

ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

Board Meeting -- April 24, 2023 -- 9:00AM

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

AGENDA

Zoom Webinar ID:841 6180 2732

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 APPROVAL OF WITHDRAWN APPLICATIONS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	
20-0009 10/15/2020	Rogers, Stewart A	11837009 14199 Hanson Circle	
Withdraw Received	Single Fam Res/Condo/Townhouse	Mendocino	
	Base Year: The Assessor's base year and/or base year value is incorrect.		
	Current Status: Noticed for Hearing		
22-0002	Mendocino Hotels LLC	1190701100	
11/24/2022 Withdraw Received	Paramount Property Tax Appeal Other	10701 Palette Dr Mendocino	
	Decline in Value: The Assessor's roll value exceeds the m	arket value as of the lien date.	
	Current Status: Noticed for Hearing		

2. APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

Case #	Applicant/Agent/Prop Type APN/Situs	
22-0003 11/24/2022 Withdraw Received	Mendocino Hotels LLC Paramount Property Tax Appeal Other	1192381800 45080 Main St Mendocino
	Decline in Value: The Assessor's roll value exceeds the ma Current Status: Noticed for Hearing	arket value as of the lien date.
22-0011 12/6/2022 Withdraw Received	Pear Tree Retail I, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003900 205 N Orchard Ave Ukiah
	Decline in Value: The Assessor's roll value exceeds the ma Current Status: Noticed for Hearing	arket value as of the lien date.
22-0012 12/6/2022 Withdraw Received	Pear Tree Retail I, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003400 N/A E Perkins St Ukiah
	Decline in Value: The Assessor's roll value exceeds the ma Current Status: Noticed for Hearing	arket value as of the lien date.
22-0013 12/6/2022 Withdraw Received	Pear Tree Retail I, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003000 126 N Orchard Ave Ukiah
	<i>Decline in Value: The Assessor's roll value exceeds the ma</i> Current Status: Noticed for Hearing	arket value as of the lien date.
22-0014 12/6/2022 Withdraw Received	Pear Tree Retail I, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022002900 534 E Perkins St Ukiah
	Decline in Value: The Assessor's roll value exceeds the ma Current Status: Noticed for Hearing	arket value as of the lien date.

3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

5. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

6. OTHER BUSINESS

- 6a) Approval of Minutes of October 24, 2022 Meeting
- 6b) Public Expression
- 6c) Matters from Staff
- 6d) Announcements
- 6e) Confirm Date of Next Meeting July 17, 2023
- 6f) Adjournment

ASSESSMENT APPEAL APPLICATION COUNTY OF MENDOCINO This form contains all of the requests for information ASSESSMENT APPEALS BOARD that are required for filing an application for changed 501 Low Gap Road • Room 1010 assessment. Failure to complete this application may result Ukiah, California 95482 in rejection of the application and/or denial of the appeal. TELEPHONE: (707) 463-4221 Applicants should be prepared to submit additional FAX: (707) 463-7237 information if requested by the assessor or at the time of EP 60T 15 M 12 51 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 **APPLICATION NUMBER: Clerk Use Only** attach hearing evidence to this application. 20-00 **1. APPLICANT INFORMATION - PLEASE PRINT** NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME STEWART A. ROGERS EMAIL ADDRESS STEWARTAROGERS @GMAIL.COM MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) PO BOX 1728 CA 95460 CITY DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE MENDOCINO (707)412-0630 (702) 528-1358 () ---2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL) NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) EMAIL ADDRESS COMPANY NAME CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL) MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) CITY STATE ZIP CODE DAYTIME TELEPHONE AI TERNATE TELEPHONE FAX TELEPHONE) 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 TITI F DATE 3. PROPERTY IDENTIFICATION INFORMATION X 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 ASSESSMENT NUMBER FEE NUMBER 118-370-0900 41796 ACCOUNT NUMBER TAX BILL NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate 14199 HANSON CIRcle, MendociNO CA 95460 PROPERTY TYPE X 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 П OTHER: 4. VALUE A. VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE C. APPEALS BOARD USE ONLY 497.061 375 000 LAND IMPROVEMENTS/STRUCTURES 282 946 280,000 FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS **TREES & VINES** OTHER TOTAL

BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

THIS DOCUMENT	IS SUBJECT TO	PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)
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
*DATE OF NOTICE: ROLL YEAR:
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAMITY REASSESSMENT □ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:
**Each roll year requires a separate application
6. REASON FOR FILING APPEAL (FACTS) 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
 Decence in viscol 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
X 2. Base year value for the change in ownership established on the date of <u>Sept 3, 2019</u> is incorrect.
C. NEW CONSTRUCTION
\Box 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 (\$)
Are requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
× Yes □ NO WAS BILLED FOR PROPERTY TAX BASED ON THE PREVIOUS VALUATION AND TIMEFRAME, OVERPAID TAX 84 \$2,727.17. ONLY RECEIVED A PARTIAL REFUND (\$ 1,150.66) REQUEST BALANCE OF \$1,576 51
AND THEFTHAME, OVERTHID TAX 84 42,727.17. ONLY RECEIVED
A PARTIAL REFUND (\$ 1,150,00) REQUEST BALANCE OF \$1,576 51
BE SENT. SEE MY ATTACHED EXPLAINATION PACE.
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)
Mendocino CA 10/7/2020
NAME (Please Pright StewArt A. Rogers
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
CORPORATE OFFICER OR DESIGNATED EMPLOYEE



ASSESSMENT APPEALS BOARD

APPLICATION WITHDRAWAL

APR 2 '21 PH2:50 REC'D EXECUTIVE OF SESSMENT APPEALS BOARD HEARING

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: Lindsey Daugherty

I hereby withdraw m	y application(s) for changed assessment.	
Name :	Stewart Rogers	
	14199 Hanson Circle	
	Mendocino, CA 95460	
APN/Account No.:	118-370-0900	
Tax Year Protested	: 2020-2021 REGULAR SUPPLEMENTAL	
PROTEST/APPLICATION 20-009		
DATE: 03/24/2021	Appricant's SIGNATURE (Original Required)	

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, UKIAH, CALIFORNIA 95482 TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237

Detailed Explanation of Claim for Refund of Overpaid Property Tax

Stewart Rogers 14199 Hanson Circle Mendocino CA, 95460 Parcel #: 118-370-0900 Assessment #: 41796

stewartarogers@gmail.com (707) 412-0630 home (702) 528-1358 cell

We purchased this property in S. Caspar on Sept 3 2019 for \$655,000 and subsequently received a tax bill based on the previous market value of \$780,013. The total tax was \$8,894.34 which I paid in full with the understanding that I could file an appeal for reimbursement on the overpaid tax.

As of this week the assessor's office did update the recorded value of our property and subsequently issued a refund based on this change in the amount of \$1,150.66. [Check# 4330667, Dated 9/25/20]

The detail of the \$1,150.66 refund is that it is the difference between the old and new property values multiplied by 83 percent to reflect the first 300 days of our property ownership.

Although I do appreciate the automatic adjustment to the new property value, I need to point out that the value change is only one of a three factors that represents the total tax I paid. I still need to be compensated for paying a full year of tax at the higher valuation. The property was purchased on Sept 3rd 2019 so the tax liability is should only be 83% of the first year, not the 100%. In addition I also qualify for the \$7,000 credit as a fulltime resident since this is not a vacation home.

So with all these variables factored in I calculate that the total overpayment to be \$2,727.17. This figure becomes **\$1,576.51** after deducting the \$1,150.66 refund now received. Below, I have summarized my backup data to support this conclusion.

