



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

**Board Meeting -- October 28, 2024 -- 9am**

**COUNTY ADMINISTRATION CENTER  
BOARD CHAMBERS, ROOM 1070  
501 Low Gap Road  
Ukiah, CA 95482  
(707) 463 4441**

**A G E N D A**

Zoom Webinar ID: 833 4869 9716

**1. OPEN SESSION - CALL TO ORDER**

- 1a) Roll Call
- 1b) Confirm Agenda Amendments
- 1c) Announce Order of Proceedings

**2. APPROVAL OF WITHDRAWN APPLICATIONS**

<b>Case #</b>	<b>Applicant/Agent/Prop Type</b>	<b>APN/Situs</b>
23-0013 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003000 126 N. Orchard Ave Ukiah
	<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>	
	Current Status: Noticed for Hearing	
23-0014 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	00220002900 534 E Perkins St Ukiah
	<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>	
	Current Status: Noticed for Hearing	

## 2. APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

<b>Case #</b>	<b>Applicant/Agent/Prop Type</b>	<b>APN/Situs</b>
23-0015 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003400 E Perkins ST Ukiah
	<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>	
	Current Status: Noticed for Hearing	
23-0016 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003900 205 N Orchard Ave Ukiah
	<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>	
	Current Status: Noticed for Hearing	
23-0028 12/7/2023 Withdraw Received	FC Ranger Re Mountain View Ryan LLC Commercial/Industrial	0034713100 1343 S. Dora St Ukiah
	<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>	
	Current Status: Noticed for Hearing	

## 3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

<b>Case #</b>	<b>Applicant/Agent/Prop Type</b>	<b>APN/Situs</b>
23-0025 11/30/2023 Stipulate Received	Oreilly Enterprises LLC Ryan LLC Commercial/Industrial	007130050001 1590 S. Main Street Willits
	<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>	
	Current Status: Noticed for Hearing	

**4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS**

<b>Case #</b>	<b>Applicant/Agent/Prop Type</b>	<b>APN/Situs</b>
24-0005 6/21/2024 Postpone Requested	Blumenfeld, Mark L.  Single Fam Res/Condo/Townhouse  <i>Change in Ownership-Base year value is incorrect. Other</i>  Current Status: Noticed for Hearing	0950200401 5200 Blue Lake Road Willits

**5. OTHER BUSINESS**

- 5a) Approval of Minutes of the July 15, 2024 Meeting**
- 5b) Public Expression**
- 5c) Matters from Staff**
- 5d) Announcements**
- 5e) Confirm Date of Next Meeting - January 27, 2025**
- 5f) Adjournment**

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

APPLICATION NUMBER: Clerk Use Only  
**23-0013**

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

PEAR TREE REH LLC (CIRE Equity)

EMAIL ADDRESS

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

530 B ST #2050

CITY San Diego	STATE CA	ZIP CODE 92101	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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**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; Glidewell, Austin; Tannenbaum, Wayne

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd, Ste. 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE ( )	FAX TELEPHONE (480) 615-0318
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<b>AUTHORIZATION OF AGENT</b>		<input type="checkbox"/> <b>AUTHORIZATION ATTACHED</b>
<p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p>		
<p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

YES  NO 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**

ASSESSOR'S PARCEL NUMBER 002-200-30-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 126 N ORCHARD AVE, UKIAH, CA, 95482-4502	DOING BUSINESS AS (DBA), if appropriate
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**PROPERTY TYPE**

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: \_\_\_\_\_
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	170,672	97,300	
IMPROVEMENTS/STRUCTURES	1,024,044	583,700	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>1,194,716</b>	<b>681,000</b>	
PENALTIES (amount or percent)			

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  
10/23/23

NAME (Please Print)

Shaunna Smith

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





## Schedule A

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

State	County	Parcel #	Property	Address	Owner
AZ	Maricopa	101-14-011-C	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-011-D	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-012	2735 -2755 S 99th Ave/Lower Buckeye Rd	9820 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-014	2735 -2755 S 99th Ave/Lower Buckeye Rd	2735 S 99TH AVE	PECAN REH LLC
AZ	Maricopa	101-14-015	2735 -2755 S 99th Ave/Lower Buckeye Rd	2755 S 99TH AVE	PECAN REH LLC
AZ	Maricopa	101-14-016	2735 -2755 S 99th Ave/Lower Buckeye Rd	9860 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	104-05-021	Reddy Ice	5925 W VAN BUREN ST	CIRE 1031 I LLC
AZ	Maricopa	133-34-006-R	Valley Plaza	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC
AZ	Maricopa	133-34-006-S	Valley Plaza	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC
AZ	Maricopa	142-55-001-J	142-55-001J		Park West Retail I LLC
AZ	Maricopa	142-55-760	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-761	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-762	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-763	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-764	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-765	Park West	9780 W Northern Ave	Park West Retail I LLC

### BEVERLY HILLS

275 S. Beverly Drive, Suite 212  
Beverly Hills, CA 90212  
Main: 310.247.1466

[www.CIREequity.com](http://www.CIREequity.com)

### SAN DIEGO

530 B Street Suite 2050  
San Diego, CA 92101  
Main: 858.367.5885

# CIRE | Equity

COMMERCIAL INVESTMENT REAL ESTATE

CA	Mendocino	002-200-2900	E Perkins Street	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-30-00	E Perkins Street	126 N ORCHARD AVE	PEAR TREE REH LLC
CA	Mendocino	002-200-34-00	E Perkins Street	E. Perkins Street	PEAR TREE REH LLC
CA	Mendocino	002-200-39-00	205 N Orchard Avenue	205 N ORCHARD AVE	PEAR TREE REH LLC
CA	Placer	048-520-010-000	Convoy Roseville	1927 Douglas BL	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-012-000	Convoy Roseville	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-013-000	Convoy Roseville	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-014-000	Convoy Roseville	1909 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-022-000	Convoy Roseville	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-023-000	Convoy Roseville	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-025-000	Convoy Roseville	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-026-000	Convoy Roseville	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Riverside	178-230-012-0	2641 Hall Avenue	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	165-362-23-00	3300 Vista Way	3300 VISTA WAY	319 W LOKEY LLC / 6262

