



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 APPROVAL OF WITHDRAWN APPLICATIONS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**
- 2b) Protest/Application No. 19-004; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-05**
- 2c) Protest/Application No. 19-005; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-03**
- 2d) Protest/Application No. 19-006; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-06**
- 2e) Protest/Application No. 19-007; Applicant Name: Shami Enterprises 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 No. 20-003; Applicant Name: Shami Enterprises 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. 20-005; Applicant Name: Shami Enterprises LLC; APN/Account No. 002-247-06**
- 2j) Protest/Application No. 20-006; Applicant 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.



Mendocino County Board of Supervisors Agenda Summary

Item #: 2a)

To: Assessment Appeals Board

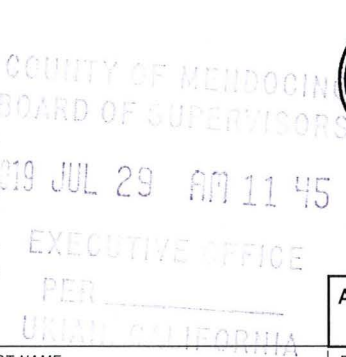
Meeting Date: October 25, 2021

Appeal:

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

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

1. APPLICANT INFORMATION - PLEASE PRINT

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

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

CITY Windsor	STATE CA	ZIP CODE 95492	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.

APPLICATION NUMBER: Clerk Use Only

EMAIL ADDRESS

COMPANY NAME
PROTAX LLC

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

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

13029 Danielson St., Ste. 200

CITY Poway	STATE CA	ZIP CODE 92064	DAYTIME TELEPHONE (858) 679-7221	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (858) 679-1563
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AUTHORIZATION OF AGENT
☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

180-030-38

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

751 E. Gobbi Street

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$939,335	\$564,000	
IMPROVEMENTS/STRUCTURES	\$1,730,665	\$1,038,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$2,670,000	\$1,602,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

See instructions before completing this section.

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

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

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements of 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)

☒ 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 FINCHES
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:

Shamir Gobbi LLC

ADDRESS:

751 E. Gobbi St.

Ukiah CA 95482

APN/ACCOUNT No.:

180-030-30

TAX YEAR PROTESTED:

2019-2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-002 & 2020-007

DATE:

9/30/21

APPLICANT'S SIGNATURE (Original Required)

[Signature]
AGENT

PROTAX LLC - Tonya D'Heilly
Director of Appeals, tonyad@protaxllc.com
13029 Danielson St., Ste. 200
Poway, CA 92064

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, U

TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237

(858) 679-7221 Fax: (858) 679-7221



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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

APPLICATION NUMBER: Clerk Use Only

19-004

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
Shami Enterprises, LLC

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
705 Shiloh Rd.CITY
WindsorSTATE
CAZIP CODE
95492DAYTIME TELEPHONE
() () ()ALTERNATE TELEPHONE
() () ()FAX TELEPHONE
() () ()**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.EMAIL ADDRESS
melo@protaxllc.comCOMPANY NAME
PROTAX LLC

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

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

13029 Danielson St., Ste. 200

CITY
PowaySTATE
CAZIP CODE
92064DAYTIME TELEPHONE
(858) 679-7221ALTERNATE TELEPHONE
() () ()FAX TELEPHONE
(858) 679-1563**AUTHORIZATION OF AGENT**☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
002-247-05

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

159 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$524,787	\$315,000	
IMPROVEMENTS/STRUCTURES	\$374,130	\$224,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$898,917	\$539,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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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 18, 2019

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019 & 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010

TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2019 JUL 29 AM 11 45

EXECUTIVE OFFICE

APPLICATION NUMBER: Clerk Use Only

19-005

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS

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

CITY Windsor	STATE CA	ZIP CODE 95492	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.