- \$8,894.34: Tax billed to and paid by us for the 2019-2020 period. (based on property value of \$780,013)
- \$648,000: New property value as of Sept 3, 2019 \$655,000 less Homeowners Exemption <\$7,000>
- \$7,430.32: Projected yearly property tax (Applicable Rate 1.109% + Direct (local) charges \$244.00)
- \$6,167.17: Discounted tax value for owning property less than 1 year (301 days) approx. 83%. (\$7,430.32 x 0.83)
- \$2,727.17: Amount of overpayment: (\$8,894.34 \$6,167.17)
- \$1,576.51: Balance less refund received for property re-evaluation (\$2,727.17-\$1,150.66)

I expect that once my numbers have been verified, a second refund in the amount of \$1,576.51 will be sent as requested.

Please contact me if you have any questions regarding this claim.

Sincerely

art Roger

SHARIL. SCHAPMIRE TREASURER-TAX COLLECTOR 501 Low Gap Road, Room #1060 Ukiah, CA 95482 www.mendocinocounty.org/ttc bUPLICATE PROPERTY INFORMATION	MENDOCINO COUNTY SECURED TAX STATEMENT FOR FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020 2019 – 2020 SEE REVERSE FOR IMPORTANT INFORMATION
ASSESSMENT NUMBER: 4179L TAX RATE PARCEL NUMBER: 116-370-0900	EAREA: 104-00 PLEASE BRING YOUR ENTIRE BIL Acres: When Paying in PERSon CIR ME YOUR CANCELED CHECK IS YOUR
SAVILLE LYNDA M C/O LANDBANK PROPERTIES, I 293 E CARRILLO ST., STE C SANTA BARBARA, CA 93101	payment information
TELEPHONE NUMBERS	COUNTY VALUES AND EXEMPTIONS VALUE DESCRIPTION VALUE
Address Change (707) 234-6800 Exemptions (707) 234-6801 Assessed Values (707) 234-6800 Tax Rates (707) 234-6859 Personal Property (707) 234-6815	LAND THPROVMENTS PERSONAL PROPERTY HOMEOWNERS EXEMPTION OTHER EXEMPTION ASSESSMENT NET 740,019
	AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS
TELEPHONE NUMBERS DESCRIPTION	TAX RATE PERCENT AGENCY TAXES/CHARGES
707 234-2898 COUNTY WI 707 234-2898 REDWOODS 707 937-5848 MENDOCINO 707 937-5848 MENDOCINO 707 937-0131 MENDOCINO 707 937-0131 MENDOCINO 707 941-4410 COAST	TAX RATE PERCENTAGENCY TAXES/CHARGESDEBASE TAX1.0007800.12JCBOND01145.80COAST HOSP013101.40OUNIF BOND085643.00UNIF MAINTDIRECT CHARGE70.00FIRE PROTDIRECT CHARGE70.00HCARE MEASCDIRECT CHARGE144.00
DUE AND PAYABLE ON 11/1/2019 1ST INSTALLMENT \$44447.16 DELINQUENT AFTER 12/10/2019	DUE AND PAYABLE ON 2/1/2020 2ND INSTALLMENT \$4.147.16 DELINQUENT AFTER 4/10/2020 \$8.3874.32
RETURN THIS STUB WITH YOUR PAYMENT	DETACH HERE A 2ND INSTALLMENT PAYMENT STUB
PLEASE MAKE CHECK PAYABLE TO: MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD, ROOM #1060 UKIAH, CA 95482	MENDOCINO COUNTY SECURED PROPERTY TAXES PARCEL NUMBER TAX RATE AREA ASSESSMENT NO. 118-370-0900 104-004 41796
2 ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1 ST INSTALLMENT HAS BEEN PAID.	ND 2019 - 2020
ASSESSED TO ¥	APR 1 0 2020 \$44,447.16
SAVILLE LYNDA M C/O LANDBANK PROPERTIES, II 233 E CARRILLO ST., STE C SANTA BARBARA, CA 93101	LOPCT PENALTY \$444.71 NC. COST CHARGE \$20.00 AFTER APRIL 10, 2020 PAY THIS AMOUNT SERVED
4179b	2118370090000444716000491187000889432
RETURN THIS STUB WITH YOUR PAYMENT	DETACH HERE A IST INSTALLMENT PAYMENT STUB
PLEASE MAKE CHECK PAYABLE TO: MENDOCINO COUNTY TAX COLLECTOR 501 LOW GAP RD., ROOM #1060 UKIAH, CA 95402	MENDOCINO COUNTY SECURED PROPERTY TAXES PARCEL NUMBER TAX RATE AREA ASSESSMENT NO. 118-370-0900 104-004 41795
TO PAY TOTAL TAX OF \$8,894 RETURN BOTH STUBS WITH PAYMENT BY DEC. 10, 2019	
ASSESSED TO 🐨	DEC 1 0 2019 \$4.,447.35
SAVILLE LYNDA M C/O LANDBANK PROPERTIES, I 239 E CARRILLO ST., STE C Santa Barbara, Ca 99101	D DPCT PENALTY \$4444.7Ъ NC. AFTER DECEMBER 10, 2019 рау тніз Амоцит мистр \$44.87Ъ.87

41796 1118370090000444716000489187000889432

BOE-305-AH (P1) REV. 05 (01-15) 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 exitence to this application



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

continuance of the hearing or denial of the ap					
attach hearing evidence to this application.			APPLICATION NUMBER: Clerk Use Only		
APPLICANT INFORMATION - PLEASE P	RINT		22-0002		
AME OF APPLICANT (LAST FIRST MODILE INITIAL) BUD MENDOCINO HOTELS LLC	NESS ON THUST NAME	lor A algosta b	EMAIL ADORESS	a de la Course de la	
WILING ADDRESS OF APPLICANT (STREET ADDRESS OF 242 SUITTED ST 2DD	(FO BOX)				
_212 SUTTER ST 3RD	STATE ZIP CODE DAY	TIME TELEPHONE	ALTERNATE TELEPHON	E PAX TELEPHONE	
SAN FRANCISCO	CA 94108 ()	()	()	
CONTACT INFORMATION - AGENT, ATT				TATION IS OPTIONAL)	
Wes Nichols	MODLE WITHL	and some contrast of	wes@pptaxap	anaal.com	
DWPANY NAME			westerphiaval	upear.com	
Paramount Property Tax Appeal					
UNINCE PERSON IF OTHER TRANABOVE (LAST FIRST)	MODELE (MINIAE)				
WILING ADDRESS (STREET ADDRESS OM P.O. BOX)					
9845 Erma Rd #311			1 manual man		
11TY		TIME TELEPHONE	ALTERMATE TELEPHON		
San Diego		8 225-1200		866 823-5577	
AUTHORIZATION OF AGENT	AUTHORIZAT			- New york Collinson in	
The following information must be complete attorney as indicated in the Certification se					
applicant is a business entity, the agent's a					
The person named in Section 2 above is he	reby authorized to act as my ag	ent in this applica	tion, and may inspec	t assessor's records,	
	agreements, and otherwise sett				
IGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED S	MPLOYEE.	TITLE		QATE	
See Attached					
PROPERTY IDENTIFICATION INFORMA	TION				
YES X NO is this property a single	e-family dweiling that is occupied as	the principal place s	af residence by the owne	er?	
		are provident process			
INTER APPLICABLE NUMBER FROM YO					
ASSESSOR'S PARCEL NUMBER 119-070-11-00	ASSESSMENT NUMBER	Construction of the local sectors of the local sect	FEE NUMBER		
	TAX BILL NUMBER				
ACCOUNT NUMBER	TAX BEL NUMBER				
PROPERTY ADDRESS OR LOCATION			DOING BUSINESS AS (DBA), # appropriate		
_10701 PALETTE DR MENDOCINO, CA	95460		A.E.A. In Stability of	a a la substitution de la substitution de	
PROPERTY TYPE					
			-	FRADE WITCHEST	
B SINGLE-FAMILY / CONDOMINIUM / TOW		RICULTURAL	LI POSS	ESSORY INTEREST	
MULTI-FAMILY APARTMENTS: NO. OF U		NUFACTURED HO	ME 🗌 VACA	NT LAND	
COMMERCIAL/INDUSTRIAL		TER CRAFT		RAFT	
	X	Hotel			
BUSINESS PERSONAL PROPERTY/FIXT	URES 🗇 OTI	HER			
I. VALUE	A. VALUE ON ROLL	B. APPLICANTS	OPINION OF VALUE	C. APPEALS BOARD USE ON	
LAND	\$509,295		\$254,648.00	See Marker Bright Stores	
IMPROVEMENTS/STRUCTURES	\$4,342,418		\$2,171,209.00		
FIXTURES	1 F				
	\$0.00 \$0.000		\$0.00 \$0.000		
PERSONAL PROPERTY (see instructions)	\$0.000		\$0.000		
MINERAL RIGHTS		anc ce	OPECTED		
TREES & VINES		and co		· · · · · · · · · · · · · · · · · · ·	
OTHER	Frank Frank				
TOTAL	4,851,71324,944,713	21425,85	\$ <u>2425,857.00</u>		
PENALTIES (amount or percent)		1			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 06 (01-15)) 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. 1. OTHER Explanation (attach sheet if necessary) 7. WRITTEN FINDINGS OF FACTS (\$_ Are not requested. Are requested. 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. 1 Yes T 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 , who has been retained by the applicant and has been authorized by that person to file this application. Number.

