



**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**

A G E N D A

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 APPROVAL OF WITHDRAWN APPLICATIONS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 Withdraw Received	Rogers, Stewart A Single Fam Res/Condo/Townhouse	11837009 14199 Hanson Circle Mendocino

Base Year: The Assessor's base year and/or base year value is incorrect.

Current Status: Noticed for Hearing

22-0002 11/24/2022 Withdraw Received	Mendocino Hotels LLC Paramount Property Tax Appeal Other	1190701100 10701 Palette Dr Mendocino
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Decline in Value: The Assessor's roll value exceeds the market 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 APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)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
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i> Current Status: Noticed for Hearing		
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
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i> Current Status: Noticed for Hearing		
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
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i> Current Status: Noticed for Hearing		
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 market value as of the lien date.</i> Current Status: Noticed for Hearing		
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
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i> Current Status: Noticed for Hearing		

3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

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

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

SEP 08 15 PM 12 51

APPLICATION NUMBER: Clerk Use Only

20-009

EMAIL ADDRESS

STEWARTAROGERS@GMAIL.COM

1. APPLICANT INFORMATION - PLEASE PRINT

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

STEWART A. ROGERS

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

PO BOX 1728

CITY MENDOCINO	STATE CA	ZIP CODE 95460	DAYTIME TELEPHONE (707) 412-0630	ALTERNATE TELEPHONE (702) 528-1358	FAX TELEPHONE () -
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

EMAIL ADDRESS

COMPANY NAME

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

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

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

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

☒ YES ☐ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 118-370-0900	ASSESSMENT NUMBER 41796	FEE NUMBER —
ACCOUNT NUMBER —	TAX BILL NUMBER —	

PROPERTY ADDRESS OR LOCATION

14199 HANSON Circle, Mendocino CA 95460

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	497,067	375,000	
IMPROVEMENTS/STRUCTURES	282,946	280,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☒ Check only one. See instructions for filing periods☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

See instructions before completing this section.

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

A. DECLINE IN VALUE☐ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☒ 2. Base year value for the change in ownership established on the date of Sept 3, 2019 is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☐ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.**☒ Yes☐ No

WAS BILLED FOR PROPERTY TAX BASED ON THE PREVIOUS VALUATION AND TIMEFRAME. OVERPAID TAX BY \$2,727.17. ONLY RECEIVED A PARTIAL REFUND (\$1,150.66) REQUEST BALANCE OF \$1,576.51 BE SENT. SEE MY ATTACHED EXPLANATION PAGE.

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

NAME (Please Print)

Mendocino, CA

10/7/2020

STEWART A. ROGERS

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

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



ASSESSMENT APPEALS BOARD APPLICATION WITHDRAWAL

MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

APR 2 '21 PM2:50
REC'D EXECUTIVE OFFICE

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
Attn: Lindsey Daugherty

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

NAME: STEWART ROGERS

ADDRESS: 14199 Hanson Circle

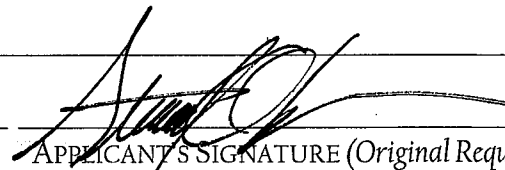
Mendocino, CA 95460

APN/ACCOUNT No.: 118-370-0900

TAX YEAR PROTESTED: 2020-2021 ☒ REGULAR ☐ SUPPLEMENTAL

PROTEST/APPLICATION 20-009

DATE: 03/24/2021


APPLICANT'S SIGNATURE (Original Required)

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%. ($\$7,430.32 \times 0.83$)
- **\$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,



Stewart Rogers



SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482

www.mendocinocounty.org/ttc

**** DUPLICATE**

**MENDOCINO COUNTY SECURED TAX STATEMENT
FOR FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020**

2019 - 2020

PROPERTY INFORMATION			SEE REVERSE FOR IMPORTANT INFORMATION
ASSESSMENT NUMBER:	41796	TAX RATE AREA:	104-00
PARCEL NUMBER:	118-370-0900	ACRES:	
LOCATION:	14199 HANSON CIR	ME	
LIEN DATE OWNER:	SAVILLE LYNDIA M		