**BEVERLY HILLS**

275 S. Beverly Drive, Suite 212  
Beverly Hills, CA 90212  
Main: 310.247.1466

[www.CIREequity.com](http://www.CIREequity.com)

**SAN DIEGO**

530 B Street Suite 2050  
San Diego, CA 92101  
Main: 858.367.5885



**PIVOTAL**  
**TAX SOLUTIONS**  
STATE & LOCAL TAX ADVISORS

October 24, 2023

NOV 8 '23 AM 7:36  
REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

1550 E McKellips Rd., Suite 123  
Mesa, AZ 85203

Our telephone number and email address will remain the same.

Phone: 480-634-6169  
Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons  
Administrative Senior Manager



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 4/29/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0013  
Parcel Number(s): 0022003000  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

*Tiffany Barrett*  
\_\_\_\_\_  
Agent's Name (please print)

*T. Barrett*  
\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By March 28, 2024**



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION POSTPONEMENT**

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

**Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:**

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

**I hereby request a continuance of the following application for changed assessment:**

Applicant: Pear Tree Reh, LLC (CIRE Equity)  
Address: 530 B ST STE 2050  
San Diego, CA 92101  
APN/Account #: 0022003000  
Tax Year Protested: 2022  
Appeal Roll Type: Regular  
Application/Case #: 23-0013

Date: 4/4/24

  
Applicant's Signature (Original Required)



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/28/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0013  
Parcel Number(s): 0022003000  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

*Tearsa Lewis*

\_\_\_\_\_  
Agent's Name (please print)

*TLewis*

\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By October 2, 2024**



# COUNTY OF MENDOCINO Assessment Appeals Board

DARCIE ANTLE  
CHIEF EXECUTIVE OFFICER  
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010  
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org  
Website: www.mendocinocounty.org

Office: (707) 463-4441  
Fax: (707) 463-5649

## APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

**Mendocino County Executive Office**  
501 Low Gap Road, Room 1010  
Ukiah, CA. 95482  
Attn: Atlas Pearson, Senior Deputy Clerk of the Board

I hereby request a withdrawal of the following application(s) for changed assessment:  
*(To be completed by Applicant)*

NAME: PEAR TREE REH LLC

ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203

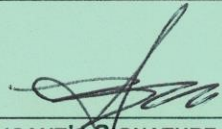
APN/ACCOUNT No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00

TAX YEAR PROTESTED: 2023

TYPE OF ASSESSMENT:  REGULAR  SUPPLEMENTAL  OTHER: \_\_\_\_\_

PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016

DATE: 10/24/2024

  
\_\_\_\_\_  
APPLICANT'S SIGNATURE (Original Required)

**ASSESSMENT APPEAL APPLICATION**

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

**APPLICATION NUMBER: Clerk Use Only**  
*23-0014*

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

PEAR TREE REH LLC (CIRE Equity)

EMAIL ADDRESS

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

530 B ST #2050

CITY San Diego	STATE CA	ZIP CODE 92101	DAYTIME TELEPHONE ( ) ( ) ( )	ALTERNATE TELEPHONE ( ) ( ) ( )	FAX TELEPHONE ( ) ( ) ( )
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**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; Glidewell, Austin; Tannenbaum, Wayne

EMAIL ADDRESS  
appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd, Ste. 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE ( ) ( ) ( )	FAX TELEPHONE (480) 615-0318
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<b>AUTHORIZATION OF AGENT</b>		<input type="checkbox"/> <b>AUTHORIZATION ATTACHED</b>
<p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p>		
<p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

YES  NO 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**

ASSESSOR'S PARCEL NUMBER 002-200-29-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION  
534 E PERKINS ST, UKIAH, CA, 95482-4509

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL      | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL                 | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES              | <input type="checkbox"/> OTHER: _____      |  |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	2,912,840	1,660,300	
IMPROVEMENTS/STRUCTURES	12,660,625	7,216,500	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	15,573,465	8,876,800	
PENALTIES (amount or percent)			

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  
10/23/23

NAME (Please Print)

Shauma Smith

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

## Property Tax Matters - 2023

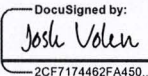
***This will serve as formal authorization and notification*** by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in 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 and accounts listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals 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: March 31, 2023

Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901  
(Corporate Officer)

Pivotal Lead Agent: Christopher Glidewell / 480-634-6169

**Pivotal Tax Solutions, LLC**  
**202 North Lindsay Road, Suite 201**  
**Mesa, AZ 85213**  
**(480) 634-6169 - Phone**  
**(480) 615-0318 - Fax**  
**Appeals@Pivotaltax.com**

**BEVERLY HILLS**

275 S. Beverly Drive, Suite 212  
Beverly Hills, CA 90212  
Main: 310.247.1466

[www.CIREequity.com](http://www.CIREequity.com)

