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APPEAL CASE # 22-0011A

et al  
See attached  
list

## Washoe County Board of Equalization

WASHOE COUNTY ASSESSOR

## 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: See Attached List					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Property Tax Service Co. - Melanie Donelson				TITLE Agent	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) PO Box 543185				EMAIL ADDRESS: melanie@propertytaxservice.com	
CITY Dallas	STATE TX	ZIP CODE 75354	DAYTIME PHONE 214-358-1234	ALTERNATE PHONE ( )	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: \_\_\_\_\_

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS See Attached List	STREET/ROAD List	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) See Attached List	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:	24	Multiple parcel list is attached. <input checked="" type="checkbox"/>
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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 checked="" 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"/> 2022-2023 Secured Roll	<input type="checkbox"/> 2021-2022 Reopen	<input type="checkbox"/> 2021-2022 Unsecured/Supplemental	<input type="checkbox"/> 2021-2022 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	21,552,334	21,552,334
Buildings	247,247,666	227,247,666
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	268,800,000	248,800,000

## Part F. TYPE OF APPEAL

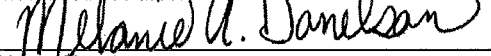
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- ☒ 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.

  
Petitioner Signature

Melanie Donelson

Print Name of Signatory

Agent

Title

1/10/22

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: Melanie Donelson		TITLE: Agent		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Property Tax Service Company		EMAIL ADDRESS: melanie@propertytaxservice.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) PO Box 543185				
CITY Dallas	STATE TX	ZIP CODE 75354	DAYTIME PHONE 214-358-1234	ALTERNATE PHONE ( ) FAX NUMBER 214-358-1043

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

Melanie Donelson

Print Name of Signatory

Agent

Title

1/10/22

Date

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

Signature of Owner or Authorized Agent/Attorney

Date

## Assessor attachment of appeal hearing numbers

<u>APN</u>	<u>Appeal #</u>
007-215-31	22-0011A
007-261-12	22-0011B
007-261-21	22-0011C
007-261-23	22-0011D
007-261-28	22-0011E
007-261-29	22-0011F
007-262-19	22-0011G
007-262-26	22-0011H
007-523-01	22-0011I
007-292-13	22-0011J
007-292-14	22-0011K
007-292-26	22-0011L
007-292-29	22-0011M
007-292-32	22-0011N
007-292-33	22-0011O
007-292-34	22-0011P
007-292-35	22-0011Q
007-292-36	22-0011R
007-294-36	22-0011S
007-294-38	22-0011T
011-370-71	22-0011U
007-291-25	22-0011V
007-293-19	22-0011W
007-551-01	22-0011X

## Appeal Attachment - Multiple Parcel List

OWNER OF RECORD	OPERATION	PARCEL NO	PROPERTY ADDRESS
CCR Newco LLC	Circus Circus Hotel Casino Reno	007-215-31	650 N Sierra St
CCR Newco LLC	Circus Circus Hotel Casino Reno	007-261-12	516 West St
B & D Properties	Circus Circus Hotel Casino Reno	007-261-21	516 West St
B & D Properties	Circus Circus Hotel Casino Reno	007-261-23	W 6th St
CCR Newco LLC	Circus Circus Hotel Casino Reno	007-261-28	516 West St
Uccelli Living Trust et al	Circus Circus Hotel Casino Reno	007-261-29	130 W 6th St
CCR Newco LLC	Circus Circus Hotel Casino Reno	007-262-19	500 N Sierra St
CCR Newco LLC	Circus Circus Hotel Casino Reno	007-262-26	500 N Sierra St
CCR Newco LLC	Circus Circus Hotel Casino Reno	007-523-01	W 6th St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-292-13	143 3rd St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-292-14	West St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-292-26	131 3rd St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-292-29	325 N Sierra St
El dorado Resorts LLC	Eldorado Hotel Casino	007-292-32	360 West St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-292-33	338 West St
El dorado Resorts LLC	Eldorado Hotel Casino	007-292-34	370 West St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-292-35	190 W 4th St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-292-36	375 N Sierra St
C S & Y Associates	Eldorado Hotel Casino	007-294-36	345 N Virginia St
Eldorado Resorts LLC	Eldorado Hotel Casino	007-294-38	345 N Sierra St
Eldorado Resorts LLC	Eldorado Hotel Casino	011-370-71	345 N Sierra St
Circus & Eldorado Joint Venture	Silver Legacy Resort & Casino	007-291-25	411 N Sierra St
Circus & Eldorado Joint Venture	Silver Legacy Resort & Casino	007-293-19	407 N Virginia St
Eldorado Resorts LLC	Silver Legacy Resort & Casino	007-551-01	400 N Virginia St