PLEASE BRING YOUR ENTIRE BILL
WHEN PAYING IN PERSON
YOUR CANCELED CHECK IS YOUR
BEST RECEIPT

SAVILLE LYNDIA M
C/O LANDBANK PROPERTIES, INC.
233 E CARRILLO ST., STE C
SANTA BARBARA, CA 93101



See reverse for electronic
payment information

TELEPHONE NUMBERS	COUNTY VALUES AND EXEMPTIONS
Tax Collection (707) 234-6875	VALUE DESCRIPTION
Address Change (707) 234-6800	LAND
Exemptions (707) 234-6801	IMPROVEMENTS
Assessed Values (707) 234-6800	PERSONAL PROPERTY
Tax Rates (707) 234-6859	
Personal Property (707) 234-6815	

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
707 234-2498	COUNTY WIDE BASE TAX	1.000	7800.12
707 961-1234	REDWOODS JC BOND	.011	85.80
707 937-5868	MENDOCINO COAST HOSP	.013	101.40
707 937-5868	MENDOCINO UNIF BOND	.005	663.00
707 937-5868	MENDOCINO UNIF MAINT		30.00
707 937-0131	MENDOCINO FIRE PROT		70.00
707 961-4610	COAST HLTHCARE MEAS C		144.00

DUE AND PAYABLE ON 11/1/2019	DUE AND PAYABLE ON 2/1/2020	
1ST INSTALLMENT \$4,447.16	2ND INSTALLMENT \$4,447.16	TOTAL TAXES
DELINQUENT AFTER 12/10/2019	DELINQUENT AFTER 4/10/2020	\$8,894.32

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED
UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

ASSESSED TO ▼

SAVILLE LYNDIA M
C/O LANDBANK PROPERTIES, INC.
233 E CARRILLO ST., STE C
SANTA BARBARA, CA 93101

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
118-370-0900	104-004	41796

2ND

2019 - 2020

APR 10 2020	\$4,447.16
-------------	------------

10PCT PENALTY \$444.71
COST CHARGE \$20.00

AFTER APRIL 10, 2020 PAY THIS AMOUNT → \$4,911.87

41796 21183700900000444716000491187000889432

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

TO PAY TOTAL TAX OF \$8,894.32
RETURN BOTH STUBS WITH
PAYMENT BY DEC. 10, 2019

ASSESSED TO ▼

SAVILLE LYNDIA M
C/O LANDBANK PROPERTIES, INC.
233 E CARRILLO ST., STE C
SANTA BARBARA, CA 93101

▲ DETACH HERE ▲

1ST INSTALLMENT PAYMENT STUB

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
118-370-0900	104-004	41796

1ST

2019 - 2020

DEC 10 2019	\$4,447.16
-------------	------------

10PCT PENALTY \$444.71

AFTER DECEMBER 10, 2019 PAY THIS AMOUNT → \$4,891.87

41796 11183700900000444716000491187000889432

ASSESSMENT APPEAL APPLICATION

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

APPLICATION NUMBER: Clerk Use Only

22-0002**1. APPLICANT INFORMATION - PLEASE PRINT**

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

MENDOCINO HOTELS LLC

EMAIL ADDRESS

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

212 SUTTER ST 3RD

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
SAN FRANCISCO	CA	94108	()	()	()

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

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

Wes Nichols

EMAIL ADDRESS

wes@pptaxappeal.com

COMPANY NAME

Paramount Property Tax Appeal

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

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

9845 Erma Rd #311

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
San Diego	CA	92131	858 225-1200	()	858 823-5577

AUTHORIZATION OF AGENT☒ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

See Attached

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☒ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 119-070-11-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

10701 PALETTE DR MENDOCINO, CA 95460

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒ 1

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS NO. OF UNITS <u>0</u> | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input checked="" type="checkbox"/> OTHER <u>Hotel</u> | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$509,295	\$254,648.00	
IMPROVEMENTS/STRUCTURES	\$4,342,418	\$2,171,209.00	
FIXTURES	\$0.00	\$0.00	
PERSONAL PROPERTY (see instructions)	\$0.000	\$0.000	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	4,851,713 4,851,713	2,425,857 2,425,857	\$2,425,857.00
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☐ Check only one. See instructions for filing periods☒ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)


See instructions before completing this section.

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

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** See instructions.☒ Yes ☐ No**CERTIFICATION**

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

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)



Wes Nichols

SIGNED AT (CITY, STATE)

San Diego, CA

DATE

11/8/22

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



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	45080 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 DR	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	45080 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.

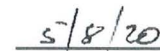
See second page for full terms and conditions.