**SAN DIEGO**

530 B Street Suite 2050  
San Diego, CA 92101  
Main: 858.367.5885





## Schedule A

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

State	County	Parcel #	Property	Address	Owner
AZ	Maricopa	101-14-011-C	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-011-D	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-012	2735 -2755 S 99th Ave/Lower Buckeye Rd	9820 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-014	2735 -2755 S 99th Ave/Lower Buckeye Rd	2735 S 99TH AVE	PECAN REH LLC
AZ	Maricopa	101-14-015	2735 -2755 S 99th Ave/Lower Buckeye Rd	2755 S 99TH AVE	PECAN REH LLC
AZ	Maricopa	101-14-016	2735 -2755 S 99th Ave/Lower Buckeye Rd	9860 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	104-05-021	Reddy Ice	5925 W VAN BUREN ST	CIRE 1031 I LLC
AZ	Maricopa	133-34-006-R	Valley Plaza	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC
AZ	Maricopa	133-34-006-S	Valley Plaza	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC
AZ	Maricopa	142-55-001-J	142-55-001J		Park West Retail I LLC
AZ	Maricopa	142-55-760	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-761	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-762	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-763	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-764	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-765	Park West	9780 W Northern Ave	Park West Retail I LLC

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### SAN DIEGO

530 B Street Suite 2050  
San Diego, CA 92101  
Main: 858.367.5885

# CIRE | Equity

COMMERCIAL INVESTMENT REAL ESTATE

CA	Mendocino	002-200-2900	E Perkins Street	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-30-00	E Perkins Street	126 N ORCHARD AVE	PEAR TREE REH LLC
CA	Mendocino	002-200-34-00	E Perkins Street	E. Perkins Street	PEAR TREE REH LLC
CA	Mendocino	002-200-39-00	205 N Orchard Avenue	205 N ORCHARD AVE	PEAR TREE REH LLC
CA	Placer	048-520-010-000	Convoy Roseville	1927 Douglas BL	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-012-000	Convoy Roseville	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-013-000	Convoy Roseville	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-014-000	Convoy Roseville	1909 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-022-000	Convoy Roseville	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-023-000	Convoy Roseville	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-025-000	Convoy Roseville	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-026-000	Convoy Roseville	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Riverside	178-230-012-0	2641 Hall Avenue	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	165-362-23-00	3300 Vista Way	3300 VISTA WAY	319 W LOKEY LLC / 6262

**BEVERLY HILLS**

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Beverly Hills, CA 90212  
Main: 310.247.1466

[www.CIREquity.com](http://www.CIREquity.com)

**SAN DIEGO**

530 B Street Suite 2050  
San Diego, CA 92101  
Main: 858.367.5885

**PIVOTAL**  
**TAX SOLUTIONS**  
STATE & LOCAL TAX ADVISORS

October 24, 2023

NOV 8 '23 AM 7:36  
REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

1550 E McKellips Rd., Suite 123  
Mesa, AZ 85203

Our telephone number and email address will remain the same.

Phone: 480-634-6169  
Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons  
Administrative Senior Manager



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 4/29/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0014  
Parcel Number(s): 00220002900  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

*Tiffany Barrett*  
\_\_\_\_\_  
Agent's Name (please print)

*T. Barrett*  
\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By March 28, 2024**



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION POSTPONEMENT**

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

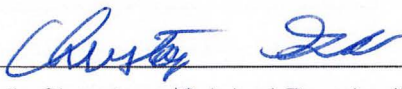
**Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:**

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

**I hereby request a continuance of the following application for changed assessment:**

Applicant: Pear Tree Reh, LLC (CIRE Equity)  
Address: 530 B ST STE 2050  
San Diego, CA 92101  
APN/Account #: 00220002900  
Tax Year Protested: 2022  
Appeal Roll Type: Regular  
Application/Case #: 23-0014

Date: 4/4/24

  
Applicant's Signature (Original Required)



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/28/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0014  
Parcel Number(s): 00220002900  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

Tearsa Lewis  
Agent's Name (please print)

\_\_\_\_\_  
Applicant's Signature

H Lewis  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By October 2, 2024**



# COUNTY OF MENDOCINO Assessment Appeals Board

DARCIE ANTLE  
CHIEF EXECUTIVE OFFICER  
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010  
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org  
Website: www.mendocinocounty.org

Office: (707) 463-4441  
Fax: (707) 463-5649

## APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

**Mendocino County Executive Office**  
501 Low Gap Road, Room 1010  
Ukiah, CA. 95482  
Attn: Atlas Pearson, Senior Deputy Clerk of the Board

I hereby request a withdrawal of the following application(s) for changed assessment:  
*(To be completed by Applicant)*

NAME: PEAR TREE REH LLC

ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203

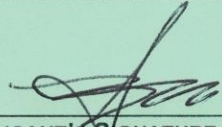
APN/ACCOUNT No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00

TAX YEAR PROTESTED: 2023

TYPE OF ASSESSMENT:  REGULAR  SUPPLEMENTAL  OTHER: \_\_\_\_\_

PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016

DATE: 10/24/2024

  
\_\_\_\_\_  
APPLICANT'S SIGNATURE (Original Required)

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

**APPLICATION NUMBER: Clerk Use Only**  
*23-0015*

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
PEAR TREE REH LLC (CIRE Equity)

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)  
530 B ST #2050

CITY San Diego	STATE CA	ZIP CODE 92101	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
-------------------	-------------	-------------------	--------------------------	----------------------------	----------------------

**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; Glidewell, Austin; Tannenbaum, Wayne

EMAIL ADDRESS  
appeals@pivotaltax.com

COMPANY NAME  
Pivotal Tax Solutions

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

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

202 N. Lindsay Rd, Ste. 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE ( )	FAX TELEPHONE (480) 615-0318
--------------	-------------	-------------------	-------------------------------------	----------------------------	---------------------------------

<p><b>AUTHORIZATION OF AGENT</b> <input type="checkbox"/> <b>AUTHORIZATION ATTACHED</b></p> <p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p> <p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE
	DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

YES  NO 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**

ASSESSOR'S PARCEL NUMBER 002-200-34-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION E. Perkins Street, Ukiah, CA, 95482	DOING BUSINESS AS (DBA), if appropriate	

**PROPERTY TYPE**

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: \_\_\_\_\_
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	26,168	14,915	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	26,168	14,915	
PENALTIES (amount or percent)			



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.

