



ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY

Board Meeting -- January 26, 2026 -- 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: 813 8140 4082

1. OPEN SESSION - CALL TO ORDER

1a) Roll Call

1b) Confirm Agenda Amendments

1c) Announce Order of Proceedings

2. APPROVAL OF WITHDRAWN APPLICATIONS

Case #	Applicant/Agent/Prop Type	APN/Situs
25-0007 8/27/2025 Withdraw Received	Shami Gobbi, LLC PROTAX LLC Commercial/Industrial	18003038 751 E Gobbi 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		
25-0008 9/29/2025 Withdraw Received	Shaw Investments, LLC PROTAX LLC Commercial/Industrial	00804315 763 N. Main Street Fort Bragg
<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 APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs
25-0009 10/16/2025 Withdraw Received	Shami Enterprises, LLC PROTAX LLC Commercial/Industrial	00224703 117 S. Orchard Avenue 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
25-0010 10/16/2025 Withdraw Received	Shami Enterprises, LLC PROTAX LLC Commercial/Industrial	00224705 159 S. Orchard Avenue 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
25-0011 10/16/2025 Withdraw Received	Shami Enterprises, LLC PROTAX LLC Commercial/Industrial	00224706 225 S. Orchard Avenue 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
25-0012 10/16/2025 Withdraw Received	Shami Enterprises, LLC PROTAX LLC	00224707 275 S. Orchard Avenue 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 EXTENSION OF TIME REQUEST

4. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

5. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

6. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

7. OTHER BUSINESS

7a) Approval of Minutes of the October 27, 2025 Meeting

7b) Public Expression

7c) Matters from Staff

7d) Announcements

7e) Confirm Date of Next Meeting - April 27, 2026

7f) 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
(707) 463-4221

IMPORTANT: A non-refundable processing fee of **\$137.00** is required for each Application for Changed Assessment submitted. Applications submitted without the fee are considered incomplete will be returned to the submitter unprocessed. Please read the instructions carefully prior to submitting your application.

APPLICATION NUMBER: Clerk Use Only

25-0007

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
shamimmitri@yahoo.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford Way

CITY Santa Rosa	STATE CA	ZIP CODE 95404	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) Middleton, Michael D.	EMAIL ADDRESS appeals@protaxllc.com
---	--

COMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13029 Danielson St., Ste. 200

CITY Poway	STATE CA	ZIP CODE 92064	DAYTIME TELEPHONE (858) 679-7221	ALTERNATE TELEPHONE ()	FAX TELEPHONE (858) 679-1563
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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

8-18-25

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 180-030-38	ASSESSMENT NUMBER	FEES NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 751 E. Gobbi Street	UKIAH	DOING BUSINESS AS (DBA), if appropriate
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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	\$1,007,157	\$604,000	
IMPROVEMENTS/STRUCTURES	\$1,855,623	\$1,113,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$2,862,780	\$1,717,000	
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: _____ 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.

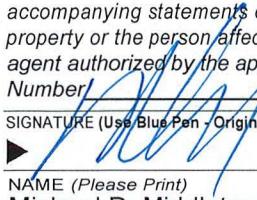
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

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)
Michael D. Middleton

SIGNED AT (CITY, STATE)

Poway, CA

DATE

August 06, 2025

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



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: cbsupport@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: Shami Gobbi, LLC

ADDRESS: 3647 Rutherford Way

APN/ACCOUNT No.: 180-030-38

TAX YEAR PROTESTED: 2025

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: 13029 Danielson St., Ste. 200
Poway, CA 92064

PROTEST/APPLICATION No.: 25-0007

DATE: 1/23/25

APPLICANT'S SIGNATURE *(Original Required)*

Two handwritten signatures are shown in purple ink. The first signature on the left is "Shami Gobbi, LLC". The second signature on the right is "Protax LLC".

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.**

1. APPLICANT INFORMATION - PLEASE PRINT

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

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
1005 E. Las Tunas Dr., #116

CITY San Gabriel	STATE CA	ZIP CODE 91776-1614	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) Middleton, Michael D.	EMAIL ADDRESS appeals@protaxllc.com
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COMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13029 Danielson St., Ste. 200

CITY Poway	STATE CA	ZIP CODE 92064	DAYTIME TELEPHONE (858) 679-7221	ALTERNATE TELEPHONE ()	FAX TELEPHONE (858) 679-1563
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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 MANAGER	DATE 9-4-25
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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 008-043-15	ASSESSMENT NUMBER	FEES NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 763 N. Main Street	DOING BUSINESS AS (DBA), if appropriate Fort Bragg
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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	767,815	500,000	
IMPROVEMENTS/STRUCTURES	2,944,052	2,000,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)	39350	39350	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	3751,217	2539,530	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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