Contact Info – Property Owner to Complete

Name Of Contact Person:	Roger Patel
Phone:	
Email:	


APPLICANT'S SIGNATURE


TITLE


DATE



**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:	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: 3-23-23

Handwritten signature of Kees Nichols in blue ink.

Applicant's Signature (Original Required)

AGENT



**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)

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

22-0003**1. APPLICANT INFORMATION - PLEASE PRINT**NAME OF APPLICANT (LAST FIRST MIDDLE INITIAL) BUSINESS OR TRUST NAME
MENDOCINO HOTELS LLC

EMAIL ADDRESS

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

212 SUTTER ST 3RD

CITY

SAN FRANCISCO

STATE

CA

ZIP CODE

94108

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Wes Nichols

EMAIL ADDRESS

wes@pptaxappeal.com

COMPANY NAME

Paramount Property Tax Appeal

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

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

9845 Erma Rd #311

CITY

San Diego

STATE

CA

ZIP CODE

92131

DAYTIME TELEPHONE

858 225-1200

ALTERNATE TELEPHONE

()

FAX TELEPHONE

866 823-5577

AUTHORIZATION OF AGENT☒ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

☒ See Attached**3. PROPERTY IDENTIFICATION INFORMATION**

☐ YES ☒ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
119-238-18-00

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

45080 MAIN ST MENDOCINO, CA 95460

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS 0☐ MANUFACTURED HOME☐ VACANT LAND☐ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☒ OTHER Hotel**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$509,295

\$254,648.00

IMPROVEMENTS/STRUCTURES

\$2,841,335

\$1,420,668.00

FIXTURES

\$0.00

\$0.00

PERSONAL PROPERTY (see instructions)

\$0.000

\$0.000

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL 3,350,630 ~~3,450,093~~

\$1,675,316.00

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☐ Check only one. See instructions for filing periods☒ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

See instructions before completing this section.

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

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** See instructions.☒ Yes ☐ No**CERTIFICATION**

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

SIGNATURE (Use Blue Pen. Original signatures required on paper-filed applications)



Wes Nichols

SIGNED AT (CITY, STATE)

San Diego, CA

DATE

11/8/22

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



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	45080 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 DR	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	45080 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:	

[Signature]
APPLICANT'S SIGNATURE

owner
TITLE

5/8/20
DATE



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

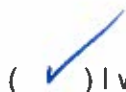
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Telephone: (707) 463-4441
FAX: (707) 463-7237

**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)

Applicant's Signature

WES NICHOLS
Agent's Name (please print)

Wes Nichols
Agent's Signature

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



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 assessment.

NAME: MENDOCINO HOTELS LLC

ADDRESS: 212 SUTTER ST 3RD

212 SUTTER ST 3RD CA 94108

APN/ACCOUNT No.: 119-238-18-00

TAX YEAR PROTESTED: 2022 ☐ REGULAR ☐ SUPPLEMENTAL

PROTEST/APPLICATION No. 22-0003

DATE: 03/23/2023

Wes Nickel
APPLICANT'S SIGNATURE (Original Required)

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

22-0011**1. APPLICANT INFORMATION - PLEASE PRINT**

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

530 B St, Ste 2050

CITY San Diego	STATE CA	ZIP CODE 92101	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Glidewell, Austin; Glidewell, Christopher; Tannenbaum, Wayne

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd., Ste. 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (480) 615-0318
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AUTHORIZATION OF AGENT☒ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☒ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-39-00

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

205 N ORCHARD AVE, UKIAH, CA 95482-4503

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☒ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND	\$1,204,759	\$650,000	
IMPROVEMENTS/STRUCTURES	\$2,495,636	\$1,375,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$3,700,395	\$2,025,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

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

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Austin Glidewell

Mesa, AZ

11.29.22

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:

DocuSigned by:
Signature: Joshua Volen **Date:** April 7, 2022
2CF7174462FA450...
Name/Title: Joshua Volen / Co-Managing Member **Phone:** 858-367-5901
(Corporate Officer)

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

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

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

Please check one of the items shown below.

