

From: [Kari Skalsky](#)
To: [State Board Equalization](#)
Subject: FW: Petitioner Brief for State Appeal #'s 26-158 & 26-159
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FYI

From: Mike Churchfield <mchurchfield@gmail.com>
Sent: Wednesday, May 27, 2026 1:58 PM
To: Kari Skalsky <kskalsky@tax.state.nv.us>; Jim Kaplan <jim@kcorporation.com>
Subject: Petitioner Brief for State Appeal #'s 26-158 & 26-159

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5/27/2026

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Hearing Numbers #26-158 & 26-159

Petitioner's Brief

The Crossing Shopping Center in Reno, Nevada is assessed at more than \$19 per square foot, a land value the petitioner asserts is out of equalization. Comparable retail centers used by the Assessor all benefit from signalized access and multiple ingress/egress points, which materially increase their ability to attract creditworthy tenants. The subject property has no signalized access and limited entry points, reducing visibility, traffic flow, and customer access.

The site is further constrained by restricted delivery access, as semi-truck circulation is limited. Comparable centers do not face these constraints, giving them superior functional utility and tenant appeal.

The petitioner also contends that the 2.0 quality class assigned to the Ski Pro and Trek big-box spaces is inequitable. Comparable retail spaces such as TJ Maxx, Ross, prior Circuit City, and prior Sports Authority receive a 1.5 quality class despite similar or better construction characteristics. This inconsistency results in an overstated improvement value for the subject property.

For these reasons, the petitioner requests reductions to both the land value and the quality class to bring the subject property into proper equalization with comparable properties in Washoe County.

Sincerely,

Mike Churchfield

Consultant