

## Nevada State Board of Equalization

## Taxpayer Petition for DIRECT Appeal

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

Email completed form to: [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us) or Fax (775) 684-2020

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706

RECEIVED  
May 2, 2025  
STATE OF NEVADA  
DEPARTMENT OF TAXATION

Please Print or Type:

## Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: <u>Jason Bailey / Cheryl Bailey - Big Shrimpin' LLC</u>					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER) <u>Cheryl Bailey</u>				TITLE <u>managing member</u>	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) <u>P.O. Box 1081</u>				EMAIL ADDRESS: <u>Cherrietailey@gmail.com</u>	
CITY <u>Virginia City</u>	STATE <u>NV</u>	ZIP CODE <u>89440</u>	DAYTIME PHONE <u>775-303-2656</u>	ALTERNATE PHONE	FAX NUMBER

## Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☐ Corporation  
☒ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency  
☐ Other, please describe: \_\_\_\_\_

The organization described above was formed under the laws of the State of Nevada.The organization described above is a non-profit organization. ☐ Yes ☒ No

## Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner  
☒ Co-owner, partner, managing member ☐ Officer of Company  
☐ Employee or Officer of Management Company  
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property  
☐ Other, please describe: \_\_\_\_\_

## Part D. PROPERTY IDENTIFICATION INFORMATION

## 1. Enter Physical Address of Property:

ADDRESS <u>1300</u>	STREET/ROAD <u>S. Wells Ave</u>	CITY (IF APPLICABLE) <u>Reno</u>	COUNTY <u>Washoe</u>
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## 2. Enter Applicable APN or Account Number from assessment notice or taxbill:

ASSESSOR'S PARCEL NUMBER (APN) <u>013-371-01</u>	ACCOUNT NUMBER <u>2018031</u>	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
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3. Does this appeal involve multiple parcels? Yes ☐ No ☒ List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
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4. Check Property Type: ☒

- ☐ Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property  
☐ Residential Property ☐ Commercial Property ☐ Industrial Property  
☐ Multi-Family Residential Property ☐ Agricultural Property ☒ Personal Property  
☐ Possessory Interest in Real or Personal property

5. Check Year and Roll Type of Assessment being appealed: ☒

- ☐ 2025-2026 Secured Roll ☒ 2024-2025 Unsecured Roll ☐ 2024-2025 Supplemental Roll  
☐ 2025-2026 Centrally-Assessed Roll ☐ 2024-2025 Net Proceeds Roll

Other years being appealed: \_\_\_\_\_

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

## Part E. VALUE OF PROPERTY

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land			<u>N/A</u>	
Buildings			<u>N/A</u>	
Personal Property	<u>84,300</u>	<u>29,505</u>	<u>5000</u>	
Possessory interest in real property			<u>N/A</u>	
Centrally-assessed properties			<u>N/A</u>	
Net Proceeds of Minerals			<u>N/A</u>	
Total			<u>N/A</u>	

For Clerk Use Only:

25-150

**Part F. TYPE OF APPEAL**

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

- ☒ NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1.
- ☐ NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties).
- ☐ NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
- ☐ This is an appeal of the denial of exemption of real or personal property by Department of Taxation
- ☐ Other reason, please describe. \_\_\_\_\_

**Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6).****Part H. AUTHORIZATION OF AGENT** Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board.

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

**Authorized Agent Contact Information:**

NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

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

Authorized Agent Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**VERIFICATION**

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H above is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.

Cheryl Bailey  
Petitioner Signature

managing member  
Title

5/2/2025  
Date

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

Authorized Agent Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

## **Taxpayer Petition for DIRECT Appeal**

**The EP Listening Lounge**

**1300 S Wells Avenue**

**Reno, NV**

**Account Number: 2018031**

**Subject: Appeal of Estimated Personal Property Tax**

To Whom It May Concern,

I am writing to formally appeal the estimated personal property tax imposed on me for the tax year 2024/2025. I did not receive the Declaration of Assets form that was reportedly sent on August 16, 2024. Due to ongoing difficulties with USPS mail delivery to my physical location, as well as an incorrect email address on file, I was unaware of the necessity to submit this declaration.

I have since corrected both my physical and email contact information in your records to ensure future correspondence reaches me. Additionally, I have set a personal reminder for June 2025 to watch for the next Declaration of Assets form so I can submit it promptly. Given these circumstances, I respectfully request a review and reconsideration of the estimated tax assessed against me.

I would appreciate any guidance on how to correct this matter and provide any necessary documentation to support my appeal. Please let me know the next steps or any further information required.

Thank you for your time and assistance. I look forward to your response.

Respectfully,

Cheryl Bailey

Managing Member

**Account** 2018031**Status** ACTIVE-ESTIMATED**Location** 1300 S WELLS AVE**DOING BUSINESS AS** THE EP LISTENING LOUNGE**OWNER PRIMARY** BAILEY, JASON**OWNER SECONDARY** BAILEY, CHERYL**Mail Address** PO BOX 1081

VIRGINIA CITY NV 89440

**Tax District** 1000**NAICS** 722515 - Snack and Nonalcoholic  
Beverage Bars**Use Code** 1.64 - MACHINERY, EQUIPMENT &  
FIXTURES**Schedule** 0 - COMMERCIAL  
**Code****Valuation History**

Tax Year	Original Cost	New Value	RCN	Taxable Value	Exemption Value	Assessed Value
2024/2025 JAN	0	29,505	0	84,300	0	29,505