	San Diego, CA	11/8/22
Wes Nichols		

PILING STATUS IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1

CONVER X AGENT - ATTORNEY - SPOUSE - REGISTERED DOMESTIC PARTNER - CHILD - PARENT - PERSON AFFECTED



2020;2021;2022 AGENT AUTHORIZATION TO REPRESENT APPLICANT

Аря	Holding Name	Opportunity Type	Property County	Situs Address	Situs City State Zip
119-238-18-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	45080 MAIN ST	MENDOCINO CA 95460
119-238-04-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	45060 MAIN ST	MENDOCINO CA 95460
119-236-01-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	45080 ALBION ST	MENDOCINO CA 95460
119-140-05-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino		
119-070-11-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	10701 PALETTE OR	MENDOCINO CA 95460
119-070-11-00	MENDOCINO HOTELS LLC	Covid	Mendocino	10701 PALETTE DR	MENDOCINO CA 95460
119-236-01-00	MENDOCINO HOTELS LLC	Covid	Mendocino	45080 ALBION ST	MENDOCINO CA 95460
119-140-05-00	MENDOCINO HOTELS LLC	Covid	Mendocino		
119-238-04-00	MENDOCINO HOTELS LLC	Covid	Mendocino	45060 MAIN ST	MENDOCINO CA 95460
119-238-18-00	MENDOCINO HOTELS LLC	Covid	Mendocino	45080 MAIN ST	MENDOCINO CA 95460

This form serves as authorization for Paramount Property Tax Appeal (Agent) to act on my behalf for all matters pertaining to the above mentioned assessor parcel number(s) for property tax assessment appeal applications filed in 2020;2021;2022. This action includes authorization to sign, inspect County Assessor's records, enter into stipulations, withdraw this application, and settle issues relating to this application. This authorization includes all parcels and assessments located in the county where the above listed property is situated. Agent has knowledge of the property under consideration and will answer all questions pertinent to the inquiry.

Agent will provide applicant with a copy of the submitted application.

See second page for full terms and conditions.

Contact Info - Property Owner to Complete

Name Of Contact Person:	Roger Patel			
Phone:				
Email:			<u></u>	
ALRPLA PPLICANT'S SIGNAT	URE TITLE	e/	<u>\$ 8/20</u> DATE	

Paramount Property Tax Appeal – Wes Nichols 9845 Erma Rd #311 San Diego, CA 92131 (658) 225-1200 was@pptaxappeal.com



301124

MAR 27 '23 PM3:11 REC'D BOARD OF SUPERVI



ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

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

ASSESSMENT APPEAL APPLICATION WITHDRAWAL

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

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

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

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

Applicant:	
Address:	

APN/Account #: Tax Year Protested: Appeal Roll Type: Application/Case #: Mendocino Hotels LLC 212 Sutter St 3rd San Francisco, CA 94108 1190701100

Regular 22-0002

Date: 3-23-23

es Winhols

Applicant's Signature (Original Required)

MAR 27 '23 PM3:11 REC'D BOARD OF SUPERVI



ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

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

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

Applicant:	Mendocino Hotels LLC
Address:	212 Sutter St 3rd
	San Francisco, CA 94108
APN/Account #:	1190701100
Tax Year Protested:	
Appeal Roll Type:	Regular
Application/Case #:	22-0002

Date:

Applicant's Signature (Original Required)

BOE-305-AH (P1) REV. 05 (01-10)

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



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

continuance of the hearing or dental of the appeal. Do not attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT			APPLICATION NUM	BER: Clerk Use Only	
NAME OF AFPLICANT (LAST PITST MIDDLE WITHL), BUS MENDOCINO HOTELS LLC			a segresse f	EMAR ADORESS	
MAILING ADDRESS OF APPLICANT STREET ADDRESS OF 212 SUTTER ST 3RD	(FO BOK)				
CITY	STATE ZIP CODE	DAYTA	HE TELEPHONE	ALTERNATE TELEPHOP	E FAX TELEPHONE
SAN FRANCISCO 2. CONTACT INFORMATION - AGENT, ATT	CA 94108	OF APPI	ICANT if ann	licable . (REPRESEN	TATION IS OPTIONAL)
NAME OF AGENT ATTORNEY OR RELATIVE LAST FIRST			John II app	EMAIL ADORESS	Information of Homes
Wes Nichols				wes@pptaxa	ppeal.com
Paramount Property Tax Appeal	MODLE WORK)				
WALING ADDRESS (STREET ADDRESS DV P. O. BOX)	Service and and	ing the second			anti de la actor de la composition nimento de la composition
9845 Erma Rd #311				and makers	
San Diego	CA 92131		225-1200	ALTERNAATE TELEPHOP	866 823-5577
AUTHORIZATION OF AGENT		Contraction of the second second	N ATTACHED		000 025 5577
The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's i The person named in Section 2 above is he enter in stipulation	ection, or a spouse, chill authorization must be sig	d, parent, gned by a s my agen	registered dou n officer or au nt in this applic	mestic partner, or the j thorized employee of i cation, and may inspec	person affected. If the the business.
SIGNATURE OF APPLICANT OFFICER OR AUTHORIZED S	INFLCYES	1	TITLE		DATE
See Attached	Constant in Maria Anna Sarah Sarah Sarah Sarah				
ENTER APPLICABLE NUMBER FROM YO ASSESSOR'S PARCEL NUMBER 119-238-18-00	ASSESSMENT NUMB	ER	in margane	FEE NUMBER	no management of the second of
ACCOUNT NUMBER	TAX BILL NUMBER		See.	Name and a second	
PROPERTY ADDRESS OR LOCATION				DOING BUSINESS AS (D	8A), # appropriate
45080 MAIN ST MENDOCINO, CA 9546 PROPERTY TYPE 📩	60				
SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE / DUPLEX	C AGRI	CULTURAL	D POSS	ESSORY INTEREST
D MULTI-FAMILY (APARTMENTS: NO. OF U	NITS		JFACTURED H		NT LAND
COMMERCIAL/INDUSTRIAL			ER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY FIXT	URES		Hote		
4. VALUE	A. VALUE ON ROL	.L	8. APPLICANT	TS OPINION OF VALUE	C. APPEALS BOARD USE ON
LAND	\$509	9,295		\$254,648.00	
IMPROVEMENTS/STRUCTURES	\$2,843	1,335		\$1,420,668.00	
FIXTURES		\$0.00		\$0.00	
PERSONAL PROPERTY (see instructions)	\$	0.000		\$0.000	
	and the second sec			\$0.000	
MINERAL RIGHTS					
TREES & VINES					
			RME C		
TREES & VINES	3,350,630\$3,450	9,093	RME C	\$1,675,316.00	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 06 (01-15) TYPE OF ASSESSMENT BEING APPEALED 🖾 Check only one.	See instructions for filing (periods	
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF			
SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR	2		
ROLL CHANGE CESCAPE ASSESSMENT CAL	AMITY REASSESSMENT	D PENALTY ASSES	SMENT
NOLL TEAR	: Each roll year requires a se	parate application	
	tructions before completing and provide a brief explanation re as follows: anuary 1 of the current year	n this section. In of your reasons for filing	ng this application
2. Base year value for the change in ownership established		is incorrect.	
C. NEW CONSTRUCTION		FOR REPORTED AND	
1. No new construction occurred on the date of			
2. Base year value for the completed new construction esta		is inc	orrect.
3. Value of construction in progress on January 1 is incorre-		and a second database to the	
D. CALAMITY REASSESSMENT		·	
Assessor's reduced value is incorrect for property damaged	d by misfortune or calamity.		
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's 1. All personal property/fixtures.	value of personal property a	nd/or fixtures exceeds r	narket value.
2. Only a portion of the personal property/fixtures. Attach dependence of the personal property/fixtures.	ascription 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 H. APPEAL AFTER AN AUDIT. Must include description of each p 		alad and your opinion of	fushna
1. Amount of escape assessment is incorrect.	noberry, raspes pesig apper	aled, and your opanion o	t terbe.
2. Assessment of other property of the assessee at the loca	ation is incorrect.		
I. OTHER			
Explanation (attach sheet if necessary)			
WRITTEN FINDINGS OF FACTS (\$ per)	A COMPANY AND A		
THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND	See instructions.	es la personate	S VIDARO OBIDIDA
🕅 Yes 🗌 No			
		And the second	114 4554 193
	ICATION		
certify (or declare) under penalty of perjury under the laws of the State accompanying statements or documents, is true, correct, and complete property or the person affected (i.e., a person having a direct economic igent authorized by the applicant under item 2 of this application, or (3 sumber, who has been retained by the applicant	to the best of my knowledge interest in the payment of tax 8) an attorney licensed to prai	and belief and that I am (es on that property – "The ctice law in the State of C	 the owner of t Applicant"), (2) California, State E
- A A		na percentione true dup	DATE
GAATORE (Use Disa Per Cryptonial algorithm required on paper-find application)	San Diego, CA		11/8/22
Wes Nichols			
LING STATUS (DENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			1