EMAIL ADDRESS
melo@protaxllc.com

COMPANY NAME
PROTAX LLC

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

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

13029 Danielson St., Ste. 200

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

☐ AUTHORIZATION ATTACHED

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER
002-247-03

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

117 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

☐ AGRICULTURAL

☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____

☐ MANUFACTURED HOME

☐ VACANT LAND

☒ COMMERCIAL/INDUSTRIAL

☐ WATER CRAFT

☐ AIRCRAFT

☐ BUSINESS PERSONAL PROPERTY/FIXTURES

☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$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)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

July 18, 2019

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019 & 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

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



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

19-006

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
Shami Enterprises, LLC

EMAIL ADDRESS

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

CITY Windsor	STATE CA	ZIP CODE 95492	DAYTIME TELEPHONE () () () () () ()	ALTERNATE TELEPHONE () () () () () ()	FAX TELEPHONE () () () () () ()
-----------------	-------------	-------------------	--	--	--

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.EMAIL ADDRESS
melo@protaxllc.comCOMPANY NAME
PROTAX LLC

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

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

13029 Danielson St., Ste. 200

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

AUTHORIZATION OF AGENT☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
002-247-06

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

225 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$1,158,675	\$695,000	
IMPROVEMENTS/STRUCTURES	\$791,245	\$475,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$1,949,920	\$1,170,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

July 18, 2019

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019; 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010

TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

19-007

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
Shami Enterprises, LLC

EMAIL ADDRESS

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

CITY Windsor	STATE CA	ZIP CODE 95492	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.EMAIL ADDRESS
melo@protaxllc.comCOMPANY NAME
PROTAX LLC

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

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

13029 Danielson St., Ste. 200

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

AUTHORIZATION OF AGENT☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

Co-owner

7-22-19

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
002-247-07

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

275 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$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

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

July 18, 2019

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019; 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010

TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



Mendocino County Board of Supervisors Agenda Summary

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

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

19 DEC 4 AM 11 30

EXECUTIVE OFFICE

PER. 19-031

APPLICATION NUMBER: Clerk Use Only

EMAIL ADDRESS

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Longs Drug Stores California LLCMAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
200 Highland Corporate Drive, Finance Bldg Mail Drop 203157CITY
CumberlandSTATE
RIZIP CODE
02864

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Vanessa A. HernandezEMAIL ADDRESS
Vanessa.Hernandez@ryan.comCOMPANY NAME
Ryan, LLC

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

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

P.O. Box 4549

CITY
CarlsbadSTATE
CAZIP CODE
92018DAYTIME TELEPHONE
(619) 574-2510

ALTERNATE TELEPHONE

FAX TELEPHONE

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

Please see attached LOA

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
002-247-04

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
155 Orchard Plaza Ctr, Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$1,018,248

\$509,124

IMPROVEMENTS/STRUCTURES

\$2,943,662

\$1,471,831

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

3,961,910

1,980,955

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)
San Diego, CADATE
12/02/2019

NAME (Please Print)

Vanessa A. Hernandez - Senior Manager

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

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 1st, 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.


Leo A. Lapierre
National Property Tax Manager

Date: 3-14-2019



ASSESSMENT APPEALS BOARD APPLICATION WITHDRAWAL

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

ASSESSMENT APPEALS BOARD HEARING

APPLICATION WITHDRAWAL

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

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: Deena Gera

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

NAME: Longs Drug Stores California c/o CVS

ADDRESS: 200 Highland Corporate Drive, 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)



Mendocino County Board of Supervisors Agenda Summary

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 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

2020 AUG 4 PM 3 05

EXECUTIVE OFFICE

APPLICATION NUMBER: Clerk Use Only

20-003

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
Shami Enterprises, LLC

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford WayCITY
Santa RosaSTATE
CAZIP CODE
95404DAYTIME TELEPHONE
() () () () () ()ALTERNATE TELEPHONE
() () () () () ()FAX TELEPHONE
() () () () () ()**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.EMAIL ADDRESS
melo@protaxllc.comCOMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)
13029 Danielson St., Ste. 200CITY
PowaySTATE
CAZIP CODE
92064DAYTIME TELEPHONE
(858) 679-7221ALTERNATE TELEPHONE
() () () () () ()FAX TELEPHONE
(858) 679-1563**AUTHORIZATION OF AGENT**☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
002-247-03

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
117 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$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)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

See instructions before completing this section.