# **PETITIONER'S EVIDENCE**

**The Row  
Proposed Revision 2022 Roll Values**

<u>Parcel No.</u>	<u>Description</u>	<u>Acreage</u>	<u>Land</u>	<u>Imps</u>	<u>Total Unadj</u>	<u>OBS</u>	<u>Adj Imps</u>	<u>Adj Total</u>
<i>Circus Circus</i>								
007-523-01	Over-Size Veh Park	1.954	\$1,957,668	\$149,076	\$2,106,744	\$77,786	\$71,290	\$2,028,958
007-215-31	New Parking Garage	2.921	\$2,947,252	\$18,918,353	\$21,865,605	\$9,871,371	\$9,046,982	\$11,994,234
007-261-12	Por West Tower	0.051	\$51,221	\$2,902,946	\$2,954,167	\$1,514,723	\$1,388,223	\$1,439,444
007-261-21	Por West Tower	0.232	\$232,875	\$10,524,383	\$10,757,258	\$5,491,497	\$5,032,886	\$5,265,761
007-261-23	Parking Garage	0.515	\$515,775	\$2,342,209	\$2,857,984	\$1,222,137	\$1,120,072	\$1,635,847
007-261-28	Por West Tower	1.283	\$1,344,833	\$35,474,780	\$36,819,613	\$18,510,317	\$16,964,463	\$18,309,296
007-261-29	Por West Tower	0.118	\$118,404	\$5,760,984	\$5,879,388	\$3,006,013	\$2,754,971	\$2,873,375
007-262-19	Por Main Casino	0.183	\$182,850	\$0	\$182,850	\$0	\$0	\$182,850
007-262-26	Casino, North Tower	2.587	\$2,695,682	\$53,768,759	\$56,464,441	\$28,055,897	\$25,712,862	\$28,408,544
<i>El Dorado</i>								
007-292-29	Parking Garage	0.760	\$780,625	\$10,237,618	\$11,018,243	\$5,341,867	\$4,895,751	\$5,676,376
007-292-32	Parking	0.067	\$67,137	\$15,867	\$83,004	\$8,279	\$7,588	\$74,725
007-292-33	Parking	0.016	\$15,962	\$4,725	\$20,687	\$2,465	\$2,260	\$18,222
007-292-34	Parking	0.344	\$345,000	\$45,509	\$390,509	\$23,746	\$21,763	\$366,763
007-292-35	Parking	0.172	\$172,500	\$30,075	\$202,575	\$15,693	\$14,382	\$186,882
007-292-36	Parking	0.650	\$651,360	\$140,917	\$792,277	\$73,529	\$67,388	\$718,748
007-294-36	Hotel-Casino East	0.695	\$696,210	\$13,688,081	\$14,384,291	\$7,142,277	\$6,545,804	\$7,242,014
007-294-38	Hotel-Casino West	1.515	\$1,638,543	\$63,690,249	\$65,328,792	\$33,232,812	\$30,457,437	\$32,095,980
011-370-71	Hotel-Casino South	1.066	\$1,069,051	\$27,708,744	\$28,777,795	\$14,458,092	\$13,250,652	\$14,319,703
<i>Added</i>								
007-292-13	Additional Parking	0.086	\$86,250	\$13,444	\$99,694	\$7,015	\$6,429	\$92,679
007-292-14	Additional Parking	0.086	\$86,250	\$9,747	\$95,997	\$5,086	\$4,661	\$90,911
007-292-26	Additional Parking	0.108	\$108,100	\$9,537	\$117,637	\$4,976	\$4,561	\$112,661
<i>Silver Legacy</i>								
007-291-25	Hotel & Parking	2.753	\$2,881,946	\$179,532,950	\$182,414,896	\$93,678,150	\$85,854,800	\$88,736,746
007-293-19	Casino	2.713	\$2,717,841	\$50,202,155	\$52,919,996	\$26,194,885	\$24,007,270	\$26,725,111
007-551-01	Paved Lot	0.161	\$189,000	\$31,722	\$220,722	\$16,552	\$15,170	\$204,170
<b>Totals</b>		21.037	\$21,552,334	\$475,202,830	\$496,755,164	\$247,955,164	\$227,247,666	\$248,800,000



