

RECEIVED

March 10, 2025

STATE OF NEVADA
DEPARTMENT OF TAXATION



Form 5101SBE

Nevada State Board of Equalization Taxpayer Petition for Appeal from

the Decision of the County Board of Equalization

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020 EMAIL or FAX by 5:00 p.m. March 10, 2025
Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706 POSTMARK by 5:00 p.m. March 10, 2025

Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: LANDCAP SPARKS IV LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A):				TITLE	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 31103 RANCHO VIEJO RD STE 3099				EMAIL ADDRESS	
CITY SAN JUAN CAPISTRANO	STATE CA	ZIP CODE 92675	DAYTIME PHONE	ALTERNATE PHONE N/A	FAX NUMBER N/A

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 325	STREET/ROAD HARBOUR COVE DR	CITY (IF APPLICABLE) SPARKS	COUNTY WASHOE
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2. Enter Applicable APN or Account Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN) 037-380-01 - 037-383-09	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: 25	Multiple parcel list is attached. <input checked="" type="checkbox"/>
--	---

4. Check Property Use Type: ☒

<input type="checkbox"/> Vacant Land <input type="checkbox"/> Residential Property <input checked="" 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 checked="" 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"/> 2025-2026 Secured Roll <input type="checkbox"/> 2025-2026 Centrally-assessed Roll	<input checked="" type="checkbox"/> 2024-2025 Unsecured Roll <input type="checkbox"/> 2024-2025 Net Proceeds Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
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Other years being appealed: 2022/2023; 2023/2024; 2024/2025

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

Part E. VALUE OF PROPERTY

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land	SEE ATTACHED			
Buildings				
Personal Property				
Total				

For Clerk Use Only:

25-144

Part F. TYPE OF APPEAL

☒ NRS 361.360(1); NRS 361.400(2): The value of real or personal property is being appealed; the Petitioner is aggrieved at the action of the County Board or the failure of the County Board to equalize resulting in overvaluation of property or undervaluation or non-assessment of other property.

☐ NRS 361A.240(2)(b): The under-or-over valuation of open-space use property is being appealed

☐ NRS 361A.273(1): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after July 1 and before December 16 and the appeal was heard by the County Board.

☐ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the applicable exemption:

☐ Other reason, please describe.

Part G. ATTACH A BRIEF STATEMENT OR LETTER DESCRIBING THE ISSUES AND CONTENTIONS IN THIS APPEAL. SEE ATTACHED

Part H. COUNTY APPEAL INFORMATION

County in which appeal was heard:	County Case Number:	Date Heard by County:
WASHOE	25-0087A THRU 25-00874Y	2/28/2025

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 I 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 I.

Petitioner Signature
JEFFREY HOLBROOK
Print Name of Signatory

MANAGER
Title
3-7-25
Date

Part I. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State 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 Nevada State 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.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT:		TITLE:			
STEVEN T. POLIKALAS, ESQ.		ATTORNEY			
AUTHORIZED AGENT COMPANY, IF APPLICABLE:		EMAIL ADDRESS:			
STEVEN T. POLIKALAS LTD		STEVEP@SP-LTD.COM			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX):					
4790 CAUGHLIN PARKWAY #370					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
RENO	NV	89519	775-322-2232		

☒ 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
STEVEN T. POLIKALAS
Print Name of Signatory

ATTORNEY
Title
March 7, 2025
Date

LANDCAP SPARKS IV LLC

TAXPAYER PETITION FOR APPEAL FROM THE DECISION OF THE COUNTY BOARD OF EQUALIZATION

Part E:

VALUE OF PROPERTY 2025/2026

Property Type	As established by County Board of Equalization		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed	
	Taxable Value	Assessed Value	Taxable Value	Assessed Value
Land	\$749,630	\$262,370	\$749,630	\$262,371
Buildings	\$3,957,290	\$1,385,050	\$3,256,789	\$1,139,876
Personal Property	—	—	—	—
Total	\$4,706,920	\$1,647,424	\$4,006,419	\$1,402,247

VALUE OF PROPERTY 2024/2025

Taxable Value		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed
		Taxable Value
Total	4,589,310	\$3,906,415

VALUE OF PROPERTY 2023/2024

Taxable Value		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed
		Taxable Value
Total	\$4,024,457	\$3,808,097

VALUE OF PROPERTY 2022/2023

Taxable Value		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed
		Taxable Value
Total	\$2,341,987	\$2,100,437

Part G:

In late December 2023, the State Board of Equalization (“SBE”) issued a Notice of Decision from October 2023 hearings on the matters, based on Marshall & Swift costing evidence provided to the SBE by the Washoe County Assessor’s Office (“WCA”) on October 5, 2023, reducing the Subject Property’s quality class to a 1.5 for the 2022/2023 and 2023/2024 tax years and precise total taxable values of \$2,100, 427.00 for the 2022/2023 tax year and \$3,808,057.00 for the 2023/2024 tax year.

