

RECEIVED

JAN 12 2023

APPEAL CASE # 23-0044A

et al
See attached
list

Washoe County Board of Equalization

WASHOE COUNTY ASSESSOR

PETITION FOR REVIEW OF TAXABLE VALUATION

NBC DGVV
APPR SMM

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 of the year following the assessment year. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a high value use, the appeal must be filed no later than the date of the assessment. If the appeal involves valuation of property escaping taxation, or a determination that agricultural property has been converted to a high value use, the appeal must be filed no later than the date of the assessment.

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: Sparks Retail Associates LLC
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):
TITLE
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX): 530 B St., Suite 2050
EMAIL ADDRESS:
CITY: San Diego STATE: CA ZIP CODE: 92101 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
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: 4885 STREET/ROAD: Galleria Pkwy. CITY (IF APPLICABLE): Sparks 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): 510-082-42 ACCOUNT NUMBER:

3. Does this appeal involve multiple parcels? Yes No List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: 13 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:

2023-2024 Secured Roll 2022-2023 Reopen 2022-2023 Unsecured/Supplemental 2022-2023 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).

Current market and economic conditions support a lower valuation of the subject property.

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

Please see attached Agent Authorization
Title

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: Austin Glidewell			TITLE: Agent		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: Appeals@PivotalTax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N. Lindsay Rd. Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE 480-634-6169	ALTERNATE PHONE ()	FAX NUMBER 480-615-0318

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
Austin Glidewell

Agent
Title

Print Name of Signatory

Date
1-10-23

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

Signature of Owner or Authorized Agent/Attorney

Date

APPEAL CASE #

Attachment

<u>APN</u>	<u>Appeal#</u>
510-082-42	23-0044A
510-083-03	23-0044B
510-083-04	23-0044C
510-083-08	23-0044D
510-083-09	23-0044E
510-481-04	23-0044F
510-481-08	23-0044G
510-482-01	23-0044H
510-482-02	23-0044I
510-482-07	23-0044J
510-483-01	23-0044K
510-483-02	23-0044L
510-483-03	23-0044M

Owner	Address	City	County	Parcel #
Sparks Galleria REH LLC	255 Disc Dr.	Sparks	Washoe	510-083-03
Sparks Galleria REH LLC	0 Disc Dr.	Sparks	Washoe	510-083-04
Sparks Galleria REH LLC	175 Disc Dr.	Sparks	Washoe	510-083-08
Sparks Galleria REH LLC	125 Disc Dr.	Sparks	Washoe	510-083-09
Sparks Galleria REH LLC	4711 Galleria Pkwy	Sparks	Washoe	510-481-04
Sparks Galleria REH LLC	4751 Galleria Pkwy	Sparks	Washoe	510-481-08
Sparks Retail Associates LLC	200 Disc Dr	Sparks	Washoe	510-482-01
Sparks Retail Associates LLC	180 Disc Dr	Sparks	Washoe	510-482-02
Sparks Galleria REH LLC	4760 Galleria Pkwy	Sparks	Washoe	510-482-07
Sparks Galleria REH LLC	151 Disc Dr.	Sparks	Washoe	510-483-01
Sparks Galleria REH LLC	171 Disc Dr.	Sparks	Washoe	510-483-02
SG 191 DISC LLC	191 DISC DR	Sparks	Washoe	510-483-03

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

<small>NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL:</small> Paradise Retail I LLC & Sparks Retail Associates LLC (Cire Equity)					
<small>NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER):</small> Joshua Volen				<small>TITLE</small> Co Managing Member	
<small>MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX)</small> 530 B Street, Suite 2050				<small>EMAIL ADDRESS:</small>	
<small>CITY</small> San Diego	<small>STATE</small> CA	<small>ZIP CODE</small> 92101	<small>DAYTIME PHONE</small> ()	<small>ALTERNATE PHONE</small> ()	<small>FAX NUMBER</small> ()

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:

<small>ASSESSOR'S PARCEL NUMBER (APN)</small>	<small>ACCOUNT NUMBER</small>	<small>PROPERTY IDENTIFICATION NUMBER</small>
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Multiple parcel list attached. (Use letter-size paper)

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

<input checked="" type="checkbox"/> 2023-2024 Secured Roll	<input type="checkbox"/> 2022-2023 Reopen Roll	<input type="checkbox"/> 2022-2023 Unsecured Roll	<input type="checkbox"/> 2022-2023 Supplemental Roll
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Other years being appealed: _____

Be prepared to cite the legal authority, if any, that permits the County Board to consider appeals of taxable value from prior years.

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.

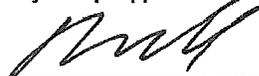
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Washoe County Board of Equalization. This authorization is limited to the appeal of 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: Austin Glidewell			TITLE: Director		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: Appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N Lindsay Road, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE 480-634-6169	ALTERNATE PHONE ()	FAX NUMBER 480-615-0318

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



 Authorized Agent Signature

 Director
 Title

 1. 11. 23
 Date

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: Christopher Glidewell			TITLE: Principal		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Pivotal Tax Solutions			EMAIL ADDRESS: Appeals@pivotaltax.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 202 N Lindsay Road, Suite 201					
CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME PHONE () 480-634-6169	ALTERNATE PHONE ()	FAX NUMBER () 480-615-0318

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



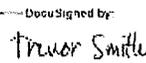
 Authorized Agent Signature

 Agent
 Title

 1. 11. 23
 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.

DocuSigned by:


 Property Owner / Petitioner Signature

 Authorized Representative
 Title

 December 15, 2022
 Date

For clerk use only

Agency Authorization for Calendar Year 2023 and Prior

Schedule A

These properties are either Owned, Occupied, and/or Controlled by Client.

State	County	Parcel #	Property	Address	Owner
NV	Washoe	031-012-28	Oddie Blvd.	2203 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-29	Oddie Blvd.	0 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-31	Oddie Blvd.	0 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-35	Oddie Blvd.	2193 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-36	Oddie Blvd.	2125 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-37	Oddie Blvd.	2225 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-39	Oddie Blvd.	2229 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-40	Oddie Blvd.	2267 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-41	Oddie Blvd.	2275 Oddie Blvd.	Paradise Retail I LLC
NV	Washoe	031-012-42	Oddie Blvd.	2131 Oddie Blvd	Paradise Retail I LLC
NV	Washoe	510-082-42	Sparks Galleria	4885 Galleria Pkwy	Sparks Retail Associates LLC
NV	Washoe	510-083-03	Sparks Galleria	255 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-083-04	Sparks Galleria	0 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-083-08	Sparks Galleria	175 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-083-09	Sparks Galleria	125 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-481-04	Sparks Galleria	4711 Galleria Pkwy	Sparks Galleria REH LLC
NV	Washoe	510-481-08	Sparks Galleria	4751 Galleria Pkwy	Sparks Galleria REH LLC
NV	Washoe	510-482-01	Sparks Galleria	200 Disc Dr	Sparks Retail Associates LLC
NV	Washoe	510-482-02	Sparks Galleria	180 Disc Dr	Sparks Retail Associates LLC
NV	Washoe	510-482-07	Sparks Galleria	4760 Galleria Pkwy	Sparks Galleria REH LLC
NV	Washoe	510-483-01	Sparks Galleria	151 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-483-02	Sparks Galleria	171 Disc Dr.	Sparks Galleria REH LLC
NV	Washoe	510-483-03	Sparks Galleria	191 DISC DR	SG 191 DISC LLC