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019 & 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010

TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

20-004

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
Shami Enterprises, LLC

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford WayCITY
Santa RosaSTATE
CAZIP CODE
95404DAYTIME TELEPHONE
() () ()ALTERNATE TELEPHONE
() () ()FAX TELEPHONE
() () ()**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.EMAIL ADDRESS
melo@protaxllc.comCOMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13029 Danielson St., Ste. 200CITY
PowaySTATE
CAZIP CODE
92064DAYTIME TELEPHONE
(858) 679-7221ALTERNATE TELEPHONE
() () ()FAX TELEPHONE
(858) 679-1563**AUTHORIZATION OF AGENT**☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-247-05

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
159 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$524,787	\$315,000	
IMPROVEMENTS/STRUCTURES	\$374,130	\$224,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$898,917	\$539,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019, 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

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



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

20-005

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
Shami Enterprises, LLC

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford WayCITY
Santa RosaSTATE
CAZIP CODE
95404DAYTIME TELEPHONE
() ()ALTERNATE TELEPHONE
() ()FAX TELEPHONE
() ()**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.EMAIL ADDRESS
melo@protaxllc.comCOMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)
13029 Danielson St., Ste. 200CITY
PowaySTATE
CAZIP CODE
92064DAYTIME TELEPHONE
(858) 679-7221ALTERNATE TELEPHONE
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(858) 679-1563**AUTHORIZATION OF AGENT**☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-247-06

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
225 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$1,158,675

\$695,000

IMPROVEMENTS/STRUCTURES

\$791,245

\$475,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$1,949,920

\$1,170,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019 & 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010

TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

20-006

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
Shami Enterprises, LLC

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3647 Rutherford WayCITY
Santa RosaSTATE
CAZIP CODE
95404DAYTIME TELEPHONE
()ALTERNATE TELEPHONE
()FAX TELEPHONE
()**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.EMAIL ADDRESS
melo@protaxllc.comCOMPANY NAME
PROTAX LLC

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

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

13029 Danielson St., Ste. 200

CITY
PowaySTATE
CAZIP CODE
92064DAYTIME TELEPHONE
(858) 679-7221ALTERNATE TELEPHONE
()FAX TELEPHONE
(858) 679-1563**AUTHORIZATION OF AGENT**☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-247-07

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

275 S. Orchard Avenue

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$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

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

See instructions before completing this section.

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

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

CARRÉ 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 Enterprises LLC

ADDRESS:

112+119, 225 S Orchard Ave
Ukiah Ca 95482

APN/ACCOUNT No.:

002-247 03, 002-247-05, 002-247-06

TAX YEAR PROTESTED:

2019 & 2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-004 thru 2019-007 & 2020-003 thru 20-006

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

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



Mendocino County Board of Supervisors Agenda Summary

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

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

AUG 21 AM 10 13

APPLICATION NUMBER: Clerk Use Only

20-007

1. APPLICANT INFORMATION - PLEASE PRINT

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

Shami Gobbi, LLC

EMAIL ADDRESS

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)
3647 Rutherford WayCITY
Santa RosaSTATE
CAZIP CODE
95404DAYTIME TELEPHONE
() () ()ALTERNATE TELEPHONE
() () ()FAX TELEPHONE
() () ()**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

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

Middleton, Michael D.