On January 16, 2024, the Taxpayer was informed by the WCA that the WCA had finally received the SBE’s Notice of Decision and updated the Subject Property’s values to comply with the SBE Decision. It was then, too late for the Taxpayer to file a petition to the Washoe County Board of Equalization, that the Taxpayer learned that the WCA had increased the quality class of the Subject Property for the 2024/2025 tax year beyond that determined by the SBE. Upon further investigation by the Taxpayer, the Taxpayer discovered discrepancies to the Taxpayer’s detriment of the total taxable values the WCA ascribed to the Subject Property for the 2022/2023 and 2023/2024 tax years addressed by the SBE. In February 2025, only upon appeal, the Taxpayer learned the WCA *again* increased the Subject Property’s quality class for the 2025/2026 tax year.

The Taxpayer respectfully requests that the SBE implement its 2023 Decision to apply to the tax years at issue.

From: [Steven T. Polikalas](#)
To: [State Board Equalization](#)
Cc: [Assistant for Steven Polikalas](#)
Subject: FW: Landcap Sparks IV LLC - SBE Taxpayer Appeal from CBE
Date: Monday, March 10, 2025 4:01:15 PM
Attachments: [Landcap Sparks IV LLC - Taxpayer Appeal from CBE - Executed.pdf](#)

WARNING - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Madam or Sir:

Please find attached the Petition for Appeal filed on behalf of Landcap Sparks IV LLC.

Thank you.

My best regards,

-Steve

STEVEN T. POLIKALAS, LTD.

A LAW CORPORATION

4790 CAUGHLIN PARKWAY

SUITE 370

RENO, NEVADA 89519

TELEPHONE: (775) 322-2232

SteveP@sp-ltd.com

Licensed in California, Nevada
and Tennessee

~~ STATEMENT OF CONFIDENTIALITY ~~

This message contains information which may be confidential and privileged. Unless you are the addressee (or are authorized to receive e-mails for the addressee), you may not use, copy or disclose to anyone this message or any information contained in this message. If you have received this message in error, please advise the sender by reply e-mail to sender, and delete the message. Thank you.
IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by U.S. Treasury Regulation Circular 230, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

COUNTY RECORD

Janis Galassini
County Clerk



Catherine Smith
Chief Deputy Clerk

OFFICE OF THE COUNTY CLERK

May 16, 2025

State of Nevada
State Board of Equalization
ATTN: Christina Griffith
3850 Arrowhead Drive
Carson City, Nevada 89706-7921

Dear Ms. Griffith:

Enclosed please find a data disc with the Washoe County Board of Equalization files for the following hearings:

1. SBOE 144 WA CBOE 25-0087A thru 25-0087Y Landcap Sparks IV LLC
2. SBOE 145 WA CBOE 25-0084 & 25-0084R24 RMP Vesta LLC

The files have also been uploaded to your server via FTP in a folder titled *SBOE Appeals 2025*.

Respectfully submitted,

Evonne Strickland
Board Records & Minutes Division Supervisor
Washoe County



OFFICE OF THE COUNTY CLERK
WASHOE COUNTY BOARD OF EQUALIZATION – 2025
COUNTY CLERK'S CERTIFICATION AND GENERAL INDEX

SBOE: Case No: 144 WA

May 16, 2025

CBOE: APN 037-380-02 thru 037-383-09
Hearing No. 25-0087A thru 25-0087Y

Date Heard by CBOE: 2/28/2025
Petitioner(s): JEFF HOLBROOK / LANDCAP SPARKS IV LLC
Respondent: Washoe County Assessor

I, Janis Galassini, Washoe County Clerk and Clerk of the Washoe County Board of Equalization, do hereby certify that the documents set forth on the attached General Index are the complete record of the final administrative decision in the above-entitled matter and that the said records and this Certification were forwarded to the State Board of Equalization pursuant to NAC 361.645 via U.S. mail and electronic transfer.

The undersigned further certifies that a copy of this Certification, together with the attached General Index, was electronically transferred to the Washoe County Assessor.

Finally, the undersigned certifies that a copy of this Certification, together with the attached General Index, was deposited in the U.S. mail, with first class postage fully prepaid, addressed to:

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

A handwritten signature in cursive script that reads "Jan Galassini".

JANIS GALASSINI, Washoe County Clerk and
Clerk of the Washoe County Board of Equalization

JG/et
cc: Assessor's Office

WASHOE COUNTY BOARD OF EQUALIZATION
GENERAL INDEX

SBOE: Case No: 144 WA

CBOE: APN 037-380-02 thru 037-383-09
Hearing No. 25-0087A thru 25-0087Y

Date Heard by CBOE: 2/28/2025
Petitioner(s): JEFF HOLBROOK / LANDCAP SPARKS IV LLC
Respondent: Washoe County Assessor

1. Certification and General Index
2. Petition for Review of Assessed Valuation
3. Affidavit of Mailing (Notice of Hearing)
4. Notice of Hearing
5. Affidavit of Mailing (Notice of Decision)
- 6-30. Notice of Decision

31. **Petitioner's Exhibits:**
Exhibit A: Petitioner comparable properties, Assessor comparable properties, emails, and photos, 35 pages.

32. **Assessor's Exhibits:**
Exhibit I: Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps and subject's appraisal records, 318 pages.