M OWNER X AGENT DATTORNEY D SPOUSE D REGISTERED DOMESTIC PARTNER O CHILD O PARENT D PERSON AFFECTED CORPORATE OFFICER OR DESIGNATED EMPLOYEE



2020;2021;2022 AGENT AUTHORIZATION TO REPRESENT APPLICANT

Apn	Holding Name	Opportunity Type	Property County	Situs Address	Situs City State Zip
119-238-18-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	45080 MAIN ST	MENDOCINO CA 95460
119-238-04-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	45060 MAIN ST	MENDOCINO CA 95460
119-236-01-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	45080 ALBION ST	MENDOCINO CA 95460
119-140-05-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino		
119-070-11-00	MENDOCINO HOTELS LLC	Did Not Enroll PP	Mendocino	10701 PALETTE OR	MENDOCINO CA 95460
119-070-11-00	MENDOCINO HOTELS LLC	Covid	Mendocino	10701 PALETTE DR	MENDOCINO CA 95460
119-236-01-00	MENDOCINO HOTELS LLC	Covid	Mendocino	45080 ALBION ST	MENDOCINO CA 95460
119-140-05-00	MENDOCINO HOTELS LLC	Covid	Mendocino		
119-238-04-00	MENDOCINO HOTELS LLC	Covid	Mendocino	45060 MAIN ST	MENDOCINO CA 95460
119-238-18-00	MENDOCINO HOTELS LLC	Covid	Mendocino	45080 MAIN ST	MENDOCINO CA 95460

This form serves as authorization for Paramount Property Tax Appeal (Agent) to act on my behalf for all matters pertaining to the above mentioned assessor parcel number(s) for property tax assessment appeal applications filed in 2020;2021;2022. This action includes authorization to sign, inspect County Assessor's records, enter into stipulations, withdraw this application, and settle issues relating to this application. This authorization includes all parcels and assessments located in the county where the above listed property is situated. Agent has knowledge of the property under consideration and will answer all questions pertinent to the inquiry.

Agent will provide applicant with a copy of the submitted application.

See second page for full terms and conditions.

Contact Info - Property Owner to Complete Name Of Contact **Roger Patel** Person: Phone: Email: owner TITLE APPLICANT'S SIGNATURE DATE

Paramount Property Tax Appeal – Wes Nichols 9845 Erma Rd #311 San Diego, CA 92131 (858) 225-1200 wes@pptaxappeal.com



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r . . *



ASSESSMENT APPEALS BOARD **MENDOCINO COUNTY**

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

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/24/2023 9:00AM Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0003 Parcel Number(s): 1192381800 Applicant: Mendocino Hotels LLC

Please check one of the items shown below.

) I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

WES NICHOLS Agent's Name (please print)

Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 27, 2023

Applicant's Signature



ASSESSMENT APPEALS BOARD Application Withdrawal

MENDOCINO COUNTY Assessment Appeals Board 501 Low Gap Road, Room 1010 Ukiah, CA 95482

ASSESSMENT APPEALS BOARD HEARING

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 Fax To: (If faxed, the original, signed form must also be mailed) (707) 463-7237

I hereby withdraw my	application(s) for changed as	sessment.		
Name :	MENDOCINO HO			
Address:	212 SUTTER ST	3RD		
	212 SUTTER ST	3RD	CA	94108
APN/Account No.:	119-238-18-00			
TAX YEAR PROTESTED:	2022	REGULAR	SUPPLEME	NTAL
PROTEST/APPLICATION	No. 22-0003		. ~	
DATE: 03/23/20		APPLICANT'S	Signature (C	Criginal Required)

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, UKIAH, CALIFORNIA 95482 TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237

BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION This form contains all of the requests for that are required for filing an application of assessment. Failure to complete this application in rejection of the application and/or denial of Applicants should be prepared to submin information if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may continuance of the hearing or denial of the app	information for changed n may result the appeal. t additional the time of the hearing result in the			507	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD I Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this application.					IBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI Pear Tree Retail I, LLC (CIRE Equity MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 530 B St, Ste 2050	NESS, OR TRUST NAME)			EMAIL ADDRESS	0011
CITY	STATE ZIP CODE	DAY	TIME TELEPHONE	ALTERNATE TELEPHO	DNE FAX TELEPHONE
San Diego	CA 92101	()	()	()
2. CONTACT INFORMATION - AGENT, ATT NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST,		E OF APF	LICANT if app	EMAIL ADDRESS	ITATION IS OPTIONAL)
Glidewell, Austin; Glidewell, Christop		Wayne		appeals@pivota	altax.com
COMPANY NAME Pivotal Tax Solutions CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	AIDDLE INTITAL)				
202 N. Lindsay Rd., Ste. 201					
CITY Mesa	STATE ZIP CODE		1100 TELEPHONE 80) 634-616	ALTERNATE TELEPHO	ONE FAX TELEPHONE (480)615-0318
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E 3. PROPERTY IDENTIFICATION INFORMAT	ection, or a spouse, ch uthorization must be s reby authorized to act agreements, and other MPLOYEE FION e-family dwelling that is or	ild, parent signed by as my age rwise settl	t, registered do an officer or au ent in this appli le issues relatir	mestic partner, or the uthorized employee of cation, and may inspe ng to this application.	person affected. If the the business. ect assessor's records, DATE
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUME	3ER		FEE NUMBER	
002-200-39-00 ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 205 N ORCHARD AVE, UKIAH, C PROPERTY TYPE	A 05490 4500				
SINGLE-FAMILY / CONDOMINIUM / TOWN	A 95462-4503			DOING BUSINESS AS (DBA), if appropriate
		□ AGF	RICULTURAL		DBA), if appropriate
	NHOUSE / DUPLEX		RICULTURAL	D POS	
D MULTI-FAMILY/APARTMENTS: NO. OF U	NHOUSE / DUPLEX		NUFACTURED H	D POS	SESSORY INTEREST
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 MULTI-FAMILY/APARTMENTS: NO. OF UN COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS 	NHOUSE / DUPLEX NITS JRES A. VALUE ON RC \$1,204,759	I MAN WAT OTH	NUFACTURED H TER CRAFT IER: B. APPLICANT	HOME DVAC/ AIRC	SESSORY INTEREST ANT LAND RAFT
 MULTI-FAMILY/APARTMENTS: NO. OF UN COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES 	NHOUSE / DUPLEX NITS JRES A. VALUE ON RC \$1,204,759	MAN WA ⁻ OTH OTH	NUFACTURED H	HOME DVAC/ AIRC	SESSORY INTEREST ANT LAND RAFT

