

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

# MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

# AGENDA

### October 25, 2021 - 9:00 AM BOARD CHAMBERS, ROOM 1070 COUNTY ADMINISTRATION CENTER

The Mendocino County Assessment Appeals Board is Responsible for Hearing Appeals from Taxpayers on Property Assessments. The Board is Governed by the Rules and Regulations of the State Board of Equalization and Property Tax Laws of the State of California.

### 1. OPEN SESSION - CALL TO ORDER (9:00 A.M.)

### 1a) Roll Call

- 1b) Confirm Agenda Amendments
- **1c)** Announce Order of Proceedings

### 2. APPROVAL OF WITHDRAWN APPLICATIONS

The following applicants/agents have requested a withdrawal of their Assessment Appeal/Application for Changed Assessment

Recommended Action: Grant Withdrawals as Requested

- 2a) Protest/Application No. 19-002; Applicant Name: Shami Gobbi LLC; APN/Account No. 180-030-38 Shami **2b)** Protest/Application Applicant **Enterprises** No. 19-004; Name: LLC; APN/Account No. 002-247-05 Applicant **2c)** Protest/Application No. Name: Shami **Enterprises** 19-005; LLC; APN/Account No. 002-247-03 Applicant 2d) Protest/Application No. 19-006; Name: Shami **Enterprises** LLC; APN/Account No. 002-247-06 2e) Protest/Application Applicant Shami **Enterprises** No. 19-007; Name: LLC; APN/Account No. 002-247-07 2f) **Protest/Application** No. 19-031; Applicant Name: Longs Drug Stores California LLC; APN/Account No. 002-247-04 2g) Protest/Application Applicant Shami **Enterprises** No. Name: 20-003; LLC; APN/Account No. 002-247-03 2h) Protest/Application No. 20-004; Applicant Name: Shami **Enterprises** LLC; APN/Account No. 002-247-05 2i) **Protest/Application** No. Applicant Shami **Enterprises** 20-005; Name: LLC; APN/Account No. 002-247-06 Applicant 2j) **Protest/Application** No. 20-006; Name: Shami Enterprises LLC; APN/Account No. 002-247-07
- 2k) Protest/Application No. 20-007; Applicant Name: Shami Gobbi LLC; APN/Account No. 180-030-38
- 2l) Protest/Application No. 20-017; Applicant Name: Longs Drug Stores California LLC; APN/Account No. 002-247-04

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

The following applicants/agents have reached a mutually agreed upon Reduction in Assessment and changed the assessed value (on file with the Clerk of the Board)

Recommended Action: Approve Stipulations as Presented

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

The following applicants/agents have requested a continuance and/or postponement of their Assessment Appeal/Application for Changed Assessment

Recommended Action: Grant Postponements as Requested

See section at the end of this document for the full listing of Consent items.

- 4a) Protest/Application No. 19-011; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-2900
- 4b) Protest/Application No. 19-012; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3900
- 4c) Protest/Application No. 19-013; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3200
- 4d) Protest/Application No. 19-014; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3000
- 4e) Protest/Application No. 19-015; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3400
- 4f) Protest/Application No. 20-032; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3900
- 4g) Protest/Application No. 20-033; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3400
- 4h) Protest/Application No. 20-034; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-2900
- 4i) Protest/Application No. 20-035; Applicant Name: Pear Tree Retail I LLC (Cire Equity) - Trustee; APN/Account No. 002-200-3000
- 4j) Protest/Application No. 20-036; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3200

### 5. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

The Assessment Appeals Board will hear the following Assessment Appeal/Application for Changed Assessment protests and presentation of evidence during the meeting proceedings

Recommended Action: Following Presentation of Evidence, Discussion and Possible Action Regarding the Following Matters:

### 5a) Protest/Application No. 19-039; Applicant Name: Pete E Benville; APN/Account No. 029-480-4400

#### 6. OTHER BUSINESS

- 6a) Approval of Minutes of July 19, 2021
- **6b)** Public Expression
- **6c)** Matters from Staff
- **6d)** Announcements
- 6e) Confirm Date of Next Meeting January 24, 2022

### 6f) Adjournment

#### Additional Information for Interested Parties

#### Additional Meeting Information for Interested Parties

The Board of Supervisors complies with ADA requirements and upon request, will attempt to reasonably accommodate individuals with disabilities(pursuant to Government Code Section 54953.2). Anyone requiring reasonable accommodation to participate in the meeting should contact the Executive Office by calling (707) 463-4441 at least five days prior to the meeting.



# Item #: 2a)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-002; Applicant Name: Shami Gobbi LLC; APN/Account No. 180-030-38

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This form contains all of the requests for that are required for filing an application 'assessment. Failure to complete this ap result in rejection of the application and/or appeal. Applicants should be prepared to sul information if requested by the assessor or the hearing. Failure to provide information the appeals board considers necessary ma continuance of the hearing or denial of the a	n for changed plication may 0.4.6 r denial of the bmit additional r at the time of 19 d at the hearing ay result in the EX	UTY OF RD OF SU IUL 29 ECUTIVE	MENDOCIN IPERVISOR AM 11 45 E OFFICE	CONTY.	Asse 501 Lov U TELE	OUNTY OF MENDOCINO SSMENT APPEALS BOARD w Gap Road * Room 1010 kiah, California 95482 EPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this applicati	on.		an a si a anno a si a si an	APPLICATION N		R: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), B Shami Gobbi, LLC		14.	IFORMA	EMAIL ADDRESS	00	
mailing address of applicant (street address of 705 Shiloh Rd.						
Windsor	CA ZIP CODE 95492	DAYT	IME TELEPHONE )	ALTERNATE TELEP	HONE	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY, OR RELA	ATIVE OF A	PPLICANT if ap	plicable - (REPR	ESENTA	TION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS Middleton, Michael D.	ST, MIDDLE INITIAL)			EMAIL ADDRESS	lc.com	1
COMPANY NAME PROTAX LLC				Greek		
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INITIAL)					
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200						
CITY Poway	STATE ZIP CODE	DAYT	ME TELEPHONE 8) 679-7221	ALTERNATE TELEP	HONE	FAX TELEPHONE (858) 679-1563
AUTHORIZATION OF AGENT			ATION ATTACH			
The following information must be complete	ted (or attached to th				ent is a	licensed California
attorney as indicated in the Certification	section, or a spouse,	, child, pare	nt, registered do	omestic partner, o	r the pe	erson affected. If the
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applicant is a business entity, the agent's						
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BOE-305-AH (P2) REV 08 (01-15)         5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods
Image: Supplemental Assessment - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR         SUPPLEMENTAL ASSESSMENT         "DATE OF NOTICE:
SUPPLEMENTAL ASSESSMENT         *DATE OF NOTICE:
*DATE OF NOTICE:       ROLL YEAR:         ROLL CHANGE       ESCAPE ASSESSMENT       CALAMITY REASSESSMENT       PENALTY ASSESSMENT         *DATE OF NOTICE:       **ROLL YEAR:       **ROLL YEAR:       **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         X       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         2. Base year value for the completed new construction established on the date of         1. No new construction occurred on the date of         2. Base year value for the completed new construction established on the date of         3. Value of construction in progress on January 1 is incorrect.         D. CALAMITY REASESSMENT         Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
ROLL CHANGE       ESCAPE ASSESSMENT       CALAMITY REASSESSMENT       PENALTY ASSESSMENT         *DATE OF NOTICE:       **ROLL YEAR:       **Each roll year requires a separate application         6. REASON FOR FILING APPEAL (FACTS)       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         X       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         2. Base year value for the completed new construction established on the date of         2. Base year value for the completed new construction established on the date of         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.
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*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         X       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
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         X       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         1. No new construction occurred on the date of         2. Base year value for the completed new construction established on the date of         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.
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 [X] 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 is incorrect. C. NEW CONSTRUCTION 1. No new construction occurred on the date of is incorrect. 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.
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
<ul> <li>A. DECLINE IN VALUE</li> <li>The assessor's roll value exceeds the market value as of January 1 of the current year.</li> <li>B. CHANGE IN OWNERSHIP</li> <li>1. No change in ownership occurred on the date of</li></ul>
<ul> <li>The assessor's roll value exceeds the market value as of January 1 of the current year.</li> <li>B. CHANGE IN OWNERSHIP <ul> <li>1. No change in ownership occurred on the date of</li></ul></li></ul>
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D. CALAMITY REASSESSMENT Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
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.
AFFEAL-AFFER AN AOD I must include description of each property, issues being appealed, and your opinion of value.     1. Amount of escape assessment is incorrect.
$\square$ 2. Assessment of other property of the assessee at the location is incorrect.
I. OTHER
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$)
Are requested. X Are not requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Poway, CA	July 18, 2019
NAME (Please Print)		

Michael D. Middleton

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

V		AGENT	□ ATTORNEY	□ SPOUSE	□ REGISTERED DOMESTIC PARTNER	CHILD	D PARENT	PERSON AFFECTED
	CORPORAT	E OFFICER OF	R DESIGNATED EN	<b>IPLOYEE</b>				



MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

Carre Brown First District

JOHN MCCOWEN Second District JOHN PINCHES Third District DAN GJERDE Fourth District DAN HAMBURG Fifth District

# **BOARD OF EQUALIZATION HEARING**

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•	APPLICATION WITHDRAWAL	Server 1		
	APPLICATION WITHURAWAL	1.1.1	110 1	
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Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Board of Equalization 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 cl	hanged assessment.
NAME: Sham	i Gobbi LLC
ADDRESS: 7.51	E. Gobbi St.
UKic	ch CA 95482
APN/ACCOUNT NO.:	180-630-30
TAX YEAR PROTESTED; 2019.	020 REGULAR SUPPLEMENTAL
PROTEST/APPLICATION NO	062 à 2020-007
DATE:9/30/21	
	APPLICANT'S SIGNATURE (Original Required)
	PROTAX LLC -Tonya D'Heilly

PROTAX LLC -Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200 Poway, CA 92064 (858) 679-7221 Fax: (858) 679-7221

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, U (8) TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



### Item #: 2b)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-004; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-05

9

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICA</b> This form contains all of the requests fit that are required for filing an application assessment. Failure to complete this appresult in rejection of the application and/c appeal. Applicants should be prepared to suffermation if requested by the assessor of the hearing. Failure to provide information the appeals board considers necessary m continuance of the hearing or denial of the	or information in for changed pplication may or denial of the ubmit additional or at the time of in at the hearing hay result in the		5	County of Mendocino Assessment Appeals Board 01 Low Gap Road * Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this applicat				IMBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEAS				04
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), Shami Enterprises, LLC			EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 705 Shiloh Rd.	S OR P.O. BOX)			
Windsor	STATE ZIP CODE D. CA 95492 (	AYTIME TELEPHONE	ALTERNATE TELEPH	DNE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A		APPLICANT if a	pplicable - (REPRE	SENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR Middleton, Michael D.			email address melo@protaxllc	
COMPANY NAME PROTAX LLC				
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	ST, MIDDLE INITIAL)			
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200				
city Poway	STATE ZIP CODE D. CA 92064	AYTIME TELEPHONE 858) 679-7221	ALTERNATE TELEPHO	DNE FAX TELEPHONE (858) 679-1563
AUTHORIZATION OF AGENT		RIZATION ATTAC		
3. PROPERTY IDENTIFICATION INF	s authorization must be signed hereby authorized to act as my agreements, and otherwise so wrized EMPLOYEE	I by an officer or a ragent in this app ettle issues relati TITLE	authorized employed lication, and may in ing to this applicati	e of the business. spect assessor's records, on. DATE ナー ここー しつ
ENTER APPLICABLE NUMBER FROM	YOUR NOTICE/TAX BILL			
ASSESSOR' S PARCEL NUMBER 002-247-05	ASSESSMENT NUMBER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER			
PROPERTY ADDRESS OR LOCATION			DOING BUSINESS AS	(DBA), if appropriate
159 S. Orchard Avenue	Ukiah			
PROPERTY TYPE 🗹				
SINGLE-FAMILY / CONDOMINIUM / TO		AGRICULTURAL		POSSESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF		MANUFACTURED	HOME	ACANT LAND
COMMERCIAL/INDUSTRIAL		WATER CRAFT		AIRCRAFT
BUSINESS PERSONAL PROPERTY/FIX	TURES 🗌	OTHER:		
4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$524,78	37	\$315,000	
IMPROVEMENTS/STRUCTURES	\$374,13	30	\$224,000	
FIXTURES				
PERSONAL PROPERTY (see instructions)				
MINERAL RIGHTS				
TREES & VINES				
OTHER				
TOTAL	\$898,9	7	\$539,000	
PENALTIES (amount or percent)				

BOE-305-AH (P2) REV 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
🗵 REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
*DATE OF NOTICE: ROLL YEAR:
ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:
*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
X 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 ( \$)
Are requested. X Are not requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
X Yes No

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

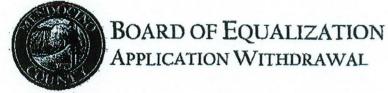
SIGNATURE (Use provedent original signature required on paper-filed application)
NAME (Please Print)

Michael D. Middleton

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

✓ □ OWNER ☑ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

11



MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District JOHN MCCOWEN Second District JOHN PINCHES Third District DAN GJERDE Fourth District DAN HAMBURG Fifth District

# **BOARD OF EQUALIZATION 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 Board of Equalization 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 assessmen	nt.
NAME: Shami Enkel	Alises LC
ADDRESS: 117+159,225= 22	5 S Orchard Are_
Ullian Ca	95482
APN/ACCOUNT NO.: 020-247-03 002	- 247. 05, 002.247-06
TAX YEAR PROTESTED: 2019: 2020 🕅 RE	EGULAR SUPPLEMENTAL 07
PROTEST/APPLICATION NO. 3019-1864 the 2019	2-007 \$ 3020-003 the - 20-006
DATE:9/30/21	
App	PLICANT'S SIGNATURE (Original Required)
COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, F	PROTAX LLC Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200 Poway, CA 92064 ROOM 1010 (858) 679-7221 Fax: (858) 679-7221
TELEPHONE: (707) 463-4441 • FAX:	



### Item #: 2c)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-005; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-03

#### BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION

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

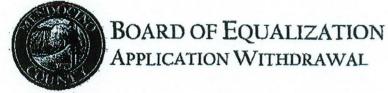
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	1111	1 23	3-5 1.7 [		LIL,
2.3	JUL	6	1 1 2 2		10

attach hearing evidence to this applicati		ALV VI	112 01110	APPLICATION NU	JMBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT	P1_2	1		005
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), B Shami Enterprises, LLC	USINESS OR TRUST NAME	data ta	e Audit o Reil	EMAIL ADDRESS	
mailing address of applicant (street address of $705$ Shiloh Rd.					
Windsor	STATE ZIP CODE CA 95492	DAY (	TIME TELEPHONE	ALTERNATE TELEPH	ONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY, OR RELA	TIVE OF A	PPLICANT if ap	oplicable - (REPRE	SENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS Middleton, Michael D.	T, MIDDLE INITIAL)			email address melo@protaxllo	c.com
COMPANY NAME PROTAX LLC					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INITIAL)				
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200		1			
Poway	CA STATE ZIP CODE		тіме теlерноле 58) 679-7221	ALTERNATE TELEPH	ONE FAX TELEPHONE (858) 679-1563
The following information must be comple- attorney as indicated in the Certification a applicant is a business entity, the agent's The person named in Section 2 above is h	section, or a spouse, authorization must b pereby authorized to a	child, pare e signed b ct as my a	ent, registered d by an officer or a gent in this app	omestic partner, or authorized employe lication, and may ir	the person affected. If the e of the business.
enter in stipulation a	greements, and othe			ng to this applicat	
SIGNATURE OF APPLICANT, OFFICER OR AUTHO	DRIZED EMPLOYEE	> 1	Cu- any	K	DATE 7-22-19
ENTER APPLICABLE NUMBER FROM	le-family dwelling that is o		he principal place of		ner?
ASSESSOR' S PARCEL NUMBER 002-247-03	ASSESSMENT NUN	IBER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 117 S. Orchard Avenue	U	kiah		DOING BUSINESS AS	(DBA), if appropriate
PROPERTY TYPE 🗹					
SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE / DUPLEX	🗆 A	GRICULTURAL		POSSESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS		IANUFACTURED	HOME	VACANT LAND
COMMERCIAL/INDUSTRIAL		ΠW	ATER CRAFT		AIRCRAFT
BUSINESS PERSONAL PROPERTY/FIX	TURES	Οo	THER:	1102040-1107-107-107-107-100-4140-4	
4. VALUE	A. VALUE ON RC	DLL	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND		\$587,146		\$352,000	
IMPROVEMENTS/STRUCTURES		\$305,179		\$183,000	
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL		\$892,325		\$535,000	
PENALTIES (amount or percent)					

BOE-305-AH (P2) REV 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT         *DATE OF NOTICE:         ROLL YEAR:
ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT     *DATE OF NOTICE: **ROLL YEAR:
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1. Amount of escape assessment is incorrect.
□ 2. Assessment of other property of the assessee at the location is incorrect.
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Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$ per)
Are requested. X Are not requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
X Yes No

#### CERTIFICATION

✓ □ OWNER ☑ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District JOHN MCCOWEN Second District JOHN PINCHES Third District DAN GJERDE Fourth District DAN HAMBURG Fifth District

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

MENDOCINO COUNTY EXECUTIVE OFFICE 501 Low Gap Road, Room 1010 Ukiah, CA 95482 Fax To: (If faxed, the original, signed form must also be mailed) (707) 463-7237

