

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



**COUNTY OF MENDOCINO
BOARD OF SUPERVISORS**

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

January 3, 2017

Pear Tree Retail I, LLC
1020 Prospect Street #425
La Jolla, Ca 92037

Re: Assessment Appeal Application Received

Dear Pear Tree Retail I, LLC:

The Executive Office has received and accepted an Assessment Appeal Application filed relative to your property assessment. Application number 16-046 has been assigned to your application for Assessor's Parcel Number 002-200-3200.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Nicole French".

Nicole French
Deputy Clerk of the Board II

C: Christopher Glidewell

CARMEL J. ANGELO
Chief Executive Officer
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December 21, 2016

Pivotal Tax Solutions LLC
202 N. Lindsay Rd, Suite 201
Mesa, AZ 85213

Re: Assessment Appeal Application Received

Dear Pivotal Tax Solutions LLC:

The Executive Office has received and accepted an Assessment Appeal Application filed relative to your property assessment. Application number 16-046 has been assigned to your application for Assessor's Parcel Number 002-200-3200.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Nicole French".

Nicole French
Deputy Clerk of the Board II

530 B St #2050

San Diego, Ca 92101

Address per Agent

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

COUNTY OF MENDOCINO BOARD OF SUPERVISORS



COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 501 Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237

DEC 6 PM 12 16

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Pear Tree Retail I, LLC

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)

1020 Prospect Street, Suite 425

Table with columns: CITY (La Jolla), STATE (CA), ZIP CODE, DAYTIME TELEPHONE, ALTERNATE TELEPHONE, FAX TELEPHONE

APPLICATION NUMBER: Clerk Use Only 10-046

EMAIL ADDRESS

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) Glidewell, Christopher

EMAIL ADDRESS appeals@pivotaltax.com

COMPANY NAME Pivotal Tax Solutions LLC

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

202 N Lindsay Road, Suite 201

Table with columns: CITY (Mesa), STATE (AZ), ZIP CODE (85213), DAYTIME TELEPHONE ((480) 634-6169), ALTERNATE TELEPHONE ((480) 248-8021), FAX TELEPHONE ((480) 615-0318)

AUTHORIZATION OF AGENT section with checkboxes and signature lines.

3. PROPERTY IDENTIFICATION INFORMATION

Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

Table with columns: ASSESSOR'S PARCEL NUMBER, ASSESSMENT NUMBER, FEE NUMBER, ACCOUNT NUMBER, TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: Ukiah, CA 95482

PROPERTY TYPE

- Checkboxes for SINGLE-FAMILY, MULTI-FAMILY, COMMERCIAL/INDUSTRIAL, BUSINESS PERSONAL PROPERTY, AGRICULTURAL, MANUFACTURED HOME, WATER CRAFT, OTHER, POSSESSORY INTEREST, VACANT LAND, AIRCRAFT

Table with columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS, FIXTURES, PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL, PENALTIES.

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

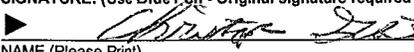
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California 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 (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Mesa, AZ	DATE 11/30/2016
NAME (Please Print) Christopher Glidewell		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

Agency Authorization Real Property Tax Matters

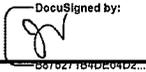
This will serve as formal authorization and notification by 2641 Hall LLC, CIRE STNL LLC, CP Denver Retail I LLC, MC Retail I LLC, Pecan Retail I LLC, MVV Retail I LLC, Phoenix Retail Holdings LLC, Glendale Retail I LLC, Pear Tree Retail I LLC, Surprise SE LLC, Val Vista Retail I LLC, 2621 Hall Avenue LLC, 51 Northern Anchor LLC, 606 W Troy LLC, 6601 Convoy Ct LLC, IFCO Homeland LLC, 3707 Nine Mile Rd LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in real property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in negotiating, compromising, settling or otherwise dealing with all matters relating to real property taxes with the assessor's office, treasurer's office and/or any other relevant government offices or agencies.

Furthermore, Pivotal is given authority to review, request and obtain copies of any and all information (including appraisal records, tax bills and other pertinent information) held by the Assessor, Treasurer, or any other governmental office or agency.

A photographic copy and/or a facsimile copy of this authorization are deemed to be the equivalent of the original authorization and may be used as such. This authorization will remain in effect until revoked by letter and signed by a corporate officer. Pivotal will provide Client with copies of appeals when required.

Authorized and Certified by Client:

Signature:		Date:	<u>11/29/2016</u>
Name/Title:	<u>Joshua Volen/</u> (Corporate Officer)	Phone:	<u>858-367-5901</u>

Pivotal Lead Agent: Christopher Glidewell / 480-248-8021

Pivotal Tax Solutions, LLC
202 North Lindsay Road, Suite 201
Mesa, AZ 85213
(480) 615-0376 – Phone
(480) 615-0318 – Fax

Appeals@PivotalTax.com

Client: 2641 Hall LLC, CIRE STNL LLC, CP Denver Retail LLC, MC Retail LLC, Pecan Retail LLC, MVV Retail LLC, Phoenix Retail Holdings I LLC, Glendale Retail LLC, Pear Tree Retail LLC, Surprise SE LLC, Val Vista Retail LLC, 2621 Hall Avenue LLC, 51 Northern Anchor LLC, 606 W Troy LLC, 6601 Convoy Ct LLC, IFCO Homeland LLC, 3707 Nine Mile Rd LLC

Agency Authorization for Calendar Year 2016 and Prior

Schedule A

These properties are Owned, Occupied, and/or Controlled by Client.

Property Entity	Property Address	Property City	State	Property Zip	Parcel Numbers
2641 Hall, LLC	2641 Hall Ave	Riverside	CA	92509	178-230-0220
CIRE STNL, LLC	10170 Sorrento Valley Rd	San Diego	CA	92121	343-130-0900 948310032-4, 948310031-3,
MC Retail I, LLC	39729-38909 Avenida Acacias	Murrieta	CA	92563	948310027-0 002-200-30, 32, 34, 38,
Pear Tree Retail I, LLC	504-550 E Perkins St & 126-132 & 205-253 N Orchard Ave	Ukiah	CA	95482	39, 41, 42
2621 Hall Avenue, LLC	2621 Hall Avenue	Riverside	CA	92509	178-230-0120