

YOLO COUNTY ASSESSMENT APPEALS BOARD

OCTOBER 26, 2022

MINUTES

The Yolo County Assessment Appeals Board met on the 26th day of October, 2022, starting at 9:00 a.m. in regular session in the Board of Supervisors' Chambers in the Erwin W. Meier Administration Building, Woodland, California.

Present: Patrick Scribner; Lawrence Hoppin; John Lynch

Staff Present: Charles Mack, Special County Counsel
George Galang, Chief Deputy Assessor
Patricia Sanchez, Deputy Assessor
Eileen Lee, Principal Auditor-Appraiser
Ashley Carpenter, Appraiser
Julie Dachtler, Clerk

9:00 A.M. CALL TO ORDER

1. Consider approval of the agenda.

Minute Order No. 22-66: Approved agenda as submitted with changes noted to Item Nos. 5F and 6H that Application Nos. 21-021 and 20-133 filed by Best Buy Corporation will be continued to February 22, 2023.

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. 22-67: Approved Consent Agenda Item Nos. 3-6 with changes noted to Item Nos. 5F and 6H that Application Nos. 21-021 and 20-133 filed by Best Buy Corporation will be continued to February 22, 2023.

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

3. Approve the minutes of the Assessment Appeals Board meeting of September 28, 2022.

Approved the minutes of the Assessment Appeals Board meeting of September 28, 2022 on Consent.

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

- A. Application Nos. 20-137 thru 20-139 - DMG Mori Manufacturing USA Inc - Affected Party
- B. Application Nos. 21-094 and 21-095 - DMG Mori Manufacturing USA Inc - Affected Party
- C. Application No. 21-145 - DMG Mori Manufacturing USA Inc
- D. Application No. 21-032 - Mary & Harris Liu/Liu Family 2006 Trust
- E. Application No. 21-025 - Meadow Ridge Apts. ABC, LP
- F. Application Nos. 20-217, 20-220 and 20-223 - Mori Seiki Davis Land Holding Inc.
- G. Application No. 21-040 - Raley's Family of Stores/Jensen Christopher N TR Etal
- H. Application No. 21-041 - Raley's Family of Stores/Jensen Christopher N
- I. Application Nos. 21-042 and 21-043 - Raley's Family of Stores/Ochoa Sheryl M Etal
- J. Application No. 21-044 - Raley's Family of Stores/Raley's
- K. Application No. 21-031 - Redwood Properties LLC
- L. Application No. 21-052 - Ritchie Bros Properties

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 December 31, 2023* and request for **continuance to November 16, 2022 at 9:00 a.m.** for *Assessment Appeal Application No. 20-149* filed by Lisa Suhonos
- B. From *November 24, 2022 to Indefinitely* and request for **continuance to December 14, 2022 at 9:00 a.m.** for *Assessment Appeal Application No. 20-151* filed by HD Supply Facilities Maintenance
- C. From *November 24, 2023 to December 31, 2024* and request for **continuance to December 14, 2022 at 9:00 a.m.** for *Assessment Appeal Application No. 21-104* filed by Joseph M Spector
- D. From *October 19, 2023 to Indefinitely* and request for **continuance to February 22, 2022 at 9:00 a.m.** for *Assessment Appeal Application No. 21-027* filed by Waltrust Properties Inc.
- E. From *October 19, 2023 to Indefinitely* and request for **continuance to February 22, 2022 at 9:00 a.m.** for *Assessment Appeal Application No. 21-030* filed by Wrench (DE) LP
- F. From *September 10, 2023 to December 31, 2024* and request for **continuance to February 22, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-021* filed by Best Buy Corporation
- G. From *November 30, 2022 to Indefinitely* and request for **continuance to March 22, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 20-215, 20-216, 20-218, 20-*

219, 20-221 and 20-222 filed by Mori Seiki Davis Land Holding Inc.

- H. From *November 30, 2022 to Indefinitely* and request for **continuance to March 22, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 20-224 thru 20-226* filed by DMG Mori USA Inc.
- I. From *November 30, 2022 to Indefinitely* and request for **continuance to March 22, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-092 and 21-093* filed by DMG Mori Manufacturing USA Inc.- Affected party.
- J. From *November 18, 2023 to Indefinitely* and request for **continuance to April 26, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 21-059* filed by Ryder Truck Rental
- K. From *November 30, 2022 to December 31, 2023* and request for **continuance to April 26, 2023 at 9:00 a.m.** for *Assessment Appeal Application No. 20-213* filed by Tony's Fine Foods
- L. From *November 30, 2023 to Indefinitely* and request for **continuance to a date TBD at 9:00 a.m.** for *Assessment Appeal Application No. 21-152* filed by QG Retail LLC

Approved Extension of Time and Continuances on Consent.