33. Agenda for the meeting 2/28/2025
34. Minutes for Hearing No. 25-0087A thru 25-0087Y
35. MP3 audio recording for the meeting 2/28/2025



OFFICE OF THE COUNTY CLERK
WASHOE COUNTY BOARD OF EQUALIZATION – 2025
COUNTY CLERK'S CERTIFICATION AND GENERAL INDEX

SBOE: Case No: 145 WA

May 16, 2025

CBOE: APN 014-135-24
Hearing No. 25-0084 & 25-0084R24

Date Heard by CBOE: 2/28/2025
Petitioner(s): BRYAN RAYDON / RMP VESTA LLC
Respondent: Washoe County Assessor

I, Janis Galassini, Washoe County Clerk and Clerk of the Washoe County Board of Equalization, do hereby certify that the documents set forth on the attached General Index are the complete record of the final administrative decision in the above-entitled matter and that the said records and this Certification were forwarded to the State Board of Equalization pursuant to NAC 361.645 via U.S. mail and electronic transfer.

The undersigned further certifies that a copy of this Certification, together with the attached General Index, was electronically transferred to the Washoe County Assessor.

Finally, the undersigned certifies that a copy of this Certification, together with the attached General Index, was deposited in the U.S. mail, with first class postage fully prepaid, addressed to:

BRYAN RAYDON
RMP VESTA LLC
955 S VIRGINIA ST STE 202
RENO, NV 89502

A handwritten signature in cursive script that reads "Jan Galassini".

JANIS GALASSINI, Washoe County Clerk and
Clerk of the Washoe County Board of Equalization

JG/et
cc: Assessor's Office

WASHOE COUNTY BOARD OF EQUALIZATION
GENERAL INDEX

SBOE: Case No: 145 WA

CBOE: APN 014-135-24

Hearing No. 25-0084 & 25-0084R24

Date Heard by CBOE: 2/28/2025

Petitioner(s): BRYAN RAYDON / RMP VESTA LLC

Respondent: Washoe County Assessor

1. Certification and General Index
- 2-3. Petition for Review of Assessed Valuation
4. Affidavit of Mailing (Notice of Hearing)
5. Notice of Hearing
6. Affidavit of Mailing (Notice of Decision)
- 7-8. Notice of Decision
9. **Petitioner's Exhibits:**
 - 25-0084R24:
 - Exhibit A Petitioner comparable properties, Assessor comparable properties, photos, rent roll, 13 pages.
 - 25-0084:
 - Exhibit A Petitioner comparable properties, Assessor comparable properties, photos, rent roll, 13 pages.
- 10-11. **Assessor's Exhibits:**
 - 25-0084R24:
 - Exhibit I Assessor's Hearing Evidence Packet (HEP), including comparable sales, maps, and subject's appraisal records, 94 pages.
 - 25-0084:
 - Exhibit I Assessor's Hearing Evidence Packet (HEP) including comparable sales, maps, and subject's appraisal records, 81 pages.
12. Agenda for the meeting 2/28/2025
13. Minutes for Hearing No. 25-0084 & 25-0084R24
14. MP3 audio recording for the meeting 2/28/2025

RECEIVED

JAN 15 2025

Washoe County Board of Equalization

APPEAL CASE # See Attached

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 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: Landcap Sparks IV LLC					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): Jeff Holbrook				TITLE Owner	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 31103 Rancho Viejo Rd., Ste. 3099				EMAIL ADDRESS: jholbrook@landcapip.com	
CITY San Juan Capistrano	STATE CA	ZIP CODE 92675	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 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 325	STREET/ROAD Harbour Cove Dr.	CITY (IF APPLICABLE) Sparks	COUNTY Washoe
Purchase Price: N/A		Purchase date: N/A	

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

ASSESSOR'S PARCEL NUMBER (APN) 037-380-01+	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: 26	Multiple parcel list is attached. <input checked="" type="checkbox"/>
-------------------------------------	---

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 checked="" 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"/> 2025-2026 Secured Roll	<input type="checkbox"/> 2024-2025 Reopen	<input type="checkbox"/> 2024-2025 Unsecured/Supplemental	<input type="checkbox"/> 2024-2025 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	\$749,630	TBD
Buildings	\$3,957,290	TBD
Personal Property		
Possessory Interest in real property		
Exempt Value		
Total	\$4,706,920	TBD

Part F. TYPE OF APPEAL

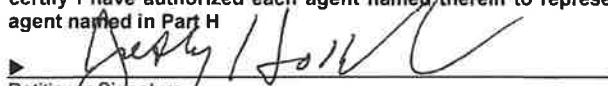
Check box which best describes the authority of the County Board to take jurisdiction to hear the appeal.

- ☒ 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).
State BOE reduced QC to 1.5. Assessor re-raised to 2.0 despite State BOE Decision.

