

RECEIVED

JAN 13 2020

Washoe County Board of Equalization

APPEAL CASE # 20-0030

APN 074-082-02

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC KAAZ
APPR CSS

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: James J. Brearton			
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):			
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) P.O. Box 889		TITLE	
CITY Latham		EMAIL ADDRESS	
STATE NY	ZIP CODE 12110	DAYTIME PHONE ()	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 ☐ Government or Governmental Agency

☐ Limited Liability Company (LLC) ☐ General or Limited Partnership

☐ 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 ☐ Officer of Company

☐ Co-owner, partner, managing member

☐ 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 OMARINA LN.	STREET/ROAD	CITY (IF APPLICABLE) Reno	COUNTY Washoe
Purchase Price: \$ 7500.		Purchase date: 2-8-16	

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

ASSESSOR'S PARCEL NUMBER (APN) 074-082-02	ACCOUNT NUMBER
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3. Does this appeal involve multiple parcels? Yes ☐ No ☒

If yes, enter number of parcels: 1

Multiple parcel list is attached. ☐

List multiple parcels on a separate, letter-sized sheet.

4. Check Property Use Type: ☒

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

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		
Buildings	\$ 10,342.	\$ 8037.75
Personal Property	0	0
Possessory Interest in real property	0	0
Exemption Value	0	0
Total	\$ 10,342.	\$ 8037.75

20-0030
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KAAZ**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 361.358: My property is assessed at a higher value than another property that has an identical use and a comparable location to my property.
- ☐ NRS 361.359: 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

James J. Brearton

Title

1-8-20

Print Name of Signatory

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

Munoz, Julie

From: Munoz, Julie on behalf of Fax, 328-3642 (Assessors)
Sent: Monday, January 13, 2020 12:14 PM
To: Jachimowicz, Michele
Subject: FW: Fax received from 5187854539
Attachments: 20200110_101053_00120.pdf

From: fax@faxmaker.com <fax@faxmaker.com>
Sent: Friday, January 10, 2020 10:11 AM
To: Fax, 328-3642 (Assessors) <Fax3283642@washoecounty.us>
Subject: Fax received from 5187854539

[**NOTICE:** This message originated outside of Washoe County -- **DO NOT CLICK** on links or open **attachments** unless you are sure the content is safe.]

GFI FaxMaker

✓ Fax Received

You have successfully received a fax via GFI FaxMaker. Fax information is listed below. Fax image is attached.

Fax details:

- Date and time: 1/10/2020 10:10:54 AM
- Subject: Fax received from 5187854539
- Line speed: 14400 bps
- Total connection time: 03:02
- Pages: 5
- Resolution: Fine
- Remote fax ID:
- Line number: 6
- DTMF/DID number: 3642

Regards,
GFI FaxMaker

PETITIONER'S EVIDENCE

Exhibit A

My research shows prices have increased due to inflation approximately 7% since 2016. Based on \$100, in 2016, inflation has increased prices to \$107.17 in 2020.

My property was purchased 2-18-16 for \$7500.
See purchase details attached.

No improvements have been made to the property or to roads in the area. There is no code enforcement. There are abandoned trailers and junk cars littering the area as if it was in the middle of a junkyard.

No attempt is made to pave roads. Travel to my land by Rainbow Way in many places is impossible.

I feel that the current raise of 40% to \$10,342, using values of possibly improved properties with homes on them, outside assessor's map location 074-08 where my property is located, are not comparable.

I feel like someone is trying to take advantage of me, and to rip me off.

I have high hopes for this area, and it has much potential but the State sends no money to improve conditions and, for example, make it easier for children to get to school.

Dividing \$7500 by 100, and multiplying by 107.17 gives a fair value of \$8,037.75.

Dickson Realty checklist- Residential

Transaction Information:

Property Address: 000 Marina
 MLS #:
 List Date:
 Expiration Date:
 AHS Warranty (Y) (M)
 AHS Policy #
 Property Type ☐ [New] ☐ [Res] ☐ [Mobile] ☒ [Land]
 Showing Instructions:

PID:

Seller: * Required all info. if your client
 Agent:
 Name(s): Harrah Bryan & Laura
 Address:
 City/State/Zip:
 Phone #
 Email:
 Listing Agent:
 Agent Phone:
 Agent Email:
 Listing Office:

Listing Checklist:

- ☐ Duties Owed (seller)
- ☐ Exclusive Right to Sell
- ☐ MLS Input Form
- ☐ SRPD
- ☐ Residential Disclosure Guide
- ☐ Affiliated Business Disclosure

- ☐ Assessors Record
- ☐ Seller(s)-Waiver of MLS Benefits
- ☐ Used Manufactured/Mobile Home Dis.
- ☐ Open Range Disclosure
- ☐ Lead Based Paint (Built prior to 1978)
- ☐ Copy of MLS All Fields Detail

Reviewed by:

Open Escrow Information:

Sale Date: 02/08/2016
 Sold Price: 7,500.00
 Projected COE: 3/18/2016
 Title Company: First Centennial Title Co.
 EMD Amount: \$ 750.00
 Escrow # 217293-66
 Escrow Officer: Gloria Grubie
 Escrow Open Date: 02/09/2016
 Escrow Phone: 775 689-8510
 Escrow Email:

Date:

Buyer: * Required all info. if your client

Name(s): James J. Brearton AND
 James C. Brearton
 Address: P O Box 889
 City/State/Zip: Lathrop, WY. 12110
 Phone: 518 785-4537
 Email:
 Selling Agent: Garry Martin
 Agent Phone: 775-338-4786
 Selling Office: Dickson Realty - Danonte Ranch
 Commission % Listing: Selling: 2.5

Note
 Change

Open Escrow Checklist

- ☒ Duties Owed (buyer)
- ☐ Consent to Act
- ☐ All Counter Offers
- ☒ Purchase Agreement
- ☐ Addendum 1
- ☐ SRPD
- ☒ Proof of Earnest Money
- ☐ Pre-Approval Letter or V of Funds
- ☒ Residential Disclosure Guide (your client)
- ☒ Affiliated Business Disclosure (executed)

- ☐ Before you Purchase (CIC)
- ☐ Open Range Disclosure
- ☐ Buyers Disclosure Form
- ☐ Used Manufactured/Mobile Disclosure
- ☐ Lead Based Paint Disclosure (prior to 1978)
- ☐ Protect your Family from Lead in the Home
- ☒ Assessor's Record (if buyer sale)
- ☒ Copy of MLS All Fields Detail (if buyer sale)
- ☒ Environment Contact List (if buyer sale)
- ☒ Buyer's Real Property Brokerage Agreement
- ☒ MLS Status Change Form (see MLS)

Reviewed by:

Date: 02/10/2016

JAMES J. BREARTON

950 New Loudon Rd.
P.O. Box 889
Latham, NY 12110
(518) 785-4537
Facsimile: (518) 785-4539

Date: 1/10/2020
To: Washoe County Board of Equalization
Fax #775-328-~~3442~~ 3642
Subject: 074 - 08 - 02
O Marina Lane

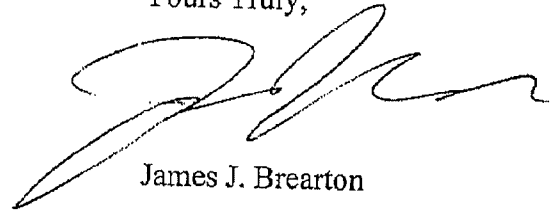
No. of Pages including cover: _____

Comments:

Dear Sir,

Sent here with is an assessment appeal and attachments.
Thank you.

Yours Truly,



James J. Brearton

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