NAME: <u>Shami Ewkeepiiss LC</u> ADDRESS: <u>112+119 225 - 225 5 Owhard Are</u> <u>Ullicic Ca 957B2</u> APN/ACCOUNT NO.: <u>012-247 03 002-247-05 002 247-06</u> TAX YEAR PROTESTED: <u>2019 - 2020</u> REGULAR <u>SUPPLEMENTAL</u> PROTEST/APPLICATION NO <u>2019-1554 1/mu 2019 - 007 &amp; 2020-063 4/m</u> 20-006 DATE: <u>9130/51</u> APPLICANT'S SIGNASURE (Original Required) PROTAX-LLC Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200	I hereby withdraw my application(s) for changed assessment.	
APN/ACCOUNT NO.: 010-247-03,002-247-05,002-247-06 TAX YEAR PROTESTED: 2019: 2020 [] REGULAR SUPPLEMENTAL PROTEST/APPLICATION NO. 2019-064 the 2019-067 & 2020-063 the 20-066 DATE: 9/30/21 APPLICANT'S SIGNATURE (Original Required) PROTAX-LLC Tonya D'Heilly Director of Appeals, tonyad@protax/lc.com 13029 Danielson St., Ste. 200	NAME: Shami Enkernises	LC.
TAX YEAR PROTESTED: 2019. 2020 REGULAR SUPPLEMENTAL 07 PROTEST/APPLICATION NO. 2019-1564 Hun 2019-007 & 3020-003 Hu-20-006 DATE: 9/30/51 APPLICANT'S SIGNATURE (Original Required) PROTAX-LLC-Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200	ADDRESS: 117+19,225- 225 5 00	chard Are
TAX YEAR PROTESTED: <u>2019.</u> 2020 REGULAR SUPPLEMENTAL OF PROTEST/APPLICATION NO. <u>2019-1564</u> <u>Huu 2019-007</u> <u>Sado-003</u> <u>Hu</u> -20-006 DATE: <u>9/30/51</u> <u>Applicant's Signature</u> (Original Required) <u>PROTAX-LLC</u> Tonya D'Heilly <u>Director of Appeals, tonyad@protaxllc.com</u> 13029 Danielson St., Ste. 200	Ulliah Ca 954B.	2
PROTEST/APPLICATION NO 2019 - 1564 Hun 2019 - 007 & 3020 - 063 Hu - 20-006 DATE:APPLICANT'S SIGNATURE (Original Required) APPLICANT'S SIGNATURE (Original Required) PROTAX-LLC Tonya D'Heilly Director of Appeals, tonyad@protax/lc.com 13029 Danielson St., Ste. 200	APN/ACCOUNT NO .: 012 - 247 03, 002 - 247.0	5 002.247-06
DATE: 9/30/51 APPLICANT'S SIGNATURE (Original Required) PROTAX-LLC Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200	TAX YEAR PROTESTED: 2019 2020 🕅 REGULAR 🗌 SU	PPLEMENTAL 07
APPLICANT's SIGNATURE (Original Required) PROTAX-LLC-Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200	PROTEST/APPLICATION NO 2019-064 then 2019-007 5	3020-003 the - 20-006
PROTAX-LLC-Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200		4
Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200		SURF (Original Required)
Poway, CA 92064 COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010 <sup>(858)</sup> 679-7221 Fax: (858) 679-7221	Dire 130. Pow (858	ector of Appeals, tonyad@protaxllc.com 29 Danielson St., Ste. 200 vay, CA 92064

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### Item #: 2d)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-006; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-06

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICATI</b> This form contains all of the requests for that are required for filing an application assessment. Failure to complete this app result in rejection of the application and/or appeal. Applicants should be prepared to sub information if requested by the assessor or the hearing. Failure to provide information a the appeals board considers necessary may	r informati for chang blication m denial of to mit additio at the time at the heari	ed hay he nal e of ng				<b>Ass</b> 501 Lo	COUNTY OF MENDOCINO ESSMENT APPEALS BOARD ow Gap Road * Room 1010 Ukiah, California 95482 .EPHONE: (707) 463-4221 FAX: (707) 463-7237
continuance of the hearing or denial of the ap		not					
attach hearing evidence to this application 1. APPLICANT INFORMATION - PLEASE					APPLICATION		R: Clerk Use Only
NAME OF APPLICANT INFORMIATION - PLEASE NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BU Shami Enterprises, LLC		RUST NAME			EMAIL ADDRESS	000	<i>P</i>
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF $705 \ Shiloh \ Rd.$					L		
Windsor	STATE	ZIP CODE 95492	DAYTI	IME TELEPHONE	ALTERNATE TELE	PHONE	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT			OF AI	PPLICANT if ap	oplicable - (REPF	RESENT	TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST Middleton, Michael D.	T, MIDDLE INIT	TAL)			email address melo@protax	llc.cor	n
COMPANY NAME PROTAX LLC							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	, MIDDLE INIT	IAL)					
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200					· · · · · · · · · · · · · · · · · · ·		
CITY	STATE CA	ZIP CODE 92064	DAYT	ME TELEPHONE 8) 679-7221	ALTERNATE TELE	PHONE	FAX TELEPHONE (858) 679-1563
Poway AUTHORIZATION OF AGENT			1.	ATION ATTAC			
The following information must be complete attorney as indicated in the Certification s applicant is a business entity, the agent's The person named in Section 2 above is the enter in stipulation ag	ection, or authorizat ereby auth	a spouse, child, tion must be sign porized to act as	paren ned by my ag	nt, registered d y an officer or a gent in this app	omestic partner, uthorized emplo lication, and may	or the µ vee of t inspec	person affected. If the he business.
SIGNATURE OF APPLICANT, OFFICER OR AUTHOR			and the second s	TLE		ation.	DATE
· /// la	1		(	Ci-unde			7-22-19
3. PROPERTY IDENTIFICATION INFO	e-family dwe	lling that is occupie	d as th	ne principal place o	of residence by the o	wner?	
ASSESSOR' S PARCEL NUMBER	ASSES	SMENT NUMBER			FEE NUMBER		
002-247-06 ACCOUNT NUMBER	TAX B	LL NUMBER					
ACCOUNT NOMEEN	1700 0						
PROPERTY ADDRESS OR LOCATION 225 S. Orchard Avenue		Ukiah			DOING BUSINESS	AS (DBA)	, if appropriate
PROPERTY TYPE 🗹							
SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE /	DUPLEX [		GRICULTURAL		POSS	SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF UI							
	NITS	[	] M/	ANUFACTURED	HOME	VACA	NT LAND
COMMERCIAL/INDUSTRIAL	NITS			ANUFACTURED ATER CRAFT	номе 🗆		RAFT
<ul><li>COMMERCIAL/INDUSTRIAL</li><li>BUSINESS PERSONAL PROPERTY/FIXT</li></ul>					_		
BUSINESS PERSONAL PROPERTY/FIXT	URES			ATER CRAFT	_	AIRC	
BUSINESS PERSONAL PROPERTY/FIXT	URES	[	₩ ⊑ דס ⊑	ATER CRAFT			RAFT
BUSINESS PERSONAL PROPERTY/FIXT 4. VALUE	URES	ALUE ON ROLL	□ w/ □ от ,675	ATER CRAFT		AIRC	RAFT
BUSINESS PERSONAL PROPERTY/FIXT  4. VALUE LAND	URES	[ [ ALUE ON ROLL \$1,158	□ w/ □ от ,675	ATER CRAFT	OPINION OF VALUE	AIRC	RAFT
BUSINESS PERSONAL PROPERTY/FIXT      A. VALUE     LAND     IMPROVEMENTS/STRUCTURES	URES	[ [ ALUE ON ROLL \$1,158	□ w/ □ от ,675	ATER CRAFT	OPINION OF VALUE	AIRC	RAFT
BUSINESS PERSONAL PROPERTY/FIXT      A. VALUE      LAND      IMPROVEMENTS/STRUCTURES      FIXTURES	URES	[ [ ALUE ON ROLL \$1,158	□ w/ □ от ,675	ATER CRAFT	OPINION OF VALUE	AIRC	RAFT
BUSINESS PERSONAL PROPERTY/FIXT         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES         PERSONAL PROPERTY (see instructions)	URES	[ [ ALUE ON ROLL \$1,158	□ w/ □ от ,675	ATER CRAFT	OPINION OF VALUE	AIRC	RAFT
BUSINESS PERSONAL PROPERTY/FIXT         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES         PERSONAL PROPERTY (see instructions)         MINERAL RIGHTS	URES	[ [ ALUE ON ROLL \$1,158	□ w/ □ от ,675	ATER CRAFT	OPINION OF VALUE	AIRC	RAFT
BUSINESS PERSONAL PROPERTY/FIXT         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES         PERSONAL PROPERTY (see instructions)         MINERAL RIGHTS         TREES & VINES	URES	[ [ ALUE ON ROLL \$1,158	□ w/ □ oτ ,675 ,245	ATER CRAFT	OPINION OF VALUE	AIRC 	RAFT

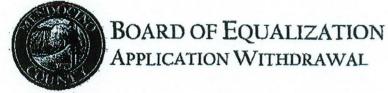
	05-AH (P2) REV 08 (01-15)
5. TYI	PE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
X	REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
	SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR:
	ROLL CHANGE       ESCAPE ASSESSMENT       CALAMITY REASSESSMENT       PENALTY ASSESSMENT         *DATE OF NOTICE:       **ROLL YEAR:
	*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application
6. RE	ASON FOR FILING APPEAL (FACTS) See instructions before completing this section.
	bu are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application.
	reasons that I rely upon to support requested changes in value are as follows:
	DECLINE IN VALUE
	$\mathbf{X}$ The assessor's roll value exceeds the market value as of January 1 of the current year.
	<ul> <li>1. No change in ownership occurred on the date of</li></ul>
C.	
	1. No new construction occurred on the date of
	2. Base year value for the completed new construction established on the date of is incorrect.
	3. Value of construction in progress on January 1 is incorrect.
	CALAMITY REASSESSMENT ☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
	BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
1	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
I	1. Classification of property is incorrect.
	2. Allocation of value of property is incorrect (e.g., between land and improvements).
	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. DTHER
	Explanation (attach sheet if necessary)
	ITTEN FINDINGS OF FACTS ( \$)
	Are requested. X Are not requested.
	S APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
X	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 Per- Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Poway, CA	DATE July 18, 2019
NAME/( <sup>#</sup> lease Print) Michael D. Middleton		

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

V		I AGENT	□ ATTORNEY	□ SPOUSE	□ REGISTERED DOMESTIC PARTNER	CHILD	D PARENT	PERSON AFFECTED
	CORPORAT	E OFFICER OF	R DESIGNATED EN	<b>IPLOYEE</b>				



MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District JOHN MCCOWEN Second District JOHN PINCHES Third District DAN GJERDE Fourth District Dan Hamburg Fifth District

# **BOARD OF EQUALIZATION 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 Board of Equalization 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: Shami Ewkey	Wises LC
ADDRESS: 117+159,225= 225	S One hard Are
Ullian Ca	95782
APN/ACCOUNT NO .: 010 - 247 03 002-	247.05 002.247-06
TAX YEAR PROTESTED: _ 2019 2020 X REG	ULAR USUPPLEMENTAL
PROTEST/APPLICATION NO. 2019- US4 than 2019-	-007 \$ 3020-003 the - 20-004
DATE:9/30/21	(A)
Appil	ICANT'S SIGNATURE (Original Required)
COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, RO	PROTAX-LLC-Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200 Poway, CA 92064 (858) 679-7221 Fax: (858) 679-7221
TELEPHONE: (707) 463-4441 • FAX: (	

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### Item #: 2e)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-007; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-07

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICAT</b> This form contains all of the requests for that are required for filing an application assessment. Failure to complete this ap result in rejection of the application and/o appeal. Applicants should be prepared to su information if requested by the assessor of the hearing. Failure to provide information the appeals board considers necessary may continuance of the hearing or denial of the a	or information of for changed plication may r denial of the bmit additiona r at the time o at the hearing ay result in the appeal. <b>Do no</b>	1 9 1 1 1 9 9			COUNTY OF MENDOCINO Assessment Appeals Board 501 Low Gap Road * Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this applicati					UMBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), B Shami Enterprises, LLC		IST NAME		EMAIL ADDRESS	007
MAILING ADDRESS OF APPLICANT (STREET ADDRESS 705 Shiloh Rd.	OR P.O. BOX)				
Windsor	STATE ZI	p code da 5492 (	YTIME TELEPHONE	ALTERNATE TELEP	HONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A		11	APPLICANT if a	oplicable - (REPRI	ESENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS				EMAIL ADDRESS	
Middleton, Michael D.				melo@protaxl	c.com
PROTAX LLC					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INITIAL	)			
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200					
Poway	CA STATE ZI	P CODE DA	YTIME TELEPHONE 858) 679-7221	ALTERNATE TELEP	HONE FAX TELEPHONE (858) 679-1563
attorney as indicated in the Certification applicant is a business entity, the agent's The person named in Section 2 above is I enter in stipulation a SIGNATURE OF APPLICANT, OFFICER OF AUTHO 3. PROPERTY IDENTIFICATION INF	authorizatio hereby author greements, a DRIZED EMPLOY	n must be signed rized to act as my and otherwise se	by an officer or a agent in this app	authorized employe lication, and may i ing to this applica	ee of the business. nspect assessor's records,
	le family dwellin	a that is occupied a	the principal place	of residence by the ow	iner?
			s the principal place	of residence by the ov	ner?
ENTER APPLICABLE NUMBER FROM		E/TAX BILL	s the principal place		ner?
			s the principal place	of residence by the ov	ner?
ENTER APPLICABLE NUMBER FROM		E/TAX BILL	s the principal place		iner?
ENTER APPLICABLE NUMBER FROM ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER		E/TAX BILL	s the principal place	FEE NUMBER	
ENTER APPLICABLE NUMBER FROM ASSESSOR' S PARCEL NUMBER 002-247-07		E/TAX BILL	s the principal place		
ENTER APPLICABLE NUMBER FROM ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION		EE/TAX BILL	s the principal place	FEE NUMBER	
ENTER APPLICABLE NUMBER FROM ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue	YOUR NOTIC ASSESSI TAX BILL	EF/TAX BILL MENT NUMBER NUMBER Ukiah	s the principal place	FEE NUMBER	
ENTER APPLICABLE NUMBER FROM ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE	YOUR NOTIC ASSESSI TAX BILL	EF/TAX BILL MENT NUMBER NUMBER Ukiah		FEE NUMBER	S (DBA), if appropriate
ENTER APPLICABLE NUMBER FROM ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U	YOUR NOTIC ASSESSI TAX BILL	EF/TAX BILL MENT NUMBER UWBER Ukiah UPLEX	AGRICULTURAL	FEE NUMBER	S (DBA), if appropriate POSSESSORY INTEREST VACANT LAND
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW	YOUR NOTIC ASSESSI TAX BILL VNHOUSE / D JNITS	UPLEX	AGRICULTURAL MANUFACTURED WATER CRAFT	DOING BUSINESS AS	© (DBA), if appropriate
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	UPLEX	AGRICULTURAL MANUFACTUREE WATER CRAFT OTHER:	DOING BUSINESS AS	S (DBA), if appropriate POSSESSORY INTEREST VACANT LAND AIRCRAFT
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX: 4. VALUE	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	UPLEX	AGRICULTURAL MANUFACTURED WATER CRAFT OTHER: B. APPLICANT'S	FEE NUMBER	G (DBA), if appropriate POSSESSORY INTEREST VACANT LAND AIRCRAFT C. APPEALS BOARD USE ONLY
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOV MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX 4. VALUE LAND	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	URING CONTRACT CONTRA	AGRICULTURAL MANUFACTUREE WATER CRAFT OTHER: B. APPLICANT'S 6	FEE NUMBER	C. APPEALS BOARD USE ONLY
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX 4. VALUE LAND IMPROVEMENTS/STRUCTURES	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	UPLEX	AGRICULTURAL MANUFACTUREE WATER CRAFT OTHER: B. APPLICANT'S 6	FEE NUMBER	C. APPEALS BOARD USE ONLY
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX: 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	URING CONTRACT CONTRA	AGRICULTURAL MANUFACTUREE WATER CRAFT OTHER: B. APPLICANT'S 6	FEE NUMBER	C. APPEALS BOARD USE ONLY
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOV MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions)	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	URING CONTRACT CONTRA	AGRICULTURAL MANUFACTUREE WATER CRAFT OTHER: B. APPLICANT'S 6	FEE NUMBER	C. APPEALS BOARD USE ONLY
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOV MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	URING CONTRACT CONTRA	AGRICULTURAL MANUFACTUREE WATER CRAFT OTHER: B. APPLICANT'S 6	FEE NUMBER	C. APPEALS BOARD USE ONLY
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ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES OTHER	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	EFTAX BILL MENT NUMBER Ukiah UPLEX ULE ON ROLL \$769,01 \$742,68	AGRICULTURAL MANUFACTUREL WATER CRAFT OTHER: B. APPLICANT'S 6 32	FEE NUMBER	S (DBA), if appropriate  POSSESSORY INTEREST VACANT LAND AIRCRAFT  C. APPEALS BOARD USE ONLY
ENTER APPLICABLE NUMBER FROM A ASSESSOR'S PARCEL NUMBER 002-247-07 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 275 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIX: 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES	YOUR NOTIC ASSESSI TAX BILL WNHOUSE / D JNITS TURES	UPLEX  UE ON ROLL \$769,01	AGRICULTURAL MANUFACTUREL WATER CRAFT OTHER: B. APPLICANT'S 6 32	FEE NUMBER	S (DBA), if appropriate  POSSESSORY INTEREST VACANT LAND AIRCRAFT  C. APPEALS BOARD USE ONLY

BØE-305-AH (P2) REV 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
Image: Second and Second
SUPPLEMENTAL ASSESSMENT         *DATE OF NOTICE:
ROLL CHANGE       ESCAPE ASSESSMENT       CALAMITY REASSESSMENT       PENALTY ASSESSMENT         *DATE OF NOTICE:       **ROLL YEAR:       **ROLL YEAR:       ***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
X 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. Because we want the change in ownership or tabliched on the date of
2. Base year value for the change in ownership established on the date of is incorrect.
C. NEW CONSTRUCTION
<ul> <li>2. Base year value for the completed new construction established on the date of is incorrect.</li> </ul>
☐ 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
<ul> <li>1. Classification of property is incorrect.</li> <li>2. Allocation of value of property is incorrect (e.g., between land and improvements).</li> </ul>
H. APPEAL-AFTER AN AUDIT Must include description of each property, issues being appealed, and your opinion of value.
1. Amount of escape assessment is incorrect.
□ 2. Assessment of other property of the assessee at the location is incorrect.
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$ per)
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
X 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 for Original signature required on paper-filed application)
 SIGNED AT (CITY, STATE)
 DATE

 Poway, CA
 July 18, 2019

 NAME (Please Print)
 July 18

 Michael D. Middleton
 Image: Construction of the second se

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



BOARD OF EQUALIZATION **APPLICATION WITHDRAWAL** 

MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District

JOHN MCCOWEN Second District

JOHN PINCHES Third District

DAN GJERDE Fourth District DAN HAMBURG Fifth District

# **BOARD OF EQUALIZATION 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 Board of Equalization 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

hereby withdraw my application(s) for changed assessment.
TAME: Shami ENterprises LIC
DDRESS: 117+19,225= 225 S. Onchard Are
Ullian Ca 95482
PN/ACCOUNT NO .: 0102-247 03 002-247.05 002.247-06
AX YEAR PROTESTED: 2019: 2020 REGULAR SUPPLEMENTAL 07
ROTEST/APPLICATION NO. 2019-064 then 2019-007 \$ 2020-063 the - 20-006
ATE: 9/30/21
APPLICANT'S SIGNATURE (Original Required)
PROTAX-LLC-Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200 Poway, CA 92064 (858) 679-7221 Fax: (858) 679-7221
TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



### **Item #:** 2f)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-031; Applicant Name: Longs Drug Stores California LLC; APN/Account No. 002-247-04

BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATIO			A DOOD	COUNTY OF MENDOCINO
This form contains all of the requests for that are required for filing an application for assessment. Failure to complete this application in rejection of the application and/or denial of t Applicants should be prepared to submit information if requested by the assessor or at t	r changed and the may result the appeal. A RD OF C additional the time of the provide the time of time of time of the time of	MENDOGINO UPERVICORS AM 11 30	501	SSESSMENT APPEALS BOARD Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
the hearing. Failure to provide information at t the appeals board considers necessary may re-	esult in the	111 11 00		
continuance of the hearing or denial of the appearattach hearing evidence to this application.	eal. Do not EXECUTI	VE OFFICE	APPLICATION NUM	BER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE PR	RINT PER		9-02	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSIN Longs Drug Stores California LLC	CNS US LESSE	LIFORNIA	EMAIL ADDRESS	
200 Highland Corporate Drive, Finance Bldg Ma	il Drop 203157			
CITY Cumberland	STATE ZIP CODE RI 02864	DAYTIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATTCO NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, M Vanessa A. Hernandez		APPLICANT if app	EMAIL ADDRESS Vanessa,Hernandez@	
COMPANY NAME Ryan, LLC				
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MI	DDLE INTITAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) P.O. Box 4549				
CITY Carlsbad	STATE ZIP CODE CA 92018	DAYTIME TELEPHONE (619) 574-2510	ALTERNATE TELEPHO	NE FAX TELEPHONE
The following information must be completed attorney as indicated in the Certification sed applicant is a business entity, the agent's au The person named in Section 2 above is here enter in stipulation a SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM Please see attached LOA	tion, or a spouse, child, p thorization must be signed by authorized to act as m greements, and otherwise	arent, registered do d by an officer or au y agent in this appli	mestic partner, or the uthorized employee of ication, and may inspec	person affected. If the the business.
3. PROPERTY IDENTIFICATION INFORMATI				
	family dwelling that is occupie	d as the principal plac	a of residence by the own	or?
ENTER APPLICABLE NUMBER FROM YOU			of residence by the own	
ASSESSOR'S PARCEL NUMBER 002-247-04	ASSESSMENT NUMBER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER		1	
PROPERTY ADDRESS OR LOCATION 155 Orchard Plaza Ctr, Ukiah			DOING BUSINESS AS (E	DBA), if appropriate
SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUPLEX	AGRICULTURAL		ESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UN	ITS □	MANUFACTURED		NT LAND
COMMERCIAL/INDUSTRIAL		WATER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXTU	RES 🗆	OTHER:		
4. VALUE	A. VALUE ON ROLL		T'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$1,01	8,248	\$509,124	
IMPROVEMENTS/STRUCTURES	\$2,94	3,662	\$1,471,831	
FIXTURES				
PERSONAL PROPERTY (see instructions)				
MINERAL RIGHTS				
TREES & VINES				
OTHER				
TOTAL	3.90	,910	1,980,935	
PENALTIES (amount or percent)	0,100		. /	

BOE-305-AH (P2 REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED 🖞 Check only one.		periods	
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF	HE CURRENT YEAR		
SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: ROLL YEAR:			
		PENALTY ASSE	SSMENT
*DATE OF NOTICE: **ROLL YEAR: *Must attach copy of notice or bill, where applicable **e		navata anniliantian	
	ach roll year requires a se		
6. REASON FOR FILING APPEAL (FACTS)       See inst         If you are uncertain of which item to check, please check "I. OTHER" a         The reasons that I rely upon to support requested changes in value ar         A. DECLINE IN VALUE         Image: The assessor's roll value exceeds the market value as of Ja         B. CHANGE IN OWNERSHIP         1. No change in ownership occurred on the date of	as follows:	on of your reasons for fil	correct. market value.
CERTIFI			
I certify (or declare) under penalty of perjury under the laws of the State	The second s	ng and all information h	aroon including only
accompanying statements or documents, is true, correct, and complete the property or the person affected (i.e., a person having a direct economic in agent authorized by the applicant under item 2 of this application, or (3) Number, who has been retained by the applicant at	the best of my knowledge a terest in the payment of taxe an attorney licensed to prac	and belief and that I am as on that property – "Th tice law in the State of	(1) the owner of the he Applicant"), (2) an California, State Bar
SIGNATURE: (Use Blue Pen - Orginal signature required on paper-filed application)	SIGNED AT (CITY, STATE)		DATE 12/02/2019
NAME (Please Print)	San Diego, CA		12/02/2019
Vanessa A. Hernandez - Senior Manager			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
<ul> <li>☑ OWNER Ø AGENT □ ATTORNEY □ SPOUSE □ REGISTERED D</li> <li>□ CORPORATE OFFICER OR DESIGNATED EMPLOYEE</li> </ul>	OMESTIC PARTNER 🗆 CHIL		SON AFFECTED
		inditerrine methods and the second	



March 14, 2019

Real Property Tax Assessors Office – Alameda, Amador, Butte, Calaveras, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kern, Kings, Madera, Marin, Mendocino, Merced, Monterey, Napa, Nevada, Orange, Placer, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Shasta, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, Yuba

Re: Authorization of Ryan, LLC - Retail Property Tax Representative

This letter is to notify you that CVS Health/Longs Drugs Stores, LLC, has appointed Ryan, LLC as its real property tax representative for all properties in the aforementioned counties for 2015, 2016, 2017, 2018 & 2019 effective as of January 1<sup>st</sup>, 2015. Ryan, LLC is hereby authorized to represent the Company in real property tax matters, including but not limited to:

- (1) Preparing applications, declarations, exemptions, renditions, and any other informational returns or extensions requests,
- (2) Responding to inquiries for cost, value and any other related financial and tax data,
- (3) Filing protests and appeals to the assessor and appraisal review boards,
- (4) Negotiating any disputed real property tax matters
- (5) Presenting appeals and protests before appraisal review boards and

To the staff of Ryan, LLC are hereby authorized to represent the Company and sign documents described in (1) through (5) above. Ryan's contact information is as follows:

PO Box 4549, Carlsbad CA 90018 / (619) 574-2509 (Telephone)

The duly appointed tax agent will provide the applicant with a copy of the filed application.

The authorization letter is in compliance with California Revenue and Taxation Code, and is revocable through a signed letter from a corporate officer that has been granted the authority to represent the Company on property tax matters.

If you require any additional information, please contact me at the address of telephone number listed below.

Their Leo A. Lapierre

National Property Tax Manager

Date: 3 - 14-2019



ASSESSMENT APPEALS BOARD APPLICATION WITHDRAWAL

# **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: Deena Gera

I hereby withdraw my	application(s) for changed asso	essment.
Name:	Longs Drug Stores Califor	rnia c/o CVS
Address:	200 Highland Corporate D	rive, Finance Bldg Mail Drop 203157
	Cumberland, RI 02864	
APN/ACCOUNT NO .:	002-247-04	
TAX YEAR PROTESTED:	2019 & 2020	REGULAR SUPPLEMENTAL
PROTEST/APPLICATION	No19-031 & 20-017	
DATE: 10/20/21		APPLICANT'S SIGNATURE (Original Required)

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



### Item #: 2g)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-003; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-03

ASSESSMENT APPEAL APPLICATI This form contains all of the requests for that are required for filing an application assessment. Failure to complete this app result in rejection of the application and/or appeal. Applicants should be prepared to sub information if requested by the assessor or the hearing. Failure to provide information a the appeals board considers necessary may	informati for chang lication m denial of f mit additio at the time t the heari result in f	ed hay the nal of fing the	20 A	16 Y PI	5 1 3 05	Assessme 01 Low Ga Ukiah, TELEPHO	Y OF MENDOCINO NT APPEALS BOARD p Road * Room 1010 California 95482 NE: (707) 463-4221 (707) 463-7237
continuance of the hearing or denial of the ap attach hearing evidence to this applicatio		not	FU D	and a second	APPLICATION NU	JMBER: CI	erk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT		1	<ul> <li>A. Y. and "American strategic str</li></ul>	20-1	203	
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BU Shami Enterprises, LLC	SINESS OR T	RUST NAME	Ge i i	trick worked.	EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 3647 Rutherford Way	R P.O. BOX)						
CITY Santa Rosa	STATE	ZIP CODE 95404	DAYT	IME TELEPHONE	ALTERNATE TELEPH	ONE FAX	TELEPHONE )
2. CONTACT INFORMATION - AGENT, AT			OF AI	PPLICANT if ap	plicable - (REPRE	SENTATION	IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST Middleton, Michael D.					EMAIL ADDRESS melo@protaxllo		
COMPANY NAME PROTAX LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MIDDLE INIT	IAL)					
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200							
Poway	STATE CA	ZIP CODE 92064	DAYT	ME TELEPHONE 8) 679-7221	ALTERNATE TELEPH	ONE FAX	TELEPHONE 58) 679-1563
The person named in Section 2 above is no enter in stipulation ag SIGNATURE OF APPLICANT, OFFICER OF AUTHOR	reements	, and otherwise					ssor's records,
3. PROPERTY IDENTIFICATION INFO	e-family dwe	DN elling that is occupie	(		-		20-20
Yes No Is this property a single ENTER APPLICABLE NUMBER FROM Ye ASSESSOR'S PARCEL NUMBER 002-247-03	e-family dwe	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER	(	e principal place o	of residence by the own	7	
Yes X No Is this property a single ENTER APPLICABLE NUMBER FROM Ye ASSESSOR'S PARCEL NUMBER	e-family dwe	ON Illing that is occupie ICE/TAX BILL	(	e principal place o	of residence by the own	7	
Yes No Is this property a single ENTER APPLICABLE NUMBER FROM Ye ASSESSOR'S PARCEL NUMBER 002-247-03	e-family dwe	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER	(	co- and compared and compare	of residence by the own	ner?	-20-20
Yes No Is this property a single ENTER APPLICABLE NUMBER FROM Ye ASSESSOR'S PARCEL NUMBER 002-247-03 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION	P-family dwe OUR NOT ASSES TAX B TAX B	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX	d as tr	co- and compared and compare	of residence by the own FEE NUMBER DOING BUSINESS AS	(DBA), if appr	opriate RY INTEREST
☐ Yes ⊠ No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard A venue         PROPERTY TYPE ☑         □ SINGLE-FAMILY / CONDOMINIUM / TOW         □ MULTI-FAMILY/APARTMENTS: NO. OF UP         ☑ COMMERCIAL/INDUSTRIAL	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX	d as tr	GRICULTURAL ANUFACTURED ATER CRAFT	DOING BUSINESS AS	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST
☐ Yes ⊠ No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard Avenue         PROPERTY TYPE ☑         SINGLE-FAMILY / CONDOMINIUM / TOW         MULTI-FAMILY/APARTMENTS: NO. OF UF         ☑ COMMERCIAL/INDUSTRIAL         □ BUSINESS PERSONAL PROPERTY/FIXTURE	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX	d as th d as th A( M, M, OT	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST ND
Yes       No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard Avenue         PROPERTY TYPE         SINGLE-FAMILY / CONDOMINIUM / TOW         MULTI-FAMILY/APARTMENTS: NO. OF UP         COMMERCIAL/INDUSTRIAL         BUSINESS PERSONAL PROPERTY/FIXTU         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX C C C C C C C C C C C C C	d as th d as th A A A A A A A A A A A A A A A A A A A	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS HOME	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST ND
Yes       No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard Avenue         PROPERTY TYPE         SINGLE-FAMILY / CONDOMINIUM / TOW         MULTI-FAMILY/APARTMENTS: NO. OF UR         COMMERCIAL/INDUSTRIAL         BUSINESS PERSONAL PROPERTY/FIXTURE         4. VALUE         LAND	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX UVIAL U	d as th d as th A A A A A A A A A A A A A A A A A A A	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS HOME OPINION OF VALUE \$352,000	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST ND
Yes       No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard Avenue         PROPERTY TYPE         SINGLE-FAMILY / CONDOMINIUM / TOW         MULTI-FAMILY/APARTMENTS: NO. OF UP         COMMERCIAL/INDUSTRIAL         BUSINESS PERSONAL PROPERTY/FIXTU         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX UVIAL U	d as th d as th A A A A A A A A A A A A A A A A A A A	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS HOME OPINION OF VALUE \$352,000	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST ND
Yes       No       Is this property a single         ENTER APPLICABLE NUMBER FROM Yer         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard Avenue         PROPERTY TYPE         SINGLE-FAMILY / CONDOMINIUM / TOW         MULTI-FAMILY/APARTMENTS: NO. OF UR         COMMERCIAL/INDUSTRIAL         BUSINESS PERSONAL PROPERTY/FIXTOR         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX UVIAL U	d as th d as th A A A A A A A A A A A A A A A A A A A	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS HOME OPINION OF VALUE \$352,000	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST ND
☐ Yes ⊠ No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard Avenue         PROPERTY TYPE ☑         □ SINGLE-FAMILY / CONDOMINIUM / TOW         □ MULTI-FAMILY/APARTMENTS: NO. OF UP         ☑ COMMERCIAL/INDUSTRIAL         □ BUSINESS PERSONAL PROPERTY/FIXTU         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES         PERSONAL PROPERTY (see instructions)	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX UVIAL U	d as th d as th A A A A A A A A A A A A A A A A A A A	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS HOME OPINION OF VALUE \$352,000	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST ND
☐ Yes ⊠ No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER         002-247-03         ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION         117 S. Orchard A venue         PROPERTY TYPE ☑         □ SINGLE-FAMILY / CONDOMINIUM / TOW         □ MULTI-FAMILY/APARTMENTS: NO. OF UP         ☑ COMMERCIAL/INDUSTRIAL         □ BUSINESS PERSONAL PROPERTY/FIXTU         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES         PERSONAL PROPERTY (see instructions)         MINERAL RIGHTS	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX UVIAL U	d as th d as th A A A A A A A A A A A A A A A A A A A	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS HOME OPINION OF VALUE \$352,000	(DBA), if appr POSSESSO VACANT LA AIRCRAFT	opriate RY INTEREST ND
☐ Yes       No       Is this property a single         ENTER APPLICABLE NUMBER FROM Ye         ASSESSOR'S PARCEL NUMBER       002-247-03         ACCOUNT NUMBER       ACCOUNT NUMBER         PROPERTY ADDRESS OR LOCATION       117 S. Orchard Avenue         PROPERTY TYPE       ✓         □ SINGLE-FAMILY / CONDOMINIUM / TOW         □ MULTI-FAMILY/APARTMENTS: NO. OF UF         ☑ COMMERCIAL/INDUSTRIAL         □ BUSINESS PERSONAL PROPERTY/FIXTH         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES         PERSONAL PROPERTY (see instructions)         MINERAL RIGHTS         TREES & VINES	ASSES TAX B NHOUSE / NITS	DN Illing that is occupie TICE/TAX BILL SSMENT NUMBER ILL NUMBER Ukiah DUPLEX UVIAL U	d as tr d as tr A d as tr M J M J O 1 0 1 46 ,179	GRICULTURAL ANUFACTURED ATER CRAFT	of residence by the own FEE NUMBER DOING BUSINESS AS HOME OPINION OF VALUE \$352,000	(DBA), if approved the second	opriate RY INTEREST ND

BOE-305-AH (P2) REV 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
I REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT         *DATE OF NOTICE:
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
X 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.
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2. Only a portion of the personal property/fixtures. Attach description of those items.
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Penalty assessment is not justified.
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☐ 1. Amount of escape assessment is incorrect.
$\square$ 2. Assessment of other property of the assessee at the location is incorrect.
I. OTHER
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$)
Are requested. X Are not requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

CE	DT		01	TI	ON
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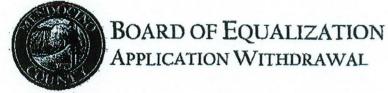
**CERTIFICATION** I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or occuments, is true, correct, and complete to the best of my knowledge and belief and that i am (1) the owner 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 - Orlino signature required on paper-filed application)	SIGNED AT (CITY, STATE) Poway, CA	DATE July 13, 2020
NAME (Please Print)		

Michael D. Middleton

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

V □ OWNER ☑ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District JOHN MCCOWEN Second District JOHN PINCHES Third District DAN GJERDE Fourth District Dan Hamburg Fifth District

### **BOARD OF EQUALIZATION HEARING**

### **APPLICATION WITHDRAWAL**

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Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Board of Equalization 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: ENterprises LC
ADDRESS: 117+19,225- 225 S. Onchand Are
Ullian Ca 95782
APN/ACCOUNT NO .: 0120-247 03 002-247.05 002.247-06
TAX YEAR PROTESTED: 2019: 2020 REGULAR SUPPLEMENTAL 07
PROTEST/APPLICATION NO. 2019- 1864 then 2019-007 \$ 3020-003 the - 20-000
DATE: 9/30/21
APPLICANT'S SIGNATURE (Original Required)
PROTAX LLC Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200 Poway, CA 92064 (858) 679-7221 Fax: (858) 679-7221
TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



### Item #: 2h)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-004; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-05

