

2025 REAL ESTATE PROPERTY APPEAL



AMAZON.COM SERVICES LLC

171431-002-0002-00

5478 CAMPUS DR

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SECTION -1-

SUMMARY OF APPEAL



2025 REAL ESTATE

Property Appeal Summary

AMAZON.COM SERVICES LLC; 171431-002-0002-00
5478 CAMPUS DR; SHREVEPORT

Assessor's Values:

2024 Market Value: \$227,800

2024 Assessed Value: \$22,780

2025 Market Value: **\$22,081,703**

2025 Assessed Value: **\$3,282,362**

Difference **+21,853,903**

+ 3,259,582

Company appealing for a market value of \$11,013,151

Reason for Appeal:

Tax representative sent in Marshall & Swift calculations and an Income Proforma on September 5th.

Assessor's Notes:

This parcel was a land only account in 2024 and was given a 25% development factor on the land while the building was being constructed. In 2025 the development factor was removed and the land returned to the market value of \$597,870 which is still under the \$677,617 that Amazon paid for the land. The warehouse was completed on 9/17/24 according to the construction permit. In 2025 we added the warehouse, paving and canopies landing at an improvement value of \$21,483,833 which is around 96% of the permit value. This is a new building which makes the cost approach the most effective method of valuation at this time. The assessor's office was not contacted about this parcel until the day before the appeal deadline on September 5th.

SECTION -2-

APPEAL FORM

Form 3101
Exhibit A
Appeal to Board of Review
by Taxpayer
For Real and Personal Property

Name: Amazon.com Services, LLC Parish/District: Caddo
Address: P.O. Box 80416 City, State, Zip: Seattle, WA 98108-0416
Ward: 113492 Assessment/Tax Bill Number: 171431002000200 Appeal No. _____
(Attach copy of complete appeal submitted to the Board of Review)
Address or Legal Description of Property Being Appealed (Also, please identify building by place of business for convenience of appraisal) 5478 CAMPUS DR, Shreveport, LA

I hereby request the review of the assessment of the above described property pursuant to L.R.S. 47:1992. I timely filed my reports (if personal property) as required by law, and I have reviewed my assessment with my assessor.

The assessor has determined Fair Market Value of this property at:

Land \$ 597,870 Improvement \$ 21,983,830 *Personal Property \$ 0
Total \$ 22,081,700

I am requesting that the Fair Market Value of this property be fixed at:

Land \$ 597,870 Improvement \$ 10,415,287 *Personal Property \$ 0
Total \$ 11,013,157

*If you are not appealing personal property, leave this section blank.

I understand that property is assessed at a percentage of fair market value which means the price for the property which would be agreed upon between a willing and informed buyer and a willing and informed seller under usual and ordinary circumstances, the highest price the property would bring on the open market if exposed for sale for a reasonable time. I understand that I must provide the Board of Review with evidence of fair market value to support my claim.

Please notify me of the date, place and time of my appeal at the address shown below.

NOTE: If appellant disputes Board of Review's decision, appellant may appeal to Louisiana Tax Commission by completing and submitting Appeal Form 3103.A to LTC within 10 business days after certified mail delivery to the appealing taxpayer or assessor of BOR's written determination. For further information, call LTC at (225) 219-0339

Amazon.com Services, LLC, JAMES Poliyanski;
Appellant:

Address: PO Box 80416, Seattle, WA 98108

Telephone No.: 206-266-8245

JAMPOL@AMAZON.COM



SECTION -3-

ASSESSOR'S

DOCUMENTATION

Mike Spence
CADDO PARISH CLERK OF COURT
Inst # 2948078 CO
Recorded On: 10/27/2023 4:15 PM
Number of Pages: 7
Jullian Wyndon
Deputy Clerk

STATE OF LOUISIANA

PARISH OF CADDO

CASH SALE DEED

BE IT KNOWN, that before the undersigned Notary Publics, duly commissioned and qualified in and for the applicable Parish, State of Louisiana and in the presence of the undersigned competent witnesses, on the date hereinafter set forth, personally came and appeared:

