

RECEIVED

APPEAL CASE # 21-0064 P20

JAN 15 2021

Washoe County Board of Equalization

PPID 2001897

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC PP
APPR EB

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: West Elm #6196
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Mark Bendick
TITLE: Director of Tax
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 3250 Van Ness Avenue
EMAIL ADDRESS: MBendick@wsgc.com
CITY: San Francisco STATE: CA ZIP CODE: 94109 DAYTIME PHONE: ( ) 415-733-2313 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: 50 South STREET/ROAD: 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: 2001897

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:

2021-2022 Secured Roll 2020-2021 Reopen 2020-2021 Unsecured/Supplemental 2020-2021 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

▶ See attached signed AA  
 Petitioner Signature \_\_\_\_\_ Title \_\_\_\_\_  
 Director of Tax  
 Mark Bendick  
 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: <b>David Milner</b>		TITLE: <b>Director</b>			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <b>DuCharme, McMillen &amp; Associates, Inc.</b>		EMAIL ADDRESS: <b>dmilner@dmainc.com</b>			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <b>20830 N Tatum Blvd, Suite 390</b>					
CITY <b>Phoenix</b>	STATE <b>AZ</b>	ZIP CODE <b>85050</b>	DAYTIME PHONE <b>(800-309-2110 ext. 2555</b>	ALTERNATE PHONE <b>( ) 480-236-6243</b>	FAX NUMBER <b>( ) 480-419-2556</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 to be separately submitted.

▶   
 Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_  
 Director  
 David Milner  
 Print Name of Signatory \_\_\_\_\_ Date \_\_\_\_\_  
 January 15, 2021

I hereby withdraw my appeal to the County Board of Equalization.  
 Signature of Owner or Authorized Agent/Attorney \_\_\_\_\_ Date \_\_\_\_\_

Part G. Write A Statement Describing The Facts and/or Reasons For Your Appeal, Request for Review,  
Or Complaint.

Please see attached letter.



AN EXTENSION OF YOUR TAX DEPARTMENT

**CERTIFIED MAIL # 7019 1120 0000 3299 0765**  
**Return Receipt Requested**

January 15, 2021

Washoe County Assessor's Office  
1001 E. Ninth Street, Bldg. D  
Reno, NV 89512

**RE: Williams Sonoma Stores**  
**Personal Property**

Dear Madam or Sir:

2020 was unlike any other year in recent history. Due to a global pandemic, the people of Nevada endured many new experiences, most were unpleasant. People were urged and, in some cases, ordered to stay home for an extended time period. Businesses were ordered to drastically reduce and even eliminate in person experiences, suffering occupancy limits and location closures. Due to the coronavirus pandemic impact before, on, and after the July 1<sup>st</sup> lien date, petitioner respectfully requests personal property obsolescence commensurate to the impairments to Taxpayer's business. These effects are a result of government orders and pandemic conditions outside of Taxpayer's control, but nevertheless disrupting Taxpayer's operations.

Obsolescence is requested with consideration of the 2020-21 Personal Property Manual Appendix A: **NRS 361.227 Determination of taxable value.**

4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence.

The coronavirus pandemic led to a series of government orders during 2020 which originated the obsolescence. The first Nevada positive coronavirus test was March 5, 2020. Six days later, the World Health Organization declared the coronavirus outbreak a pandemic. March 12, Governor Steve Sisolak declared a state of emergency. March 17, Governor Sisolak ordered a statewide shutdown of casinos and all other nonessential business for 30 days. April 1, Governor Sisolak formally issued a stay-at-home order and extended the closure of schools, casinos and other nonessential businesses through April 30. The day before it was set to expire, April 29, it was extended to May 15. These orders alone represent a government mandated business closure of 59 days, 16% of the year. This does not account for further loss from 50% or more below capacity service mandates applied for reopening.