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
Jeff Holbrook
Print Name of Signatory

Owner
Title
01-15-2025
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: Steven T. Polikalas		TITLE: Attorney			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: Steven T. Polikalas, Ltd.		EMAIL ADDRESS: SteveP@sp-ltd.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 4790 Caughlin Parkway, Suite 370					
CITY: Reno	STATE: NV	ZIP CODE: 89519	DAYTIME PHONE: 775 322-2232	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
Steven T. Polikalas
Print Name of Signatory

Attorney
Title
1/14/2025
Date

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

Signature of Owner or Authorized Agent/Attorney

Date

ParcelID	Situs	BldgSF
037-380-01	0 HARBOUR COVE DR	28941
037-380-02	325 HARBOUR COVE DR	21228
037-381-01	325 HARBOUR COVE DR 121	926
037-381-02	325 HARBOUR COVE DR 115	1127
037-381-03	325 HARBOUR COVE DR 113	671
037-381-04	325 HARBOUR COVE DR 111	672
037-381-05	325 HARBOUR COVE DR 107	1359
037-381-06	325 HARBOUR COVE DR 105	874
037-381-07	325 HARBOUR COVE DR 101	839
037-382-01	325 HARBOUR COVE DR 221	692
037-382-02	325 HARBOUR COVE DR 219	510
037-382-03	325 HARBOUR COVE DR 217	702
037-382-04	325 HARBOUR COVE DR 215	672
037-382-05	325 HARBOUR COVE DR 213	703
037-382-06	325 HARBOUR COVE DR 211	672
037-382-07	325 HARBOUR COVE DR 209	703
037-382-08	325 HARBOUR COVE DR 201	2548
037-383-01	325 HARBOUR COVE DR 319	1211
037-383-02	325 HARBOUR COVE DR 317	687
037-383-03	325 HARBOUR COVE DR 315	671
037-383-04	325 HARBOUR COVE DR 313	702
037-383-05	325 HARBOUR COVE DR 311	1105
037-383-06	325 HARBOUR COVE DR 309	703
037-383-07	325 HARBOUR COVE DR 307	668
037-383-08	325 HARBOUR COVE DR 305	617
037-383-09	325 HARBOUR COVE DR 301	1193

Assessor Attachment of Appeal Case # Assigned

2025/2026 Secured Roll

<u>APN</u>	<u>Appeal Case #</u>	
037-380-02	25-0087A	
037-381-01	25-0087B	
037-381-02	25-0087C	
037-381-03	25-0087D	
037-381-04	25-0087E	
037-381-05	25-0087F	
037-381-06	25-0087G	
037-381-07	25-0087H	
037-382-01	25-0087I	
037-382-02	25-0087J	
037-382-03	25-0087K	
037-382-04	25-0087L	
037-382-05	25-0087M	
037-382-06	25-0087N	
037-382-07	25-0087O	
037-382-08	25-0087P	
037-383-01	25-0087Q	
037-383-02	25-0087R	
037-383-03	25-0087S	
037-383-04	25-0087T	
037-383-05	25-0087U	
037-383-06	25-0087V	
037-383-07	25-0087W	
037-383-08	25-0087X	
037-383-09	25-0087Y	
037-380-01*	25-0087Z	<i>*inactive parcel</i>

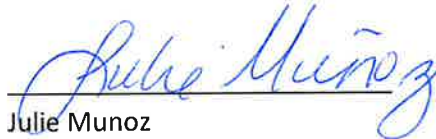
AFFIDAVIT OF MAILING

I, JULIE MUNOZ, being first duly sworn and under penalty of perjury, do hereby depose and say:

That I am employed by Washoe County as the Office Supervisor in the Assessment Services Division of the Washoe County Assessor's Office.

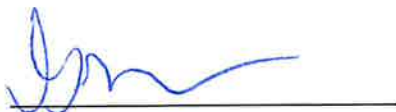
That on the 4th day of February, 2025, the Notice of Hearing letters dated February 3, 2025, for the Washoe County Board of Equalization meeting scheduled to be held on the 28th day of February, 2025, were sent by regular U.S. mail, with postage fully prepaid, to the affected property owners as shown on the attached list.

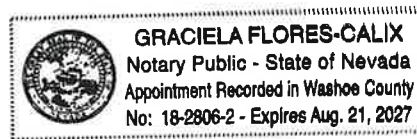
FURTHER AFFIANT SA YETH NAUGHT,
Dated this 4th day of February, 2025.


Julie Munoz

STATE OF NEVADA
COUNTY OF WASHOE

On this 4th day of February 2025, subscribed and sworn
to me, Graciela Flores-Calix, a Notary Public
personally known or proven to me to be the person, Julie Munoz.
Witness my hand and official seal.