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICAT</b> This form contains all of the requests fo that are required for filing an application assessment. Failure to complete this app result in rejection of the application and/or appeal. Applicants should be prepared to sub information if requested by the assessor or the hearing. Failure to provide information a the appeals board considers necessary ma continuance of the hearing or denial of the a	r information for changed plication may r denial of the bmit additional r at the time of at the hearing ay result in the			5	County of Mendocino Assessment Appeals Board 01 Low Gap Road * Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this application			APPL	ICATION NU	IMBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE				20-0	24
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BU Shami Enterprises, LLC			EMAIL	ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS C 3647 Rutherford Way	)R P.O. BOX)				
CITY Santa Rosa	STATE ZIP CODE CA 95404	DAYTIME TELEPH	ONE ALT	ERNATE TELEPH	DNE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY, OR RELATIVE	OF APPLICAN	T if applicab	le - (REPRE	SENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS Middleton, Michael D.	T, MIDDLE INITIAL)			@protaxllo	com
COMPANY NAME			μιτειο	Cepiotaxiic	
PROTAX LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST	T. MIDDLE INITIAL)				
	,				
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200					
CITY Poway	STATE ZIP CODE CA 92064	DAYTIME TELEPH (858) 679-	7221 ALT	ERNATE TELEPHO	DNE FAX TELEPHONE (858) 679-1563
The following information must be complete attorney as indicated in the Certification is applicant is a business entity, the agent's The person named in Section 2 above is h enter in stipulation as SIGNATURE OF APPLICANT, OFFICER OR AUTHOR	section, or a spouse, child, authorization must be sign pereby authorized to act as greements, and otherwise	, parent, regist ned by an offic my agent in th <u>e settle issues</u> TITLE	ered domesti er or authoriz is applicatior relating to t	c partner, or zed employed , and may in	the person affected. If the e of the business. spect assessor's records, ton.
- Max VI	2	Cu-an	rel		7-20-20
3. PROPERTY IDENTIFICATION INFO	ORMATION				
🗌 Yes 🔀 No 🛛 Is this property a singl	le-family dwelling that is occupie	ed as the principal	place of reside	nce by the owr	ier?
ENTER APPLICABLE NUMBER FROM Y	OUR NOTICE/TAX BILL				
ASSESSOR' S PARCEL NUMBER	ASSESSMENT NUMBER		FEE NU	MBER	
002-247-05 ACCOUNT NUMBER					
	TAX BILL NUMBER				
	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue	TAX BILL NUMBER Ukiah		DOING		(DBA), if appropriate
PROPERTY ADDRESS OR LOCATION			DOING		(DBA), if appropriate
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue	Ukiah VNHOUSE / DUPLEX [ JNITS [		JRAL URED HOME	BUSINESS AS	(DBA), if appropriate POSSESSORY INTEREST VACANT LAND AIRCRAFT
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXT	Ukiah VNHOUSE / DUPLEX [ JNITS [ I TURES [	MANUFACT WATER CR/ OTHER:	JRAL URED HOME AFT	BUSINESS AS	POSSESSORY INTEREST VACANT LAND AIRCRAFT
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXT 4. VALUE	Ukiah VNHOUSE / DUPLEX [ JNITS [ FURES [ A. VALUE ON ROLL	MANUFACT WATER CR/ OTHER: B. APPLI	JRAL URED HOME	BUSINESS AS	POSSESSORY INTEREST VACANT LAND
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXT	Ukiah VNHOUSE / DUPLEX [ JNITS [ IURES [ A. VALUE ON ROLL \$524	MANUFACT     WATER CR/     OTHER:     B. APPLI  ,787	JRAL URED HOME AFT	BUSINESS AS	POSSESSORY INTEREST VACANT LAND AIRCRAFT
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXT 4. VALUE LAND	Ukiah VNHOUSE / DUPLEX [ JNITS [ FURES [ A. VALUE ON ROLL	MANUFACT     WATER CR/     OTHER:     B. APPLI  ,787	JRAL URED HOME AFT	BUSINESS AS	POSSESSORY INTEREST VACANT LAND AIRCRAFT
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXT 4. VALUE LAND IMPROVEMENTS/STRUCTURES	Ukiah VNHOUSE / DUPLEX [ JNITS [ IURES [ A. VALUE ON ROLL \$524	MANUFACT     WATER CR/     OTHER:     B. APPLI  ,787	JRAL URED HOME AFT	BUSINESS AS	POSSESSORY INTEREST VACANT LAND AIRCRAFT
PROPERTY ADDRESS OR LOCATION 159 S. Orchard Avenue PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOW MULTI-FAMILY/APARTMENTS: NO. OF U COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXT 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES	Ukiah VNHOUSE / DUPLEX [ JNITS [ IURES [ A. VALUE ON ROLL \$524	MANUFACT     WATER CR/     OTHER:     B. APPLI  ,787	JRAL URED HOME AFT	BUSINESS AS	POSSESSORY INTEREST VACANT LAND AIRCRAFT
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PROPERTY ADDRESS OR LOCATION         159 S. Orchard Avenue         PROPERTY TYPE            SINGLE-FAMILY / CONDOMINIUM / TOW          MULTI-FAMILY/APARTMENTS: NO. OF U            MULTI-FAMILY/APARTMENTS            IMPROVEMENTS/STRUCTURES            FIXTURES            PERSONAL PROPERTY (see instructions)            MINERAL RIGHTS	Ukiah VNHOUSE / DUPLEX [ JNITS [ IURES [ A. VALUE ON ROLL \$524	MANUFACT     WATER CR/     OTHER:     B. APPLI  ,787	JRAL URED HOME AFT	BUSINESS AS	POSSESSORY INTEREST VACANT LAND AIRCRAFT
PROPERTY ADDRESS OR LOCATION         159 S. Orchard Avenue         PROPERTY TYPE         SINGLE-FAMILY / CONDOMINIUM / TOW         MULTI-FAMILY/APARTMENTS: NO. OF U         COMMERCIAL/INDUSTRIAL         BUSINESS PERSONAL PROPERTY/FIXT         4. VALUE         LAND         IMPROVEMENTS/STRUCTURES         FIXTURES         PERSONAL PROPERTY (see instructions)         MINERAL RIGHTS         TREES & VINES	Ukiah VNHOUSE / DUPLEX [ JNITS [ IURES [ A. VALUE ON ROLL \$524	□ MANUFACT □ WATER CR/ □ OTHER: B. APPLI 4,787 4,130	JRAL URED HOME AFT	BUSINESS AS	POSSESSORY INTEREST VACANT LAND AIRCRAFT C. APPEALS BOARD USE ONLY

BOE-305-AH (P2) REV 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
*DATE OF NOTICE: ROLL YEAR:
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAMITY REASSESSMENT □ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:
*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
X 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. X Are not requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
X 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 Flue Port Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Poway, CA	DATE July 13, 2020
--	--------------------------------------	-----------------------

### Michael D. Middleton

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

V □ OWNER 🖾 AGENT 🔲 ATTORNEY 🗋 SPOUSE 🗐 REGISTERED DOMESTIC PARTNER 🗍 CHILD 👘 PARENT 🗍 PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



BOARD OF EQUALIZATION **APPLICATION WITHDRAWAL** 

MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District

JOHN MCCOWEN Second District

JOHN PINCHES Third District

DAN GJERDE Fourth District DAN HAMBURG Fifth District

# **BOARD OF EQUALIZATION 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 Board of Equalization 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: Shami Ewkenises LC	
ADDRESS: 117+19,225- 225 S Onchand Are_	
Ulliah Ca 954B2	
APN/ACCOUNT NO.: 0100-247 03, 002-247.05, 000 - 247-0	16
TAX YEAR PROTESTED: 2019. 3020 REGULAR SUPPLEMENTAL	- 07
PROTEST/APPLICATION NO. 2019-1804 then 2019-007 \$ 3020-003 the-	20-006
DATE: 9/30/21	
APPLICANT'S SIGNATURE (Original Required)	
PROTAX-LLC Tonya D'Heilly Director of Appeals, tonyad@prot 13029 Danielson St., Ste. 200 Poway, CA 92064 (858) 679-7221 Fax: (858) 679-72	
COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, 1038/079-7221 Fax: (858) 679-72 TELEPHONE: (707) 463-4441 • Fax: (707) 463-7237	21



### Item #: 2i)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-005; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-06

This form contains all of the requests for i that are required for filing an application for assessment. Failure to complete this appli result in rejection of the application and/or of appeal. Applicants should be prepared to subm information if requested by the assessor or a the hearing. Failure to provide information at the appeals board considers necessary may continuance of the hearing or denial of the app	or chang cation n enial of it addition t the time the hear result in	ged nay the onal e of ring the					Assessment 1 Low Gap F Ukiah, Ca TELEPHONE	F MENDOCINO APPEALS BOARD Road * Room 1010 Ilifornia 95482 (707) 463-4221 07) 463-7237
attach hearing evidence to this application		not					MBER: Cleri	Use Only
1. APPLICANT INFORMATION - PLEASE P						- 07	S	
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUS Shami Enterprises, LLC		TRUST NAME			EMAIL ADDRES	SS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR 3647 Rutherford Way	P.O. BOX)							
CITY Santa Rosa	STATE	ZIP CODE 95404	DAYTI (	ME TELEPHONE	ALTERNATE	TELEPHO	NE FAX TEL	EPHONE )
2. CONTACT INFORMATION - AGENT, ATT	ORNEY	, OR RELATIVE (	OF AF	PPLICANT if ap	plicable - (F	REPRES	ENTATION	OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Middleton, Michael D.	MIDDLE INI	TIAL)			EMAIL ADDRES	s	com	
COMPANY NAME PROTAX LLC					meio@pro	Jiaxiio		
PROTAX LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	NIDDLE INI	TIAL)						
Mailing address ( <i>street address or P. o. box</i> ) 13029 Danielson St., Ste. 200								
Poway	STATE	ZIP CODE 92064	DAYTI (85	ME TELEPHONE 8) 679-7221	ALTERNATE	TELEPHO	INE FAX TEL (858	ерноме ) 679-1563
The following information must be completed attorney as indicated in the Certification se applicant is a business entity, the agent's a The person named in Section 2 above is hele enter in stipulation agr SIGNATURE OF APPLICANT, OFFICER OF AUTHOR	ction, or uthoriza reby aut eement,	r a spouse, child, tion must be sign horized to act as i s, and otherwise	paren ed by my ag	nt, registered d / an officer or a gent in this appl	omestic part uthorized en lication, and	ner, or nployee may in	the person af of the busin spect assess	fected. If the ess.
	ZED EMP	LOYEE	1000	10	ig to this up		Contraction of the local division of the loc	
ellaly	ZEDEME		TI	tle Courd			DATE	10-20
3. PROPERTY IDENTIFICATION INFOI	ASSE	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER	יוד (	rLE CUUNA le principal place o			DATE 7-7	20-20
3. PROPERTY IDENTIFICATION INFOR	ASSE	ON elling that is occupied TICE/TAX BILL	יוד (	rLE CUUNA le principal place o	of residence by		DATE 7-7	23-20
CONTRIBUTION INFORMATION     Section 2.1 -	ASSE	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER	יוד (	TLE CO-UNA le principal place d	of residence by	the own	DATE 7-7	
COUNT NUMBER      PROPERTY ADDRESS OR LOCATION	RMATIC family dw UR NO ASSE TAX E HOUSE	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX	TI ( d as th AC M/ M/ W/	TLE CO-UNA le principal place d	FEE NUMBER	ESS AS (	er?	ate
3. PROPERTY IDENTIFICATION INFO ☐ Yes	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX	TI ( d as th AC M/ M/ W/	TLE COUNT Re principal place of GRICULTURAL ANUFACTURED ATER CRAFT	of residence by FEE NUMBER DOING BUSIN HOME	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
COMMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTU	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX	TI ( d as th d as th A( A( A( A( A( A( A( A( A( A(	TLE	of residence by FEE NUMBER DOING BUSIN HOME	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
3. PROPERTY IDENTIFICATION INFOR   Yes   Yes   No   Is this property a single-   ENTER APPLICABLE NUMBER FROM YO   ASSESSOR'S PARCEL NUMBER   002-247-06   ACCOUNT NUMBER   PROPERTY ADDRESS OR LOCATION   225 S. Orchard Avenue   PROPERTY TYPE   SINGLE-FAMILY / CONDOMINIUM / TOWN   MULTI-FAMILY/APARTMENTS: NO. OF UN   COMMERCIAL/INDUSTRIAL   BUSINESS PERSONAL PROPERTY/FIXTU   4. VALUE	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX	TI           d as th           d as th           a           a           b           a           b           b           b           b           b           b           b           b           c	TLE	of residence by FEE NUMBER DOING BUSIN HOME	the own	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX [] [] [] [] [] [] [] [] [] [] [] [] [] [	TI           d as th           d as th           a           a           b           a           b           b           b           b           b           b           b           b           c	TLE	of residence by FEE NUMBER DOING BUSIN HOME	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
3. PROPERTY IDENTIFICATION INFOR   Yes   Yes   No   Is this property a single-   ENTER APPLICABLE NUMBER FROM YO   ASSESSOR'S PARCEL NUMBER   002-247-06   ACCOUNT NUMBER   PROPERTY ADDRESS OR LOCATION   225 S. Orchard A venue   PROPERTY TYPE   SINGLE-FAMILY / CONDOMINIUM / TOWN   MULTI-FAMILY/APARTMENTS: NO. OF UN   COMMERCIAL/INDUSTRIAL   BUSINESS PERSONAL PROPERTY/FIXTU   4. VALUE   LAND   IMPROVEMENTS/STRUCTURES	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX [] [] [] [] [] [] [] [] [] [] [] [] [] [	TI           d as th           d as th           a           a           b           a           b           b           b           b           b           b           b           b           c	TLE	of residence by FEE NUMBER DOING BUSIN HOME	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
3. PROPERTY IDENTIFICATION INFOR   Yes   Yes   No   Is this property a single-   ENTER APPLICABLE NUMBER FROM YO   ASSESSOR'S PARCEL NUMBER   002-247-06   ACCOUNT NUMBER   PROPERTY ADDRESS OR LOCATION   225 S. Orchard Avenue   PROPERTY TYPE   SINGLE-FAMILY / CONDOMINIUM / TOWN   MULTI-FAMILY/APARTMENTS: NO. OF UN   COMMERCIAL/INDUSTRIAL   BUSINESS PERSONAL PROPERTY/FIXTU   4. VALUE   LAND   IMPROVEMENTS/STRUCTURES   FIXTURES	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX [] [] [] [] [] [] [] [] [] [] [] [] [] [	TI           d as th           d as th           a           a           b           a           b           b           b           b           b           b           b           b           c	TLE	of residence by FEE NUMBER DOING BUSIN HOME	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
3. PROPERTY IDENTIFICATION INFOR   Yes   Yes   No   Is this property a single-   ENTER APPLICABLE NUMBER FROM YO   ASSESSOR'S PARCEL NUMBER   002-247-06   ACCOUNT NUMBER   PROPERTY ADDRESS OR LOCATION   225 S. Orchard Avenue   PROPERTY TYPE   SINGLE-FAMILY / CONDOMINIUM / TOWN   MULTI-FAMILY/APARTMENTS: NO. OF UN   COMMERCIAL/INDUSTRIAL   BUSINESS PERSONAL PROPERTY/FIXTU   4. VALUE   LAND   IMPROVEMENTS/STRUCTURES   FIXTURES   PERSONAL PROPERTY (see instructions)	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX [] [] [] [] [] [] [] [] [] [] [] [] [] [	TI           d as th           d as th           a           a           b           a           b           b           b           b           b           b           b           b           c	TLE	of residence by FEE NUMBER DOING BUSIN HOME	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
Jeroperty Identification Information   Yes   No   Is this property a single-   ENTER APPLICABLE NUMBER FROM YO   ASSESSOR'S PARCEL NUMBER   002-247-06   ACCOUNT NUMBER   PROPERTY ADDRESS OR LOCATION   225 S. Orchard A venue   PROPERTY TYPE   SINGLE-FAMILY / CONDOMINIUM / TOWN   MULTI-FAMILY/APARTMENTS: NO. OF UN   COMMERCIAL/INDUSTRIAL   BUSINESS PERSONAL PROPERTY/FIXTU   4. VALUE   LAND   IMPROVEMENTS/STRUCTURES   FIXTURES   PERSONAL PROPERTY (see instructions)   MINERAL RIGHTS	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX [] [] [] [] [] [] [] [] [] [] [] [] [] [	TI           d as th           d as th           a           a           b           a           b           b           b           b           b           b           b           b           c	TLE	of residence by FEE NUMBER DOING BUSIN HOME	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate
3. PROPERTY IDENTIFICATION INFOR   Yes   Yes   No   Is this property a single-   ENTER APPLICABLE NUMBER FROM YO   ASSESSOR'S PARCEL NUMBER   002-247-06   ACCOUNT NUMBER   PROPERTY ADDRESS OR LOCATION   225 S. Orchard A venue   PROPERTY TYPE   SINGLE-FAMILY / CONDOMINIUM / TOWN   MULTI-FAMILY/APARTMENTS: NO. OF UN   COMMERCIAL/INDUSTRIAL   BUSINESS PERSONAL PROPERTY/FIXTU   4. VALUE   LAND   IMPROVEMENTS/STRUCTURES   FIXTURES   PERSONAL PROPERTY (see instructions)   MINERAL RIGHTS   TREES & VINES	RMATIC family dw UR NO ASSE TAX E HOUSE ITS RES	ON elling that is occupied TICE/TAX BILL SSMENT NUMBER BILL NUMBER Ukiah / DUPLEX [] [] [] [] [] [] [] [] [] [] [] [] [] [	TI ( d as th d as th a	TLE	of residence by FEE NUMBER DOING BUSIN HOME OPINION OF V \$69 \$47	ESS AS	DBA), if appropr POSSESSORY ACANT LAND AIRCRAFT	ate

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR SUPPLEMENTAL ASSESSMENT \*DATE OF NOTICE: ROLL YEAR: \_ ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT \*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 X 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 is incorrect. 2. Base year value for the change in ownership established on the date of C. NEW CONSTRUCTION 1. No new construction occurred on the date of 2. Base year value for the completed new construction established on the date of is incorrect. 3. Value of construction in progress on January 1 is incorrect. D. CALAMITY REASSESSMENT Assessor's reduced value is incorrect for property damaged by misfortune or calamity. E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value. 1. All personal property/fixtures. 2. Only a portion of the personal property/fixtures. Attach description of those items. F. PENALTY ASSESSMENT Penalty assessment is not justified. G. CLASSIFICATION/ALLOCATION 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. 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. X Are not requested. 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. X Yes No

CERTIFICATION

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

SIGNATURE (Use Blue pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Poway, CA	July 13, 2020
NAME (Please Print)		

Michael D. Middleton

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

✓ □ OWNER ☑ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



BOARD OF EQUALIZATION **APPLICATION WITHDRAWAL** 

MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District

JOHN MCCOWEN Second District

JOHN PINCHES Third District

DAN GJERDE Fourth District DAN HAMBURG Fifth District

# **BOARD OF EQUALIZATION 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 Board of Equalization 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

NAME: Shami Enternises	110,
ADDRESS: 117+19 225- 225 5 ON	hard Are
Mach Ca 954B.	2
APN/ACCOUNT NO .: 0120-247 03 002-247.0	5 000 247-06
TAX YEAR PROTESTED: 2019. 2020 REGULAR SUP	PPLEMENTAL 247-67
PROTEST/APPLICATION NO. 2019-1864 then 2019-007 5	3020-003 the - 20-006
DATE: 9/30/21	47
APPLICANT'S SIGNA	EURE (Original Required)
Dire 1302 Pow	TAX-LLC Tonya D'Heilly ctor of Appeals, tonyad@protaxllc.com 29 Danielson St., Ste. 200 ay, CA 92064 1) 679-7221 Fax: (858) 679-7221