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APPLICATION NUMBER: Clerk Use Only

25-0008

EMAIL ADDRESS
jshaw1022@yahoo.com

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)

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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:

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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)

DATE

August 18, 2025

NAME (Please Print)
Michael D. Middleton

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



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: cbsupport@mendocinocounty.gov
Website: www.mendocinocounty.gov

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

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

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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: Shaw Investments, LLC

ADDRESS: 1005 E. Las Tunas Dr., #116

APN/ACCOUNT NO.: 008-043-15

TAX YEAR PROTESTED: 2025

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: _____

PROTEST/APPLICATION NO.: 25-0008

DATE: 1/16/2026

APPLICANT'S SIGNATURE *(Original Required)*

Protax LLC
13029 Danielson St., Ste. 200
Poway, CA 92064

ASSESSMENT APPEAL APPLICATION

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**COUNTY OF MENDOCINO****ASSESSMENT APPEALS BOARD**

501 Low Gap Road, Room 1010, Ukiah, California 95482
(707) 463-4221

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APPLICATION NUMBER: Clerk Use Only
25-0009

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
shamimitri@yahoo.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford Way

CITY Santa Rosa	STATE CA	ZIP CODE 95404	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) Middleton, Michael D.	EMAIL ADDRESS appeals@protaxllc.com
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COMPANY NAME
PROTAX LLC

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AUTHORIZATION OF AGENT **AUTHORIZATION ATTACHED**

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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
aner

DATE
10/11/21

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 002-247-03	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 117 S. Orchard Avenue	Ukiah	DOING BUSINESS AS (DBA), if appropriate
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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
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<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	\$642,130	\$385,000	
IMPROVEMENTS/STRUCTURES	\$333,758	\$200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$975,888	\$585,000	
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

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 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)
Michael D. MiddletonSIGNED AT (CITY, STATE)
Poway, CADATE
September 25, 2025

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



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: cbsupport@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: Shami Enterprises, LLC

ADDRESS: 3647 Rutherford Way

APN/ACCOUNT No.: 002-247-03

TAX YEAR PROTESTED: 2025

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: Protax LLC
13029 Danielson St., Ste. 200
Poway, CA 92064

PROTEST/APPLICATION No.: 25-0009

DATE: 1/23/25


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
(707) 463-4221

IMPORTANT: A non-refundable processing fee of **\$137.00** is required for each Application for Changed Assessment submitted. Applications submitted without the fee are considered incomplete will be returned to the submitter unprocessed. Please read the instructions carefully prior to submitting your application.

APPLICATION NUMBER: Clerk Use Only

25-0010

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
shamimitri@yahoo.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford Way

CITY Santa Rosa	STATE CA	ZIP CODE 95404	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) Middleton, Michael D.	EMAIL ADDRESS appeals@protaxllc.com
---	--

COMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13029 Danielson St., Ste. 200

CITY Poway	STATE CA	ZIP CODE 92064	DAYTIME TELEPHONE (858) 679-7221	ALTERNATE TELEPHONE ()	FAX TELEPHONE (858) 679-1563
---------------	-------------	-------------------	-------------------------------------	----------------------------	---------------------------------

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

10/12/15

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 002-247-05	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue	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	\$573,931	\$344,000	
IMPROVEMENTS/STRUCTURES	\$409,166	\$245,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$983,097	\$589,000	
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) _____

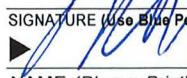
7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

 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)
Michael D. MiddletonSIGNED AT (CITY, STATE)
Poway, CADATE
September 25, 2025

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

<input checked="" type="checkbox"/>	<input type="checkbox"/> OWNER	<input checked="" type="checkbox"/> AGENT	<input type="checkbox"/> ATTORNEY	<input type="checkbox"/> SPOUSE	<input type="checkbox"/> REGISTERED DOMESTIC PARTNER	<input type="checkbox"/> CHILD	<input type="checkbox"/> PARENT	<input type="checkbox"/> PERSON AFFECTED
	<input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE							



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

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Email: cbsupport@mendocinocounty.org
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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: Shami Enterprises, LLC

ADDRESS: 3647 Rutherford Way

APN/ACCOUNT No.: 002-247-05

TAX YEAR PROTESTED: 2025

Protax LLC

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: 13029 Danielson St., Ste. 200
Poway, CA 92064

PROTEST/APPLICATION No.: 25-0010

DATE: 1/23/25

[Handwritten Signature]
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
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IMPORTANT: A non-refundable processing fee of **\$137.00** is required for each Application for Changed Assessment submitted. Applications submitted without the fee are considered incomplete will be returned to the submitter unprocessed. Please read the instructions carefully prior to submitting your application.