Notary



ATTACHMENT FOR AFFIDAVIT OF MAILING DATED 2/3/2025 FOR HEARING DATE 2/28/2025								
								Page 1 of 2
Petitioners								
AppealID	APN	Petitioner1	Petitioner2	OwnerATTNline	OwnerAddr1	OwnerCity	OwnerState	OwnerZip
25-0014	086-161-20	BUSI, CHARLES R & JANET M			10420 PLATA MESA DR	RENO	NV	89508
25-0014R24	086-161-20	BUSI, CHARLES R & JANET M			10420 PLATA MESA DR	RENO	NV	89508
25-0044E24	025-401-21	MARVEL WAY APARTMENTS II LP			7400 S VIRGINIA ST	RENO	NV	89511
25-0075	084-110-31	TURQUOISE SOLAR LLC	TURQUOISE NEVADA LLC	C/O GREENBACKER RENEWABLE ENERGY CO	230 PARK AVE RM 1560	NEW YORK	NY	10169
25-0076	084-110-35	TURQUOISE SOLAR LLC	TURQUOISE NEVADA LLC	C/O GREENBACKER RENEWABLE ENERGY CO	230 PARK AVE RM 1560	NEW YORK	NY	10169
25-0084	014-135-24	RMP VESTA LLC		ATTN BRYAN RAYDON	4400 BRIDLE WAY	RENO	NV	89519
25-0084R24	014-135-24	RMP VESTA LLC		ATTN BRYAN RAYDON	4400 BRIDLE WAY	RENO	NV	89519
25-0085	025-491-15	SYUFY ENTERPRISES		ATTN SAM DOOLITTLE	150 PELICAN WAY	SAN RAFAEL	CA	94901
25-0085R24	025-491-15	SYUFY ENTERPRISES		ATTN SAM DOOLITTLE	150 PELICAN WAY	SAN RAFAEL	CA	94901
25-0086	016-370-11	GRACE, JOEL & AMY			8924 WESTERN SKIES DR	RENO	NV	89521
25-0086R24	016-370-11	GRACE, JOEL & AMY			8924 WESTERN SKIES DR	RENO	NV	89521
25-0087A	037-380-02	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31103 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087B	037-381-01	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31104 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087C	037-381-02	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31105 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087D	037-381-03	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31106 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087E	037-381-04	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31107 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087F	037-381-05	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31108 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087G	037-381-06	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31109 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087H	037-381-07	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31110 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087I	037-382-01	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31111 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087J	037-382-02	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31112 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087K	037-382-03	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31113 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087L	037-382-04	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31114 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087M	037-382-05	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31115 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087N	037-382-06	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31116 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087O	037-382-07	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31117 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087P	037-382-08	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31118 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087Q	037-383-01	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31119 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087R	037-383-02	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31120 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087S	037-383-03	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31121 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087T	037-383-04	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31122 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087U	037-383-05	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31123 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087V	037-383-06	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31124 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087W	037-383-07	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31125 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087X	037-383-08	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31126 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
25-0087Y	037-383-09	LANDCAP SPARKS IV LLC		ATTN JEFF HOLBROOK	31127 RANCHO VIEJO RD STE 3099	SAN JUAN CAPISTRANO	CA	92675
ATTACHMENT FOR AFFIDAVIT OF MAILING DATED 2/3/2025 FOR HEARING DATE 2/28/2025								
								Page 2 of 2
Authorized Agents								
AppealID	APN	Agent Name		AgentATTNline	AgentAddr1	AgentCity	AgentState	AgentZip
25-0075	084-110-31	DUCHARME MCMILLEN & ASSOCIATES INC		ATTN NICHOLAS LUEBKER	9229 DELEGATES ROW STE 375	INDIANAPOLIS	IN	46240
25-0076	084-110-35	DUCHARME MCMILLEN & ASSOCIATES INC		ATTN NICHOLAS LUEBKER	9229 DELEGATES ROW STE 375	INDIANAPOLIS	IN	46240
25-0084	014-135-24	POLIKALAS, STEVEN T		C/O STEVEN T POLIKALAS LTD	4790 CAUGHLIN PKWY STE 370	RENO	NV	89519
25-0084R24	014-135-24	POLIKALAS, STEVEN T		C/O STEVEN T POLIKALAS LTD	4790 CAUGHLIN PKWY STE 370	RENO	NV	89519
25-0085	025-491-15	POLIKALAS, STEVEN T		C/O STEVEN T POLIKALAS LTD	4790 CAUGHLIN PKWY STE 370	RENO	NV	89519

[illegible]

WASHOE COUNTY BOARD OF EQUALIZATION
NOTICE OF HEARING

ATTN JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO CA 92675

PARCEL NO.:	037-380-02	HEARING NO.:	25-0087A
	037-381-01		25-0087B
	037-381-02		25-0087C
	037-381-03		25-0087D
	037-381-04		25-0087E
	037-381-05		25-0087F
	037-381-06		25-0087G
	037-381-07		25-0087H
	037-382-01		25-0087I
	037-382-02		25-0087J
	037-382-03		25-0087K
	037-382-04		25-0087L
	037-382-05		25-0087M
	037-382-06		25-0087N
	037-382-07		25-0087O
	037-382-08		25-0087P
	037-383-01		25-0087Q
	037-383-02		25-0087R
	037-383-03		25-0087S
	037-383-04		25-0087T
	037-383-05		25-0087U
	037-383-06		25-0087V
	037-383-07		25-0087W
	037-383-08		25-0087X
	037-383-09		25-0087Y

DATE OF HEARING: 2/28/2025 TIME: 9:00 AM

PLACE: Washoe County Commissioners Chambers
1001 E Ninth St, Reno Nevada Building A

The Washoe County Board of Equalization will hear your Petition for Review of Assessed Valuation at the time and place stated above. This time is approximate and you should be prepared for possible delays, as many appeals are scheduled for the same date and time. The Notice of Meeting and Agenda will be posted at least 3 business days prior to the hearing on the board's website at https://www.washoecounty.gov/clerks/brn/board_committees/boe/.