SHREVEPORT CHAMBER OF COMMERCE (aka Greater Shreveport Chamber of Commerce), a Louisiana non-profit corporation, whose permanent mailing address is 400 Edwards Street, Shreveport, Louisiana 71101, represented herein by its duly authorized undersigned officer, authorized pursuant to a resolution attached hereto and made a part hereof ("Seller"); and

who declared that Seller does by these presents grant, bargain, sell, convey, transfer, assign, set over and deliver, with limited warranty of title, not even as to the return of the purchase price, such limited warranty of title applying only as to Seller's own acts, and not as to any acts of Seller's predecessors in title but with full substitution and subrogation in and to all rights and actions of warranty which it has or may have against all preceding owners, unto:

AMAZON.COM SERVICES LLC, a Delaware limited liability company, whose mailing address is c/o Amazon Property Tax (WLN2), P.O. Box 80416, Seattle, WA 98108-0416 ("Purchaser");

the following described immovable property located in Caddo Parish, Louisiana:

A CERTAIN TRACT OR PARCEL OF LAND, BEING DESIGNATED AS LOT 2, SHREVE PARK INDUSTRIAL CAMPUS, UNIT NO. 2, LOCATED IN SECTION 31, TOWNSHIP 17 NORTH, RANGE 14 WEST, NORTHWESTERN LAND DISTRICT, CADDO PARISH, LOUISIANA, AS PER SUBDIVISION MAP IN INST. COB 2500, PAGES 213-217 BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING FROM THE INTERSECTION OF THE PROPERTY LINE COMMON TO LOT 2 AND LOT 3, BEING A PORTION OF SHREVE PARK INDUSTRIAL CAMPUS, NO. 2, AND THE EASTERN RIGHT-OF-WAY OF CAMPUS DRIVE, BEING A 140-FOOT PUBLIC RIGHT-OF-WAY: POINT ALSO BEING THE POINT OF BEGINNING;

THENCE, NORTH 00 DEGREES 47 MINUTES 13 SECONDS EAST, A DISTANCE OF 823.63 FEET TO A POINT AND CORNER; THENCE, NORTH 45 DEGREES 15 MINUTES 25 SECONDS EAST, A DISTANCE OF 42.42 FEET TO A POINT AND CORNER; THENCE, SOUTH 89 DEGREES 12 MINUTES 22 SECONDS EAST, A DISTANCE OF 819.11 FEET TO A POINT AND CORNER; THENCE, ALONG THE ARC WITH A CURVE TO THE LEFT HAVING A RADIUS OF 1024.93 FEET, A DISTANCE OF 258.28 FEET, A CHORD BEARING OF NORTH 83 DEGREES 34 MINUTES 28 SECONDS EAST, A CHORD DISTANCE OF 257.60 FEET TO A POINT AND CORNER; THENCE, SOUTH 11 DEGREES 34 MINUTES 57 SECONDS EAST, A DISTANCE OF 30.02 FEET TO A POINT; THENCE, CONTINUE SOUTH 11 DEGREES 34 MINUTES 57 SECONDS EAST, A DISTANCE OF 70.08 FEET TO A POINT AND CORNER; THENCE, ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 400 FEET, A DISTANCE OF 391.42 FEET MEASURED (391.44 FEET RECORD), A CHORD BEARING OF SOUTH 16 DEGREES 27 MINUTES 00 SECONDS WEST, A CHORD DISTANCE OF 375.99 FEET TO A POINT AND CORNER; THENCE, SOUTH 44 DEGREES 29 MINUTES

Cash Sale Deed
Page 1 of 5

12 SECONDS WEST, A DISTANCE OF 589.32 FEET TO A POINT AND CORNER; THENCE, NORTH 89 DEGREES 12 MINUTES 47 SECONDS WEST, A DISTANCE OF 617.45 FEET TO A POINT AND CORNER; POINT ALSO BEING THE POINT OF BEGINNING; SAID LOT CONTAINING 18.978 ACRES, 826686 SQUARE FEET.

BEING THE SAME PROPERTY ACQUIRED BY SHREVEPORT CHAMBER OF COMMERCE BY ACT OF DONATION DATED JULY 21, 2010, RECORDED IN COB 4399, PAGE 293 AND MOB 5083/250.