☒ I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

Applicant's Signature

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

Jennifer O'Barr
Agent'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>
Sent: Tuesday, April 18, 2023 12:49 PM
To: 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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ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

22-0012**1. APPLICANT INFORMATION - PLEASE PRINT**

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

530 B St, Ste 2050

CITY

San Diego

STATE

CA

ZIP CODE

92101

DAYTIME TELEPHONE

() ()

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

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

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

Glidewell, Austin; Glidewell, Christopher; Tannenbaum, Wayne

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd., Ste. 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480) 634-6169

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

(480) 615-0318

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

YES



NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-34-00

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

E. Perkins Street, Ukiah, CA 95482

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☒ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$25,655

\$14,000

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$25,655

\$14,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

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

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Austin Glidewell

Mesa, AZ

11.29.22

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: DocuSigned by: Joshua Volen 2CF7174462FA450... Date: April 7, 2022
Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901
(Corporate Officer)

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

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

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

Please check one of the items shown below.

☒ I will be present on the scheduled hearing date.

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

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Applicant's Name (please print)

Applicant's Signature

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

Jennifer O'Barr
Agent'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>
Sent: Tuesday, April 18, 2023 12:49 PM
To: 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.

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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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This email has been scanned for viruses and malware, and may have been automatically archived by Mimecast, a leader in email security and cyber resilience. Mimecast integrates email defenses with brand protection, security awareness training, web security, compliance and other essential capabilities. Mimecast helps protect large and small organizations from malicious activity, human error and technology failure; and to lead the movement toward building a more resilient world. To find out more, visit our website.

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

APPLICATION NUMBER: Clerk Use Only

22-0013

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

530 B St, Ste 2050

CITY

San Diego

STATE

CA

ZIP CODE

92101

DAYTIME TELEPHONE

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ALTERNATE TELEPHONE

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FAX TELEPHONE

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

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

Glidewell, Austin; Glidewell, Christopher; Tannenbaum, Wayne

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd., Ste. 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

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AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☒ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-30-00

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

126 N ORCHARD AVE, UKIAH, CA 95482-4502

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☒ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$167,326

\$93,000

IMPROVEMENTS/STRUCTURES

\$1,003,965

\$560,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$1,171,291

\$653,000

PENALTIES (amount or percent)

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

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

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Austin Glidewell

Mesa, AZ

11.29.22

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:

DocuSigned by:
Signature: Joshua Volen **Date:** April 7, 2022
2CF7174462FA450...
Name/Title: Joshua Volen / Co-Managing Member **Phone:** 858-367-5901
(Corporate Officer)

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

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

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-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-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
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CA	Placer	048-520-026-000	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
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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.

☒ 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)

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

Applicant's Signature

Jennifer O'Barr
Agent's Signature

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

22-0014**1. APPLICANT INFORMATION - PLEASE PRINT**

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

530 B St, Ste 2050

CITY

San Diego

STATE

CA

ZIP CODE

92101

DAYTIME TELEPHONE

() ()

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

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

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

Glidewell, Austin; Glidewell, Christopher; Tannenbaum, Wayne

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd., Ste. 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480) 634-6169

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

(480) 615-0318

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☒ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-2900

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

534 E Perkins Street, Ukiah, CA 95482

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☒ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$2,855,726

\$1,550,000

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)

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*6. REASON FOR FILING APPEAL (FACTS)***See instructions before completing this section.*

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

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

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

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Austin Glidewell

Mesa, AZ

11.29.22

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.

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Authorized and Certified by Client:

DocuSigned by:
Signature: Joshua Volen **Date:** April 7, 2022
2CF7174462FA450...
Name/Title: Joshua Volen / Co-Managing Member **Phone:** 858-367-5901
(Corporate Officer)

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

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

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	200-49-585-K	17045 N 59TH AVE	GLENDALE REH LLC	17045 N 59th Ave
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AZ	Maricopa	200-49-586-A	5880 W BELL RD	GLENDALE REH LLC	17045 N 59th Ave
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Agency Authorization for Calendar Year 2022 and Prior

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CA	Placer	048-520-010-000	1927 Douglas BL	Convoy Roseville LLC & Roseville PH LLC	Convoy Roseville
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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
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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): 22-0014
Parcel Number(s): 0022002900
Applicant: Pear Tree Retail I, LLC (CIRE Equity)

Please check one of the items shown below.

☒ I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

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

Applicant's Signature

Jennifer O'Barr
Agent'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>
Sent: Tuesday, April 18, 2023 12:49 PM
To: 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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MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

ACTION MINUTES – OCTOBER 24, 2022

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

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/ APPLICATION No.	APPLICANT NAME	APN/ACCOUNT 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 No.	APPLICANT NAME	APN/ACCOUNT 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