EMAIL ADDRESS

melo@protaxllc.com

COMPANY NAME

PROTAX LLC

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

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

13029 Danielson St., Ste. 200

CITY
PowaySTATE
CAZIP CODE
92064DAYTIME TELEPHONE
(858) 679-7221ALTERNATE TELEPHONE
() () ()FAX TELEPHONE
(858) 679-1563**AUTHORIZATION OF AGENT**☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

180-030-38

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

751 E. Gobbi Street

Ukiah

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$939,335	\$564,000	
IMPROVEMENTS/STRUCTURES	\$1,730,665	\$1,038,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$2,670,000	\$1,602,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

July 28, 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 FINCHES
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:

Shamj Gobbi LLC

ADDRESS:

751 E. Gobbi St.
Ukiah CA 95482

APN/ACCOUNT No.:

180-030-30

TAX YEAR PROTESTED:

2019-2020



REGULAR



SUPPLEMENTAL

PROTEST/APPLICATION No.

2019-002 & 2020-007

DATE:

9/30/21

APPLICANT'S SIGNATURE (Original Required)

[Signature]
AGENT

PROTAX LLC - Tonya D'Heilly
Director of Appeals, tonyad@protaxllc.com
13029 Danielson St., Ste. 200
Poway, CA 92064

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, U

TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237

(858) 679-7221 Fax: (858) 679-7221



Mendocino County Board of Supervisors Agenda Summary

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

20-017

1. APPLICANT INFORMATION - PLEASE PRINT

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

Longs Drug Stores California LLC

EMAIL ADDRESS

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

200 Highland Corporate Drive, Finance Bldg Mail Drop 203157

CITY
CumberlandSTATE
RIZIP CODE
02864

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

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

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

Vanessa A. Hernandez

EMAIL ADDRESS

PTSConsulting@ryan.com

COMPANY NAME

Ryan, LLC

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

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

Post Office Box 4549

CITY
CarlsbadSTATE
CAZIP CODE
92018DAYTIME TELEPHONE
(619) 574-2510

ALTERNATE TELEPHONE

FAX TELEPHONE

AUTHORIZATION OF AGENT☒ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'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 (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$1,038,611

\$519,306

IMPROVEMENTS/STRUCTURES

\$3,002,531

\$1,501,266

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

4,041,142

2,162,572

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)
San Diego, CADATE
11/30/20

NAME (Please Print)

Vanessa A. Hernandez

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

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 1st, 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

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.

X 

Leo A. Lapierre
National Property Tax Manager

Date: 4-24-2020



ASSESSMENT APPEALS BOARD APPLICATION WITHDRAWAL

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

ASSESSMENT APPEALS BOARD HEARING

APPLICATION WITHDRAWAL

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

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: Deena Gera

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

NAME: Longs Drug Stores California c/o CVS

ADDRESS: 200 Highland Corporate Drive, 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)



Mendocino County Board of Supervisors Agenda Summary

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

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

2019 NOV 18 AM 11 27

EXECUTIVE OFFICE

PER

UKIAH, CALIFORNIA

APPLICATION NUMBER: Clerk Use Only

19-011

EMAIL ADDRESS

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

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

PO BOX 4278

CITY

Modesto

STATE

CA

ZIP CODE

95352

DAYTIME TELEPHONE

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ALTERNATE TELEPHONE

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FAX TELEPHONE

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

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

Wayne Tannenbaum, Christopher Glidewell, Austin Glidewell

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotax Tax Solutions

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

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

202 N. Lindsay Rd. Suite 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480)-634-6169

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

YES NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-2900

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

534 E Perkins Street Ukiah, CA 94582

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$2,716,672

\$1,814,276

IMPROVEMENTS/STRUCTURES

\$11,807,972

\$7,885,724

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$14,524,644

\$9,700,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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



SIGNED AT (CITY, STATE)

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 Certified by Client:

Signature: _____ Date: 1/22/19

Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901

(Corporate Officer)

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

Pivotal Tax Solutions, 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

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
CO	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
CO	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
CO	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail I LLC
CO	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
CO	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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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: <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL
PROTEST/APPLICATION NO.	19-011	<input type="checkbox"/> OTHER: _____
DATE:	9/24/2021	


APPLICANT'S SIGNATURE (Original Required)