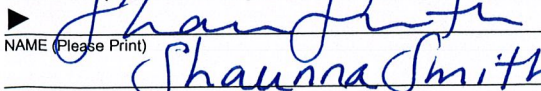
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- 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)

  
NAME (Please Print) Shaundra Smith

SIGNED AT (CITY, STATE)  
Mesa, AZ

DATE  
10/23/23

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





## Schedule A

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

State	County	Parcel #	Property	Address	Owner
AZ	Maricopa	101-14-011-C	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-011-D	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-012	2735 -2755 S 99th Ave/Lower Buckeye Rd	9820 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-014	2735 -2755 S 99th Ave/Lower Buckeye Rd	2735 S 99TH AVE	PECAN REH LLC
AZ	Maricopa	101-14-015	2735 -2755 S 99th Ave/Lower Buckeye Rd	2755 S 99TH AVE	PECAN REH LLC
AZ	Maricopa	101-14-016	2735 -2755 S 99th Ave/Lower Buckeye Rd	9860 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	104-05-021	Reddy Ice	5925 W VAN BUREN ST	CIRE 1031 I LLC
AZ	Maricopa	133-34-006-R	Valley Plaza	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC
AZ	Maricopa	133-34-006-S	Valley Plaza	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC
AZ	Maricopa	142-55-001-J	142-55-001J		Park West Retail I LLC
AZ	Maricopa	142-55-760	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-761	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-762	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-763	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-764	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-765	Park West	9780 W Northern Ave	Park West Retail I LLC

### BEVERLY HILLS

275 S. Beverly Drive, Suite 212  
Beverly Hills, CA 90212  
Main: 310.247.1466

[www.CIREequity.com](http://www.CIREequity.com)

### SAN DIEGO

530 B Street Suite 2050  
San Diego, CA 92101  
Main: 858.367.5885

# CIRE | Equity

COMMERCIAL INVESTMENT REAL ESTATE

CA	Mendocino	002-200-2900	E Perkins Street	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-30-00	E Perkins Street	126 N ORCHARD AVE	PEAR TREE REH LLC
CA	Mendocino	002-200-34-00	E Perkins Street	E. Perkins Street	PEAR TREE REH LLC
CA	Mendocino	002-200-39-00	205 N Orchard Avenue	205 N ORCHARD AVE	PEAR TREE REH LLC
CA	Placer	048-520-010-000	Convoy Roseville	1927 Douglas BL	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-012-000	Convoy Roseville	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
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CA	Placer	048-520-022-000	Convoy Roseville	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-023-000	Convoy Roseville	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-025-000	Convoy Roseville	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-026-000	Convoy Roseville	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Riverside	178-230-012-0	2641 Hall Avenue	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	165-362-23-00	3300 Vista Way	3300 VISTA WAY	319 W LOKEY LLC / 6262

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**SAN DIEGO**

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**PIVOTAL**  
**TAX SOLUTIONS**  
STATE & LOCAL TAX ADVISORS

October 24, 2023

NOV 8 '23 AM 7:36  
REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

1550 E McKellips Rd., Suite 123  
Mesa, AZ 85203

Our telephone number and email address will remain the same.

Phone: 480-634-6169  
Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons  
Administrative Senior Manager



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 4/29/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0015  
Parcel Number(s): 0022003400  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

*Tiffany Barrett*  
\_\_\_\_\_  
Agent's Name (please print)

*T. Barrett*  
\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By March 28, 2024**



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION POSTPONEMENT**

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

**Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:**

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

**I hereby request a continuance of the following application for changed assessment:**

Applicant: Pear Tree Reh, LLC (CIRE Equity)  
Address: 530 B ST STE 2050  
San Diego, CA 92101  
APN/Account #: 0022003400  
Tax Year Protested: 2022  
Appeal Roll Type: Regular  
Application/Case #: 23-0015

Date: 4/4/24

  
Applicant's Signature (Original Required)



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/28/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0015  
Parcel Number(s): 0022003400  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

Tearsa Lewis  
Agent's Name (please print)

H Lewis  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By October 2, 2024**





# COUNTY OF MENDOCINO Assessment Appeals Board

DARCIE ANTLE  
CHIEF EXECUTIVE OFFICER  
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010  
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org  
Website: www.mendocinocounty.org

Office: (707) 463-4441  
Fax: (707) 463-5649

## APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

**Mendocino County Executive Office**  
501 Low Gap Road, Room 1010  
Ukiah, CA. 95482  
Attn: Atlas Pearson, Senior Deputy Clerk of the Board

I hereby request a withdrawal of the following application(s) for changed assessment:  
*(To be completed by Applicant)*

NAME: PEAR TREE REH LLC

ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203

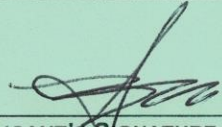
APN/ACCOUNT No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00

TAX YEAR PROTESTED: 2023

TYPE OF ASSESSMENT:  REGULAR  SUPPLEMENTAL  OTHER: \_\_\_\_\_

PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016

DATE: 10/24/2024

  
\_\_\_\_\_  
APPLICANT'S SIGNATURE (Original Required)

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

**APPLICATION NUMBER: Clerk Use Only**  
**23-0016**

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

PEAR TREE REH LLC (CIRE Equity)