## Item #: 2j)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-006; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-07

continuance of the hearing or denial of the appeal. Do not         attach hearing evidence to this application.         1. APPLICANT INFORMATION - PLEASE PRINT         NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME         EMAIL ADDRESS	BER: Clerk Use Only
	06
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME	
Shami Enterprises, LLC	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) 3647 Rutherford Way	
Santa Rosa STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE ()	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESE	NTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) EMAIL ADDRESS melo@protaxllc.c	om
COMPANY NAME	0111
PROTAX LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)	
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)	
MAILING ADDRESS (STREET ADDRESS OR P. 0. BOX) 13029 Danielson St., Ste. 200	
CITYSTATEZIP CODEDAYTIME TELEPHONEALTERNATE TELEPHONEPowayCA92064(858) 679-7221()	FAX TELEPHONE (858) 679-1563
attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspective in stipulation agreements, and otherwise settle issues relating to this application section and the settle issues relating to this application to the section of the settle of the section of the settle issues relating to this application application agreements.	f the business. ect assessor's records,
3. PROPERTY IDENTIFICATION INFORMATION	
ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER	
ACCOUNT NUMBER TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DE 275 S. Orchard Avenue Ukiah	BA), if appropriate
PROPERTY TYPE 🗹	
□ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX □ AGRICULTURAL □ PO	SSESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF UNITS □ MANUFACTURED HOME □ VA	CANT LAND
COMMERCIAL/INDUSTRIAL	RCRAFT
□ BUSINESS PERSONAL PROPERTY/FIXTURES □ OTHER:	
4. VALUE A. VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND \$769,016 \$461,000	
IMPROVEMENTS/STRUCTURES \$742,682 \$446,000	
FIXTURES	
PERSONAL PROPERTY (see instructions)	
MINERAL RIGHTS	
TREES & VINES	
OTHER	
TOTAL \$1,511,698 \$907,000	
PENALTIES (amount or percent)	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV 08 (01-15)	
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing per	iods
X 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 separ	rate application
6. REASON FOR FILING APPEAL (FACTS) See instructions before completing th	is section.
If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of	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	
X 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	
<ul> <li>2. Base year value for the change in ownership established on the date of</li> </ul>	is in connect
	IS Incorrect.
C. NEW CONSTRUCTION	
<ul> <li>1. No new construction occurred on the date of</li> <li>2. Base year value for the completed new construction established on the date of</li> </ul>	is incorrect
	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).	
<ul> <li>H. APPEAL-AFTER AN AUDIT Must include description of each property, issues being appealed</li> <li>1. Amount of escape assessment is incorrect.</li> </ul>	a, and your opinion of value.
$\square$ 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. X Are not requested.	
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.	
CERTIFICATION	
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing a	and all information hereon, including any

SIGNATURE (Use Blue Poff Orights/signature required on paper-filed application)	SIGNED AT (CITY, STATE) Poway, CA	DATE July 13, 2020
NAME (Please Print)		

Michael D. Middleton

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

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

 □
 CORPORATE OFFICER OR DESIGNATED EMPLOYEE



BOARD OF EQUALIZATION **APPLICATION WITHDRAWAL** 

MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

CARRE BROWN First District

JOHN MCCOWEN Second District

JOHN PINCHES Third District

DAN GJERDE Fourth District DAN HAMBURG Fifth District

# **BOARD OF EQUALIZATION 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 Board of Equalization 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 assessm	nent.
NAME: Shami Eule	puises LC
ADDRESS: 112+159,225= 2	25 S Orchard Are
Ulliah Ca	95782
APN/ACCOUNT NO .: 020-247 03 00.	2-247.05 002.247-06
TAX YEAR PROTESTED: 2019: 2020	REGULAR SUPPLEMENTAL
PROTEST/APPLICATION NO. 2019-1864 then 20	19-007 \$ 3020-003 the - 20-006
DATE:9/30/21	
	APPLICANT'S SIGNATURE (Original Required)
COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROA	PROTAX-LLC-Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200 Poway, CA 92064 (858) 679-7221 Fax: (858) 679-7221



### **Item #:** 2k)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-007; Applicant Name: Shami Gobbi LLC; APN/Account No. 180-030-38

#### BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION

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

Ch 1	17 A.A.	4 7 1	< O
Z.L		ТŨ	10

attach hearing evidence to this applicati				APPLICATION NU	JMBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT			20-00	D7-
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), B Shami Gobbi, LLC	USINESS OR T	RUST NAME	4 с. 1. с. 1. В. <u>р.</u> у	EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 3647 Rutherford Way	OR P.O. BOX)				
Santa Rosa	STATE CA	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPH	ONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A	TTORNEY,	OR RELATIVE O	F APPLICANT if a	pplicable - (REPRE	SENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS Middleton, Michael D.	T, MIDDLE INIT	IAL)	· · · · · · · · · · · · · · · · · · ·	EMAIL ADDRESS melo@protaxilo	o.com
COMPANY NAME PROTAX LLC					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INIT	IAL)			
MAILING ADDRESS (STREET ADDRESS OR P. 0, BOX) 13029 Danielson St., Ste. 200					
Poway	STATE CA		(858) 679-722	ALTERNATE TELEPH	ONE FAX TELEPHONE (858) 679-1563
AUTHORIZATION OF AGENT	<u>  -: , , _</u>		RIZATION ATTAC		
The following information must be comple		ched to this applic	ation - see instruc	tions) unless the age	
attorney as indicated in the Certification					
applicant is a business entity, the agent's The person named in Section 2 above is f					
enter in stipulation a	areements	, and otherwise s			
SIGNATURE OF ABPEICANT OFFICER OR AUTHO	DENZED EMPL	OYEE	TITLE		DATE
Maree	~			4C	8-7-20
3. PROPERTY IDENTIFICATION INF	ORMATIC	N			
🗌 Yes 🔀 No 🛛 Is this property a sing	le-family dwe	lling that is occupied	as the principal place	of residence by the owr	ner?
	-			······································	
ASSESSOR' S PARCEL NUMBER 180-030-38	ASSES	SMENT NUMBER		FEE NUMBER	
ACCOUNT NUMBER	TAX B	LL NUMBER	· · · · · ·		
				· · · · · · · · · · · · · · · · · · ·	
PROPERTY ADDRESS OR LOCATION 751 E. Gobbi Street		Ukiah		DOING BUSINESS AS	(DBA), if appropriate
		Okidii	•	· ·	· · · · · · · · · · · · · · · · ·
SINGLE-FAMILY / CONDOMINIUM / TOV		DUPLEX П	AGRICULTURAL		
		_			POSSESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS		MANUFACTURE	_	VACANT LAND
			WATER CRAFT		AIRCRAFT
BUSINESS PERSONAL PROPERTY/FIX	TURES		OTHER:	· · · · · · · · · · · · · · · · · · ·	
4. VALUE	A. V	ALUE ON ROLL	B. APPLICANT	S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND		\$939,3	35	\$564,000	
IMPROVEMENTS/STRUCTURES		\$1,730,6	65	\$1,038,000	
FIXTURES		-			
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL		\$2,670,0	000	\$1,602,000	
PENALTIES (amount or percent)					

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED Y Check only one.	Soo instructions for filling ,	veriede	
		lerious	
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF 1	HE CURRENT YEAR		
*DATE OF NOTICE:			
	MITY REASSESSMENT		SMENT
	ach roll year requires a sei	parate application	
	uctions before completing		· · · · · · · · · · · · · · · · · · ·
If you are uncertain of which item to check, please check "I. OTHER" a The reasons that I rely upon to support requested changes in value are	nd provide a brief explanatio		g this application.
A. DECLINE IN VALUE [X] The assessor's roll value exceeds the market value as of Jar	wary 1 of the current year		
B. CHANGE IN OWNERSHIP	daly 1 of the current year.		
1. No change in ownership occurred on the date of			
2. Base year value for the change in ownership established of		is incorrect.	
C. NEW CONSTRUCTION			
1. No new construction occurred on the date of			
☐ 2. Base year value for the completed new construction estab	lished on the date of	is inco	prrect.
3. Value of construction in progress on January 1 is incorrect			
D. CALAMITY REASSESSMENT			
Assessor's reduced value is incorrect for property damaged b		·	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's va 1. All personal property/fixtures.	lue of personal property ar	nd/or fixtures exceeds m	arket value.
<ul> <li>2. Only a portion of the personal property/fixtures. Attach des</li> </ul>	cription 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 la		lad and your opinion of	value
H. APPEAL-AFTER AN AUDIT Must include description of each property 1. Amount of escape assessment is incorrect.	operty, issues being appea	ieu, and your opinion or	value.
$\square$ 2. Assessment of other property of the assessee at the locati	on is incorrect.		
I. OTHER			
Explanation (attach sheet if necessary)			
7. WRITTEN FINDINGS OF FACTS ( \$ per)		····· ·· ·····························	
Are requested.			
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND S	ee instructions.		
🗶 Yes 🗌 No			
CERTIFIC			
I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic im agent authorized by the applicant under item 2 of this application, or (3) Number who has been retained by the applicant and	the best of my knowledge a terest in the payment of taxe an attorney licensed to pract	nd belief and that i am (1 s on that property - "The lice law in the State of Ca	) the owner of the Applicant"), (2) an alifornia, State Bar
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)		DATE
	Poway, CA	and the second	July 28, 2020
NAME ( <i>Please Print</i> ) Michael D. Middleton	· · · · · · · · · · · · · · · · · · ·		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)           Image: Composition of the section	RED DOMESTIC PARTNER	CHILD C PARENT I I	PERSON AFFECTED



MENDOCINO COUNTY BOARD OF SUPERVISORS 501 LOW GAP ROAD, ROOM 1010 Ukiah, CA 95482 API PARIZ NARO DE SIPERVI

CARRE BROWN First District JOHN MCCOWEN Second District JOHN PINCHES Third District DAN GJERDE Fourth District DAN HAMBURG Fifth District

# **BOARD OF EQUALIZATION HEARING**

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APPLICATI	ON WITHDR	AWAL	
and a state of the	a de la construction de la constru	The share we are	they will

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Board of Equalization 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 a	pplication(s) for changed assessment.
NAME:	Shami Gobbi LLC
ADDRESS:	751 E. Gobbi St.
	Ukiah CA 95482
APN/ACCOUNT NO.:	180-630-30
TAX YEAR PROTESTED: _	2019. · 2020 X REGULAR D SUPPLEMENTAL
PROTEST/APPLICATION N	No. 2019-062 5 2020-007
DATE: 91	30/21
	APPLICANT'S SIGNATURE (Original Required)
	PROTAX LLC -Tonya D'Heilly

PROTAX LLC -Tonya D'Heilly Director of Appeals, tonyad@protaxllc.com 13029 Danielson St., Ste. 200 Poway, CA 92064 (858) 679-7221 Fax: (858) 679-7221

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



### Item #: 2l)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-017; Applicant Name: Longs Drug Stores California LLC; APN/Account No. 002-247-04

BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATIO				ASTO AST	COUNTY OF MENDOCINO
This form contains all of the requests for that are required for filing an application for					SSESSMENT APPEALS BOARD Low Gap Road • Room 1010
assessment. Failure to complete this application in rejection of the application and/or denial of					Ukiah, California 95482
Applicants should be prepared to submit	additional			T T	ELEPHONE: (707) 463-4221 Fax: (707) 463-7237
information if requested by the assessor or at the hearing. Failure to provide information at the					TAX. (101) 403-1231
the appeals board considers necessary may re-	esult in the			* * * * * * * * * * * * * * * * *	
continuance of the hearing or denial of the appearance attach hearing evidence to this application.	eal. Do not		· · · .	APPLICATION NUM	BER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE PR	RINT			20-01	7.
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), QUSIN Longs Drug Stores California LLC 0 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR	NESS, OR TRUST NAME			EMAIL ADDRESS	
200 Highland Corporate Drive, Finance Bldg Ma	ail Drop 203157			· · .	
CITY Cumberland	STATE ZIP CODE RI 02864	DAYTIM	ETELEPHONE	ALTERNATE TELEPHON	IE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATTO			CANT if app	licable - (REPRESEN	TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE ( <i>LAST, FIRST, I</i> Vanessa A. Hernandez	MIDDLE INITIAL)	•.		EMAIL ADDRESS PTSConsulting@rya	an.com
COMPANY NAME				<u> </u>	
Ryan, LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	IDDLE INTITAL)				
				1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	· · · · · · · · · · · · · · · · · · ·
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) Post Office Box 4549					
Carlsbad	STATE ZIP CODE CA 92018		E TELEPHONE ) 574-2510	ALTERNATE TELEPHON	IE FAX TELEPHONE
The person named in Section 2 above is her enter in stipulation a SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EN	agreements, and otherwise	e settle			DATE
				· · · · ·	1
3. PROPERTY IDENTIFICATION INFORMAT	ION			•	•
☐ ÝES 🖌 NO Is this property a single	-family dwelling that is occupi	ed as the	principal place	e of residence by the owne	er?
ENTER APPLICABLE NUMBER FROM YOU	IR NOTICE/TAX BILL				
ASSESSOR'S PARCEL NUMBER 002-247-04	ASSESSMENT NUMBER			FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 155 Orchard Plaza Ctr, Ukiah				DOING BUSINESS AS (D	BA), if appropriate
SINGLE-FAMILY / CONDOMINIUM / TOWN		AGRIC	ULTURAL		ESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UN			FACTURED H		
COMMERCIAL/INDUSTRIAL		WATE	R CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXTU	IRES 🗆	OTHE	R:		
4. VALUE	A. VALUE ON ROLL			'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND		38,611		\$519,306	
IMPROVEMENTS/STRUCTURES	\$3,0	02,531		\$1,501,266	
FIXTURES				- · · · · · · · · · · · · · · · · · · ·	K
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
TREES & VINES	4,041,1	42		2,1520,572	

	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         *DATE OF NOTICE:       **ROLL YEAR:	PENALTY ASSE	SSMENT
	*Must attach copy of notice or bill, where applicable **Each roll year requires a se	parate application	
If yc The A. [ B. ( C. f C. f C. f E. f G. ( G. ( F. f G. ( G. ( I H. / I I. ( I I I C. T	SON FOR FILING APPEAL (FACTS)       See instructions before completing a re uncertain of which item to check, please check "I. OTHER" and provide a brief explanation reasons that I rely upon to support requested changes in value are as follows:         ECLINE IN VALUE       The assessor's roll value exceeds the market value as of January 1 of the current year HANGE IN OWNERSHIP         1. No change in ownership occurred on the date of	on of your reasons for fili	correct. market value.
	CERTIFICATION		
accom prope	(or declare) under penalty of perjury under the laws of the State of California that the forego panying statements or documents, is true, correct; and complete to the best of my knowledge y or the person affected (i.e., a person having a direct economic interest in the payment of tax authorized by the applicant under item 2 of this application, or (3) an attorney licensed to pra r, who has been retained by the applicant and has been authorized by	and belief and that I am es on that property – "Th ctice law in the State of	(1) the owner of the Applicant"), (2) a California, State B
	RE: (Use Blue Pen - Original signature requires on paper-filed application) SIGNED AT (CITY, STATE) San Diego, CA		date 11/30/20
	ssa A. Hernandez		
	TATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1) WNER 🖉 AGENT 🗆 ATTORNEY 🗆 SPOUSE 🗆 REGISTERED DOMESTIC PARTNER 🗆 CH ORPORATE OFFICER OR DESIGNATED EMPLOYEE	ILD 🗆 PARENT 🗆 PER	SON AFFECTED

.

Real Property Tax Assessors Office – Alameda, Amador, Butte, Calaveras, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kern, Kings, Los Angeles, Madera, Marin, Mendocino, Merced, Monterey, Napa, Nevada, Orange, Placer, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Shasta, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Ventura, Yolo, Yuba

Re: Authorization of Ryan, LLC - Retail Property Tax Representative

This letter is to notify you that CVS Health/Longs Drugs Stores, LLC, has appointed Ryan, LLC as its real property tax representative for all properties in the aforementioned counties for 2015, 2016, 2017, 2018, 2019 & 2020 effective as of January 1<sup>st</sup>, 2015. Ryan, LLC is hereby authorized to represent the Company in real property tax matters, including but not limited to:

- Preparing applications, declarations, exemptions, renditions, and any other informational returns or extensions requests,
- (2) Responding to inquiries for cost, value and any other related financial and tax data,
- (3) Filing protests and appeals to the assessor and appraisal review boards,
- (4) Negotiating any disputed real property tax matters
- (5) Presenting appeals and protests before appraisal review boards

To the staff of Ryan, LLC are hereby authorized to represent the Company and sign documents described in (1) through (5) above. Ryan's contact information is as follows:

PO Box 4549, Carlsbad CA 90018 / (619) 574-2510 (Telephone)

The duly appointed tax agent will provide the applicant with a copy of the filed application.

The authorization letter is in compliance with California Revenue and Taxation Code, and is revocable through a signed letter from a corporate officer that has been granted the authority to represent the Company on property tax matters.

If you require any additional information, please contact me at the address of telephone number listed below.

apiere Leo A. Lapierre

National Property Tax Manager

Date: 4-24-2020



ASSESSMENT APPEALS BOARD APPLICATION WITHDRAWAL

# **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: Deena Gera

I hereby withdraw my application(s) for changed assessment.				
Name:	Longs Drug Stores California c/o CVS			
Address:	200 Highland Corporate D	rive, Finance Bldg Mail Drop 203157		
	Cumberland, RI 02864			
APN/ACCOUNT NO .:	002-247-04			
TAX YEAR PROTESTED:	2019 & 2020	REGULAR SUPPLEMENTAL		
PROTEST/APPLICATION NO. 19-031 & 20-017				
DATE: 10/20/21		APPLICANT'S SIGNATURE (Original Required)		

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



### **Item #:** 4a)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

#### Appeal:

Protest/Application No. 19-011; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-2900

#### BOE-305-AH (P1) REV. 08 (01-15) **ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing 2019 NOU 18 the appeals board considers necessary may result in the



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

AM 11 27

continuance of the hearing or denial of the app attach hearing evidence to this application.		EXEC PER	UTIV	EGEFICE		MBER: Clerk Use Only	
1. APPLICANT INFORMATION - PLEASE P. NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSIN		NAME	1 10.3	LIEADELLA	EMAIL ADDRESS		
Pear Tree Retail I, LLC (CIRE Equity)		WIND(1	la bert	$\Box H \cup H H H H$			
MAILING ADDRESS OF ABPLICANT (STREET ADDRESS OR							
Modesto	STATE ZIF	<sup>° CODE</sup> 9535	52 0AYT	ME TELEPHONE		DNE FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, ATT							
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Wayne Tannenbaum, Christopher Glidewell, Aus	MIDDLE INITIAL) stin Glidewell				EMAIL ADDRESS appe	als@pivotaltax.co	m
COMPANY NAME Pivotal Tax Solutions							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	<i>IIDDLE INTITAL</i> )						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd. Suite 201							
Mesa		CODE 35213		IME TELEPHONE 30-)634-6169	ALTERNATE TELEPHO	DNE FAX TELEPHONE	
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a	ction, or a sp uthorization i	d to this appl oouse, child, must be sigr	lication parent, ned by a	registered do an officer or au	ons) unless the agent i mestic partner, or the thorized employee of	person affected. If the the business.	
The person named in Section 2 above is he enter in stipulation					cation, and may inspe ng to this application.	ect assessor's records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E				TITLE	· · · · · //	DATE	_
3. PROPERTY IDENTIFICATION INFORMAT	e-family dwelling		pied as tl	ne principal place	e of residence by the own	ner?	
ASSESSOR'S PARCEL NUMBER 002-200-2900	ASSESSM	IENTNUMBER	8		FEE NUMBER		
ACCOUNT NUMBER	TAX BILL N	NUMBER					
PROPERTY ADDRESS OR LOCATION 534 E Perkins Street Ukiah, CA 9	4582				DOING BUSINESS AS	DBA), if appropriate	
SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DU	PLEX 🗆	AGR	ICULTURAL	D POS	SESSORY INTEREST	
D MULTI-FAMILY/APARTMENTS: NO. OF UN	NITS		MAN	UFACTURED H		ANT LAND	
			WAT	ER CRAFT		RAFT	
BUSINESS PERSONAL PROPERTY/FIXTU	JRES		OTH	ER:			
4. VALUE	A. VAL	UE ON ROLL		B. APPLICANT	I'S OPINION OF VALUE	C. APPEALS BOARD US	E ONLY
LAND	\$2	,716,672		\$	1,814,276		
IMPROVEMENTS/STRUCTURES	\$11	1,807,972		\$	7,885,724		
FIXTURES							
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS							
TREES & VINES							
OTHER							
TOTAL	\$14	1,524,644		\$	9,700,000		
PENALTIES (amount or percent)							