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15) 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 In 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
 A set of a set of
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.
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS (\$ per)
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
Ves No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number ______, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)		SIGNED AT (CITY, STATE) Mesa, AZ	DATE 29.22
NAME (Please Print)	ing	Wesd, AZ	1. The
NAME (Flease Fillit)			

Austin Glidewell

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

 □ OWNER
 Ø AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED

 □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2 -

(Please Print on Company Letterhead Here) For Calendar Year 2022

Agency Authorization Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

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

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

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

Authorized and Certified by Client:	
Signature: Josluna. Valua.	April 7, 2022 Date:
Name/Title: <u>Joshua Volen / Co-Managing Member</u> (Corporate Officer)	Phone: <u>858-367-5901</u>
Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>	
Divotal Tax Solutions I	IC

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> Agency Authorization for Calendar Year 2022 and Prior

Schedule A

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

State	County	Parcel	Address	Owner	Property
AZ	Maricopa	101-14-011-C	9870 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-011-D	9870 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-012	9820 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-014	2735 S 99TH AVE	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-015	2755 S 99TH AVE	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-016	9860 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	104-05-021	5925 W VAN BUREN ST	CIRE 1031 LLC	Reddy Ice
AZ	Maricopa	133-34-006-R	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC	Valley Plaza
AZ	Maricopa	133-34-006-S	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC	Valley Plaza
AZ	Maricopa	142-55-001-J		Park West Retail I LLC	142-55-001J
AZ	Maricopa	142-55-691	9780 W NORTHERN AVE	Park West Retail I LLC	Park West
AZ	Maricopa	200-49-585-A	5870 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-G	5840 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-H	5890 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-K	17045 N 59TH AVE	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-L	5890 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-A	5880 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-В	5890 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-C	5880 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave

14 · · bi

Agency Authorization for Calendar Year 2022 and Prior

AZ	Maricopa	304-25-908	1415 E WARNER RD	VAL VISTA REH LLC	1395 E Warner Rd
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC	E Perkins Street
CA	Mendocino	002-200-30-00	126 N ORCHARD AVE	PEAR TREE REH LLC	E Perkins Street
CA	Mendocino	002-200-34-00	E. Perkins Street	PEAR TREE REH LLC	E Perkins Street
CA	Mendocino	002-200-39-00	205 N ORCHARD AVE	PEAR TREE REH LLC	205 N Orchard Avenue
CA	Placer	048-520-010- 000	1927 Douglas BL	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-012- 000	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-013- 000	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-014- 000	1909 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-022- 000	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-023- 000	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-025- 000	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-026- 000	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC	2641 Hall Avenue
CA	San Bernardino	1108-271-02- 0000	14940 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-271-05- 0000	15022 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-271-06- 0000	15032 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-01- 0000	15068 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-04- 0000	15058 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-05- 0000	15070 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights



ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

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

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/24/2023 9:00AM Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0011 Parcel Number(s): 0022003900 Applicant: Pear Tree Retail I, LLC (CIRE Equity)

Please check one of the items shown below.

(X) I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

gent's Name (please print)

Applicant's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 27, 2023

Atlas Pearson

From:	Ashley Swavel <ashleys@pivotaltax.com></ashleys@pivotaltax.com>
Sent:	Tuesday, April 18, 2023 12:49 PM
То:	cob
Cc:	Appeals
Subject:	Withdrawal Request

Good afternoon,

Please consider this our formal request to withdraw the following petitions/parcels that are scheduled for hearing on Monday, April 24, 2023.

Parcel #	Petition
002-200-2900	22-0014
002-200-30-00	22-0013
002-200-34-00	22-0012
002-200-39-00	22-0011

Confirmation of receipt would be greatly appreciated.

Thank you,

Ashley Swavel

Administrative Associate, Hearings Coordinator Real Property



(480) 699-5938 Direct (480) 615-0318 Fax AshleyS@PivotalTax.com www.pivotaltax.com



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copying of this e-mail and any attachment(s) is prohibited. If you have received this e-mail in error, please notify the sender immediately by return e-mail and delete this e-mail and any attachment(s) from your system. Thank you.

IRS Circular 230 Disclosure: Please be informed that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed

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BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATI This form contains all of the requests for that are required for filing an application assessment. Failure to complete this application in rejection of the application and/or denial of Applicants should be prepared to submi- information if requested by the assessor or a the hearing. Failure to provide information at the appeals board considers necessary may continuance of the hearing or denial of the app attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE F	information for changed in may result the appeal. it additional t the time of the hearing result in the beal. Do not			APPLICATION NUM	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	NESS, OR TRUST NAME			EMAIL ADDRESS	
Pear Tree Retail I, LLC (CIRE Equity MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF					
530 B St, Ste 2050					
San Diego	STATE ZIP CODE		AYTIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT	and the second se		PPLICANT if app	licable - (REPRESEN	ITATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Glidewell, Austin; Glidewell, Christop COMPANY NAME Pivotal Tax Solutions CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	oher; Tannenbaun	n, Wayr	e	email address appeals@pivota	altax.com
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd., Ste. 201					
CITY Mesa	STATE ZIP CODE		AYTIME TELEPHONE (480)634-616	ALTERNATE TELEPHO	NE FAX TELEPHONE (480)615-0318
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	ection, or a spouse, o authorization must be reby authorized to ac agreements, and oth MPLOYEE	child, par signed t as my	ent, registered do by an officer or au agent in this appli	mestic partner, or the uthorized employee of	person affected. If the the business.
3. PROPERTY IDENTIFICATION INFORMATION INF	e-family dwelling that is	L	as the principal place	e of residence by the own	er?
002-200-34-00					
ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION E. Perkins Street, Ukiah, CA 954	32			DOING BUSINESS AS (I	DBA), if appropriate
SINGLE-FAMILY / CONDOMINIUM / TOWI	NHOUSE / DUPLEX		GRICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF U	NITS		ANUFACTURED		ANT LAND
			VATER CRAFT		
	1050				
BUSINESS PERSONAL PROPERTY/FIXT			DTHER:		
4. VALUE	A. VALUE ON F			T'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
	\$25,655		\$	14,000	
IMPROVEMENTS/STRUCTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL	\$25,655		\$	14,000	
PENALTIES (amount or percent)	ψ20,000		Ψ	,000	
an array converts remained / assessment converts L					

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THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED D Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
*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
 Classification 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.
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS (\$ per)
Are requested. 🛷 Are not requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number ______, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	signed at (CITY, STATE) Mesa, AZ	DATE 11.29.22
NAME (Please Print) Austin Glidewell		

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

✓ □ OWNER ✓ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE (Please Print on Company Letterhead Here) For Calendar Year 2022

Agency Authorization Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

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

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

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

Authorized and Certified by Client:	
Signature: Josluun. Voluun.	April 7, 2022 Date:
Name/Title: Joshua Volen / Co-Managing Member (Corporate Officer)	Phone: <u>858-367-5901</u>
Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>	

