



**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 APPROVAL OF WITHDRAWN APPLICATIONS**

<b>Case #</b>	<b>Applicant/Agent/Prop Type</b>	<b>APN/Situs</b>
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 APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)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, LLCEMAIL ADDRESS  
shamimitri@yahoo.comMAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)  
3647 Rutherford WayCITY  
Santa RosaSTATE  
CAZIP CODE  
95404DAYTIME 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.comCOMPANY 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  
PowaySTATE  
CAZIP CODE  
92064DAYTIME TELEPHONE  
(858) 679-7221ALTERNATE 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

**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

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION  
751 E. Gobbi Street

Ukiah

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	\$1,007,157	\$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)			

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)

SIGNED AT (CITY, STATE)

DATE

Poway, CA

August 06, 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: [cobsupport@mendocinocounty.org](mailto:cobsupport@mendocinocounty.org)  
Website: [www.mendocinocounty.org](http://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: \_\_\_\_\_

*Protax LLC*

*13029 Danielson St., Ste. 200  
Poway, CA 92064*

PROTEST/APPLICATION No.: 25-0007

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

**25-0008****1. APPLICANT INFORMATION - PLEASE PRINT**NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME  
Shaw Investments, LLCEMAIL ADDRESS  
jshaw1022@yahoo.comMAILING ADDRESS (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.comCOMPANY 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

**HANAGER****9-4-25****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  
008-043-15

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

763 N. Main Street

Fort Bragg

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

**767,815****500,000**

IMPROVEMENTS/STRUCTURES

**2,944,052****2,000,000**

FIXTURES

PERSONAL PROPERTY (see instructions)

**39350****39350**

MINERAL RIGHTS

TREES &amp; VINES

OTHER

TOTAL

**3,751,217****2,539,530**

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:

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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

Poway, CA

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: [cobsupport@mendocinocounty.gov](mailto:cobsupport@mendocinocounty.gov)  
Website: [www.mendocinocounty.gov](http://www.mendocinocounty.gov)

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

### APPLICATION WITHDRAWAL

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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: 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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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, LLCEMAIL ADDRESS  
shamimitri@yahoo.comMAILING 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)  
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appeals@protaxllc.comCOMPANY 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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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  
002-247-03

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION  
117 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

**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	\$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

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**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)

DATE

Poway, CA

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: 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: 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, LLCEMAIL ADDRESS  
shamimitri@yahoo.comMAILING 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.comCOMPANY 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

**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** ☒☐ 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	\$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:

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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

NAME (Please Print)

Poway, CA

September 25, 2025

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: [cobsupport@mendocinocounty.org](mailto:cobsupport@mendocinocounty.org)  
Website: [www.mendocinocounty.org](http://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.: 002-247-05

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

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

25-0011

**1. APPLICANT INFORMATION - PLEASE PRINT**NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME  
Shami Enterprises, LLCEMAIL ADDRESS  
shamimitri@yahoo.comMAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)  
3647 Rutherford WayCITY  
Santa RosaSTATE  
CAZIP CODE  
95404DAYTIME 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.comCOMPANY 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  
PowaySTATE  
CAZIP CODE  
92064DAYTIME TELEPHONE  
(858) 679-7221ALTERNATE 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 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  
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** ☒☐ 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	\$1,267,180	\$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: \_\_\_\_\_

☐ 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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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

Poway, CA

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

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

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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.: 002-247-06

TAX YEAR PROTESTED: 2025

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

PROTEST/APPLICATION No.: 25-0011

DATE: 1/23/25

  
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  
(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

25-0012

**1. APPLICANT INFORMATION - PLEASE PRINT**NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME  
Shami Enterprises, LLCEMAIL ADDRESS  
shamimitri@yahoo.comMAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)  
3647 Rutherford WayCITY  
Santa RosaSTATE  
CAZIP CODE  
95404DAYTIME 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.comCOMPANY 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  
PowaySTATE  
CAZIP CODE  
92064DAYTIME TELEPHONE  
(858) 679-7221ALTERNATE TELEPHONE  
( ) ( ) ( )FAX TELEPHONE  
(858) 679-1563**AUTHORIZATION OF AGENT****AUTHORIZATION ATTACHED**

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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  
002-247-07

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

275 S. Orchard Avenue

Ukiah

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	\$841,031	\$505,000	
IMPROVEMENTS/STRUCTURES	\$812,232	\$487,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$1,653,263	\$992,000	
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

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**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)

DATE

Poway, CA

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: 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: Shami Enterprises, LLC

ADDRESS: 3647 Rutherford Way

APN/ACCOUNT No.: 002-247-07

TAX YEAR PROTESTED: 2025

TYPE OF ASSESSMENT: ☒ REGULAR ☐ SUPPLEMENTAL ☐ OTHER: Protax LLC  
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 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:** 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