

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,
JEFF HOLBROOK

March 3, 2025

1001 E. 9TH STREET, BLDG A, RENO, NEVADA 89512
PHONE (775) 784-7279 FAX (775) 784-7262

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OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

NOTICE OF DECISION

25-118E

PARCEL NO. 037-382-02

HEARING NO. 25-0087J

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 219:

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

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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. 037-382-02 - JEFF HOLBROOK - HEARING NO. 25-0087J

With regard to Parcel No. 037-382-02, 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. 037-382-02

HEARING NO. 25-0087J

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 219:

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

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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. 037-382-02 - JEFF HOLBROOK - HEARING NO. 25-0087J

With regard to Parcel No. 037-382-02, 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. 037-382-03

HEARING NO. 25-0087K

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 217:

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

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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. 037-382-03 - JEFF HOLBROOK - HEARING NO. 25-0087K

With regard to Parcel No. 037-382-03, 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. 037-382-03

HEARING NO. 25-0087K

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 217:

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

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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. 037-382-03 - JEFF HOLBROOK - HEARING NO. 25-0087K

With regard to Parcel No. 037-382-03, 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

March 3, 2025



OFFICE OF THE WASHOE COUNTY CLERK

JANIS GALASSINI, COUNTY CLERK

NOTICE OF DECISION

25-118E

PARCEL NO. 037-382-04

HEARING NO. 25-0087L

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 215:

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. 037-382-04 - JEFF HOLBROOK - HEARING NO. 25-0087L

With regard to Parcel No. 037-382-04, 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. 037-382-04

HEARING NO. 25-0087L

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 215:

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. 037-382-04 - JEFF HOLBROOK - HEARING NO. 25-0087L

With regard to Parcel No. 037-382-04, 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. 037-382-05

HEARING NO. 25-0087M

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 213:

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

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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. 037-382-05 - JEFF HOLBROOK - HEARING NO. 25-0087M**

With regard to Parcel No. 037-382-05, 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. 037-382-05

HEARING NO. 25-0087M

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 213:

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. 037-382-05 - JEFF HOLBROOK - HEARING NO. 25-0087M

With regard to Parcel No. 037-382-05, 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. 037-382-06

HEARING NO. 25-0087N

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 211:

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. 037-382-06 - JEFF HOLBROOK - HEARING NO. 25-0087N

With regard to Parcel No. 037-382-06, 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. 037-382-06

HEARING NO. 25-0087N

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 211:

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. 037-382-06 - JEFF HOLBROOK - HEARING NO. 25-0087N

With regard to Parcel No. 037-382-06, 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. 037-382-07

HEARING NO. 25-00870

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 209:

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. 037-382-07 - JEFF HOLBROOK - HEARING NO. 25-00870

With regard to Parcel No. 037-382-07, 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. 037-382-07

HEARING NO. 25-00870

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 209:

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. 037-382-07 - JEFF HOLBROOK - HEARING NO. 25-00870

With regard to Parcel No. 037-382-07, 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. 037-382-08

HEARING NO. 25-0087P

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 201:

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. 037-382-08 - JEFF HOLBROOK - HEARING NO. 25-0087P

With regard to Parcel No. 037-382-08, 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. 037-382-08

HEARING NO. 25-0087P

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 201:

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. 037-382-08 - JEFF HOLBROOK - HEARING NO. 25-0087P

With regard to Parcel No. 037-382-08, 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. 037-383-01

HEARING NO. 25-0087Q

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 319:

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. 037-383-01 - JEFF HOLBROOK - HEARING NO. 25-0087Q

With regard to Parcel No. 037-383-01, 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. 037-383-01

HEARING NO. 25-0087Q

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 319:

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. 037-383-01 - JEFF HOLBROOK - HEARING NO. 25-0087Q**

With regard to Parcel No. 037-383-01, 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. 037-383-02

HEARING NO. 25-0087R

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 317:

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. 037-383-02 - JEFF HOLBROOK - HEARING NO. 25-0087R

With regard to Parcel No. 037-383-02, 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. 037-383-02

HEARING NO. 25-0087R

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 317:

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. 037-383-02 - JEFF HOLBROOK - HEARING NO. 25-0087R

With regard to Parcel No. 037-383-02, 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. 037-383-03

HEARING NO. 25-0087S

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 315:

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. 037-383-03 - JEFF HOLBROOK - HEARING NO. 25-0087S

With regard to Parcel No. 037-383-03, 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. 037-383-03

HEARING NO. 25-0087S

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 315:

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. 037-383-03 - JEFF HOLBROOK - HEARING NO. 25-0087S

With regard to Parcel No. 037-383-03, 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. 037-383-04

HEARING NO. 25-0087T

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 313:

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. 037-383-04 - JEFF HOLBROOK - HEARING NO. 25-0087T

With regard to Parcel No. 037-383-04, 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. 037-383-04

HEARING NO. 25-0087T

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 313:

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. 037-383-04 - JEFF HOLBROOK - HEARING NO. 25-0087T

With regard to Parcel No. 037-383-04, 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. 037-383-05

HEARING NO. 25-0087U

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 311:

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. 037-383-05 - JEFF HOLBROOK - HEARING NO. 25-0087U

With regard to Parcel No. 037-383-05, 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. 037-383-05

HEARING NO. 25-0087U

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 311:

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. 037-383-05 - JEFF HOLBROOK - HEARING NO. 25-0087U

With regard to Parcel No. 037-383-05, 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. 037-383-06

HEARING NO. 25-0087V

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 309:

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. 037-383-06 - JEFF HOLBROOK - HEARING NO. 25-0087V

With regard to Parcel No. 037-383-06, 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. 037-383-06

HEARING NO. 25-0087V

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 309:

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. 037-383-06 - JEFF HOLBROOK - HEARING NO. 25-0087V

With regard to Parcel No. 037-383-06, 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. 037-383-07

HEARING NO. 25-0087W

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 307:

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. 037-383-07 - JEFF HOLBROOK - HEARING NO. 25-0087W

With regard to Parcel No. 037-383-07, 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. 037-383-07

HEARING NO. 25-0087W

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 307:

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. 037-383-07 - JEFF HOLBROOK - HEARING NO. 25-0087W

With regard to Parcel No. 037-383-07, 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. 037-383-08

HEARING NO. 25-0087X

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 305:

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. 037-383-08 - JEFF HOLBROOK - HEARING NO. 25-0087X

With regard to Parcel No. 037-383-08, 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. 037-383-08

HEARING NO. 25-0087X

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 305:

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. 037-383-08 - JEFF HOLBROOK - HEARING NO. 25-0087X

With regard to Parcel No. 037-383-08, 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. 037-383-09

HEARING NO. 25-0087Y

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 301:

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. 037-383-09 - JEFF HOLBROOK - HEARING NO. 25-0087Y**

With regard to Parcel No. 037-383-09, 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. 037-383-09

HEARING NO. 25-0087Y

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 301:

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. 037-383-09 - JEFF HOLBROOK - HEARING NO. 25-0087Y**

With regard to Parcel No. 037-383-09, 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