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> Agency Authorization for Calendar Year 2022 and Prior

Schedule A

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

State	County	Parcel	Address	Owner	Property
AZ	Maricopa	101-14-011-C	9870 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-011-D	9870 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-012	9820 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-014	2735 S 99TH AVE	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-015	2755 S 99TH AVE	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-016	9860 W LOWER BUCKEYE RD	9860 W LOWER BUCKEYE PECAN REHULC A	
AZ	Maricopa	104-05-021	5925 W VAN BUREN ST	CIRE 1031 LLC	Reddy Ice
AZ	Maricopa	133-34-006-R	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC	Valley Plaza
AZ	Maricopa	133-34-006-S	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC	Valley Plaza
AZ	Maricopa	142-55-001-J		Park West Retail I LLC	142-55-001J
AZ	Maricopa	142-55-691	9780 W NORTHERN AVE	Park West Retail I LLC	Park West
AZ	Maricopa	200-49-585-A	5870 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-G	5840 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-H	5890 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-К	17045 N 59TH AVE	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-L	5890 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-A	5880 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-В	5890 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-C	5880 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave

Agency Authorization for Calendar Year 2022 and Prior

AZ	Maricopa	304-25-908	1415 E WARNER RD VAL VISTA REH LLC		1395 E Warner Rd
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC	E Perkins Street
CA	Mendocino	002-200-30-00	126 N ORCHARD AVE	PEAR TREE REH LLC	E Perkins Street
CA	Mendocino	002-200-34-00	E. Perkins Street	PEAR TREE REH LLC	E Perkins Street
CA	Mendocino	002-200-39-00	205 N ORCHARD AVE	PEAR TREE REH LLC	205 N Orchard Avenue
CA	Placer	048-520-010- 000	1927 Douglas BL	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-012- 000	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-013- 000	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-014- 000	1909 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-022- 000	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-023- 000	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-025- 000	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-026- 000	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC	2641 Hall Avenue
CA	San Bernardino	1108-271-02- 0000	14940 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-271-05- 0000	15022 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-271-06- 0000	15032 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-01- 0000	15068 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-04- 0000	15058 SUMMIT AVE	S8 SUMMIT AVE SUMMIT HEIGHTS SC LLC	
CA	San Bernardino	1108-281-05- 0000	15070 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights



ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

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

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/24/2023 9:00AM Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0012 Parcel Number(s): 0022003400 Applicant: Pear Tree Retail I, LLC (CIRE Equity)

Please check one of the items shown below.

 (\underline{X}) I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

lame (please print)

Applicant's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 27, 2023

Atlas Pearson

From:	Ashley Swavel <ashleys@pivotaltax.com></ashleys@pivotaltax.com>
Sent:	Tuesday, April 18, 2023 12:49 PM
То:	cob
Cc:	Appeals
Subject:	Withdrawal Request

Good afternoon,

Please consider this our formal request to withdraw the following petitions/parcels that are scheduled for hearing on Monday, April 24, 2023.

Parcel #	Petition
002-200-2900	22-0014
002-200-30-00	22-0013
002-200-34-00	22-0012
002-200-39-00	22-0011

Confirmation of receipt would be greatly appreciated.

Thank you,

Ashley Swavel

Administrative Associate, Hearings Coordinator Real Property



(480) 699-5938 Direct (480) 615-0318 Fax AshleyS@PivotalTax.com www.pivotaltax.com



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copying of this e-mail and any attachment(s) is prohibited. If you have received this e-mail in error, please notify the sender immediately by return e-mail and delete this e-mail and any attachment(s) from your system. Thank you.

IRS Circular 230 Disclosure: Please be informed that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed

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BOE-305-AH (P1) REV. 08 (01-15)	O 11					
ASSESSMENT APPEAL APPLICATION				SUDOR		
This form contains all of the requests for information that are required for filing an application for changed						ssment Appeals Board v Gap Road • Room 1010
assessment. Failure to complete this application may result						iah, California 95482
in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional						PHONE: (707) 463-4221
information if requested by the assessor or a					F	AX: (707) 463-7237
the hearing. Failure to provide information at						
the appeals board considers necessary may continuance of the hearing or denial of the app						
attach hearing evidence to this application.						R: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE P				the Real Property lies and the	001	>
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI Pear Tree Retail I, LLC (CIRE Equity				EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF						
530 B St, Ste 2050	STATE ZIP CODE	DAYT	IME TELEPHONE	ALTERNATE TEI	EPHONE	FAX TELEPHONE
San Diego	CA 92101	()	()		()
2. CONTACT INFORMATION - AGENT, ATT		OF APP	LICANT if app		SENTAT	ION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Glidewell, Austin; Glidewell, Christog	<i>MIDDLE INITIAL</i>) oher: Tannenbaum, M	/avne		email address appeals@p	ivotaltax	(.com
COMPANY NAME		ajno				
Pivotal Tax Solutions CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTITAL)					
	,					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd., Ste. 201						
сіту Mesa	STATE ZIP CODE AZ 85213		IME TELEPHONE 80)634-6169	9 ()	EPHONE	FAX TELEPHONE (480)615-0318
AUTHORIZATION OF AGENT			ON ATTACHE			
The following information must be complete	ed (or attached to this app	lication	- see instructio	ns) unless the ag	ent is a lie	censed California
attorney as indicated in the Certification se applicant is a business entity, the agent's a						
The person named in Section 2 above is he		my age	nt in this applie	cation, and may i	nspect as	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E		se seu	TITLE	ig to this applicat	1011.	DATE
3. PROPERTY IDENTIFICATION INFORMA	ΓΙΟΝ					
	e-family dwelling that is occu	nied as t	he principal place	of residence by th	o ouroor?	
		pieu as t	ne principal place	e of residence by in	e owner :	
ENTER APPLICABLE NUMBER FROM YO	UR NOTICE/TAX BILL					
ASSESSOR'S PARCEL NUMBER 002-200-30-00	ASSESSMENT NUMBE	3		FEE NUMBER		
ACCOUNT NUMBER	TAX BILL NUMBER					
PROPERTY ADDRESS OR LOCATION				DOING BUSINESS	AS (DBA)	, if appropriate
126 N ORCHARD AVE, UKIAH,	CA 95482-4502					
SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE / DUPLEX	AGR	ICULTURAL		POSSES	SORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF U		MAN	IUFACTURED H	HOME 🗆	VACANT	LAND
	C	WA1	ER CRAFT		AIRCRAF	Т
BUSINESS PERSONAL PROPERTY/FIXT	JRES D	OTH	ER:			
4. VALUE	A. VALUE ON ROLL		B. APPLICANT	I'S OPINION OF VAL	UE	C. APPEALS BOARD USE ONLY
LAND	\$167,326		\$9	93,000		
IMPROVEMENTS/STRUCTURES	\$1,003,965		\$56	60,000		
FIXTURES						
PERSONAL PROPERTY (see instructions)				6-m		
MINERAL RIGHTS						
TREES & VINES						
OTHER						
TOTAL	\$1,171,291		¢ci	53,000		
PENALTIES (amount or percent)	φι, ι / ι, 291		φΟ	00,000		

. .