According to NAICS Report 45399, Small Specialty Retail Stores in the US saw a revenue decline in 2020 as compared with 2019 of **11.9%**. 2020 profit declined year-over-year a staggering **24.5%**. Employment declined an average of **7.6%** from 2019 to 2020.

DMA - DUCHARME, McMILLEN & ASSOCIATES, INC. | DMAINC.COM

20830 N. Tatum Blvd. Suite 390 | Phoenix, AZ 85050 | 480-419-2556 | Fax: 480-419-2597

The devastating impact of the coronavirus pandemic and resulting health crisis and government orders dramatically impacted local business operations. Due to these external factors, 16% obsolescence is requested applied to the current assessment.

DuCharme, McMillen & Associates, Inc. is the duly authorized agent for the above referenced taxpayer.

Enclosed are three completed 2020-2021 Petition for Review of Taxable Valuation forms and agent authorization form.

Below are the personal property accounts we are protesting.

Name	Account	Property Address
Pottery Barn #832	2204382	13935 Virginia St. #302
Williams Sonoma #845	2204385	13945 S. Virginia St
West Elm #6196	2001897	50 S. Virginia St

If you have any questions, please email me at [dmilner@dmainc.com](mailto:dmilner@dmainc.com) or call me at 800-309-2110 extension 2555 .

Sincerely,



David Milner  
Director - Property Tax

Enclosures

# 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: Williams-Sonoma Stores Inc / West Elm / Pottery Barn					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3250 Van Ness Avenue				EMAIL ADDRESS:	
CITY San Francisco	STATE CA	ZIP CODE 94109	DAYTIME PHONE ( )	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)	ACCOUNT NUMBER	PROPERTY IDENTIFICATION NUMBER
--------------------------------	----------------	--------------------------------

Multiple parcel list attached. (Use letter-size paper)

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

<input type="checkbox"/> 2021-2022 Secured Roll <input type="checkbox"/> 2020-2021 Reopen Roll <input checked="" type="checkbox"/> 2020-2021 Unsecured Roll <input type="checkbox"/> 2020-2021 Supplemental Roll
Other years being appealed: _____ <i>Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.</i>

**Part F. AUTHORIZATION OF AGENT**

I hereby authorize the agent whose name and contact information appears below to file a petition to the Washoe County Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

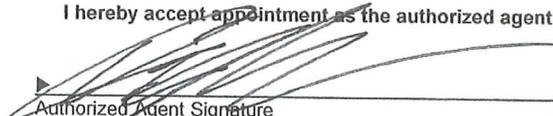
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Washoe County Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

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>David Milner</b>			TITLE: <b>Director</b>		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: <b>DuCharme, McMillen &amp; Associates, Inc.</b>			EMAIL ADDRESS: <b>dmilner@dmainc.com</b>		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) <b>20830 N. Tatum Blvd., Suite #390</b>					
CITY <b>Phoenix</b>	STATE <b>AZ</b>	ZIP CODE <b>85050</b>	DAYTIME PHONE <b>480-236-6243</b>	ALTERNATE PHONE <b>( ) 800-309-2110</b> ext.2555	FAX NUMBER <b>480 419-2597</b>

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

  
 Authorized Agent Signature \_\_\_\_\_ Title Director Date January 15, 2021

**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 ( )

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the County Board of Equalization.

Authorized Agent Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**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. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

Mark Bendick

Digitally signed by Mark Bendick  
Date: 2021.01.14 17:03:16 -0800

Property Owner / Petitioner Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

For clerk use only

**Multiple Parcel/Account List**

<b>Name</b>	<b>Account #</b>
Pottery Barn #832	2204382
Williams Sonoma #845	2204385
West Elm #6196	2001897

**PETITIONER'S  
EVIDENCE**



**NOTICE OF TAXES**  
**WASHOE COUNTY, NEVADA**  
**TAMMI DAVIS - TREASURER**

1001 E 9th St, Bldg D, Rm 140  
 Reno, NV 89512  
 Monday-Friday 8am-5pm

tax@washoecounty.us  
 washoecounty.us/treas  
 Phone: (775) 328-2510  
 Fax: (775) 328-2500