The taxpayer may appear in person at the Washoe County Commission Chambers, may file a letter for consideration or may be represented by an attorney or any qualified individual. Petitioners will be allowed 20 minutes to present their appeal to the Board at the hearing. The Assessor will then be allowed 20 minutes to present their evidence and the petitioner will have 10 minutes to present a rebuttal to the Assessor's presentation. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall have provided written authorization from the owner of the property within 48 hours after the last day allowed for filing the appeal. If the taxpayer or

the taxpayer's representative fails to appear at the scheduled time, the hearing may be held in their absence and the Washoe County Board of Equalization will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If the petitioner is a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearings may be found in the Nevada Administrative Code ("NAC") 361.622 through 361.643. Chapter 361 of the Nevada Administrative Code may be found on the internet at <https://www.leg.state.nv.us/nac/chapters.html>. Additional procedures and information for the Washoe County Board of Equalization may be found at https://www.washoecounty.gov/clerks/brm/board_committees/boe/.

Pursuant to NAC 361.634, if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must furnish the reporter if not already furnished by the County Board, pay for the transcript or obtain a copy at the party's expense from the reporter furnished by the County Board, and deliver a copy of the transcript to the County Clerk if requested to be included as a part of the administrative record, prior to any subsequent hearing or appeal of the matter.

For questions regarding this notice, please contact the Washoe County Assessor at (775) 328-2277.

Date of Notice: 02/03/2025

Date of Hearing: 2/28/2025

WASHOE COUNTY BOARD OF EQUALIZATION
NOTICE OF HEARING

C/O STEVEN T POLIKALAS LTD
POLIKALAS, STEVEN T
4790 CAUGHLIN PKWY STE 370
RENO NV 89519

PARCEL NO.:	037-380-02	HEARING NO.:	25-0087A
	037-381-01		25-0087B
	037-381-02		25-0087C
	037-381-03		25-0087D
	037-381-04		25-0087E
	037-381-05		25-0087F
	037-381-06		25-0087G
	037-381-07		25-0087H
	037-382-01		25-0087I
	037-382-02		25-0087J
	037-382-03		25-0087K
	037-382-04		25-0087L
	037-382-05		25-0087M
	037-382-06		25-0087N
	037-382-07		25-0087O
	037-382-08		25-0087P
	037-383-01		25-0087Q
	037-383-02		25-0087R
	037-383-03		25-0087S
	037-383-04		25-0087T
	037-383-05		25-0087U
	037-383-06		25-0087V
	037-383-07		25-0087W
	037-383-08		25-0087X
	037-383-09		25-0087Y

DATE OF HEARING: 2/28/2025 TIME: 9:00 AM

PLACE: Washoe County Commissioners Chambers
1001 E Ninth St, Reno Nevada Building A

The Washoe County Board of Equalization will hear your Petition for Review of Assessed Valuation at the time and place stated above. This time is approximate and you should be prepared for possible delays, as many appeals are scheduled for the same date and time. The Notice of Meeting and Agenda will be posted at least 3 business days prior to the hearing on the board's website at https://www.washoecounty.gov/clerks/brm/board_committees/boe/.

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the taxpayer's representative fails to appear at the scheduled time, the hearing may be held in their absence and the Washoe County Board of Equalization will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If the petitioner is a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

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For questions regarding this notice, please contact the Washoe County Assessor at (775) 328-2277.

Date of Notice: 02/03/2025

Date of Hearing: 2/28/2025

AFFIDAVIT OF MAILING
DECISION LETTERS

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

I, Lizzie Tietjen, being first duly sworn and under penalty of perjury, do hereby depose and say:

That I am employed by Washoe County as a Deputy Clerk in the Board Records and Minutes Division of the Washoe County Clerk's Office.

That on the 5th of March, 2025, the Notice of Decision letters dated March 3rd, 2025 for the Washoe County Board of Equalization meeting held on the 28th day of February, 2025, together with a copy of the appeal form for the State Board of Equalization, were sent by ***certified*** U.S. mail, with postage fully prepaid, to the affected property owners as shown **on the attached list**.

FURTHER AFFIANT SAYETH NAUGHT.


DATED this 6th day of March, 2025.




Lizzie Tietjen

Subscribed and sworn to before me this
6th day of March, 2025.