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)
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:
*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
In 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.
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS (\$ per)
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
VYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYYY

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
► And	Mesa, AZ	11.29.22
NAME (Please Print)		
Austin Glidewell		

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

 ✓
 □ OWNER
 ✓ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED

 □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

(Please Print on Company Letterhead Here) For Calendar Year 2022

Agency Authorization Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

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

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

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

Authorized and Certified by Client:	
Signature: Josluna. Voluna.	April 7, 2022 Date:
Name/Title: Joshua Volen / Co-Managing Member	Phone: 858-367-5901
(Corporate Officer)	Phone:_ <u>858-507-5901</u>
Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>	

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> Agency Authorization for Calendar Year 2022 and Prior

Schedule A

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

State	County	Parcel	Address	Owner	Property
AZ	Maricopa	101-14-011-C	9870 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-011-D	9870 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-012	9820 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-014	2735 S 99TH AVE	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-015	2755 S 99TH AVE	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	101-14-016	9860 W LOWER BUCKEYE RD	PECAN REH LLC	2735 -2755 S 99th Ave/Lower Buckeye Rd
AZ	Maricopa	104-05-021	5925 W VAN BUREN ST	CIRE 1031 I LLC	Reddy Ice
AZ	Maricopa	133-34-006-R	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC	Valley Plaza
AZ	Maricopa	133-34-006-S	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC	Valley Plaza
AZ	Maricopa	142-55-001-J		Park West Retail I LLC	142-55-001J
AZ	Maricopa	142-55-691	9780 W NORTHERN AVE	Park West Retail I LLC	Park West
AZ	Maricopa	200-49-585-A	5870 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-G	5840 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-H	5890 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-К	17045 N 59TH AVE	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-585-L	5890 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-A	5880 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-B	5890 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave
AZ	Maricopa	200-49-586-C	5880 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave

Agency Authorization for Calendar Year 2022 and Prior

AZ	Maricopa	304-25-908	1415 E WARNER RD	VAL VISTA REH LLC	1395 E Warner Rd
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC	E Perkins Street
CA	Mendocino	002-200-30-00	126 N ORCHARD AVE	PEAR TREE REH LLC	E Perkins Street
CA	Mendocino	002-200-34-00	E. Perkins Street	PEAR TREE REH LLC	E Perkins Street
CA	Mendocino	002-200-39-00	205 N ORCHARD AVE	PEAR TREE REH LLC	205 N Orchard Avenue
CA	Placer	048-520-010- 000	1927 Douglas BL	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-012- 000	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-013- 000	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-014- 000	1909 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-022- 000	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-023- 000	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-025- 000	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Placer	048-520-026- 000	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC	2641 Hall Avenue
CA	San Bernardino	1108-271-02- 0000	14940 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-271-05- 0000	15022 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-271-06- 0000	15032 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-01- 0000	15068 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-04- 0000	15058 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights
CA	San Bernardino	1108-281-05- 0000	15070 SUMMIT AVE	SUMMIT HEIGHTS SC LLC	Summit Heights



ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

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

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/24/2023 9:00AM Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0013 Parcel Number(s): 0022003000 Applicant: Pear Tree Retail I, LLC (CIRE Equity)

Please check one of the items shown below.

 \underline{X}) I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

Agent's Name (please print)

Applicant's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 27, 2023

BOE-305-AH (P1) REV. 08 (01-15)	O 11			
ASSESSMENT APPEAL APPLICATI This form contains all of the requests for			A CONTRACTOR	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD
that are required for filing an application				Low Gap Road • Room 1010
assessment. Failure to complete this application				Ukiah, California 95482
in rejection of the application and/or denial of Applicants should be prepared to subm			COUNTY	TELEPHONE: (707) 463-4221
information if requested by the assessor or a	t the time of			Fax: (707) 463-7237
the hearing. Failure to provide information at the appeals board considers necessary may				
continuance of the hearing or denial of the ap				
attach hearing evidence to this application.				IBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE F NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	PRINT			5019
Pear Tree Retail I, LLC (CIRE Equity			EMAILADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF				
<u>530 B St, Ste 2050</u>	STATE ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHO	DNE FAX TELEPHONE
San Diego	CA 92101	()	()	()
2. CONTACT INFORMATION - AGENT, ATT		APPLICANT if ap		TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Glidewell, Austin; Glidewell, Christor		vne	email address appeals@pivota	altax.com
COMPANY NAME		<i></i>		
Pivotal Tax Solutions CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MIDDLE INTITAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				
202 N. Lindsay Rd., Ste. 201	STATE ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHO	ONE FAX TELEPHONE
Mesa	AZ 85213	(480)634-616		(480) 615-0318
AUTHORIZATION OF AGENT		ZATION ATTACHE		
The following information must be complete				
attorney as indicated in the Certification so applicant is a business entity, the agent's a				
The person named in Section 2 above is he	ereby authorized to act as m	y agent in this appl	ication, and may inspe	ct assessor's records,
enter in stipulation	agreements, and otherwise	e settle issues relati		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	EMPLOYEE	TITLE		DATE
4				
3. PROPERTY IDENTIFICATION INFORMA	TION			
□ YES 📈 NO Is this property a singl	e-family dwelling that is occupie	ed as the principal plac	e of residence by the owr	ner?
ENTER APPLICABLE NUMBER FROM YO	UR NOTICE/TAX BILL			
ASSESSOR'S PARCEL NUMBER 002-200-2900	ASSESSMENT NUMBER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER			
PROPERTY ADDRESS OR LOCATION 534 E Perkins Street, Ukiah, CA S	95482		DOING BUSINESS AS (UBA), if appropriate
PROPERTY TYPE				
SINGLE-FAMILY / CONDOMINIUM / TOW		AGRICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF U		MANUFACTURED		ANT LAND
		WATER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXT		OTHER:		
4. VALUE	A. VALUE ON ROLL		T'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			550,000	
IMPROVEMENTS/STRUCTURES	\$12,412,378	\$6,	825,000	
FIXTURES				
PERSONAL PROPERTY (see instructions)				
MINERAL RIGHTS				
TREES & VINES				
OTHER				_
TOTAL	\$15,268,104	\$8	,375,000	
PENALTIES (amount or percent)				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

	5-AH (P2 REV. 08 (01-15)
	OF ASSESSMENT BEING APPEALED 🖞 Check only one. See instructions for filing periods
\checkmark	REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
	SUPPLEMENTAL ASSESSMENT
	*DATE OF NOTICE: ROLL YEAR:
	ROLL CHANGE CENCAPE 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
	ASON FOR FILING APPEAL (FACTS) See instructions before completing this section. but are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application.
	reasons that I rely upon to support requested changes in value are as follows:
	DECLINE IN VALUE
1	Z The assessor's roll value exceeds the market value as of January 1 of the current year.
В. С	CHANGE IN OWNERSHIP
Γ	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.
	NEW CONSTRUCTION
C	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
٢	Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
E.E	BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
Γ	1. All personal property/fixtures.
Ľ	2. Only a portion of the personal property/fixtures. Attach description of those items.
F. F	PENALTY ASSESSMENT
Ľ	Penalty assessment is not justified.
	CLASSIFICATION/ALLOCATION
	1. Classification of property is incorrect.
	2. Allocation of value of property is incorrect (e.g., between land and improvements). VPEAL 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.
	DTHER
Ľ	Explanation (attach sheet if necessary)
	ITTEN FINDINGS OF FACTS (\$ per)
_	Are requested. V Are not requested.
	S APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
44	
	CERTIFICATION

5

۶.

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 paper-filed application)	SIGNED AT (CITY, STATE)	DATE
> Int	Mesa, AZ	11.29.22
NAME (Please Print)		
Austin Glidewell		

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

(Please Print on Company Letterhead Here) For Calendar Year 2022

Agency Authorization Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

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

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

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

Authorized and Certified by Client:	
Signature: Joshuna. Valua.	April 7, 2022 Date:
Name/Title: Joshua Volen / Co-Managing Member (Corporate Officer)	Phone: <u>858-367-5901</u>
Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>	

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> Agency Authorization for Calendar Year 2022 and Prior

Schedule A

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

State	County	Parcel	Address	Owner	Property
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AZ	Maricopa	133-34-006-R	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC	Valley Plaza
AZ	Maricopa	133-34-006-S	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC	Valley Plaza
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AZ	Maricopa	200-49-585-A	5870 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
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AZ	Maricopa	200-49-586-C	5880 W BELL RD	GLENDALE SE II LLC	17045 N 59th Ave

. . . .