EMAIL ADDRESS

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

530 B ST #2050

CITY San Diego	STATE CA	ZIP CODE 92101	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
-------------------	-------------	-------------------	--------------------------	----------------------------	----------------------

**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; Glidewell, Austin; Tannenbaum, Wayne

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd, Ste. 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE ( )	FAX TELEPHONE (480) 615-0318
--------------	-------------	-------------------	-------------------------------------	----------------------------	---------------------------------

<p><b>AUTHORIZATION OF AGENT</b> <input type="checkbox"/> <b>AUTHORIZATION ATTACHED</b></p> <p><i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i></p> <p><i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i></p>		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

YES  NO 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**

ASSESSOR'S PARCEL NUMBER 002-200-39-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 205 N Orchard Avenue, Ukiah, CA 95482	DOING BUSINESS AS (DBA), if appropriate
---	---

**PROPERTY TYPE**

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- AGRICULTURAL
- POSSESSORY INTEREST
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_
- MANUFACTURED HOME
- VACANT LAND
- COMMERCIAL/INDUSTRIAL
- WATER CRAFT
- AIRCRAFT
- BUSINESS PERSONAL PROPERTY/FIXTURES
- OTHER: \_\_\_\_\_

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,228,854	700,400	
IMPROVEMENTS/STRUCTURES	2,545,548	1,450,900	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>3,774,402</b>	<b>2,151,300</b>	
PENALTIES (amount or percent)			

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  
10/23/23

NAME (Please Print)

Shaunna Smith

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

## Property Tax Matters - 2023

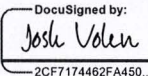
***This will serve as formal authorization and notification*** by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in 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 and accounts listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals 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: March 31, 2023

Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901  
(Corporate Officer)

Pivotal Lead Agent: Christopher Glidewell / 480-634-6169

**Pivotal Tax Solutions, LLC**  
**202 North Lindsay Road, Suite 201**  
**Mesa, AZ 85213**  
**(480) 634-6169 - Phone**  
**(480) 615-0318 - Fax**  
**Appeals@Pivotaltax.com**

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**SAN DIEGO**

530 B Street Suite 2050  
San Diego, CA 92101  
Main: 858.367.5885



## Schedule A

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

State	County	Parcel #	Property	Address	Owner
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AZ	Maricopa	142-55-001-J	142-55-001J		Park West Retail I LLC
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AZ	Maricopa	142-55-765	Park West	9780 W Northern Ave	Park West Retail I LLC

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San Diego, CA 92101  
Main: 858.367.5885

# CIRE | Equity

COMMERCIAL INVESTMENT REAL ESTATE

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CA	Placer	048-520-026-000	Convoy Roseville	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
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CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall Avenue	2641 Hall, LLC
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**PIVOTAL**  
**TAX SOLUTIONS**  
STATE & LOCAL TAX ADVISORS

October 24, 2023

NOV 8 '23 AM 7:36  
REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

1550 E McKellips Rd., Suite 123  
Mesa, AZ 85203

Our telephone number and email address will remain the same.

Phone: 480-634-6169  
Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons  
Administrative Senior Manager



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 4/29/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0016  
Parcel Number(s): 0022003900  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

*Tiffany Barrett*  
\_\_\_\_\_  
Agent's Name (please print)

*T. Barrett*  
\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By March 28, 2024**





**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION POSTPONEMENT**

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

**Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:**

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

**I hereby request a continuance of the following application for changed assessment:**

Applicant: Pear Tree Reh, LLC (CIRE Equity)  
Address: 530 B ST STE 2050  
San Diego, CA 92101  
APN/Account #: 0022003900  
Tax Year Protested: 2022  
Appeal Roll Type: Regular  
Application/Case #: 23-0016

Date: 4/4/24

  
Applicant's Signature (Original Required)



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/28/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0016  
Parcel Number(s): 0022003900  
Applicant: Pear Tree Reh, LLC (CIRE Equity)

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

Tearsa Lewis  
Agent's Name (please print)

Lewis  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By October 2, 2024**



# COUNTY OF MENDOCINO Assessment Appeals Board

DARCIE ANTLE  
CHIEF EXECUTIVE OFFICER  
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010  
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org  
Website: www.mendocinocounty.org

Office: (707) 463-4441  
Fax: (707) 463-5649

## APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

**Mendocino County Executive Office**  
501 Low Gap Road, Room 1010  
Ukiah, CA. 95482  
Attn: Atlas Pearson, Senior Deputy Clerk of the Board

I hereby request a withdrawal of the following application(s) for changed assessment:  
*(To be completed by Applicant)*

NAME: PEAR TREE REH LLC

ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203

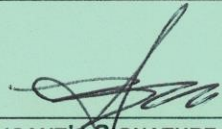
APN/ACCOUNT No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00

TAX YEAR PROTESTED: 2023

TYPE OF ASSESSMENT:  REGULAR  SUPPLEMENTAL  OTHER: \_\_\_\_\_

PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016

DATE: 10/24/2024

  
\_\_\_\_\_  
APPLICANT'S SIGNATURE (Original Required)

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

APPLICATION NUMBER: Clerk Use Only

23-0028

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
FC RANGER RE MOUNTAIN VIEW

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)  
900 19th Street NW, 8th Floor

CITY Washington	STATE DC	ZIP CODE 20006	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
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**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)  
Matt Selling

EMAIL ADDRESS  
PTSConsulting@ryan.com

COMPANY NAME  
Ryan, LLC

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

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

Post Office Box 4549

CITY Carlsbad	STATE CA	ZIP CODE 92018	DAYTIME TELEPHONE (720)524-0022	ALTERNATE TELEPHONE	FAX TELEPHONE
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<b>AUTHORIZATION OF AGENT</b>	<input checked="" type="checkbox"/> <b>AUTHORIZATION ATTACHED</b>
<i>The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.</i>	
<i>The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i>	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE
	DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