AS SHOWN ON THAT SURVEY ENTITLED "MAP SHOWING ALTA/NSPS LAND TITLE SURVEY OF LOT 2, BEING A PORTION OF SHREVE PARK INDUSTRIAL CAMPUS, UNIT NO. 2, LOCATED IN SECTION 31, T-17-N R-14-W, NORTHWESTERN LAND DISTRICT, CADDO PARISH, LOUISIANA, FOR SEEFRIED INDUSTRIAL PROPERTIES, INC." BY COLIN B. GRAVOIS, PLS NO. 5115, DATED MAY 8, 2023, AND DESIGNATED AS PROJECT NO. 223025 (the "Property").

TO HAVE AND TO HOLD the Property unto Purchaser, Purchaser's successors and assigns forever.

This sale is made for the consideration of the sum of **SIX HUNDRED SEVENTY SEVEN THOUSAND SIX HUNDRED SEVENTEEN AND 45/100 (\$677,617.45)**, the receipt and sufficiency of which are hereby acknowledged.

This sale is made subject only to the matters set forth on Exhibit "A" attached hereto and incorporated herein by this reference (the "**Permitted Exceptions**").

Taxes, if any, for the current year have been prorated between Seller and Purchaser as of the date hereof. All taxes up to and including the taxes due and eligible in 2022 are paid. Taxes for the current year have been prorated between Seller and Purchaser as of the date hereof. In accordance with La. R.S. 9:2721(A), from and after the date of this Cash Sale Deed, (a) the name of the person responsible for all property taxes and assessments under **Assessment No. 71431-002-0002-00**, is Purchaser, (b) all property tax and assessment notices should be mailed to the Purchaser's address shown above, and (c) Purchaser agrees to notify the Assessor of Caddo Parish, Louisiana of its ownership of the Property.

[Remainder of page intentionally blank: signature and notary acknowledgment follow]

Building 1

Age/YC	Condition	Effective Age	Stories	Grade
2024	N/A	N/A	1	C4

Avg Floor Area:	87750	Common Wall:	N/A
Avg Perimeter:	1230	Total Floor Area:	87750
No. Floors:	1	Total Height:	36
Avg Floor Height:	36	Unit Multiplier:	N/A

	Occupancy	Heating/Cooling	Sprinkler
Primary	6360	19 (100%)	Open.Wet (100%)
Secondary	N/A	N/A	N/A

Outbuildings and Yard Improvements

Item	Type	Size / Dim	Unit Multi.	Quality	Age
Paving	CONC6R	21700	N/A	N/A	N/A
Canopies	METAL	34000	N/A	N/A	N/A
Paving	ASPH\$	295550	N/A	N/A	N/A

Not a Legal Document

Subject to terms and conditions
www.actDataScout.com

Project Details

Project Number

23-07-5165-BC

[AUTO GENERATED]

Status

Project Closed/Complete

Designation

Commercial Registration

Project Name

AMAZON Project Yarbrough

Project Description

AMAZON Construction of a new Tilt-up wearhouse.

Sub Permit Type

Commercial New

City or Parish Location

Shreveport

Contract Value

22,398,368.00

Plan Reviewer

Mary Randolph

Physical Address or Location

Add Address

✓

Successfully verified with external GIS system.

Map it

Address Search

Location History

Address

Unit / Apt / Suite

5478 CAMPUS DR

Place Name / City

State

Zipcode

SHREVEPORT

LA

71129

Description

VALUE HISTORY

Action	Year	Owner	Total Tax	Total Taxpayer	Parish Tax	Municipal Tax	Total Value	Total Improvement Market Value	Total Land Market Value
view Create LTC Change Order	2025	AMAZON.COM SERVICES LLC	511680.71	511680.71	418730.88	92949.83	3282362	21483833	597870
view Create LTC Change Order	2024	AMAZON.COM SERVICES LLC	3551.11	3551.11	2906.03	645.08	22780	0	227800

SECTION -4-

CORRESPONDENCE



Re: Form 3101 Appeal

From Dan Snyder <dan.snyder@caddoassessor.org>

Date Fri 9/5/2025 5:00 PM

To Poliyanskiy, James <jampol@amazon.com>

The Caddo Parish Assessor's Office has received appeal form 3101 for parcels 171431-002-0002-00, 181423-089-0001-00, and 181423-089-9001-00. The board of review hearing will be held Friday September 12th at 1:00 p.m. with the Caddo Parish Commission at 505 Travis St, Shreveport, LA 71101. Thank you.