# SBE NOTICE OF HEARING



STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

September 3, 2025

**NOTICE OF HEARING**

**CERTIFIED MAIL** – 9489 0090 0027 6554 2392 75

PETITIONER:  
JASON BAILEY/CHERYL BAILEY  
BIG SHRIMPIN' LLC  
PO BOX 1081  
VIRGINIA CITY, NV 89440

**CERTIFIED MAIL** – 9489 0090 0027 6554 2394 28

RESPONDENT:  
CHRIS SARMAN  
WASHOE COUNTY ASSESSOR  
1001 E. NINTH ST., BLDG. A  
RENO NV 89512

**DATE/ TIME:** September 29, 2025 at 9:30 AM  
September 30, 2025 at 9:00 AM  
October 1, 2025 at 9:00 AM

**PLACE:** Nevada Department of Taxation  
700 E Warm Springs Road, Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/82951348384>

**Or Telephone:**

US:+1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592  
or +1 312 626 6799

Webinar ID: 829 5134 8384

**Hearings begin on the first day. It is each taxpayer's or his representative's responsibility to be present when the case is called.**

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.360 (3)

BRIEF STATEMENT OF MATTER: Appeal from the action of the Washoe County Assessor taken pursuant to NRS 361.260 – Unsecured Roll – Personal Property

**Case No:** 25-150

**Parcel No:** APN: 013-371-01

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met.

Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.


In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Kari Skalsky at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Kari Skalsky al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

If you have any questions, please call (775) 684-2160.

Shellie Hughes  
Secretary to the State Board of Equalization

By:   
Kari Skalsky  
Management Analyst III, Boards and Commissions  
Department of Taxation





STATE OF NEVADA  
STATE BOARD OF EQUALIZATION

JOE LOMBARDO  
*Governor*

3850 Arrowhead Drive, Second Floor  
Carson City, Nevada 89706  
Telephone (775) 684-2160  
Fax (775) 684-2020

SHELLIE HUGHES  
*Secretary*

July 3, 2025

**NOTICE OF HEARING**

**CERTIFIED MAIL** – 9489 0090 0027 6613 7919 04

PETITIONER:  
JASON BAILEY/CHERYL BAILEY  
BIG SHRIMPIN' LLC  
PO BOX 1081  
VIRGINIA CITY, NV 89440

**CERTIFIED MAIL** – 9489 0090 0027 6613 7917 75

RESPONDENT:  
CHRIS SARMAN  
WASHOE COUNTY ASSESSOR  
1001 E. NINTH ST., BLDG. A  
RENO NV 89512

**DATE:** August 4 – 5, 2025  
**TIME:** 9:30 AM  
**PLACE:** Nevada Department of Taxation  
9850 Double R Blvd.  
Reno, Nevada 89521

**ZOOM OPTION:**

<https://us02web.zoom.us/j/87027532583>

Or Telephone:

US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

Meeting ID: 870 2753 2583

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Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Other issues may be heard if the requirements of NAC 361.745 are met. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

Please be advised that pursuant to NRS 361.360(4), "If the appeal involves an assessment on property which the taxpayer has refused or without good cause, has neglected to include the list required of him pursuant to NRS 361.265 (Personal Property Declaration Form) or has refused or, without good cause, has neglected to provide the list to the county assessor, the State Board of Equalization may not reduce the assessment of the county assessor."



In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this hearing should notify the Department at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Christina Griffith at 775-684-2160 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Christina Griffith al 775-684-2160 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [stateboard@tax.state.nv.us](mailto:stateboard@tax.state.nv.us).

If you have any questions, please call (775) 684-2160.

Shellie Hughes  
Secretary to the State Board of Equalization

By: *Christina Griffith*  
Christina Griffith  
Department of Taxation

# STIPULATION



# WASHOE COUNTY ASSESSOR

Chris S. Sarman

Jane C Tung  
Chief Deputy Assessor

Howard Stockton  
Chief Property Appraiser

## Value Change Stipulation for the Board of Equalization

July 8, 2025

THE EP LISTENING LOUNGE  
1300 S WELLS AVE  
RENO, NV 89502

RE: Hearing Number: 25-150  
APN/PPID Number: 2018031  
Address: 9850 Double R Blvd

Dear Property Owner,

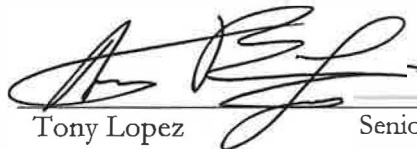
The Washoe County Assessor's Office has completed a review of the taxable value of the above property under appeal. After careful consideration of the facts involved and under the authority of NRS 361.345 and 361.360, we are recommending adjusting the taxable value as follows:

Unsecured Roll: 2024-2025	From	To
Land	\$	\$
Improvements	\$	\$
Personal Property	\$ 84,300	\$ 8,605
<b>Total Taxable Value</b>	<b>\$ 84,300</b>	<b>\$ 8,605</b>

By signing below, Petitioner agrees to the above stipulation. Please return this letter to our office seven (7) days prior your scheduled hearing or as soon as possible. You may mail to the address below or FAX to (775) 328-3642.

  
Victor Garcia

Appraiser

  
Tony Lopez

Senior Appraiser

I hereby agree to the value as stipulated above for my appeal to the board of equalization:



Printed Name of Owner / Authorized Agent



Signature of Owner / Authorized Agent

Date: 7/10/25