November 12, 2021

RE: See attached list of properties

Dear Sir or Madam:

This letter constitutes a request of Caesars Entertainment that Property Tax Service Company, P.O. Box 543185, Dallas, Texas 75354, be designated its Fiduciary and Authorized Agent for property tax matters.

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,

A handwritten signature in black ink that reads "Stephanie Lepori". The signature is written in a cursive, flowing style.

Stephanie Lepori  
Chief Administrative & Account Officer

OWNER OF RECORD	JURIS	P/R	ACCOUNT / PARCEL NO	PROPERTY ADDRESS
Reno Laundry	Washoe	P	2121325	135 Linden St
Caesars Entertainment	Washoe	P	2280080	407 N Virginia St
Eldorado Resorts LLC	Washoe	P	2300185	1488 Kleppe Ln
CCR Newco LLC	Washoe	R	007-214-25	715 N Virginia St
CCR Newco LLC	Washoe	R	007-214-27	Maple St
CCR Newco LLC	Washoe	R	007-215-31	650 N Sierra St
CCR Newco LLC	Washoe	R	007-261-12	516 West St
B & D Properties	Washoe	R	007-261-21	516 West St
B & D Properties	Washoe	R	007-261-23	W 6th St
CCR Newco LLC	Washoe	R	007-261-28	516 West St
Uccelli Living Trust et al	Washoe	R	007-261-29	130 W 6th St
CCR Newco LLC	Washoe	R	007-262-19	500 N Sierra St
CCR Newco LLC	Washoe	R	007-262-26	500 N Sierra St
Circus & Eldorado Joint Venture	Washoe	R	007-291-25	411 N Sierra St
Eldorado Resorts LLC	Washoe	R	007-292-13	143 3rd St
Eldorado Resorts LLC	Washoe	R	007-292-14	West St
Eldorado Resorts LLC	Washoe	R	007-292-26	131 3rd St
Eldorado Resorts LLC	Washoe	R	007-292-29	325 N Sierra St
El dorado Resorts LLC	Washoe	R	007-292-32	360 West St
Eldorado Resorts LLC	Washoe	R	007-292-33	338 West St
El dorado Resorts LLC	Washoe	R	007-292-34	370 West St
Eldorado Resorts LLC	Washoe	R	007-292-35	190 W 4th St
Eldorado Resorts LLC	Washoe	R	007-292-36	375 N Sierra St
Circus & Eldorado Joint Venture	Washoe	R	007-293-19	407 N Virginia St
C S & Y Associates	Washoe	R	007-294-36	345 N Virginia St
Eldorado Resorts LLC	Washoe	R	007-294-38	345 N Sierra St
CCR Newco LLC	Washoe	R	007-523-01	W 6th St
Eldorado Resorts LLC	Washoe	R	007-551-01	400 N Virginia St
Eldorado Resorts LLC	Washoe	R	011-370-71	345 N Sierra St
GILBERT FAMILY TRUST	Washoe	R	020-011-15	0 Linden St
Gilbert Family Trust	Washoe	R	020-011-16	135 Linden St
Harrahs Reno LLC	Washoe	R	039-170-24	0 Interstate 80 W