Dan Snyder, CLDA

Real Estate Department Head
Caddo Parish Assessor's Office
501 Texas St, Room 102
Shreveport, La 71101
Direct: 318-226-6726
Fax: 318-227-1009
Email: dan.snyder@caddoassessor.org

From: Poliyanskiy, James <jampol@amazon.com>

Sent: Friday, September 5, 2025 4:45 PM

To: Dan Snyder <dan.snyder@caddoassessor.org>

Subject: RE: Form 3101 Appeal

Attachments protected by Amazon: [210578.pdf](#) | [113492.pdf](#) | [USA LA SHV1 2025 RE Cost and Income Updated.pdf](#) | [USA LA WLN2 2025 RE Cost Income.pdf](#) |

Amazon has replaced the attachments in this email with download links. Downloads will be available until October 05, 2025, 21:45 (UTC+00:00). [Tell us what you think](#)

For more information click [here](#)

Thanks Dan,

Please see attached appeal forms and value estimate. Lets talk Monday/Tuesday when you get a chance.

Have a great weekend.

Regards,

James Poliyanskiy | jampol@amazon.com | P: 206.266.8245

From: Dan Snyder <dan.snyder@caddoassessor.org>
Sent: Friday, September 5, 2025 2:08 PM
To: Poliyanskiy, James <jampol@amazon.com>
Subject: RE: [EXTERNAL] Form 3101

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you can confirm the sender and know the content is safe.

Please see the attached form.

From: Poliyanskiy, James <jampol@amazon.com>
Sent: Friday, September 5, 2025 12:57 PM
To: Dan Snyder <dan.snyder@caddoassessor.org>
Subject: Form 3101

Hi Dan,

Thanks for calling me today. Can you email me the 3101 form? I can't seem to pull it online.

Regards,

James Poliyanskiy | Real Estate Tax Manager | [Amazon.com](https://www.amazon.com)
PO Box 80416, Seattle, WA 98108-0416
jampol@amazon.com W: 206.266.8245

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Submitted by Amazon Sept. 5th

WLN2 Amazon

5478 Campus Dr
Shreveport LA 79108

Income & Expense Pro Forma			
<i>Operating Income</i>	\$/SF	SF	
Scheduled Gross Industrial Income	\$8.00	87,750	\$702,000
Less Market Vacancy	5.00%		(\$35,100)
Less Credit Loss/Concessions	0.00%		-
Less Loss to Lease	0.00%		-
Net Rental Income	\$7.60	87,750	\$666,900
<i>Other Income</i>	\$/SF		
Parking Income (at 80% Occ.)	-	-	-
CAM Recovery	-		-
Utility Reimbursement Income	-		-
Miscellaneous Income	-		-
Total Other Income	\$0.00		-
Effective Gross Income	\$7.60		\$666,900
<i>Fixed Expenses</i>	\$/SF	% of EGI	
Real Estate Taxes (In OAR)	-	0.00%	-
Insurance	-	0.00%	-
Professional Management	-	0.00%	-
On-Site Staffing	-	0.00%	-
Maintenance Staffing	-	0.00%	-
Subtotal	-	0.00%	-
<i>Variable Expenses</i>	\$/SF	% of EGI	
Parking (15%)	-	0.00%	-
Cleaning	-	0.00%	-
Repairs and Maintenance	-	0.00%	-
Elevator	-	0.00%	-
Utilities	-	0.00%	-
Security, Grounds	-	0.00%	-
Administration & Management	\$0.34	4.50%	\$30,011
CAM Expenses	-	0.00%	-
Subtotal	\$0.34	4.50%	\$30,011
Total Operating Expenses	\$0.34	4.50%	\$30,011
<i>Capital Expenditures</i>			
Replacement Reserves	\$0.23	3.00%	\$20,007
Subtotal	\$0.23	3.00%	\$20,007
Total Expense Load	\$0.570	7.50%	\$50,018
Net Operating Income	\$7.03	92.50%	\$616,883
<i>Capitalization Rate</i>			
Unloaded Cap			6.00%
ETR		N/A - NNN	0.0000%
OAR			6.00%
	\$/SF	SF	
Indicated Value	\$117	87,750	\$10,281,400
Rent Loss Concession	-		-
Indicated Total Value:			\$10,281,400

Total Property Value	11,013,151	125.51 /SF
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