YES  NO 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**

ASSESSOR'S PARCEL NUMBER 003-471-31-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 1343 S Dora St , Ukiah	DOING BUSINESS AS (DBA), if appropriate
--	---

**PROPERTY TYPE**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL      | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL                 | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES              | <input type="checkbox"/> OTHER: _____      |  |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$870,406	\$435,203	
IMPROVEMENTS/STRUCTURES	\$4,739,593	\$2,369,796	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER	\$140,232	\$70,116	
<b>TOTAL</b>	<b>\$5,750,231</b>	<b>\$2,875,116</b>	
PENALTIES (amount or percent)			

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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)



NAME (Please Print)

Matt Selling

SIGNED AT (CITY, STATE)

Oakland, CA

DATE

11/30/23

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

**LETTER OF AUTHORIZATION  
FOR PROPERTY TAX REPRESENTATION**

FC RANGER RE MOUNTAIN VIEW

Property Owner

1343 S Dora St., Mountain View, CA 95482

Subject Property

Mendocino County, CA

Jurisdiction and State

2023,2024


Calendar Years

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization, please contact the following: **Ryan LLC, Matt Selling, 500 Capitol Mall, Suite 2080, Sacramento CA 95814, 279-205-5807, matt.selling@ryan.com**

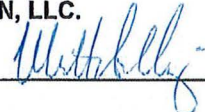
This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner.

Property Owner:

	<u>Sel Thomas</u>	<u>11/28/2023</u>
Signature	Printed Name	Date
<u>Court Appointed Receiver</u>	<u>703.974.4292</u>	
Title	Phone Number	

I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application.

RYAN, LLC.

By: 

Date: 11/29/23



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 4/29/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0028  
Parcel Number(s): 0034713100  
Applicant: FC Ranger Re Mountain View

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

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If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

Matt Selling - Manager, Ryan LLC

Agent's Name (please print)

Matt Selling  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By March 28, 2024**



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 4/29/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0028  
Parcel Number(s): 0034713100  
Applicant: FC Ranger Re Mountain View

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\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

Andrew Lauter - Senior Manager, Ryan LLC  
Agent's Name (please print)

  
\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By March 28, 2024**





**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION POSTPONEMENT**

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MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

---

**I hereby request a continuance of the following application for changed assessment:**

Applicant: FC Ranger Re Mountain View  
Address: 900 19th Street NW, 8th Floor  
Washington, DC 20006  
APN/Account #: 0034713100  
Tax Year Protested: 2022  
Appeal Roll Type: Regular  
Application/Case #: 23-0028

Date: 4/25/24

A handwritten signature in blue ink, appearing to read "Atlas M.A. Pearson", written over a horizontal line.

Applicant's Signature (Original Required)



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/28/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0028  
Parcel Number(s): 0034713100  
Applicant: FC Ranger Re Mountain View

*Please check one of the items shown below.*

I will be present on the scheduled hearing date.

I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

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If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

Andrew Lauter  
\_\_\_\_\_  
Agent's Name (please print)

  
\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By October 2, 2024**



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION WITHDRAWAL**

Pursuant to Section 4831 of the Revenue and Taxation Code, a taxpayer may withdraw his/her application From the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

---

**I hereby withdraw my application(s) for changed assessment.**

Applicant: FC Ranger Re Mountain View  
Address: 900 19th Street NW, 8th Floor  
Washington, DC 20006  
APN/Account #: 0034713100  
Tax Year Protested: 2022  
Appeal Roll Type: Regular  
Application/Case #: 23-0028

Date: 10/24/24

  
\_\_\_\_\_  
Applicant's Signature (Original Required)



LETTER OF AUTHORIZATION  
FOR PROPERTY TAX REPRESENTATION

Oreilly Auto Enterprises LLC

Property Owner

007-130-05-00

Subject Property

Mendocino County; CA

Jurisdiction and State

2022, 2023, 2024


Calendar Years

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to: filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization, please contact the following: **Ryan LLC, Andrew Lauter, (916) 414-0400, Andrew.Lauter@ryan.com P.O. Box 4549, Carlsbad, CA 92018**

This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner.

Property Owner:

	Josh Harris	11/21/22
Signature	Printed Name	Date
RE TAX Supervisor	(417) 829-5790	
Title	Phone Number	

I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application.

RYAN, LLC.

By: 

Date: 11/21/23

OReilly Auto Enterprises, LLC  
5545 - MENDOCINO



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)  
Oakland, CA

DATE  
11/25/2023

NAME (Please Print)  
Andrew Lauter

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



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL  
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 4/29/2024 9am  
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0025  
Parcel Number(s): 007130050001  
Applicant: Oreilly Enterprises LLC

*Please check one of the items shown below.*

- I will be present on the scheduled hearing date.  
 I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

**What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?**

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

\_\_\_\_\_  
Applicant's Name (please print)

\_\_\_\_\_  
Applicant's Signature

*Andrew Lauer - Ryan LLC*  
\_\_\_\_\_  
Agent's Name (please print)

*Carol York 4/21/24*  
\_\_\_\_\_  
Agent's Signature

**Please Return This Notice in the Envelope Provided  
to the Clerk of the Board By March 28, 2024**



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION POSTPONEMENT**

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

**Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:**

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

**I hereby request a continuance of the following application for changed assessment:**

Applicant:	Oreilly Enterprises LLC
Address:	233 South Patterson Ave Springfield , MO 65802
APN/Account #:	007130050001
Tax Year Protested:	2022
Appeal Roll Type:	Regular
Application/Case #:	23-0025

Date: 4/2/24

  
\_\_\_\_\_  
Applicant's Signature (Original Required)



**STIPULATION**  
**MENDOCINO COUNTY BOARD OF EQUALIZATION**  
Reduction in Assessment  
Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and Rule 17(a) of Resolution 74-271 of the Mendocino County Board of Supervisors, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. O'Reilly Auto Enterprises LLC has/have properly and timely filed an application (Number 23-0025) for reduction in assessment for the 2023-2024 regular/supplemental tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County secured/unsecured assessment roll): Assessor's Parcel Number: 007-130-05-00

2. The full value of the above-described property is reduced to: Land: \$625,000 Improvements: \$735,000  
TOTAL: \$1,360,000

(\*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Additional information provided by taxpayer warranted reduction.