3			
	005-AH (P2 REV. 08 (01-15)		
5. TYPE	E OF ASSESSMENT BEING APPEALED 忆 🤇 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 🗌 CALAM	TY REASSESSMENT 🛛 PENALTY A	SSESSMENT
	*DATE OF NOTICE: **ROLL YEAR:		
	*Must attach copy of notice or bill, where applicable **Eac	n roll year requires a separate application	1
If yc The A. [ B. ( C. f [ C. f [ E. E [ E. E [ F. F [ G. (	ASON FOR FILING APPEAL (FACTS)       See instruction         ou are uncertain of which item to check, please check "I. OTHER" and       ereasons that I rely upon to support requested changes in value are at DECLINE IN VALUE         Image: The assessor's roll value exceeds the market value as of Janual CHANGE IN OWNERSHIP       1. No change in ownership occurred on the date of	provide a brief explanation of your reasons follows: ury 1 of the current year. the date of is inco  ned on the date of is inco misfortune or calamity. e of personal property and/or fixtures exc	rrect. is incorrect.
H. A [ [	<ul> <li>2. Allocation of value of property is incorrect (e.g., between land APPEAL AFTER AN AUDIT. Must include description of each prop</li> <li>1. Amount of escape assessment is incorrect.</li> <li>2. Assessment of other property of the assessee at the location OTHER</li> </ul>	erty, issues being appealed, and your op	inion of value.
[	Explanation (attach sheet if necessary)		
-	RITTEN FINDINGS OF FACTS ( \$ per )		
	Are requested.		
	IS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See Yes 🗌 No	instructions.	
	CERTIFICA	TION	
accom proper	fy (or declare) under penalty of perjury under the laws of the State of npanying statements or documents, is true, correct, and complete to th rty or the person affected (i.e., a person having a direct economic inter authorized by the applicant under item 2 of this application, or (3) an	California that the foregoing and all informat e best of my knowledge and belief and that est in the payment of taxes on that property attorney licensed to practice law in the Sta	I am (1) the owner of the – "The Applicant"), (2) an te of California, State Bar
	TURE: (Use Blue Pen Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Mesa, AZ	DATE 11/11/2019
NAME (P	Please Print)		

Christopher Glidewell

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

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

 □
 CORPORATE OFFICER OR DESIGNATED EMPLOYEE
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 CORPORATE
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# **Agency Authorization Real Property Tax Matters**

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, CIRE STNL LLC, 1150 Silverado Street LLC, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail 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 real 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 C	ertified by Clienty		
Signature:	- A	Date: 1/22/19	
Name/Title: 367-5901	Joshua Volen / Co-Managing Member	Phone:	858-
007 0701	(Corporate Officer)		

Pivotal Lead Agent: <u>Christopher Glidewell / 480-248-8021</u>

## **Pivotal Tax Solutions, LLC**

530 B Street Suite 2050



# **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3800	596 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC
со	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-004	7479 E Iliff Avenue	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-005	7585 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail   LLC
со	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-008	7759 E Iliff Ave	CP Denver Retail I, LLC
IN	Marion	1089785	606 W Troy Ave	606 W Troy, LLC

#### **BEVERLY HILLS**

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

**SAN DIEGO** 

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



# ASSESSMENT APPEALS BOARD Application Postponement

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)					
NAME	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions				
Address	202 N. Lindsay Rd. Ste. 201				
	Mesa, AZ 85213				
APN/Account No./	002-200-2900				
TAX YEAR PROTESTED	2019 Type of Assessment: Regular Supplemental				
PROTEST/APPLICATION NO.	OTHER:				
Date: 9/24/2021	APPLICANT'S SIGNATURE (Original Required)				

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



## **Item #:** 4b)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

#### Appeal:

Protest/Application No. 19-012; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3900

#### BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION

PERSONAL PROPERTY (see instructions)

PENALTIES (amount or percent)

TOTAL

MINERAL RIGHTS TREES & VINES

OTHER

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 MENS BOARD OF SUPERI

AA 11

2019 NOV 18



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

the hearing. Failure to provide information at the appeals board considers necessary may	U	EXECUT			
continuance of the hearing or denial of the ap attach hearing evidence to this application.	peal. <b>Do not</b>	PER		APPLICATION NUM	IBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE F NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI Pear Tree Retail I, LLC (CIRE Equity)	PRINT INESS, OR TRUST NAME	URIAL	<u>lliform</u>	EMAIL ADDRESS	2
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 530 B. Street #2050	R P.O. BOX)				
San Diego	STATE ZIP COD	<sup>E</sup> 92101 (	IME TELEPHONE )	ALTERNATE TELEPHO	NE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, OR REL	ATIVE OF APP	LICANT if app		
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Wayne Tannenbaum, Christopher Glidewell, Au	, <i>MIDDLE INITIAL</i> ) istin Glidewell			EMAIL ADDRESS appea	als@pivotaltax.com
COMPANY NAME Pivotal Tax Solutions					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MIDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd. Suite 201					
<sup>CITY</sup> Mesa	AZ 8521	DAYT	IME TELEPHONE 80-)634-6169	ALTERNATE TELEPHO	NE FAX TELEPHONE
The following information must be complete attorney as indicated in the Certification so applicant is a business entity, the agent's a The person named in Section 2 above is he enter in stipulation	ection, or a spous authorization must ereby authorized to	e, child, parent t be signed by o act as my age	, registered dor an officer or aut nt in this applic	mestic partner, or the thorized employee of	person affected. If the the business.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E			TITLE	g to the apphoatom	DATE
3. PROPERTY IDENTIFICATION INFORMA		t is occupied as t	he principal place	of residence by the own	er?
ENTER APPLICABLE NUMBER FROM YO	UR NOTICE/TAX	BILL			
ASSESSOR'S PARCEL NUMBER 002-200-3900	ASSESSMENT	NUMBER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUM	BER			
PROPERTY ADDRESS OR LOCATION 205 N Orchard Avenue Ukiah, CA	A 94582			DOING BUSINESS AS (I	DBA), if appropriate
SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE / DUPLE	X 🗆 AGR	ICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF U	NITS		UFACTURED H		ANT LAND
COMMERCIAL/INDUSTRIAL		D WAT	ER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXT	URES	□ OTH	ER:		
4. VALUE	A. VALUE C	ON ROLL		'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$1,146			144,000	
IMPROVEMENTS/STRUCTURES	\$2,374	,117	\$2	2,726,000	
FIXTURES					

\$2,870,000

\$3,520,213

BOE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🖞 Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: ROLL YEAR:
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAMITY REASSESSMENT □ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:
*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application
6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.
If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application The reasons that I rely upon to support requested changes in value are as follows:
A. DECLINE IN VALUE
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.
E. BOSINESS PERSONAL PROPERTIFICITIES. Assessor's value of personal property and/or fixtures exceeds market value.
<ul> <li>2. Only a portion of the personal property/fixtures. Attach description of those items.</li> </ul>
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.
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)	SIGNEDAT (CITY, STATE) Mesa, AZ	DATE 11/11/2019
NAME (Please Print)		

Christopher Glidewell

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

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

 □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



# **Agency Authorization Real Property Tax Matters**

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, CIRE STNL LLC, 1150 Silverado Street LLC, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail 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 real 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 C	ertified by Clienty		
Signature:	-	_Date: 1/22/19	<b></b>
Name/Title: 367-5901	Joshua Volen / Co-Managing Member	Phone:	858-
	(Corporate Officer)		

Pivotal Lead Agent: <u>Christopher Glidewell / 480-248-8021</u>

## **Pivotal Tax Solutions, LLC**

64



# **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3800	596 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC
со	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-004	7479 E Iliff Avenue	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-005	7585 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail   LLC
со	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-008	7759 E Iliff Ave	CP Denver Retail I, LLC
IN	Marion	1089785	606 W Troy Ave	606 W Troy, LLC

#### **BEVERLY HILLS**

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SAN DIEGO

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



# ASSESSMENT APPEALS BOARD APPLICATION POSTPONEMENT

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)					
NAME	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions				
Address	202 N. Lindsay Rd. Ste. 201				
	Mesa, AZ 85213				
APN/Account No./	002-200-3900				
TAX YEAR PROTESTED	2019	_ Type of Assessment:			
PROTEST/APPLICATION NO.	19-012	_	OTHER:		
DATE: <u>9/24/2021</u>		Applicant's Sign	ATURE (Original Required)		

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



## **Item #:** 4c)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-013; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3200

#### BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION

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

#### OULTY OF MENDOO CARD OF SUUTDURE



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

2019 NOV 18 AM 11 28

continuance of the hearing or denial of the app		EXI			Ē		
attach hearing evidence to this application.		PE	IR			IBER: Clerk Use Or	ıly
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI		UNI		NH FORM	EMAIL ADDRESS	13	
Pear Tree Retail I, LLC (CIRE Equity)				and since	EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 1020 Prospect Street Suite 425	P.O. BOX)						
<sup>city</sup> La Jolla		203	7 DAYT	ME TELEPHONE	ALTERNATE TELEPHO	DNE FAX TELEPHON	IE
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, OR RELATI	VE O	FAPP	LICANT if app			
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Wayne Tannenbaum, Christopher Glidewell, Au	MIDDLE INITIAL) stin Glidewell				EMAIL ADDRESS appe	als@pivotalta	ix.com
COMPANY NAME Pivotal Tax Solutions							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTITAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd. Suite 201							
<sup>city</sup> Mesa	STATE ZIP CODE AZ 85213		DAYT	ME TELEPHONE 30-)634-6169	ALTERNATE TELEPHO	DNE FAX TELEPHON	IE
The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a The person named in Section 2 above is he enter in stipulation	ection, or a spouse, o nuthorization must be reby authorized to ac	hild, sign t as r	parent, ed by a ny age	registered do n officer or au nt in this applic	mestic partner, or the thorized employee of	person affected. If the business.	the
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E				TITLE		DATE	
3. PROPERTY IDENTIFICATION INFORMA	ΓΙΟΝ						
YES NO Is this property a single	e-family dwelling that is	occup	ied as th	ne principal place	of residence by the owr	ner?	
ENTER APPLICABLE NUMBER FROM YO	UR NOTICE/TAX BIL	.L					
ASSESSOR'S PARCEL NUMBER 002-200-3200	ASSESSMENT NU	MBER			FEE NUMBER		
ACCOUNT NUMBER	TAX BILL NUMBER						
PROPERTY ADDRESS OR LOCATION E. Perkins St. Ukiah, CA 94582					DOING BUSINESS AS (DBA), if appropriate		
	· ·						
SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE / DUPLEX		AGR	ICULTURAL		SESSORY INTERES	т
□ MULTI-FAMILY/APARTMENTS: NO. OF U			MAN	UFACTURED F		ANT LAND	
			WAT	ER CRAFT		RAFT	
□ BUSINESS PERSONAL PROPERTY/FIXTU	JRES		OTH	ER:			
4. VALUE	A. VALUE ON F	ROLL			'S OPINION OF VALUE	C. APPEALS BOA	RD USE ONL
LAND	\$11,312				\$7,700		
IMPROVEMENTS/STRUCTURES	\$0				\$0		
FIXTURES							
PERSONAL PROPERTY (see instructions)							-
MINERAL RIGHTS							
TREES & VINES							
OTHER							
TOTAL	\$11,312				\$7,700		
PENALTIES (amount or percent)							

	05-AH (P2 REV. 08 (01-15)
5. TYP	E OF ASSESSMENT BEING APPEALED D 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 CESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
	*DATE OF NOTICE: **ROLL YEAR:
	*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application
	ASON FOR FILING APPEAL (FACTS) See instructions before completing this section.
The	ou are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. e reasons that I rely upon to support requested changes in value are as follows: DECLINE IN VALUE
	The assessor's roll value exceeds the market value as of January 1 of the current year.
	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.
	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.
	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.
	PENALTY ASSESSMENT  □ Penalty assessment is not justified.
	□ 1. Classification of property is incorrect.
	2. Allocation of value of property is incorrect (e.g., between land and improvements).
	APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
	<ul> <li>1. Amount of escape assessment is incorrect.</li> <li>2. Assessment of other property of the assessee at the location is incorrect.</li> </ul>
	OTHER
	Explanation (attach sheet if necessary)
	RITTEN FINDINGS OF FACTS ( \$ per )
	Are requested.
	IS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
	Yes No
	CERTIFICATION
l certi	fy (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any
	npanying 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
prope	rty 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 authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Ba
Numb	
SIGNAT	TURE: (Use Blue Pen - Original signature regarized on paper-filed application) SIGNEDAT (CITY, STATE) DATE
	Mesa, AZ 11/11/2019
	Please Print) topher Glidewell
	STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
-	OWNER AGENT DATIONSHIP TO APPLICANT NAMED IN SECTION 1)
	CORPORATE OFFICER OR DESIGNATED EMPLOYEE

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# **Agency Authorization Real Property Tax Matters**

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, CIRE STNL LLC, 1150 Silverado Street LLC, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail 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 real 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 C	ertified by Clienty		
Signature:	- A	_Date: 1/22/19	
Name/Title: 367-5901	Joshua Volen / Co-Managing Member	Phone:	858-
	(Corporate Officer)		

Pivotal Lead Agent: Christopher Glidewell / 480-248-8021

## **Pivotal Tax Solutions, LLC**

**BEVERLY HILLS** 

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# **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3800	596 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC
со	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-004	7479 E Iliff Avenue	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-005	7585 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail   LLC
со	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-008	7759 E Iliff Ave	CP Denver Retail I, LLC
IN	Marion	1089785	606 W Troy Ave	606 W Troy, LLC

#### **BEVERLY HILLS**

www.CIREequity.com

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# ASSESSMENT APPEALS BOARD Application Postponement

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)					
Name	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions				
Address	202 N. Lindsay Rd. Ste. 201				
	Mesa, AZ 85213	- 6.6			
APN/Account No./	002-200-3200				
TAX YEAR PROTESTED	2019	Type of Assessment:			
PROTEST/APPLICATION NO.	19-013	- /	OTHER:		
Date: 9/24/2021		APPLICANT'S SIGNA	ATURE (Original Required)		

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



### Mendocino County Board of Supervisors Agenda Summary

### **Item #:** 4d)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-014; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3000

#### BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION

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

the appeals board considers necessary may continuance of the hearing or denial of the app		EXEC	UTIVE OFFIC				
attach hearing evidence to this application.		PER		APPLI	CATION NUMBE	R: Clerk Use Only	
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	PRINT	UN	L. CALIFORN	EMAILA	DDRESS	2	
Pear Tree Retail I, LLC (CIRE Equity)							
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 1020 Prospect Street Suite 425	5						
<sup>сітч</sup> La Jolla	STATE ZIP CODE	92037	7 DAYTIME TELEPHONE	ALTE	RNATE TELEPHONE	FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, ATT		TIVE OF	APPLICANT if ap				
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Wayne Tannenbaum, Christopher Glidewell, Au	( <i>MIDDLE INITIAL</i> ) Istin Glidewell			EMAILAD	oress appeals	@pivotaltax.cor	
COMPANY NAME Pivotal Tax Solutions							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MIDDLE INTITAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
202 N. Lindsay Rd. Suite 201							
<sup>CITY</sup> Mesa	STATE ZIP CODE AZ 85213		DAYTIME TELEPHONE (480-)634-616		RNATE TELEPHONE	FAX TELEPHONE	
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se	ed (or attached to th	is applic		ons) unles			
applicant is a business entity, the agent's a							
The person named in Section 2 above is he	ereby authorized to agreements, and o					ssessor's records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E		lileiwise	TITLE	ing to this	аррисацон.	DATE	
3. PROPERTY IDENTIFICATION INFORMA	TION						
□ YES ■ NO Is this property a single	e-family dwelling that	is occupi	ed as the principal pla	ce of reside	nce by the owner?		
ENTER APPLICABLE NUMBER FROM YO	UR NOTICE/TAX B	ILL					
ASSESSOR'S PARCEL NUMBER 002-200-3000	ASSESSMENT	IUMBER		FEE NU	MBER	2	
ACCOUNT NUMBER	TAX BILL NUMBE	-R					
PROPERTY ADDRESS OR LOCATION 126 N Orchard Avenue Ukiah, CA	A 94582	94582			DOING BUSINESS AS (DBA), if appropriate		
SINGLE-FAMILY / CONDOMINIUM / TOW			AGRICULTURAL			SORY INTEREST	
MULTI-FAMILY/APARTMENTS: NO. OF U	NITS		MANUFACTURED	HOME			
			WATER CRAFT			FT	
BUSINESS PERSONAL PROPERTY/FIXT	URES		OTHER:				
4. VALUE	A. VALUE OI	N ROLL	B. APPLICAN	T'S OPINIO	N OF VALUE	C. APPEALS BOARD USE	
LAND	\$159,1			\$6,000			
IMPROVEMENTS/STRUCTURES	\$955,0	80		\$534,000			
FIXTURES							
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS TREES & VINES							
OTHER							
TOTAL	\$1,114,2	260		\$540,000			
PENALTIES (amount or percent)	÷.,,			,			

BOE-305-AH (P2 REV. 08 (01-15)	
5. TYPE OF ASSESSMENT BEING APPEALED D Check only one.	See instructions for filing periods
■ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF	
*DATE OF NOTICE: ROLL YEAR	
	AMITY REASSESSMENT
	Each roll year requires a separate application
If you are uncertain of which item to check, please check "I. OTHER" The reasons that I rely upon to support requested changes in value a	<i>tructions before completing this section.</i> and provide a brief explanation of your reasons for filing this application. re as follows:
A. DECLINE IN VALUE	
The assessor's roll value exceeds the market value as of Ja	anuary 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 esta	blished on the date of is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrec	xt.
D. CALAMITY REASSESSMENT	and the state of t
Assessor's reduced value is incorrect for property damaged	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's	alue of personal property and/or fixtures exceeds market value.
1. All personal property/fixtures.	
2. Only a portion of the personal property/fixtures. Attach de	scription of those items.
F. PENALTY ASSESSMENT	
Penalty assessment is not justified.	
G. CLASSIFICATION/ALLOCATION 1. Classification of property is incorrect.	
<ul> <li>☐ 2. Allocation of value of property is incorrect (e.g., between</li> </ul>	land and improvements).
H. APPEAL AFTER AN AUDIT. Must include description of each	
1. Amount of escape assessment is incorrect.	
$\Box$ 2. Assessment of other property of the assessee at the local	tion 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	
CERTIF	ICATION
accompanying statements or documents, is true, correct, and complete property or the person affected (i.e., a person having a direct economic agent authorized by the applicant under item 2 of this application, or (3	of California that the foregoing and all information hereon, including any to the best of my knowledge and belief and that I am (1) the owner of the nterest in the payment of taxes on that property – "The Applicant"), (2) an ) 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)	Mesa, AZ 11/11/2019

