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no late
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):				TITLE	
Donald R. Delegal				Trustee	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)				EMAIL ADDRESS:	
3445 White Mountain Court				ddelegal@gmail.com	
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
Reno	NV	89511	( ) 775-657-8994	( ) 775-3432165	( )

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	STREET/ROAD	CITY (IF APPLICABLE)	COUNTY
3445	White Mountain Court	Reno	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)	ACCOUNT NUMBER
152-402-06	

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: ☑

☐ 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: ☑

☒ 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	$177,750	$171,031
Buildings Personal Property	$339,464	270,071
Possessory Interest in real property		
Exempt Value		
Total	$517,214	441,102

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).

See Attached

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

Trustee — Title

Donald R. Delegal — Print Name of Signatory

1/14/2020 — 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:				TITLE:	
AUTHORIZED AGENT COMPANY, IF APPLICABLE:				EMAIL ADDRESS:	
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE ( )	ALTERNATE PHONE ( )	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

Title

Print Name of Signatory

Date

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

Signature of Owner or Authorized Agent/Attorney

Date

PETITIONER'S EVIDENCE

January 14, 2020

Re: Assessment for Parcel 152402-06

To Whom It Man 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 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.

In speaking with Mr. Al Holwil in the Washoe County Assessor's Office I was told that the reason for our home not depreciating is due to the cost of construction going up. I dispute this as it implies two things:

1. The cost of construction would have to have gone up greater than the 1.5% depreciation every year. I do not believe this to be the case.
2. The cost of construction is based on having to replace the entire house (including improvements such as a water feature and pavers) each and every year. This doesn't make sense.

After reviewing this data I believe the value of my house has been incorrectly appraised. Rather than the Assessor's Taxable Value of $517,214 as shown in the current assessment of 2020/2021, I believe it should be assessed at no more than $441,102. I respectfully ask that this appraised value be changed.

Sincerely,

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