Fiscal year July 1, 2020 - June 30, 2021

Annual Personal - Tax Year 2020

<b>TAX YEAR</b> 2020	<b>PARCEL #</b> 2001897	<b>PROPERTY LOCATION</b> 50 South VIRGINIA ST
<b>AREA</b> 1001	<b>TAX RATE</b> 3.66	<b>PROPERTY DESCRIPTION</b>

<b>NAME</b> WEST ELM #6196	<b>EXEMPTION VALUES</b>	<b>ASSESSED VALUATION</b>
	TOTAL EXEMPTION VALUE	0.00
	TOTAL ASSESSED VALUE	195,078.00

**RECEIVED**  
**OCT 19 2020**  
**PICA**

ACCOUNT SUMMARY		TAXING AGENCY	RATE	AMOUNT
GROSS AD VALOREM TAX	\$7,139.87	STATE OF NEVADA	0.17	\$331.63
ABATEMENT AMOUNT	\$0.00	SCHOOL DEBT	0.3885	\$757.87
*ABATEMENT APPLIED LIMITS INCREASE TO 5.0%*		SCHOOL GENERAL	0.75	\$1,463.08
NET AD VALOREM TAX	\$7,139.87	COUNTY GENERAL	1.3447	\$2,623.24
EXEMPTION AMOUNT	\$0.00	COUNTY DEBT	0.017	\$33.17
SPECIAL ASSESSMENTS	\$0.00	ANIMAL SHELTER	0.03	\$58.52
PENALTIES	\$0.00	RENO GENERAL	0.9598	\$1,872.36
FEES	\$0.00			
INTEREST	\$0.00			
TOTAL AMOUNT BILLED	\$7,139.87			
LESS PAYMENTS APPLIED	\$0.00			
BALANCE REMAINING	\$7,139.87			
PRIOR YEAR DELINQUENCIES	\$0.00			
TOTAL AMOUNT OWING	\$7,139.87			

IF this property is protected by a bankruptcy, this notice is for your information and should not be considered an attempt to collect

WEST ELM #6196  
 WILLIAMS-SONOMA STORES INC  
 PO BOX 80615  
 INDIANAPOLIS, IN 46280-0615

\* PENALTY WILL APPLY TO ALL LATE PAYMENTS.

\* PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST.

\* TO AVOID LATE CHARGES, PAYMENT MUST BE POSTMARKED BY THE DELINQUENT DATE.

PLEASE INCLUDE STUB WITH PAYMENT AND REFERENCE THE IDENTIFIER NUMBER ON ALL PAYMENTS TO ASSURE PROPER CREDIT.  
**SEE REVERSE SIDE FOR IMPORTANT INFORMATION**

WTFORMD1

TAX YEAR	DUE DATE	IDENTIFIER	TOTAL AMOUNT DUE
2020	11/13/2020	2001897	7,139.87
			<b>AMOUNT ENCLOSED</b>



Washoe County Treasurer  
 PO Box 30039  
 Reno NV 89520-3039

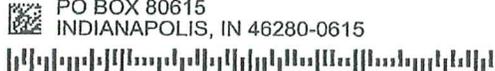
Address  
 Change: \_\_\_\_\_

IDENTIFIER #: 2001897

Signature: \_\_\_\_\_

002460

WEST ELM #6196  
 WILLIAMS-SONOMA STORES INC  
 PO BOX 80615  
 INDIANAPOLIS, IN 46280-0615



MAKE REMITTANCES PAYABLE TO:

WASHOE COUNTY TREASURER  
 PO BOX 30039  
 RENO NV 89520-3039



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**PETITIONER'S EXHIBIT A**  
**1 PAGE**