

# YOLO COUNTY ASSESSMENT APPEALS BOARD

APRIL 27, 2022

## MINUTES

The Yolo County Assessment Appeals Board met on the 27th day of April, 2022, via teleconference at 9:00 a.m. pursuant to the Governor's Executive Order N-63-20 (May 7, 2020), available at the following [link](#).

**Present:** Patrick Scribner; Lawrence Hoppin; John Lynch

**Staff Present:** Charles Mack, Special County Counsel  
George Galang, Chief Deputy Assessor  
Tim Landregan, Real Property Appraiser  
Eileen Lee, Principal Auditor-Appraiser  
Julie Dachtler, Clerk

### 9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 22-22: Approved agenda as submitted noting Item Nos. 11D (App. No. 20-045) and 11E (App. No. 20-106) would be heard before 11B (App. Nos. 18-46, 18-47, 19-072 and 19-073).

MOVED BY: Lynch. SECONDED BY: Hoppin.  
AYES: Hoppin, Lynch, Scribner.

2. Public Comment: Opportunity for members of the public to address the Assessment Appeals Board on subjects not otherwise on the agenda relating to the Yolo County Assessment Appeals Board. The Board reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

There was no public comment.

### CONSENT AGENDA

Minute Order No. 22-23: Approved Consent Agenda Item Nos. 3 through 7.

MOVED BY: Hoppin. SECONDED BY: Lynch.  
AYES: Hoppin, Lynch, Scribner.

3. Approve the minutes of the Assessment Appeals Board meeting of March 23, 2022 and Special meeting of April 20, 2022.

Approved the minutes of the Assessment Appeals Board meeting of March 23, 2022 and Special meeting of April 20, 2022 on Consent.

4. Accept request for **withdrawal** on the following Assessment Appeal Application(s):

- A. Application Nos. 20-006 and 21-005 - Rohitbhai & Gitaben Patel
- B. Application No. 20-109 - Raley's Family of Stores / Port View Investors LLC
- C. Application No. 20-211 - National Retail Properties Lp
- D. Application No. 21-014 - Woodard 2015 Living Trust

Approved withdrawals on Consent.

5. Approve **Extension of Time** and request for **continuance** on the following Assessment Appeal Applications:

- A. From *November 30, 2022 to Indefinitely* and request for **continuance to a date to be determined at 9:00 a.m.** for *Assessment Appeal Application No. 20-123* filed by 2750 Cowell Hotel LLC

Approved Extension of Time and Continuances on Consent.

6. Approve the 2023 Assessment Appeal Board Calendar

Approved the 2023 Assessment Appeal Board Calendar on Consent.

7. **Continue** the following Assessment Appeal Applications to May 25, 2022 at 9:00 a.m.:

- A. Application No. 17-104 - CEMEX - General Counsel
- B. Application No. 19-115 - RMC Pacific Materials Inc.

Approved the Continuances on Consent.

## REGULAR AGENDA

8. Administer Oath

The Clerk swore in the Applicants, Chief Deputy Assessor George Galang, Appraiser Tim Landregan and Principal Auditor-Appraiser Eileen Lee.

9. Approve **Stipulation** on the following Assessment Appeal Application(s):

- A. Application No. 19-064 - Teichert Land Co.
- B. Application No. 19-065 - Triangle Properties, Inc.
- C. Application No. 20-148 - Aetna Life Insurance Company

Minute Order No. 22-24: Approved Stipulations.

MOVED BY: Lynch. SECONDED BY: Hoppin.

AYES: Hoppin, Lynch, Scribner.

10. Consider the following Assessment Appeal Application:

- A. Application No. 20-045 - Refoua LLC / Trojan Investment Group LLC

Considered Assessment Appeal Application No. 20-045 filed by Refoua LLC / Trojan Investment Group LLC. Elliott Kimmel, Agent, appeared. Agent and Real Property Appraiser Tim Landregan addressed the Board. During the presentation the following exhibits were furnished to the Board and the opposing party and shared on the screen:

Applicant's Exhibit 1 - Income Approach

Applicant's Exhibit 2 - Lease Comps Summary

Assessor's Exhibit A - Response to Application for reduction

The following Exhibit was furnished to the Board and the opposing party; however, they were not called up for screen sharing nor were they referred to during the presentation:

Applicant's Exhibit 3 - Lease

After consideration the matter was taken under submission. Applicant was appraised he would be notified within 30 days.

11. Consider the following Assessment Appeal Application:

- A. Application No. 20-106 - Raley's Family of Stores / Raley's C/O Morris Rev Trust

Considered Assessment Appeal Application No. 20-106 filed by Raley's Family of Stores / Raley's C/O Morris Rev Trust. Eric Preston, Agent, appeared. Agent and Real Property Appraiser Tim Landregan addressed the Board.

During the presentation the following exhibits were furnished to the Board and the opposing party and shared on the screen:

Applicant's Exhibit 1 - Summary of Facts

Assessor's Exhibit A - Response to Application for reduction

After consideration the matter was taken under submission. Applicant was appraised he would be notified within 30 days.

12. Consider the following Assessment Appeal Application(s):

A. Application Nos. 18-46, 18-47, 19-072 and 19-073 - 2015 ESA Project Co LLC

Considered Assessment Appeal Application Nos. 18-46, 18-47, 19-072 and 19-073 - 2015 filed by ESA Project Co LLC. Nathan Gangloff and Cristhian Tucker, agents for the applicant, appeared. Agents, Real Property Appraiser Tim Landregan and Principal Auditor-Appraiser Eileen Lee addressed the Board.

During the presentation the following exhibits were furnished to the Board and the opposing party and shared on the screen:

Applicant's Exhibit 1 - 01 PPA 4 and 5 Package Page Numbers\_Part 1  
Applicant's Exhibit 2 - 01 PPA 4 and 5 Package Page Numbers\_Part 2  
Applicant's Exhibit 3 - 03 Income Cost Approach-18-19 yolo  
Applicant's Exhibit 4 - 03.5 Income Approach Backup PPA5

Assessor's Exhibit A - 2015 ESA Appeals 18-46 & 19-073 (@Walmart)  
Assessor's Exhibit B - 2015 ESA Appeals 18-47 & 19-074 (@Home Depot)

The following Exhibits were furnished to the Board and the opposing party; however, they were not called up for screen sharing nor were they referred to during the presentation:

Applicant's Exhibit 5 - 01 PPA 4 and 5 Package Page Numbers\_Part 3  
Applicant's Exhibit 6 - 02 Additional Exhibits Page Numbers\_Part1  
Applicant's Exhibit 7 - 02 Additional Exhibits Page Numbers\_Part2  
Applicant's Exhibit 8 - 03.6 2015 ESA Yolo DEC17 Uptime  
Applicant's Exhibit 9 - 03.7 2015 ESA Yolo DEC18 Uptime  
Applicant's Exhibit 10 - 04 YOLO RCN INFO

After consideration the matter was taken under submission. Applicant was appraised he would be notified within 30 days.

**CLOSED SESSION**

13. Approve closed session minutes of March 23, 2022.

**ADJOURNMENT**

Next meeting scheduled for: May 25, 2022

Patrick Scribner, Chairman  
Assessment Appeals Board

Julie Dachtler, Clerk  
Assessment Appeals Board