JANIS GALASSINI, County Clerk

By _____
Deputy Clerk



Name and Address of Sender: WASHOE COUNTY CLERK 1001 EAST NINTH STREET, BUILDING A; RENO NV 89512 BOE Decision Letters 02/28/2025- Clerk LT	Check type of mail or service: <input checked="" type="checkbox"/> Adult Signature Required <input checked="" type="checkbox"/> Certified Mail <input checked="" type="checkbox"/> COD <input type="checkbox"/> Delivery Confirmation <input type="checkbox"/> Express Mail <input type="checkbox"/> Insured	<input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Recorded Delivery (International) <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation	Affix Stamp Here (If issued as a certificate of mailing or for additional copies of this bill) Postmark and Date of Receipt	Date Mailed: MARCH 5, 2025
				

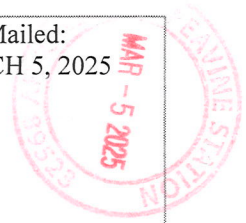
Page 1 of 2

	Article Number	Addressee (Name, Street, City State, & Zip Code)	Postage	FEE	Handling Charge	Actual Value if Registered	Insured Value	Due Sender if COD	ASR Fee	ASRD Fee	DC Fee	SC Fee	SH Fee	RD Fee	RR Fee
1	7021 1970 0002 2254 2318	BUSI, CHARLES R & JANET M; 10420 PLATA MESA DR ; RENO; NV; 89508	1.01	4.85											4.10
2	7021 1970 0002 2254 2448	SMITHRIDGE PROPERTY LLC; PO BOX 920 ; LAKE OSWEGO; OR; 97034	.73	4.85											4.10
3	7021 1970 0002 2254 2325	BP CAPITAL I LLC; ATTN: JONATHAN SIKES PO BOX 920; LAKE OSWEGO; OR; 97034	.73	4.85											4.10
4	7021 1970 0002 2254 2332	MARVEL WAY APARTMENTS II LP; 7400 S VIRGINIA ST ; RENO; NV; 89511	.73	4.85											4.10
5	7021 1970 0002 2254 2349	TURQUOISE NEVADA LLC; C/O GREENBACKER RENEWABLE ENERGY CO 230 PARK AVE ROOM 1560; NEW YORK; NY; 10169	1.01	4.85											4.10
6	7021 1970 0002 2254 2356	DUCHARME MCMILLEN & ASSOCIATES INC; ATTN NICHOLAS LUEBKER 9229 DELEGATES ROW STE 375; INDIANAPOLIS; IN; 46240	1.01	4.85											4.10
7	7021 1970 0002 2254 2387	BRYAN RAYDON; RMP VESTA LLC 955 S VIRGINIA ST STE 202; RENO; NV; 89502	1.01	4.85											4.10

Total Number of Pieces Listed by Sender	13	Total Number of Pieces Received at Post Office	13	Postmaster, Per (Name of receiving employee)	REG
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Name and Address of Sender: WASHOE COUNTY CLERK 1001 EAST NINTH STREET, BUILDING A; RENO NV 89512 BOE Decision Letters 02/28/2025- Clerk LT	Check type of mail or service: <input type="checkbox"/> Adult Signature Required <input type="checkbox"/> Certified Mail <input type="checkbox"/> COD <input type="checkbox"/> Delivery Confirmation <input type="checkbox"/> Express Mail <input type="checkbox"/> Insured <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Recorded Delivery (International) <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation	Affix Stamp Here <i>(If issued as a certificate of mailing or for additional copies of this bill)</i> Postmark and Date of Receipt	Date Mailed: MARCH 5, 2025
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Page 2 of 2

	Article Number	Addressee (Name, Street, City State, & Zip Code)	Postage	FEE	Handling Charge	Actual Value if Registered	Insured Value	Due Sender if COD	ASR Fee	ASRD Fee	DC Fee	SC Fee	SH Fee	RD Fee	RR Fee
8	7021 1970 0002 2254 2431	POLIKALAS, STEVEN T; C/O STEVEN T POLIKALAS LTD 4790 CAUGHLIN PKWY STE 370; RENO; NV; 89519	43	4.85											4.10
9	7021 1970 0002 2254 2370	SAM DOOLITTLE; SYUFY ENTERPRISES 150 PELICAN WAY; SAN RAFAEL; CA; 94901	73	4.85											4.10
10	7021 1970 0002 2254 2363	GRACE, JOEL & AMY; 8924 WESTERN SKIES DR ; RENO; NV; 89521	100	4.85											4.10
11	7021 1970 0002 2254 2417	JEFF HOLBROOK; LANDCAP SPARKS IV LLC 31103 RANCHO VIEJO RD STE 3099; SAN JUAN CAPISTRANO; CA; 92675	40	4.85											4.10
12	7021 1970 0002 2254 2394	CIRE EQUITY; SPARKS RETAIL ASSOCIATES LLC 530 B ST STE 2050; SAN DIEGO; CA; 92101	2.59	4.85											4.10
13	7021 1970 0002 2254 2400	PIVOTAL TAX SOLUTIONS; 1550 E MCKELLIPS RD STE 123; MESA; AZ; 85203	2.59	4.85											4.10

Total Number of Pieces Listed by Sender	13	Total Number of Pieces Received at Post Office	13	Postmaster, Per (Name of receiving employee)	 REA
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OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-380-02

HEARING NO. 25-0087A

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-380-02 - JEFF HOLBROOK - HEARING NO. 25-0087A

With regard to Parcel No. 037-380-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK
JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-380-02

HEARING NO. 25-0087A

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-380-02 - JEFF HOLBROOK - HEARING NO. 25-0087A

With regard to Parcel No. 037-380-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-01