Agency Authorization for Calendar Year 2022 and Prior

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ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

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

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/24/2023 9:00AM Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0014 Parcel Number(s): 0022002900 Applicant: Pear Tree Retail I, LLC (CIRE Equity)

Please check one of the items shown below.

 $(\underline{\times})$ I will be present on the scheduled hearing date.

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

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

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

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

Applicant's Name (please print)

Jennifer O'Barr Agent's Name (please print)

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 27, 2023

Applicant's Signature

Atlas Pearson

From:	Ashley Swavel <ashleys@pivotaltax.com></ashleys@pivotaltax.com>
Sent:	Tuesday, April 18, 2023 12:49 PM
То:	cob
Cc:	Appeals
Subject:	Withdrawal Request

Good afternoon,

Please consider this our formal request to withdraw the following petitions/parcels that are scheduled for hearing on Monday, April 24, 2023.

Parcel #	Petition
002-200-2900	22-0014
002-200-30-00	22-0013
002-200-34-00	22-0012
002-200-39-00	22-0011

Confirmation of receipt would be greatly appreciated.

Thank you,

Ashley Swavel

Administrative Associate, Hearings Coordinator Real Property



(480) 699-5938 Direct (480) 615-0318 Fax AshleyS@PivotalTax.com www.pivotaltax.com



This e-mail message is intended only for the named recipient(s) above. It may contain information that is confidential and/or privileged work product. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution or

copying of this e-mail and any attachment(s) is prohibited. If you have received this e-mail in error, please notify the sender immediately by return e-mail and delete this e-mail and any attachment(s) from your system. Thank you.

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BEFORE THE ASSESSMENT APPEALS BOARD COUNTY OF MENDOCINO * STATE OF CALIFORNIA

AGENDA ITEM NO. 1 – CALL TO ORDER (9:00 A.M.)

1A) ROLL CALL

Presenter/s: Atlas Pearson, Deputy Clerk of the Board/Clerk of the Board of Equalization.

Present: Member Maryellen Sheppard; Member Richard Selzer; and Member Leland Kraemer.

Staff Present: Mr. Christian M. Curtis, County Counsel; Katrina Bartolomie, Assessor/Clerk-Recorder; Bill Chapman, Real Property Appraiser III; Jeanette Kroppmann, Chief Property Appraiser; Tonya Mounts, Assessment Information Supervisor; and Atlas Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization.

1B) CONFIRM AGENDA AMENDMENTS

Presenter/s: Atlas Pearson, Senior Deputy Clerk of the Board/ Clerk of the Board of Equalization, announced that subsequent to agenda publication the following amendment were made:

- Protest/Application No. 21-0003; Applicant Name: Shami Gobbi LLC; APN/Account No. 18003038 <u>was withdrawn</u>
- Protest/Application No. 21-0004; Applicant Name: Shami Enterprises LLC; APN/Account No. 00224703 <u>was withdrawn</u>
- Protest/Application No. 21-0005; Applicant Name: Shami Enterprises LLC; APN/Account No. 00224705 <u>was withdrawn</u>
- Protest/Application No. 21-0006; Applicant Name: Shami Enterprises LLC; APN/Account No. 00224706 <u>was withdrawn</u>
- Protest/Application No. 21-0007; Applicant Name: Shami Enterprises LLC; APN/Account No. 00224707 <u>was withdrawn</u>

1C) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Chair Sheppard.

1D) ADOPTION OF RESOLUTION FINDING THAT STATE AND LOCAL OFFICIALS CONTINUE TO RECOMMEND MEASURES TO PROMOTE SOCIAL DISTANCING IN CONNECTION WITH PUBLIC MEETINGS

Presenter/s: Chair Sheppard.

Public Comment: None.

Board Action: Upon motion by Member Selzer, seconded by Member Kraemer, IT IS ORDERED that that Assessment Appeals Board adopts Resolution finding that state and local officials continue to recommend measures to promote social distancing in connection with public meetings. The motion carried by the following vote:

Aye: 3 – Member Sheppard, Member Selzer, and Member Kraemer

No: 0 - None

Absent: 0 - None

AGENDA ITEM NO. 2 - APPROVAL OF WITHDRAWN APPLICATIONS

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

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

Public Comment: Katrina Bartolomie, Assessor/Clerk-Recorder.

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

PROTEST/	APPLICANT NAME	APN/ACCOUNT NO.
APPLICATION NO.		
20-0010	Mendocino Hotels LLC	11907011
20-0011	Mendocino Hotels LLC	11914005
20-0012	Mendocino Hotels LLC	11923601
20-0013	Mendocino Hotels LLC	11923804
20-0014	Mendocino Hotels LLC	11923818
20-0015	Fort Bragg Investments LLC	0181204200
21-0003	Shami Gobbi LLC	18003038
21-0004	Shami Enterprises LLC	00224703
21-0005	Shami Enterprises LLC	00224705
21-0006	Shami Enterprises LLC	00224706
21-0007	Shami Enterprises LLC	00224707
21-0010	Fort Bragg Investments LLC	0181204200

The motion carried by the following vote:

Aye: 3 – Member Sheppard, Member Selzer, and Member Kraemer

No: 0 - None

Absent: 0 – None

AGENDA ITEM NO. 3 - APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

Presenter/s: Katrina Bartolomie, Assessor/Clerk-Recorder; Bill Chapman, Real Property Appraiser III; Jeanette Kroppmann, Chief Property Appraiser; and Tonya Mounts, Assessment Information Supervisor.

Public Comment: None.

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

PROTEST/APPLICATION	APPLICANT NAME	APN/ACCOUNT NO.
No.		
21-0011	Mendocino Hotels LLC	11907011
21-0012	Mendocino Hotels LLC	11923601
21-0013	Mendocino Hotels LLC	11923818

The motion carried by the following vote:

Aye: 3 – Member Sheppard, Member Selzer, and Member Kraemer

No: 0 – None

Absent: 0 – None

Member Selzer recused himself while the Board heard the stipulations of 21-0014 and 21-0015

Board Action: Upon motion by Member Kraemer, seconded by Member Sheppard, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the following stipulations:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/Account No.
21-0014	Pauli, William C	17228302
21-0015	Pauli, William C	17223804

The motion carried by the following vote:

Aye: 3 – Member Sheppard and Member Kraemer

No: 0 – None

Absent: 0 – None

Abstain: 1 – Member Selzer

Member Selzer returned to the dias after the motion

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

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
21-0017	FC Ranger RE Mountain View LLC	00347131

The motion carried by the following vote:

Aye: 3 – Member Sheppard, Member Selzer, and Member Kraemer

No: 0 – None

Absent: 0 - None

AGENDA ITEM NO. 4 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

None.

AGENDA ITEM NO. 5 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

None.

AGENDA ITEM NO. 6 – OTHER BUSINESS

6A) APPROVAL OF MINUTES APRIL 25, 2022

Presenter/s: Member Sheppard

Board Action: Upon motion by Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the Minutes of the July 18, 2022, Assessment Appeals Board Meeting. The motion carried by the following vote:

Aye: 3 – Member Sheppard, Member Selzer, and Alternate Member Barrett

No: 0 – None

Absent: 0 - None

6B) PUBLIC EXPRESSION

None.

6C) MATTERS FROM STAFF

None.

6D) ANNOUNCEMENTS

None.

6E) CONFIRM DATE OF NEXT MEETING

Presenter/s: Atlas Pearson, Atlas Pearson, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization confirmed the next meeting date is January 30, 2023.

6F) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:43 A.M.

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

MaryEllen Sheppard, Chair

NOTICE: PUBLISHED MINUTES OF THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD MEETINGS

- Effective March 2009, the Mendocino County Clerk of the Board will publish action minutes of Assessment Appeals Board meetings
- These published summaries are considered draft until adopted/approved by the Assessment Appeals Board

Thank you for your interest in the proceedings of the Mendocino County Assessment Appeal Board