Christopher Glidewell

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

✓ □ OWNER ■ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



## **Agency Authorization** Real Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, CIRE STNL LLC, 1150 Silverado Street LLC, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail 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 real 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 C	ertified by Clienty		
Signature:	- A	_Date: 1/22/19	
Name/Title: 367-5901	Joshua Volen / Co-Managing Member	Phone:	858-
	(Corporate Officer)		

Pivotal Lead Agent: Christopher Glidewell / 480-248-8021

### **Pivotal Tax Solutions, LLC**

**BEVERLY HILLS** 

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## **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3800	596 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC
СО	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-004	7479 E Iliff Avenue	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-005	7585 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail   LLC
со	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-008	7759 E Iliff Ave	CP Denver Retail I, LLC
IN	Marion	1089785	606 W Troy Ave	606 W Troy, LLC

#### **BEVERLY HILLS**

www.CIREequity.com

SAN DIEGO



### ASSESSMENT APPEALS BOARD Application Postponement

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)				
NAME Address	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions			
	Mesa, AZ 85213			
APN/Account No./	002-200-3000			
TAX YEAR PROTESTED	2019	TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL		
PROTEST/APPLICATION NO.	19-014	OTHER:		
DATE: <u>9/24/2021</u>		APPLICANT'S SIGNATURE (Original Required)		

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



### Mendocino County Board of Supervisors Agenda Summary

### **Item #:** 4e)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 19-015; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002-200-3400

#### BOE-305-AH (P1) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION

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

2019

AFT 11 28

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

the hearing. Failure to provide information at the appeals board considers necessary may	and the second se	•			E OFFICE			
continuance of the hearing or denial of the ap attach hearing evidence to this application.	peal. Do no	ot	ER			APPLICATI		R: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE F NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI Pear Tree Retail I, LLC (CIRE Equity)	PRINT INESS, OR TRU	JST NAME	0.53	Ċ3	LIFORNIA	EMAIL ADDRES	1-0E	2
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 1020 Prospect Street Suite 425	5	_						
<sup>CITY</sup> La Jolla	STATE CA	ZIP CODE 9	2037	DAYT	IME TELEPHONE )	ALTERNATE	TELEPHONE	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, O	RRELATI		APP	LICANT if app			
NAME OF AGENT, ATTORNEY, OR RELATIVE ( <i>LAST, FIRST,</i> Wayne Tannenbaum, Christopher Glidewell, Au	, MIDDLE INITIA Istin Glidewe	AL) Əll				EMAIL ADDRESS	appeals	@pivotaltax.com
COMPANY NAME Pivotal Tax Solutions CONTACT PERSON IF OTHER THAN ABOVE ( <i>LAST, FIRST,</i>	MIDDLE INTITA	AL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd. Suite 201								
city Mesa	STATE AZ	ZIP CODE 85213		DAYT	IME TELEPHONE 30-)634-6169	ALTERNATE	TELEPHONE	FAX TELEPHONE
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification so applicant is a business entity, the agent's a The person named in Section 2 above is he	ection, or a authorizatio ereby autho	hed to this spouse, clon must be prized to ac	applica hild, pa signec t as my	ation arent, I by a v age	registered don an officer or au nt in this applic	ns) unless the mestic partner thorized empl cation, and ma	, or the persoyee of the yee of the y inspect as	son affected. If the business.
enter in stipulation		ts, and othe	erwise	settle	TITLE	g to this appli	cation.	DATE
L YES NO Is this property a single ENTER APPLICABLE NUMBER FROM YO ASSESSOR'S PARCEL NUMBER 002-200-3400			L			FEE NUMBER	the owner?	
ACCOUNT NUMBER	TAX BI	LL NUMBER						
PROPERTY ADDRESS OR LOCATION E. Perkins St. Ukiah, CA 94582						DOING BUSIN	ESS AS (DBA)	, if appropriate
SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE / [	DUPLEX		AGR	ICULTURAL	C	POSSES	SORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF U	NITS			MAN	UFACTURED H		VACANT	LAND
COMMERCIAL/INDUSTRIAL				WAT	ER CRAFT	C	AIRCRAF	т
BUSINESS PERSONAL PROPERTY/FIXT	URES			отн	ER:			
4. VALUE	A. \	VALUE ON R	OLL		B. APPLICANT	'S OPINION OF	ALUE	C. APPEALS BOARD USE ONLY
LAND		\$24,408		•	9	\$15,800		
IMPROVEMENTS/STRUCTURES		\$0				\$0		
FIXTURES								
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER								

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

\$15,800

\$24,408

TOTAL

PENALTIES (amount or percent)

BOE-305-AH (P2 REV. 08 (01-15)
. 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.
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 a
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 th 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) a 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 B

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNEDAT (CITY, STATE) Mesa, AZ	DATE 11/11/2019
NAME (Please Print)		

Christopher Glidewell

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

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

 □
 CORPORATE OFFICER OR DESIGNATED EMPLOYEE
 □
 CORPORATE
 ○
 FILE
 □
 CORPORATE
 ○
 CORPORATE
 CORPORATE</



## **Agency Authorization Real Property Tax Matters**

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, CIRE STNL LLC, 1150 Silverado Street LLC, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail 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 real 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 C	ertified by Clienty		
Signature:	- A	Date:/22/10	1
Name/Title: 367-5901	Joshua Volen / Co-Managing Member	Phone:	858-
	(Corporate Officer)		

Pivotal Lead Agent: Christopher Glidewell / 480-248-8021

### **Pivotal Tax Solutions, LLC**

**BEVERLY HILLS** 

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## **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3800	596 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC
со	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-004	7479 E Iliff Avenue	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-005	7585 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail   LLC
со	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
со	Arapahoe	1973-28-2-08-008	7759 E Iliff Ave	CP Denver Retail I, LLC
IN	Marion	1089785	606 W Troy Ave	606 W Troy, LLC

#### **BEVERLY HILLS**

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www.CIREequity.com

SAN DIEGO

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### ASSESSMENT APPEALS BOARD APPLICATION POSTPONEMENT

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)				
NAME	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions			
Address	202 N. Lindsay Rd. S	202 N. Lindsay Rd. Ste. 201		
	Mesa, AZ 85213			
APN/Account No./	002-200-3400			
Tax Year Protested	2019	TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL		
PROTEST/APPLICATION NO.	19-015	- OTHER:		
DATE: 9/24/2021		APPLICANT'S SIGNATURE (Original Required)		

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



### Mendocino County Board of Supervisors Agenda Summary

### **Item #:** 4f)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-032; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002 -200-3900

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICATIO</b> This form contains all of the requests for in that are required for filing an application for assessment. Failure to complete this application in rejection of the application and/or denial of th Applicants should be prepared to submit information if requested by the assessor or at the the hearing. Failure to provide information at the the appeals board considers necessary may re- continuance of the hearing or denial of the appending the appeal of the appending or denial of the appending the appending or denial of the appending the appending or denial of the appending or denial of the appending the appending or denial of the appending or denial of the appending the appending or denial of the appending or denial of the appending the appending of the appending or denial of the appending of the appending or denial of the appending of the appending of the appending or denial of the appending	nformation changed may result a additionat additionat ne time of the hearing sult in the	d lt l. al of g e		DEC	ED 8 7320		501 T	COUNTY OF MENDOCINO SSESSMENT APPEALS BOARD Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this application.						APPLIC	ATION NUM	BER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE PR NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINE				_		EMAILAD	D - 03	2
Pear Tree Retail I. LLC (CIRE Ed	auity)	IST NAME					DRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P PO Box 4278								
Modesto	CA	<sup>zip cope</sup> 95352	2	day 11	ME TELEPHONE )	ALTER	NATE TELEPHON	NE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATTO								TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST M. Christopher Glidewell, Austin Gl	DDLE INITIA	l, Wayr	ne Ta	anne	baum	Appea	als@Pivo	otalTax.com
Pivotal Tax Solutions		994 (A.S.						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIL	DLE INTITA	NL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				-				
202 N Lindsay Rd Suite 201								
Mesa	STATE AZ	ZIP CODE 85213	2	DAYTI	ME TELEPHONE 0)634-61	69 (	NATE TELEPHON	NE FAX TELEPHONE (480)615-0138
AUTHORIZATION OF AGENT The following information must be completed attorney as indicated in the Certification sect applicant is a business entity, the agent's aut The person named in Section 2 above is here	tion, or a thorizatio	hea to this spouse, c on must be	s applie child, j e signe	cation - barent, ed by a	registered do n officer or au	ns) unless mestic pai thorized e	tner, or the mployee of t	person affected. If the the business.
enter in stipulation ag								
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMP	PLOYEE				TITLE			DATE
3. PROPERTY IDENTIFICATION INFORMATIO		11 <sup>2</sup>						
YES V NO Is this property a single-1				ed as tr	ie principal place	e of residen	ce by the own	er?
	1							
ASSESSOR'S PARCEL NUMBER 002-200-3900	ASSES	SMENTNU	MBER			FEE NUM	BER	
ACCOUNT NUMBER	TAX BI	LL NUMBER	5					
PROPERTY ADDRESS OR LOCATION 205 N Orchard Ave, Ukiah, CA 9	5482					DOING BU	JSINESS AS (D	DBA), if appropriate
	0402			1				
□ SINGLE-FAMILY / CONDOMINIUM / TOWNH	IOUSE / I	DUPLEX		AGRI	CULTURAL		D POSS	ESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UNIT	rs			MAN	UFACTURED H	HOME		NT LAND
				WAT	ER CRAFT			RAFT
BUSINESS PERSONAL PROPERTY/FIXTUR	ES			OTH	ER:			
4. VALUE	A. <b>'</b>	VALUE ON I	ROLL		B. APPLICANT	S OPINION	OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$	5 1,169,0	14		\$	700,000		
IMPROVEMENTS/STRUCTURES	\$	5 2,421,5	90		\$	1,400,000		
FIXTURES								
PERSONAL PROPERTY (see instructions)			-34					
MINERAL RIGHTS								
TREES & VINES			8.23					
OTHER								
TOTAL	\$	3,590,6	604		\$	2,100,000		
PENALTIES (amount or percent)			-					

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BQE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: ROLL YEAR:
🗌 ROLL CHANGE 📋 ESCAPE ASSESSMENT 🛛 CALAMITY REASSESSMENT 🗍 PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:
*DATE OF NOTICE: **ROLL YEAR: *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application
6. REASON FOR FILING APPEAL (FACTS) 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.
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)	signedat (city, state) Mesa, AZ	DATE 1/30/2020
NAME (Please Print)		

#### Christopher Glidewell

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

I □ OWNER Ø AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



## **Agency Authorization** Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail I LLC, Nine Mile Richmond 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 a	nd Certified by Client:		
Signature: _	Joshua Volun	Date:	8/18/2020
Name/Title:	<b>Joshua Volen / Co-Managing Member</b>	Phone:	858-367-5901
	(Corporate Officer)		

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> DocuSign Envelope ID: 28CF7ECC-AE4C-4B11-9E67-B4471B31AF6B

Agency Authorization for Calendar Year 2020 and Prior

# **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC



### ASSESSMENT APPEALS BOARD APPLICATION POSTPONEMENT

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



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 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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)			
Name	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions		
Address	202 N. Lindsay Rd. Ste. 201		
	Mesa, AZ 85213		
APN/Account No./	002-200-3900		
TAX YEAR PROTESTED	2020	_ Type of Assessment:	personal p
PROTEST/APPLICATION NO.	20-032	_	] OTHER:
Date: <u>9/24/2021</u>		APPLICANT'S SIGN	ATURE (Original Required)

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



### Mendocino County Board of Supervisors Agenda Summary

### **Item #:** 4g)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-033; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002 -200-3400

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICATIO</b> This form contains all of the requests for that are required for filing an application for assessment. Failure to complete this application in rejection of the application and/or denial of Applicants should be prepared to submit information if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may re- continuance of the hearing or denial of the appendix the appeal of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix the appendix of the hearing or denial of the appendix of t	information or changed n may result the appeal. additional the time of the hearing esult in the	DEC	8 2020	50	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 1 Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this application.					33
1. APPLICANT INFORMATION - PLEASE PI NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSIN	<b>RINT</b> IESS, OR TRUST NAM	E		EMAIL ADDRESS	
Pear Tree Retail I, LLC (CIRE E	quity)				
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR PO Box 4278	P.O. BOX)				
Modesto	CA ZIP COL	352	DAYTIME TELEPHONE	ALTERNATE TELEPHO	DNE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATTO				olicable - (REPRESEN	TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST / Christopher Glidewell, Austin G	lidewell, Wa	ayne Ta	nnebaum	Appeals@Pive	otalTax.com
Pivotal Tax Solutions					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	IDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N Lindsay Rd Suite 201					
Mesa	STATE ZIP COL AZ 852		DAYTIME TELEPHONE (480)634-61	69 ALTERNATE TELEPHO	EAX TELEPHONE (480)615-0138
AUTHORIZATION OF AGENT The following information must be completed attorney as indicated in the Certification set applicant is a business entity, the agent's at The person named in Section 2 above is her enter in stipulation a	d (or attach <del>ed t</del> o ction, or a spous uthorization mus reby authorized t	this applic se, child, p st be signe o act as m	arent, registered do d by an officer or au y agent in this appli	ons) unless the agent is omestic partner, or the uthorized employee of	person affected. If the the business.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EN	IPLOYEE		TITLE		DATE
3. PROPERTY IDENTIFICATION INFORMAT					
			d as the principal plac	e of residence by the owr	ner?
ENTER APPLICABLE NUMBER FROM YOU					
ASSESSOR'S PARCEL NUMBER 002-200-3400	ASSESSMENT	NUMBER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUM	BER			
PROPERTY ADDRESS OR LOCATION E Perkins St, Ukiah, CA 95482				DOING BUSINESS AS (	DBA), if appropriate
SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUPLE	x 🗆	AGRICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF UN	ITS		MANUFACTURED I		ANT LAND
			WATER CRAFT		RAFT
□ BUSINESS PERSONAL PROPERTY/FIXTU	RES		OTHER:		
4. VALUE	A. VALUE	ON ROLL		T'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$ 24,	in the second second		\$ 14,000	
IMPROVEMENTS/STRUCTURES					
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL	\$ 24,	896		\$ 14,000	
PENALTIES (amount or percent)					

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BCE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: ROLL YEAR:
ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:
*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application
6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.
If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:
A. DECLINE IN VALUE
In 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.
<ul> <li>2. Only a portion of the personal property/fixtures. Attach description of those items.</li> </ul>
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).
<ul> <li>H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.</li> <li>1. Amount of escape assessment is incorrect.</li> </ul>
$\square$ 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.
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 Ben Original signature required on paper-filed application)	signed at (city, state) Mesa, AZ	DATE 11/30/2020
NAME (Please Print)		

#### Christopher Glidewell

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

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



## **Agency Authorization** Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail I LLC, Nine Mile Richmond 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 a	nd Certified by Client:		
Signature: _	Joshua Volun	Date:	8/18/2020
Name/Title:	<b>Joshua Volen / Co-Managing Member</b>	Phone:	858-367-5901
	(Corporate Officer)		

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> DocuSign Envelope ID: 28CF7ECC-AE4C-4B11-9E67-B4471B31AF6B

Agency Authorization for Calendar Year 2020 and Prior

# **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC



### ASSESSMENT APPEALS BOARD Application Postponement

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)			
Name Address	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions 202 N. Lindsay Rd. Ste. 201		
APN/Account No./	Mesa, AZ 85213 002-200-3400		
TAX YEAR PROTESTED	2020 TYPE OF ASSESSMENT: REGULAR Supplemental		
PROTEST/APPLICATION NO.	20-033		
Date: 9/24/2021	APPLICANT'S SIGNATURE (Original Required)		

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



### Mendocino County Board of Supervisors Agenda Summary

### **Item #:** 4h)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-034; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002 -200-2900

ASSESSMENT APPEAL APPLICATIC This form contains all of the requests for that are required for filing an application for assessment. Failure to complete this application in rejection of the application and/or denial of Applicants should be prepared to submit information if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may r continuance of the hearing or denial of the app attach hearing evidence to this application.	information or changed n may result the appeal. additional the time of the hearing result in the	DEC	8 2020 D	501	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD I Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSIN Pear Tree Retail I, LLC (CIRE E MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR PO Box 4278	Eauity)			EMAIL ADDRESS	<u>۲</u>
CITY		DAY	TIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
Modesto	CA 21P CODE	`	)	( )	( )
2. CONTACT INFORMATION - AGENT, ATTO NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST FIRST.				EMAIL ADDRESS	ITATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Christopher Glidewell, Austin G	lidewell, Way	ne Tanne	ebaum	Appeals@Pivo	otalTax.com
COMPANY NAME <b>PIVOTAL TAX SOLUTIONS</b> CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	MIDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N Lindsay Rd Suite 201					1
Mesa	AZ 8521		TIME TELEPHONE 80) 634-61	69 ( )	FAX TELEPHONE (480)615-0138
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a The person named in Section 2 above is here enter in stipulation a SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EN	d (or attached to th ction, or a spouse uthorization must reby authorized to agreements, and o	is applicatior , child, paren be signed by act as my age	t, registered do an officer or au ent in this appli	ons) unless the agent is mestic partner, or the thorized employee of	person affected. If the the business.
3. PROPERTY IDENTIFICATION INFORMAT YES V NO Is this property a single ENTER APPLICABLE NUMBER FROM YOU ASSESSOR'S PARCEL NUMBER	e-family dwelling that	ILL	the principal place	e of residence by the owr	ner?
002-200-2900 ACCOUNT NUMBER	TAX BILL NUMBE				
PROPERTY ADDRESS OR LOCATION 534 E Perkins St, Ukiah, CA 954	482			DOING BUSINESS AS (I	DBA), if appropriate
					SESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UN			NUFACTURED H		
			TER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXTU	IRES	D OTH	IER:		
4. VALUE	A. VALUE ON	Annual and		'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$ 2,770,			1,524,000	
IMPROVEMENTS/STRUCTURES	\$ 12,044	,087	\$	6,700,000	
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS TREES & VINES					
OTHER					
TOTAL	\$ 14,815	082	\$	8,224,000	
PENALTIES (amount or percent)	φ 14,010	,			

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

#### CERTIFICATION

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

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	signed at (city, state) Mesa, AZ	DATE 11/30/2020
NAME (Please Print)		