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statute and rules

This written stipulation is executed on the 8 day of October, 2024 at Arcata, California.

  
\_\_\_\_\_  
Applicant/Authorized Agent

COUNTY OF MENDOCINO

\_\_\_\_\_  
Katrina Bartolomie, Assessor

\_\_\_\_\_  
Charlotte Scott, County Counsel



**SARA PIERCE**

Acting Auditor-Controller/Treas.-Tax Collector  
501 Low Gap Rd, Room 1060  
Ukiah, CA 95482

[www.mendocinocounty.gov/ttc](http://www.mendocinocounty.gov/ttc)

**MENDOCINO COUNTY SUPPLEMENTAL TAX STATEMENT**  
SUPPLEMENTAL TAX BILL FOR FISCAL YEAR 2022 - 2023

BILL TYPE: SECURED

STATEMENT DATE: 5/31/2024

This bill is in addition to taxes normally billed on the parcel.

PROPERTY INFORMATION	
BILL NUMBER: 1600253	TAX RATE AREA: 153012
PARCEL NUMBER: 0950200401	
LOCATION: 5200 BLUE LAKE RD	

SEE REVERSE FOR IMPORTANT INFORMATION

MARK L BLUMENFELD  
461 S MAIN ST  
WILLITS CA 95490

CREDIT CARD OR ELECTRONIC CHECK  
PAYMENT

**PROPERTY INFORMATION**

**COUNTY VALUES AND EXEMPTIONS**

**Date of New Ownership or New Construction Completed:** 09/08/2022

**Billing Period:** 09/08 - 06/30

**Proration Factor:** 0.75

**Date Assessor's Notice Mailed:** 01/16/2024

	Land	Improvements	Total
New Base Value	65,000.00	245,000.00	310,000.00
Less: Value on Original Roll	27,181.00	125,763.00	152,944.00
Amount of Supplemental Assessment	37,819.00	119,237.00	157,056.00
Less: Homeowners' Exemption			
Less: Other Exemptions			
Net Assessed Value			157,056.00

**TELEPHONE NUMBERS**

**Tax Collection** (707) 234-6875

**Address Change** (707) 234-6800

**Exemptions** (707) 234-6801

**Assessed Values** (707) 234-6800

**Tax Rates** (707) 234-6859

**Personal Property** (707) 234-6815

Taxing Agency	Tax Rate	Net Assessed Value	Proration Factor	Tax Amount
County Wide Base Tax	1.000	157,056.00	0.75	\$1,177.91
Mendocino-Lake CC Bond	0.024	157,056.00	0.75	\$28.27
Willits Unified Bond	0.048	157,056.00	0.75	\$56.54
<b>Total</b>	<b>1.072</b>			<b>\$1,262.72</b>

**DUE AND PAYABLE ON 05/31/2024**

<b>1ST INSTALLMENT 631.36</b>	<b>2ND INSTALLMENT 631.36</b>	<b>TOTAL TAXES</b>
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**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  
ASSESSMENT APPEALS BOARD**  
501 Low Gap Road • Room 1010  
Ukiah, California 95482  
TELEPHONE: (707) 463-4221  
FAX: (707) 463-7237

**APPLICATION NUMBER: Clerk Use Only**  
**24-0005**

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
**BLUMENFELD, MARK L.**

EMAIL ADDRESS  
**MARK@WILLITSCPA.COM**

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)  
**461 S. MAIN STREET**

CITY <b>WILLITS</b>	STATE <b>CA</b>	ZIP CODE <b>95490</b>	DAYTIME TELEPHONE <b>(707) 459-4205</b>	ALTERNATE TELEPHONE <b>(707) 272-8794</b>	FAX TELEPHONE <b>(707) 459-3240</b>
------------------------	--------------------	--------------------------	--	--	--

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

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

EMAIL ADDRESS

COMPANY NAME

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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**AUTHORIZATION OF AGENT**

**AUTHORIZATION ATTACHED**

*The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.*

*The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.*

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

YES  NO 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**

ASSESSOR'S PARCEL NUMBER  
**0950200401**

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER  
**1600253**

PROPERTY ADDRESS OR LOCATION  
**5200 BLUE LAKE ROAD**

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL      | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____                 | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL                                       | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES                         | <input type="checkbox"/> OTHER: _____      |  |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	65,000	25,000	
IMPROVEMENTS/STRUCTURES	245,000	200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	310,000	225,000	
PENALTIES (amount or percent)			

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: 5/31/2024 ROLL YEAR: 09/08/22-6/30/2023
- 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 9/8/2022 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 \_\_\_\_\_ )

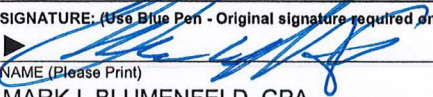
- Are requested.  Are not requested.