Mendocino County Board of Supervisors Agenda Summary

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

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

EXECUTIVE OFFICE

PER _____

APPLICATION NUMBER: Clerk Use Only

19-012

EMAIL ADDRESS

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

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

530 B. Street #2050

CITY

San Diego

STATE

CA

ZIP CODE

92101

DAYTIME TELEPHONE

() ()

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

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

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

Wayne Tannenbaum, Christopher Glidewell, Austin Glidewell

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd. Suite 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480)-634-6169

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATIONYES ☒ NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
002-200-3900

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

205 N Orchard Avenue Ukiah, CA 94582

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$1,146,096

\$144,000

IMPROVEMENTS/STRUCTURES

\$2,374,117

\$2,726,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$3,520,213

\$2,870,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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



SIGNED AT (CITY, STATE)

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 Certified by Client:

Signature: _____ Date: 1/22/19

Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901

(Corporate Officer)

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

Pivotal Tax Solutions, 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

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
CO	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
CO	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
CO	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail I LLC
CO	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
CO	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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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: <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL
PROTEST/APPLICATION NO.	19-012	<input type="checkbox"/> OTHER: _____
DATE:	9/24/2021	 APPLICANT'S SIGNATURE (Original Required)



Mendocino County Board of Supervisors Agenda Summary

Item #: 4c)

To: Assessment Appeals Board

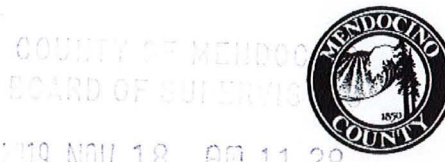
Meeting Date: October 25, 2021

Appeal:

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

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

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

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

1020 Prospect Street Suite 425

CITY

La Jolla

STATE

CA

ZIP CODE

92037

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

APPLICATION NUMBER: Clerk Use Only

EMAIL ADDRESS

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

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

Wayne Tannenbaum, Christopher Glidewell, Austin Glidewell

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd. Suite 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480)-634-6169

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION
☐ YES ☒ NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILLASSESSOR'S PARCEL NUMBER
002-200-3200

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

E. Perkins St. Ukiah, CA 94582

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$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)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)
Mesa, AZDATE
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 Certified by Client:

Signature: _____ Date: 1/22/19
Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901

(Corporate Officer)

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

Pivotal Tax Solutions, LLC

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
CO	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
CO	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
CO	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail I LLC
CO	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
CO	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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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	<u>Pear Tree Terail I, LLC c/o Pivotal Tax Solutions</u>		
ADDRESS	<u>202 N. Lindsay Rd. Ste. 201</u> <u>Mesa, AZ 85213</u>		
APN/ACCOUNT No./	<u>002-200-3200</u>		
TAX YEAR PROTESTED	<u>2019</u>	TYPE OF ASSESSMENT:	<input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL <input type="checkbox"/> OTHER: _____
PROTEST/APPLICATION NO.	<u>19-013</u>		
DATE:	<u>9/24/2021</u>	 APPLICANT'S SIGNATURE (Original Required)	



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

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
BOARD OF SUPERVISORS
2019 NOV 18 AM 11 27



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

EXECUTIVE OFFICE

PER _____

APPLICATION NUMBER: Clerk Use Only

EMAIL ADDRESS

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

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

1020 Prospect Street Suite 425

CITY

La Jolla

STATE

CA

ZIP CODE

92037

DAYTIME TELEPHONE

() ()

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Wayne Tannenbaum, Christopher Glidewell, Austin Glidewell

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd. Suite 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480)-634-6169

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION
☐ YES ☒ NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-3000

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

126 N Orchard Avenue Ukiah, CA 94582

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$159,180

\$6,000

IMPROVEMENTS/STRUCTURES

\$955,080

\$534,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$1,114,260

\$540,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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



SIGNED AT (CITY, STATE)

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 Certified by Client:

Signature: _____ Date: 1/22/19
Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901

(Corporate Officer)