HEARING NO. 25-0087B

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 121:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-01 - JEFF HOLBROOK - HEARING NO. 25-0087B

With regard to Parcel No. 037-381-01, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-01

HEARING NO. 25-0087B

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 121:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E **PARCEL NO. 037-381-01 - JEFF HOLBROOK - HEARING NO. 25-0087B**

With regard to Parcel No. 037-381-01, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-02

HEARING NO. 25-0087C

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 115:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-02 - JEFF HOLBROOK - HEARING NO. 25-0087C

With regard to Parcel No. 037-381-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-02

HEARING NO. 25-0087C

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 115:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-02 - JEFF HOLBROOK - HEARING NO. 25-0087C

With regard to Parcel No. 037-381-02, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-03

HEARING NO. 25-0087D

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 113:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-03 - JEFF HOLBROOK - HEARING NO. 25-0087D

With regard to Parcel No. 037-381-03, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-03

HEARING NO. 25-0087D

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 113:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-03 - JEFF HOLBROOK - HEARING NO. 25-0087D

With regard to Parcel No. 037-381-03, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-04

HEARING NO. 25-0087E

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 111:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-04 - JEFF HOLBROOK - HEARING NO. 25-0087E

With regard to Parcel No. 037-381-04, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-04

HEARING NO. 25-0087E

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 111:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-04 - JEFF HOLBROOK - HEARING NO. 25-0087E

With regard to Parcel No. 037-381-04, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-05

HEARING NO. 25-0087F

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 107:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-05 - JEFF HOLBROOK - HEARING NO. 25-0087F

With regard to Parcel No. 037-381-05, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-05

HEARING NO. 25-0087F

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 107:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-05 - JEFF HOLBROOK - HEARING NO. 25-0087F

With regard to Parcel No. 037-381-05, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-06

HEARING NO. 25-0087G

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 105:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-06 - JEFF HOLBROOK - HEARING NO. 25-0087G

With regard to Parcel No. 037-381-06, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-06

HEARING NO. 25-0087G

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 105:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E **PARCEL NO. 037-381-06 - JEFF HOLBROOK - HEARING NO. 25-0087G**

With regard to Parcel No. 037-381-06, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-07

HEARING NO. 25-0087H

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 101:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E **PARCEL NO. 037-381-07 - JEFF HOLBROOK - HEARING NO. 25-0087H**

With regard to Parcel No. 037-381-07, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-381-07

HEARING NO. 25-0087H

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 101:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-381-07 - JEFF HOLBROOK - HEARING NO. 25-0087H

With regard to Parcel No. 037-381-07, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
JEFF HOLBROOK



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-382-01

HEARING NO. 25-0087I

JEFF HOLBROOK
LANDCAP SPARKS IV LLC
31103 RANCHO VIEJO RD STE 3099
SAN JUAN CAPISTRANO, CA 92675

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 221:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.

NOTICE OF DECISION

March 03, 2025

Page 2 of 2

Steven Polikalas was present to offer testimony on behalf of the Petitioner. Jeff Lewis, Appraiser offered testimony on behalf of the Assessor's Office.

DECISION:

25-118E PARCEL NO. 037-382-01 - JEFF HOLBROOK - HEARING NO. 25-00871

With regard to Parcel No. 037-382-01, which petition was brought pursuant to NRS 361.357, based on the evidence presented by the Assessor's Office and the Petitioner, on motion by Member Bonnenfant, seconded by Vice Chair Ainsworth, which motion duly carried, it was ordered that the Assessor's taxable values be upheld and it was found that the Petitioner failed to meet his/her burden to show that the full cash value of the property is less than the taxable value computed for the property in the current assessment year.

You have the right to appeal the decision of the County Board of Equalization to the State Board of Equalization until March 10, 2025 by following the instructions contained on the enclosed appeal form.

Sincerely,



JANIS GALASSINI, County Clerk
and Clerk of the Washoe County
Board of Equalization

/et

Enclosure

cc: COUNTY ASSESSOR,
STEVEN T POLIKALAS



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

March 3, 2025

NOTICE OF DECISION

25-118E

PARCEL NO. 037-382-01

HEARING NO. 25-0087I

STEVEN T POLIKALAS
C/O STEVEN T POLIKALAS LTD
4790 CAUGHLIN PKWY STE 370
RENO, NV 89519

I, Janis Galassini, County Clerk and Clerk of the Board of Equalization, Washoe County, Nevada do hereby certify that at a meeting of the Board held on Friday, February 28, 2025, the following action occurred regarding your Petition for Review of Assessed Valuation for property located at 325 HARBOUR COVE DR 221:

FINDINGS OF FACT:

- (1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- (2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- (3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- (4) Further findings pertinent to this petition are detailed in the section of this Notice entitled "Decision".

CONCLUSIONS OF LAW:

- (1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- (2) The County Board of Equalization has the authority to determine the valuation of any real or personal property placed upon the secured tax roll assessed by the County Assessor, or the unsecured tax roll assessed by the County Assessor on or after May 1 and on or before December 15; and may change and correct any valuation found to be incorrect in accordance with NRS 361.345 and other relevant statutory provisions.
- (3) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.