APPLICATION NUMBER: Clerk Use Only

25-0611

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS
shamimitri@yahoo.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford Way

CITY Santa Rosa	STATE CA	ZIP CODE 95404	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) Middleton, Michael D.	EMAIL ADDRESS appeals@protaxllc.com
---	--

COMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13029 Danielson St., Ste. 200

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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

10/14/25

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 002-247-06	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 225 S. Orchard Avenue	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	\$1,267,180	\$760,000	
IMPROVEMENTS/STRUCTURES	\$865,342	\$519,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$2,132,522	\$1,279,000	
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: _____

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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)

Poway, CA

DATE

September 25, 2025

NAME (Please Print)
Michael D. Middleton

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



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: cbsupport@mendocinocounty.org
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(To be completed by Applicant)

NAME: Shami Enterprises, LLC

ADDRESS: 3647 Rutherford Way

APN/ACCOUNT No.: 002-247-06

TAX YEAR PROTESTED: 2025

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: 13029 Danielson St, Ste. 200
Poway, CA 92064

PROTEST/APPLICATION No.: 25-0011

DATE: 1/23/25


APPLICANT'S SIGNATURE *(Original Required)*

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*

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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)

Poway, CA

DATE

September 25, 2025

NAME (Please Print)
Michael D. Middleton

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



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

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Ukiah, CA 95482

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

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

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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: Shami Enterprises, LLC

ADDRESS: 3647 Rutherford Way

APN/ACCOUNT No.: 002-247-07

TAX YEAR PROTESTED: 2025

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: 13029 Danielson St., Ste. 200
Poway, CA 92064

PROTEST/APPLICATION No.: 25-0012

DATE: 1/23/25

APPLICANT'S SIGNATURE *(Original Required)*

RICHARD SELZER
Chair

MARYELLEN SHEPPARD
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 – October 27, 2025

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

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

1A) ROLL CALL

Present: Member 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

Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Clerk of the Board of Equalization, announced that proper notice had been established.

1c) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Member Selzer.

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

Presenter/s: Chair Selzer; and Atlas Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization.

Atlas Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization read the Withdrawals received.

Public Comment: None.

Board Action: Upon motion by Member Swope, seconded by Member Kraemer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested withdrawals for the following applicants:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
25-0001	CPH Hill House	1190701100
25-0002	CPH Hill House	1191400500
25-0003	CPH Mendo Hotel LLC	1192360100
25-0004	CPH Mendo Hotel LLC	1192380400
25-0005	CPH Mendo Hotel LLC	1192381800

The motion carried by the following vote:

Aye: 2 – Member Kraemer, and Chair Selzer

No: 0 – None

Absent: 1 – Vice-Chair Sheppard

AGENDA ITEM NO. 3 – APPROVAL OF EXTENSION OF TIME REQUESTS PURSUANT TO RTC 1604(c)

Presenter/s: Chair Selzer; and Atlas Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization.

Public Comment: None.

Board Action: No Action Taken.

AGENDA ITEM NO. 4 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

Presenter/s: Chair Selzer; and Atlas Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization.

Atlas Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization read the Stipulations received.

Public Comment: None.

Board Action: Upon motion by Member Kramer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested stipulations for the following applicants:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
22-0001	Tesla Energy Operations Inc	0410026900003
23-0024	Tesla Energy Operations Inc	041002690000
24-0001	Mainsheet Capital, Inc.	03110287720000
24-0002	Mainsheet Capital, Inc.	03110287720000
24-0003	Mainsheet Capital, Inc.	03110287720000
24-0004	Mainsheet Capital, Inc.	03110287720000
25-0006	Tesla Energy Operations Inc	0410026900003

The motion carried by the following vote:

Aye: 2 – Member Kraemer, and Chair Selzer

No: 0 – None

Absent: 1 – Vice-Chair Sheppard

AGENDA ITEM NO. 5 – APPROVAL OF REQUESTED CONTINUANCE AND/OR POSTPONEMENTS

Presenter/s: Chair Selzer; and Atlas Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization.

Public Comment: None.

Board Action: No Action Taken.

AGENDA ITEM NO. 6 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

Presenter/s: Chair Selzer; and Atlas Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization.

Public Comment: None.

Board Action: No Action Taken.

AGENDA ITEM NO. 7 – OTHER BUSINESS**7A) PUBLIC EXPRESSION**

None.

7B) MATTERS FROM STAFF

None.

7c) ANNOUNCEMENTS

None.

7d) CONFIRM NEXT DATE OF MEETING

Presenter/s: Atlas M.A. Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization confirmed the next meeting date is January 26, 2026.

7e) ADJORNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:12 A.M.

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

Richard Selzer, Chair