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

Pivotal Tax Solutions, LLC

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
CO	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
CO	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
CO	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail I LLC
CO	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
CO	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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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	2019	TYPE OF ASSESSMENT:	<input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL
PROTEST/APPLICATION No.	19-014		<input type="checkbox"/> OTHER: _____
DATE:	9/24/2021		
APPLICANT'S SIGNATURE (Original Required)			



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

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
BOARD OF SUPERVISORS

2019 NOV 18 07 11 28

EXECUTIVE OFFICE

PERMITS
HUMAN CALIFORNIA



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

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

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

1020 Prospect Street Suite 425

CITY La Jolla	STATE CA	ZIP CODE 92037	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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APPLICATION NUMBER: Clerk Use Only

EMAIL ADDRESS

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

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

Wayne Tannenbaum, Christopher Glidewell, Austin Glidewell

EMAIL ADDRESS

appeals@pivotaltax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N. Lindsay Rd. Suite 201

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

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 002-200-3400	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

E. Perkins St. Ukiah, CA 94582

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$24,408	\$15,800	
IMPROVEMENTS/STRUCTURES	\$0	\$0	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$24,408	\$15,800	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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



SIGNED AT (CITY, STATE)

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 Certified by Client:

Signature: _____ Date: 1/22/19

Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901

(Corporate Officer)

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

Pivotal Tax Solutions, LLC

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
CO	Arapahoe	1973-28-2-05-003	7405-7667 E Iliff Ave	CP Denver Retail I, LLC
CO	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
CO	Arapahoe	1973-28-2-05-006	7595 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-05-007	7495 E Iliff Ave	CP Denver Retail I, LLC
CO	Arapahoe	1973-28-2-08-001	7637 E Iliff Avenue	CP Denver Retail I LLC
CO	Arapahoe	1973-28-2-08-004	7719 E Iliff Ave	CP Denver Retail I, LLC
CO	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


APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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./	002-200-3400		
TAX YEAR PROTESTED	2019	TYPE OF ASSESSMENT:	<input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL <input type="checkbox"/> OTHER: _____
PROTEST/APPLICATION NO.	19-015		
DATE:	9/24/2021	 APPLICANT'S SIGNATURE (Original Required)	



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

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.**

EO
DEC 8 2020

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

APPLICATION NUMBER: Clerk Use Only

20-032

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

PO Box 4278

CITY Modesto	STATE CA	ZIP CODE 95352	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Christopher Glidewell, Austin Glidewell, Wayne Tannebaum

EMAIL ADDRESS

Appeals@PivotalTax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N Lindsay Rd Suite 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (480) 615-0138
--------------	-------------	-------------------	-------------------------------------	------------------------------------	---------------------------------

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-3900

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

205 N Orchard Ave, Ukiah, CA 95482

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$ 1,169,014	\$ 700,000	
IMPROVEMENTS/STRUCTURES	\$ 2,421,590	\$ 1,400,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$ 3,590,604	\$ 2,100,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Christopher Glidewell

Mesa, AZ

11/30/2020

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

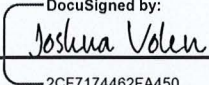
This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, 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 and Certified by Client:

Signature:  Date: 8/18/2020
DocuSigned by: 2CF7174462FA450...
 Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901
 (Corporate Officer)

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

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

Agency Authorization for Calendar Year 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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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: <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL
PROTEST/APPLICATION NO.	20-032	<input type="checkbox"/> OTHER: _____
DATE:	9/24/2021	 APPLICANT'S SIGNATURE (Original Required)



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

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.**

DEC - 8 2020



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

APPLICATION NUMBER: Clerk Use Only

20-033

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

PO Box 4278

CITY Modesto	STATE CA	ZIP CODE 95352	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
-----------------	-------------	-------------------	----------------------------------	------------------------------------	------------------------------

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

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

Christopher Glidewell, Austin Glidewell, Wayne Tannebaum

EMAIL ADDRESS

Appeals@PivotalTax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N Lindsay Rd Suite 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (480) 615-0138
--------------	-------------	-------------------	-------------------------------------	------------------------------------	---------------------------------