#### Christopher Glidewell

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

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



## **Agency Authorization** Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail I LLC, Nine Mile Richmond 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 a	nd Certified by Client:		
Signature: _	Joshua Volun	Date:	8/18/2020
Name/Title:	<b>Joshua Volen / Co-Managing Member</b>	Phone:	858-367-5901
	(Corporate Officer)		

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> DocuSign Envelope ID: 28CF7ECC-AE4C-4B11-9E67-B4471B31AF6B

Agency Authorization for Calendar Year 2020 and Prior

# **Schedule** A

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

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CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC



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



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	Mesa, AZ 85213		
APN/Account No./	002-200-2900		
TAX YEAR PROTESTED	2020	_ Type of Assessment:	REGULAR SUPPLEMENTAL
PROTEST/APPLICATION NO.	20-034	-	2  Other:
DATE: <u>9/24/2021</u>		APPLICANT'S SIGN	HATURE (Original Required)
		III LICANT SOIGN	int one (or ignal required)

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



### Mendocino County Board of Supervisors Agenda Summary

### **Item #:** 4i)

### To: Assessment Appeals Board

Meeting Date: October 25, 2021

#### Appeal:

Protest/Application No. 20-035; Applicant Name: Pear Tree Retail I LLC (Cire Equity) - Trustee; APN/Account No. 002-200-3000

BOE-305-AH (P1) REV. 08 (01-15) <b>ÅSSESSMENT APPEAL APPLICATION</b> This form contains all of the requests for in that are required for filing an application for assessment. Failure to complete this application of in rejection of the application and/or denial of th Applicants should be prepared to submit information if requested by the assessor or at th the hearing. Failure to provide information at the the appeals board considers necessary may re- continuance of the hearing or denial of the appeal	formation changed <b>D</b> may result e appeal. additional the time of e hearing sult in the	七0 EC - 8	2020	501	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this application.				0	BER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE PR	NT			20 0	35
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINE Pear Tree Retail I, LLC (CIRE EC	auity)			EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. PO Box 4278	O. BOX)				
Modesto	STATE ZIP CODE CA 95352	DAYT	METELEPHONE		ONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATTO			) LICANT if ann	licable - (REPRESEN	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MI Christopher Glidewell, Austin Gli				EMAIL ADDRESS Appeals@Pive	
Pivotal Tax Solutions					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIL	DLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N Lindsay Rd Suite 201					
Mesa	STATE ZIP CODE AZ 85213	DAYT	ME TELEPHONE 80) 634-61	69 ALTERNATE TELEPHO	EX TELEPHONE (480)615-0138
AUTHORIZATION OF AGENT The following information must be completed attorney as indicated in the Certification sect applicant is a business entity, the agent's aut The person named in Section 2 above is here	or attached to this a (or attached to this a ion, or a spouse, ch horization must be by authorized to act	application hild, parent, signed by a as my age	registered do n officer or au nt in this appli	ons) unless the agent is mestic partner, or the othorized employee of cation, and may inspe	s a licensed California person affected. If the the business.
enter in stipulation ag SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMP		rwise settl	e issues relatin	ng to this application.	DATE
3. PROPERTY IDENTIFICATION INFORMATIO	ON				
□ YES Z NO Is this property a single-f	amily dwelling that is o	ccupied as t	ne principal place	e of residence by the owr	ner?
ENTER APPLICABLE NUMBER FROM YOUR	NOTICE/TAX BILL				
ASSESSOR'S PARCEL NUMBER	ASSESSMENTNUM	BER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 126 N Orchard AVe Ukiah, CA 95	5482			DOING BUSINESS AS (	DBA), if appropriate
SINGLE-FAMILY / CONDOMINIUM / TOWNH	OUSE / DUPLEX	□ AGR	ICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF UNI	rs		UFACTURED H		ANT LAND
			ER CRAFT		
					KAF I
BUSINESS PERSONAL PROPERTY/FIXTUR			ER:		
4. VALUE	A. VALUE ON RO			T'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND IMPROVEMENTS/STRUCTURES	\$ 162,363 \$ 974,178			\$ 94,000 \$ 565,000	
FIXTURES	\$ 974,170	)	Ψ	505,000	
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS		1. 1.			
TREES & VINES					
OTHER					
TOTAL	\$ 1,136,54	1	\$	659,000	
PENALTIES (amount or percent)					

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🖞 Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
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.
<ul> <li>2. Assessment of other property of the assessee at the location is incorrect.</li> <li>I. OTHER</li> </ul>
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$ )
Are requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.
🛛 Yes 🗌 No
CERTIFICATION

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

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	signed at (CITY, STATE) Mesa, AZ	11/30 /2020
NAME (Please Print)		

#### Christopher Glidewell

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

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



## **Agency Authorization** Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail I LLC, Nine Mile Richmond 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 a	nd Certified by Client:		
Signature: _	Joshua Volun	Date:	8/18/2020
Name/Title:	<b>Joshua Volen / Co-Managing Member</b>	Phone:	858-367-5901
	(Corporate Officer)		

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> DocuSign Envelope ID: 28CF7ECC-AE4C-4B11-9E67-B4471B31AF6B

Agency Authorization for Calendar Year 2020 and Prior

# **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC



### ASSESSMENT APPEALS BOARD Application Postponement

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)			
NAME	Pear Tree Terail I, LLC c/o Pivotal Tax Solutions		
Address	202 N. Lindsay Rd. Ste. 201		
	Mesa, AZ 85213		
APN/Account No./	002-200-3000		
TAX YEAR PROTESTED	2020 TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL		
PROTEST/APPLICATION NO.			
Date: <u>9/24/2021</u>	APPLICANT'S SIGNATURE (Original Required)		

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



## Mendocino County Board of Supervisors Agenda Summary

## **Item #:** 4j)

## To: Assessment Appeals Board

Meeting Date: October 25, 2021

### Appeal:

Protest/Application No. 20-036; Applicant Name: Pear Tree Retail I LLC (Cire Equity); APN/Account No. 002 -200-3200

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICATI</b> This form contains all of the requests for that are required for filing an application in assessment. Failure to complete this application in rejection of the application and/or denial of Applicants should be prepared to submin information if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may continuance of the hearing or denial of the app attach hearing evidence to this application.	information for changed in may result t the appeal. it additional t the time of the hearing result in the beal. <b>Do not</b>	DEC	D 8 2020	APPLICATION NUM	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	PRINT NESS, OR TRUST NAME			EMAIL ADDRESS	56
Pear Tree Retail I. LLC (CIRE I	Equity)				
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF PO Box 4278	R P.O. BOX)				
Modesto	CA STATE ZIP CODE	2	AYTIME TELEPHONE	ALTERNATE TELEPHC	NE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT				plicable - (REPRESEN	ITATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST Christopher Glidewell, Austin C	Glidewell, Way	ne Tan	nebaum	Appeals@Pive	otalTax.com
Pivotal Tax Solutions					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N Lindsay Rd Suite 201					
CITY Mesa	STATE ZIP CODE	2	AYTIME TELEPHONE (480) 634-61	69 ALTERNATE TELEPHO	FAX TELEPHONE (480)615-0138
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a The person named in Section 2 above is he	ed (or attached to thi ection, or a spouse, authorization must k	s applicat child, par e signed	ent, registered do by an officer or au	ons) unless the agent is omestic partner, or the uthorized employee of	person affected. If the the business.
			-	ng to this application.	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOYEE		TITLE		DATE
	TION				
3. PROPERTY IDENTIFICATION INFORMATION INF			as the principal plac	e of residence by the owr	oor?
ENTER APPLICABLE NUMBER FROM YO			as the philopal plac	e of residence by the own	
ASSESSOR'S PARCEL NUMBER	ASSESSMENT			FEE NUMBER	
002-200-3200	ASSESSMENTIN	OWDER		FEENOMBER	
ACCOUNT NUMBER	TAX BILL NUMBE	R			
PROPERTY ADDRESS OR LOCATION E Perkins St, Ukiah, CA 95482				DOING BUSINESS AS (	DBA), if appropriate
□ SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE / DUPLEX		GRICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF UI			ANUFACTURED		ANT LAND
			VATER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXTU	IDES		THER:		
4. VALUE	A. VALUE ON			T'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$ 11,53		B. AFFLICAN	\$ 6,000	C. AFFEALS BOARD USE UNLT
IMPROVEMENTS/STRUCTURES	φ 11,00			• 0,000	
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL	\$ 11,53	39		\$ 6,000	
PENALTIES (amount or percent)					

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
*DATE OF NOTICE: ROLL YEAR:
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAMITY REASSESSMENT □ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR:
*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.
<ul> <li>2. Allocation of value of property is incorrect (e.g., between land and improvements).</li> </ul>
H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
1. Amount of escape assessment is incorrect.
□ 2. Assessment of other property of the assessee at the location is incorrect.
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$)
Are requested. I Are not requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

#### 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 Per - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Mesa, AZ	DATE 11/30/2020
NAME (Please Print)		, , , , , , , , , , , , , , , , , , , ,

### Christopher Glidewell

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

✓ □ OWNER Ø AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



## **Agency Authorization** Property Tax Matters

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, Paradise Retail I LLC, Nine Mile Richmond 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 a	nd Certified by Client:		
Signature: _	Joshua Volun	Date:	8/18/2020
Name/Title:	<b>Joshua Volen / Co-Managing Member</b>	Phone:	858-367-5901
	(Corporate Officer)		

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213 (480) 634-6169 – Phone (480) 615-0318 – Fax <u>Appeals@Pivotaltax.com</u> DocuSign Envelope ID: 28CF7ECC-AE4C-4B11-9E67-B4471B31AF6B

Agency Authorization for Calendar Year 2020 and Prior

# **Schedule** A

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

State	County	Parcel	Address	Owner
CA	Mendocino	002-200-2900	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3000	126 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3200	E. Perkins St.	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3400	E. Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-3900	205 N Orchard Avenue	Pear Tree Retail I, LLC
CA	Riverside	178-230-012-0	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	343-130-0900	10170 Sorrento Valley Road	CIRE STNL, LLC
CA	San Diego	350-182-15-00	1150 Silverado Street	1150 Silverado Street LLC



## ASSESSMENT APPEALS BOARD Application Postponement

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



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: Deena Gera, Deputy Clerk of the Board

I hereby request a continuance of the following application(s) for changed assessment: (To be completed by Applicant)				
NAME	Pear Tree Terail I, L	LC c/o Pivotal Tax Solutions		
Address	202 N. Lindsay Rd.	Ste. 201		
	Mesa, AZ 85213			
APN/Account No./	002-200-3200			
TAX YEAR PROTESTED	2020	_ TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL		
PROTEST/APPLICATION NO.	20-036	- Other:		
DATE: <u>9/24/2021</u>		APPLICANT'S SIGNATURE (Original Required)		

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



## Mendocino County Board of Supervisors Agenda Summary

## **Item #:** 5a)

## To: Assessment Appeals Board

Meeting Date: October 25, 2021

## Appeal:

Protest/Application No. 19-039; Applicant Name: Pete E Benville; APN/Account No. 029-480-4400

ASSESSMENT APPEAL APPLICATI	<b>C</b> 11				
This form contains all of the requests for			SSDI0		
that are required for filing an application			ilen s		SSMENT APPEALS BOARD w Gap Road • Room 1010
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				Ukiah, California 95482	
			COTT		EPHONE: (707) 463-4221
information if requested by the assessor or a				I	Fax: (707) 463-7237
the hearing. Failure to provide information at					
the appeals board considers necessary may continuance of the hearing or denial of the ap					
attach hearing evidence to this application.			APPLIC	ATION NUMBE	R: Clerk Use Only
<b>1. APPLICANT INFORMATION - PLEASE F</b>				19-0	39
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	NESS, OR TRUST NAME		EMAIL AD	DRESS	
BENVILLE, PETC MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF	RP.O. BOX)				
CITY 3341 Airport 1	Pd Jun 2005				
Boonville	CA 9541	5 (707)8	95-3/10 (	NATE TELEPHONE )	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT				REPRESENTAT	TION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST	MIDDLE INITIAL)		EMAIL ADDF	RESS	
COMPANY NAME					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MIDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
CITY	STATE ZIP CODE		EPHONE ALTER	NATE TELEPHONE	FAX TELEPHONE
				)	
AUTHORIZATION OF AGENT The following information must be complete		HORIZATION A		the accent is a li	censed California
attorney as indicated in the Certification se					
applicant is a business entity, the agent's a	authorization must be s	igned by an offi	cer or authorized e	mployee of the	business.
The person named in Section 2 above is he					ssessor's records,
	agreements, and other		es relating to this a	pplication.	DATE
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOTEE	TITLE			DATE
3. PROPERTY IDENTIFICATION INFORMA	TION				
H					
X YES NO Is this property a singl	e-family dwelling that is or	cupied as the prin	cipal place of residence	ce by the owner?	
X YES NO Is this property a single ENTER APPLICABLE NUMBER FROM YO		cupied as the prin	cipal place of residence	e by the owner?	
ENTER APPLICABLE NUMBER FROM YO ASSESSOR'S PARCEL NUMBER	UR NOTICE/TAX BILL	BER	cipal place of residence		
ENTER APPLICABLE NUMBER FROM YO	UR NOTICE/TAX BILL	BER			
ENTER APPLICABLE NUMBER FROM YO ASSESSOR'S PARCEL NUMBER	UR NOTICE/TAX BILL	BER			
ENTER APPLICABLE NUMBER FROM YO ASSESSOR'S PARCEL NUMBER 029-480-4400 ACCOUNT NUMBER	ASSESSMENT NUME	BER	FEE NUM	BER	
ENTER APPLICABLE NUMBER FROM YO ASSESSOR'S PARCEL NUMBER 029-490-4400 ACCOUNT NUMBER	ASSESSMENT NUME	BER	FEE NUM		, if appropriate
ENTER APPLICABLE NUMBER FROM YO ASSESSOR'S PARCEL NUMBER 029-490-4400 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 13341 Mirpor	ASSESSMENT NUME	BER	FEE NUM	BER	, if appropriate
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"DATE OF NOTICE ////1/13/14/1/13/4//14-POLLYER: 2017           "Wust attach copy of hotice or bill, where applicable         "Each roll year requires a separate application           6. REASON FOR FLING APPEAL (FACTS)         See instructions before completing this section.           If you are uncertain of which term to check, bease check "L OTHER" and provide a brief explanation of your reasons for filing this application.           The reasons that Irely upon to support requested changes in value are as follows:           A DECLINE IN VALUE           Change in ownership occurred on the date of	"DATE OF NOTICE: /////// // // //////////////////////	*DATE OF NOTICE: MARCH 19 12/16/19 ROLL YEAF	3: 2049 (20)
"Must attach copy of holic or bill, where applicable       "Each roll year requires a separate application         6 REASON FOR FUNG APEELL (FACTS)       See instructions before completing this section.         If you are uncertain of which item to check, please check 'T. OTHER' and provide a brief explanation of your reasons for filing this application.         The reasons that I rely upon to support requested changes in value are as follows:         A. DECLINE IN VALUE         In the assessor's roll value exceeds the market value as of January 1 of the current year.         B. CHANGE IN OWNERSHIP         In the assessor's roll value exceeds the market value as of January 1 of the current year.         C. New CONSTRUCTION         In the one construction occurred on the date of	Must attach copy of notice or bill, where applicable       **Each roll year requires a separate application         B REASON FORTELING APPEAL (FACTS)       Soe instructions bolic completing this accion.         The reasons that I rely upon to support requested changes in value are as follows:       A. DECLINE IN VALUE         The assessor's foll value exceeds the market value as of January 1 of the current year.       B. CHANGE IN OWNERSHP         Image: Distribution of the change in ownership established on the date of		
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Mendocino County Board of Supervisors Agenda Summary



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

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

#### Roll Call Presenter/s: Lindsey Daugherty, Clerk of the Board of Equalization.

Present: Board Member Selzer; and Board Member Sheppard. Member Selzer Presiding.

**Staff Present:** Christian M. Curtis, County Counsel; Katrina Bartolomie, Assessor/Clerk-Recorder; Lindsey Daugherty, Clerk of the Board of Equalization; and Deena Gera, Deputy Clerk of the Board.

• Selection of Board Chair and Vice-Chair Presenter/s: Member Selzer.

**Board Action:** Upon motion by Board Member Selzer, seconded by Board Member Sheppard, and carried unanimously; IT IS ORDERED that Board Member Leland Kraemer shall be appointed as Chair of the Assessment Appeals Board, and Board Member Richard Selzer shall be appointed as Vice-Chair of the Assessment Appeals Board.

VICE-CHAIR SELZER PRESIDING 9:02 A.M.

• Establish Proper Notice of Public Hearing Presenter/s: Vice Chair Selzer.

The Clerk established proper notice.

• Approval of 2020-21 Board of Equalization Local Property Tax Rules Presenter/s: Vice Chair Selzer.

**Board Action:** Upon motion by Member Sheppard, seconded by Board Member Selzer, and carried unanimously, IT IS ORDERED that the 2021-22 Board of Equalization Local Property Tax Rules are hereby approved as presented.

• Approval of 2020-21 Master Meeting Schedule Presenter/s: Vice Chair Selzer.

**Board Action:** Upon motion by Board Member Selzer, seconded by Board Member Sheppard, and carried unanimously, IT IS ORDERED that the 2021-22 Master Meeting Calendar is hereby approved as presented.

### AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

Presenter/s: Chair Kraemer introduced the item; the Clerk read the Withdrawals received.

Public Comment: None.

**Board Action:** Upon motion by Member Selzer, seconded by Member Sheppard and carried unanimously; IT IS ORDERED the Mendocino County Assessment Appeals Board approves the written requests of the applicants for the following appeal withdrawals.

PROTEST/ APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
19-008	Anchor Bay Camp Ground	144-022-09
20-008	Anchor Bay Camp Ground	144-022-09

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

None.

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

**Presenter/s:** Vice Chair Selzer introduced the item; the Clerk read the following requested continuances and/or postponements.

**Board Action:** Upon motion by Member Selzer, seconded by Member Sheppard, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board to approve the requested continuances and/or postponements for the following Applicants, as follows:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/Account No.
19-039	Pete Benville	029-480-44

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

None.

#### AGENDA ITEM NO. 6 – OTHER BUSINESS

• Approval of Minutes of April 26, 2021 Presenter/s: Vice Chair Selzer.

**Board Action:** Upon motion by Board Member Sheppard, seconded by Board Member Selzer, and carried unanimously; IT IS ORDERED that the minutes of the April 26, 2021, Assessment Appeals Board are hereby approved.

- Public Expression Presenter/s: None.
- Matters from Staff Presenter/s: None.
- Announcements Presenter/s: None.
- Confirm Date of Next Meeting Presenter/s: The Clerk announced the next meeting date will be October 25, 2021.

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:07 A.M.

Attest: LINDSEY DAUGHERTY Clerk of the Board of Equalization/Deputy Clerk of the Board

RICHARD SELZER, Vice 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