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) WILLITS, CALIF	DATE 6/11/2024
NAME (Please Print) MARK L BLUMENFELD, CPA		

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



**ASSESSMENT APPEALS BOARD  
MENDOCINO COUNTY**

501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Telephone: (707) 463-4441  
FAX: (707) 463-7237

**ASSESSMENT APPEAL APPLICATION POSTPONEMENT**

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

**Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:**

MENDOCINO COUNTY EXECUTIVE OFFICE  
501 Low Gap Road, Room 1010  
Ukiah, CA 95482  
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

**I hereby request a continuance of the following application for changed assessment:**

Applicant: Blumenfeld, Mark L.  
Address: 461 S. Main Street  
Willits, CA 95490  
APN/Account #: 0950200401  
Tax Year Protested: 2022  
Appeal Roll Type: Supplemental  
Application/Case #: 24-0005

Date: 9/24/2024

  
\_\_\_\_\_  
Applicant's Signature (Original Required)

OCT 1 '24 AM9:47  
REC'D BOARD OF SUPERVI

MARYELLEN SHEPPARD  
Chair

RICHARD SELZER  
Vice-Chair

LELAND KRAEMER  
Member



DARCIE ANTLE  
Chief Executive Officer/  
Clerk of the Board

CHARLOTTE E. SCOTT  
County Counsel

COUNTY ADMINISTRATION CENTER  
501 Low Gap Road, Room 1070  
Ukiah, CA 95482  
(707) 463-4441 (t)  
(707) 463-5649 (f)  
cob@mendocinocounty.org

## MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

### ACTION MINUTES – July 15, 2024

BEFORE THE ASSESSMENT APPEALS BOARD  
COUNTY OF MENDOCINO - STATE OF CALIFORNIA  
FAIR STATEMENT OF PROCEEDINGS  
(PURSUANT TO CALIFORNIA GOVERNMENT CODE §25150)

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#### AGENDA ITEM NO. 1 – OPEN SESSION (9:00 A.M.)

##### 1A) ROLL CALL

**Present:** Chair MaryEllen Shepherd; Vice- Chair Richard Selzer; and Member Leland Kraemer.

**Staff Present:** Charlotte Scott, County Counsel; Atlas M.A. Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization; Lillian Bearden, Deputy Clerk of the Board/Clerk of the Board of Equalization; and Katrina Bartolomie, Assessor Clerk Recorder.

**1B) CONFIRM PROPER NOTICE OF PUBLIC HEARING**

Lillian Bearden, Deputy Clerk of the Board/ Clerk of the Board of Equalization, announced that proper notice had been established.

**1c) ELECTION OF CHAIR AND VICE-CHAIR**

**Presenter/s:** Member Selzer.

**Public Comment:** None.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board nominates and elect's member Richard Selzer as Chair and Member Maryellen Shepherd as Vice-Chair of the Mendocino County Assessment Appeals Board for the 2024-2025 calendar. The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

**1D) ADOPTION OF 2024-25 BOARD OF EQUALIZATION LOCAL PROPERTY TAX RULES**

**Presenter:** Member Selzer.

**Public Comment:** None.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board adopts the 2024-25 Board of Equalization Local Property Tax rules.

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

**1E) ADOPTION OF 2024-25 MASTER MEETING SCHEDULE**

**Presenter:** Member Selzer.

**Public Comment:** None.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board adopts the 2024-25 Master Meeting Schedule. The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

**1F) CONFIRM AGENDA AMENDMENTS**

**Presenter:** Lillian Bearden, Deputy Clerk of the Board/ Clerk of the Board of Equalization, announced that there were no updates subsequent to agenda publication.

**1G) ANNOUNCE ORDER OF PROCEEDINGS**

None.

**AGENDA ITEM NO. 2 – CLOSED SESSION**

**Presenter:** Member Selzer.

**Public Comment:** None.

*THE ASSESSMENT APPEALS BOARD ADJOURNED TO CLOSED SESSION AT 9:05 A.M.*

**2A) CASE # 23-0029 NAVARRO GENERAL STORE, LLC: DETERMINATION OF MATTERS TAKEN UNDER SUBMISSION DURING APRIL 29, 2024, AAB MEETING, (CAL. GOV. § 7927.705, CAL. BOARD OF EQUALIZATION, RULE 325)**

*THE ASSESSMENT APPEALS BOARD RECONVINED IN OPEN SESSION AT 9:47 A.M.*

**AGENDA ITEM NO. 2 – REPORT OUT OF CLOSED SESSION**

**Board Action:** The Assessment Appeals Board approves the findings of fact for Case 23-0029 and directs the Clerk to issue the notice of decision to the applicant. The Board finds the capitalization of income approach is the preferred method and based on the fair rental value of the residential/business property using a capitalization rate of 5.62, lending out a value of \$470,292, and agrees with the escaped assessment of \$48,090, determined by the Assessor, for a total assessed value of \$558,826.

**AGENDA ITEM NO. 3 – OTHER BUSINESS****3A) APPROVAL OF MINUTES OF THE APRIL 29, 2024 MEETING**

**Presenter/s:** Member Selzer.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the minutes of the April 29, 2024 regular meeting. The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

**3B) PUBLIC EXPRESSION**

None.

**3C) MATTERS FROM STAFF**

None.

**3D) ANNOUNCEMENTS**

None.



**3E) CONFIRM NEXT DATE OF MEETING**

**Presenter/s:** Lillian Bearden, Deputy Clerk of the Board/Clerk of the Board of Equalization confirmed the next meeting date is October 28, 2024.

**3F) ADJORNMENT**

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:52 A.M.

Attest: ATLAS PEARSON  
Senior Deputy Clerk of the Board/ Deputy  
Clerk of the Board of Equalization

\_\_\_\_\_  
Richard Selzer, Chair

\_\_\_\_\_