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 002-200-3400	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

E Perkins St, Ukiah, CA 95482

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$ 24,896	\$ 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

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Christopher Glidewell

Mesa, AZ

11/30/2020

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

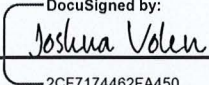
This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, 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 and Certified by Client:

Signature:  Date: 8/18/2020
DocuSigned by: 2CF7174462FA450...
 Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901
 (Corporate Officer)

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

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

Agency Authorization for Calendar Year 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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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./	002-200-3400	
TAX YEAR PROTESTED	2020	TYPE OF ASSESSMENT: <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL
PROTEST/APPLICATION No.	20-033	<input type="checkbox"/> OTHER: _____
DATE:	9/24/2021	 APPLICANT'S SIGNATURE (Original Required)



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 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.**

ED
DEC 8 2020

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

APPLICATION NUMBER: Clerk Use Only

20-034

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

PO Box 4278

CITY Modesto	STATE CA	ZIP CODE 95352	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
-----------------	-------------	-------------------	--------------------------	----------------------------	----------------------

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

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

Christopher Glidewell, Austin Glidewell, Wayne Tannebaum

EMAIL ADDRESS

Appeals@PivotalTax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N Lindsay Rd Suite 201

CITY Mesa	STATE AZ	ZIP CODE 85213	DAYTIME TELEPHONE (480) 634-6169	ALTERNATE TELEPHONE ()	FAX TELEPHONE (480) 615-0138
--------------	-------------	-------------------	-------------------------------------	----------------------------	---------------------------------

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-2900

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

534 E Perkins St, Ukiah, CA 95482

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$ 2,770,995	\$ 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)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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



NAME (Please Print)

Christopher Glidewell

SIGNED AT (CITY, STATE)

Mesa, AZ

DATE

11/30/2020

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

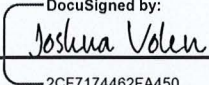
This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, 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 and Certified by Client:

Signature:  Date: 8/18/2020
DocuSigned by: 2CF7174462FA450...
 Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901
 (Corporate Officer)

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

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

Agency Authorization for Calendar Year 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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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	2020	TYPE OF ASSESSMENT:	<input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL
PROTEST/APPLICATION No.	20-034		<input checked="" type="checkbox"/> OTHER: _____
DATE:	9/24/2021	 APPLICANT'S SIGNATURE (Original Required)	



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

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.**

EO
DEC - 8 2020



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

APPLICATION NUMBER: Clerk Use Only

20-035

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

PO Box 4278

CITY

Modesto

STATE

CA

ZIP CODE

95352

DAYTIME TELEPHONE

() ()

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

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

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

Christopher Glidewell, Austin Glidewell, Wayne Tannebaum

EMAIL ADDRESS

Appeals@PivotalTax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N Lindsay Rd Suite 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480) 634-6169

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

(480) 615-0138

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION
☐ YES ☒ NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-3000

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

126 N Orchard Ave Ukiah, CA 95482

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒
☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

☐ AGRICULTURAL

☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS ____

☐ MANUFACTURED HOME

☐ VACANT LAND

☒ COMMERCIAL/INDUSTRIAL

☐ WATER CRAFT

☐ AIRCRAFT

☐ BUSINESS PERSONAL PROPERTY/FIXTURES

☐ OTHER: _____
4. VALUE

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$ 162,363

\$ 94,000

IMPROVEMENTS/STRUCTURES

\$ 974,178

\$ 565,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$ 1,136,541

\$ 659,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Christopher Glidewell

Mesa, AZ

11/30/2020

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

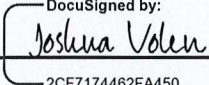
This will serve as formal authorization and notification by Pear Tree Retail I, LLC, 2621 Hall Avenue LLC, Martin E & Marion Scalzo 1987 Trust, MC Retail I LLC, Los Alamos Murrieta Inv, CIRE Stnl LLC, 1150 Silverado Street LLC, Hz Props Re Ltd, CP Denver Retail I LLC, IFCO Homeland LLC, 606 W. Troy LLC, 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 and Certified by Client:

