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APPEAL CASE # 20-0036

JAN 14 2020

## Washoe County Board of Equalization

APN

152-402-06

WASHOE COUNTY ASSESSOR

## PETITION FOR REVIEW OF TAXABLE VALUATION

NBC

EBDD

APPR

AH

Submit this Petition Form no later than 5 p.m. of the date due. Most types of appeals must be filed no later than 5 p.m. of the date due. 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: <i>The Delegal Trust</i>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): <i>Donald R. Delegal</i>				TITLE <i>Trustee</i>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <i>3445 White Mountain Court</i>				EMAIL ADDRESS: <i>ddelegal@gmail.com</i>	
CITY <i>Reno</i>	STATE <i>NV</i>	ZIP CODE <i>89511</i>	DAYTIME PHONE <i>775-657-8994</i>	ALTERNATE PHONE <i>775-3432165</i>	FAX NUMBER <i>( )</i>

## 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 <i>3445 White Mountain Court</i>	STREET/ROAD	CITY (IF APPLICABLE) <i>Reno</i>	COUNTY <i>Washoe</i>
Purchase Price: <i>\$470,000</i>	Purchase date: <i>4-12-2012</i>		

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

ASSESSOR'S PARCEL NUMBER (APN) <i>152-402-06</i>	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: _____	Multiple parcel list is attached. <input type="checkbox"/>
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4. Check Property Use Type: ☒

<input type="checkbox"/> Vacant Land <input checked="" type="checkbox"/> Residential Property <input type="checkbox"/> Multi-Family Residential Property <input type="checkbox"/> Possessory Interest in Real or Personal property	<input type="checkbox"/> Mobile Home (Not on foundation) <input type="checkbox"/> Commercial Property <input type="checkbox"/> Agricultural Property	<input type="checkbox"/> Mining Property <input type="checkbox"/> Industrial Property <input type="checkbox"/> Personal Property
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5. Check Year and Roll Type of Assessment being appealed: ☒

<input checked="" type="checkbox"/> 2020-2021 Secured Roll <input type="checkbox"/> 2019-2020 Reopen <input type="checkbox"/> 2019-2020 Unsecured/Supplemental <input type="checkbox"/> 2019-2020 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	<i>\$177,750</i>	<i>\$171,031</i>
Buildings		
Personal Property	<i>\$339,464</i>	<i>270,071</i>
Possessory Interest in real property		
Exempt Value		
Total	<i>\$517,214</i>	<i>441,102</i>

**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.

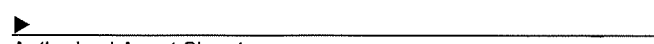
List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**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 May 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

PETITIONER'S EXHIBIT A  
1 PAGES