Signature:  Date: 8/18/2020
DocuSigned by: 2CF7174462FA450...
 Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901
 (Corporate Officer)

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

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

Agency Authorization for Calendar Year 2020 and Prior

Schedule A

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

State	County	Parcel	Address	Owner
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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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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:	<input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL <input type="checkbox"/> OTHER: _____
PROTEST/APPLICATION NO.	20-035		
DATE:	9/24/2021	 APPLICANT'S SIGNATURE (Original Required)	



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

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.**

EO
DEC 8 2020

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

APPLICATION NUMBER: Clerk Use Only

20-036

1. APPLICANT INFORMATION - PLEASE PRINT

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

Pear Tree Retail I, LLC (CIRE Equity)

EMAIL ADDRESS

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

PO Box 4278

CITY

Modesto

STATE

CA

ZIP CODE

95352

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Christopher Glidewell, Austin Glidewell, Wayne Tannebaum

EMAIL ADDRESS

Appeals@PivotalTax.com

COMPANY NAME

Pivotal Tax Solutions

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

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

202 N Lindsay Rd Suite 201

CITY

Mesa

STATE

AZ

ZIP CODE

85213

DAYTIME TELEPHONE

(480) 634-6169

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(480) 615-0138

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION☐ YES ☒ NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-200-3200

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

E Perkins St, Ukiah, CA 95482

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$ 11,539

\$ 6,000

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$ 11,539

\$ 6,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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


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

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

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

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

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



SIGNED AT (CITY, STATE)

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

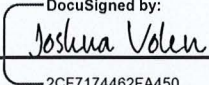
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Authorized and Certified by Client:

Signature:  Date: 8/18/2020
DocuSigned by: 2CF7174462FA450...
 Name/Title: Joshua Volen / Co-Managing Member Phone: 858-367-5901
 (Corporate Officer)

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

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

Agency Authorization for Calendar Year 2020 and Prior

Schedule A

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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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: 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./	002-200-3200	
TAX YEAR PROTESTED	2020	TYPE OF ASSESSMENT: <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL
PROTEST/APPLICATION No.	20-036	<input type="checkbox"/> OTHER: _____
DATE:	9/24/2021	 APPLICANT'S SIGNATURE (Original Required)



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 APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

19-039

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS

Benville, Pete E.

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

13341 Airport Rd

CITY Boonville

STATE CA

ZIP CODE 95415

DAYTIME TELEPHONE

(707) 895-3110

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

EMAIL ADDRESS

COMPANY NAME

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

029-480-44 00

ASSESSMENT NUMBER

19778

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

13341 Airport Rd, Boonville

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

13664

13664

IMPROVEMENTS/STRUCTURES

160,779

213046

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER Home owner Exemption - 7000

7000

TOTAL

167,443

219710

PENALTIES (amount or percent)

5. TYPE OF ASSESSMENT BEING APPEALED ☒ Check only one. See instructions for filing periods☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT*DATE OF NOTICE: 11/14/19 & 12/16/19 ROLL YEAR: 2019ROLL CHANGE ☒ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT*DATE OF NOTICE: 11/14/19 & 12/16/19 ROLL YEAR: 2019

*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 12-31-19 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** Partial Complete Constr My house & hangar were final☒ Explanation (attach sheet if necessary) 3/8/07 & 2/18/09, respectively by building dept.**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☐ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** See instructions.☐ Yes ☒ No**CERTIFICATION**

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Pete BeauvilleWhish, CA2/12/20

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



Mendocino County Board of Supervisors **Agenda Summary**

Item #: 6a)



MENDOCINO COUNTY ASSESSMENT APPEALS BOARD
ACTION MINUTES – JULY 19, 2021

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