6. Continue the following Assessment Appeal Application(s):

- A. Application No. 21-034 - Abraham Arrellano to **November 16, 2022 at 9:00 a.m.** (Application expires 11/4/23) (Mutual request)
- B. Application No. 21-187 - Caigong Qin to **November 16, 2022 at 9:00 a.m.** (Application expires 1/22/24) (Mutual request)
- C. Application Nos. 21-003 and 21-004 - Mac Call LLC to **December 14, 2022 at 9:00 a.m.** (Appeals expire 12/31/24)(Mutual request)
- D. Application Nos. 20-063 and 20-064 - Teichert Land Co. to **December 14, 2022 at 9:00 a.m.** (Appeals expire 12/31/23) (Mutual request)
- E. Application No. 20-065 - Triangle Properties, Inc. to **December 14, 2022 at 9:00 a.m.** (Appeal expires 12/31/23) (Mutual request)
- F. Application Nos. 18-56 thru 18-58 and 19-033 thru 19-035 - Target Corporation to **January 25, 2023 at 9:00 a.m.** (Applications do not expire) (4th Request)
- G. Application Nos. 18-59 and 19-032 - Dayton Hudson Corporation to **January 25, 2023 at 9:00 a.m.** (Applications do not expire) (4th Request)
- H. Application No. 20-133 - Best Buy Corporation to **February 22, 2023 at 9:00 a.m.** (Application expires 12/31/23) (3rd Request)
- I. Application Nos. 20-140 and 20-141 - DMG Mori Manufacturing USA Inc.- Affected Party to **March 22, 2023 at 9:00 a.m.** (Applications expire 12/31/23) (2nd Request)
- J. Application No. 20-062 - Einer Brothers Inc - Ryder Truck Rental Lessee to **April 26,**

2023 at 9:00 a.m. (Application expires 12/31/22) (2nd request)

- K. Application No. 20-134 - QG Retail LLC to a date TBD at 9:00 a.m. (Application does not expire) (2nd Request)

Approved Continuances on Consent.

REGULAR AGENDA

7. Administer Oath

The Clerk swore in the Applicants, Chief Deputy Assessor George Galang, Deputy Assessor Patricia Sanchez and Appraisers Sandra Gomez Leon, Ashley Carpenter and Principal Auditor-Appraiser Eileen Lee.

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

- A. Application No. 21-001 - R & B Delta III, LLC
- B. Application No. 21-002 - Mac Cal LLC
- C. Application No. 21-150 - William L Portello
- D. Application No. 22-006 - Stenson Industrial Property Management

Minute Order No. 22-68: Approved Stipulations.

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

9. Consider the following stipulation regarding Assessment Appeal Application Nos. 16-25, 17-101, 18-91 and 19-044 (Real Property Only) filed by Walgreen Company (Applications expire 12/31/23):

The Parties hereby stipulate that:

1. The November 1, 2022, hearing be vacated.
2. The Pending Appeals be consolidated with Application No. 20-044, which concerns the assessment of the same property on the 2020 lien date (collectively, the "Consolidated Appeals").
3. The March 22, 2023, hearing currently scheduled in Application No. 20-044 be used to present additional evidence on the argument on the classification of the property as a special use or general warehouse property for purpose of the Consolidated Appeals.
4. Evidence and argument on the valuation of the property in the Consolidated Appeals, based on the AAB's finding of the classification, be heard at a later date at the Board's convenience and the parties' availability.
5. The transcript from the May 18, 2022, hearing be admitted for the Consolidated Appeals, to the extent relevant.
6. Walgreen agrees to extend the AAB's deadline to issue its decision as to the Consolidated Appeals to March 31, 2024.

Minute Order No. 22-69: In the matter of Walgreen Company Appeals, Application Nos. 16-25, 17-101, 18-91 and 19-044 (Real Property Only), and 20-044, this Board (1) determines that it will reconsider its action taken on May 18, 2022 on the classification of the property as a special use or general warehouse property, (2) rescinds Minute Order No. 22-33, (3) approves the Stipulation concerning the November 1, 2022 hearing filed by the parties and (4) orders that:

1. The November 1, 2022, hearing is vacated;
2. The pending appeals are consolidated with Application No. 20-044;
3. The consolidated appeals are set for hearing on March 22, 2023;
4. Board will make its final decision on the classification of the property as a special use or general warehouse property only on evidence presented at the new hearing;
5. Evidence at that new hearing may include relevant portions of the partial transcript referred to in the Stipulation submitted by either party,
6. The additional evidence to be submitted at the hearing on classification includes any evidence relevant to the classification issue that either party may submit;
7. Evidence on the valuation of the property based on the Board's finding of classification will be heard at a later date to be set by the Board, after consultation with the parties on available dates;
8. Walgreen's agreement to extend the deadline for this Board to issue its decision as to the consolidated appeals to March 31, 2024 is approved.

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

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

A. Application No. 21-013 - Aman Zareai

Considered Assessment Appeal Application No. 21-013 filed by Aman Zareai. Aman Zareai, applicant, appeared. Applicant, Chief Deputy Assessor George Galang and Assessor Appraiser Ashley Carpenter addressed the Board. During the presentation the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - comps, text message, Google map showing location of property and comps

Applicant's Exhibit 2 - Summary

Applicant's Exhibit 3 - pictures of property during construction

Applicant's Exhibit 4 - 1999 Mortgage Interest Statement

Assessor's Exhibit A - Response to Application for reduction

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

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

A. Application No. 21-051 - Chad or Brandy Godoy

Considered Assessment Appeal Application No. 21-051 filed by Chad or Brandy Godoy. Chad Godoy, applicant, appeared. Applicant, Chief Deputy Assessor George Galang, Deputy Assessor Patricia Sanchez and Assessor Appraiser Sandra Gomez Leon addressed the Board. During the presentation the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - AG Tree or Vine and Land Values

Assessor's Exhibit A - Response to Application for reduction

Assessor's Exhibit B - Condensed Explanation of Compound Interest Tables from Assessor's Handbook page 11.

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

CLOSED SESSION

12. Approve closed session minutes of September 28, 2022.

ADJOURNMENT

Next meeting scheduled for: November 16, 2022

Patrick Scribner, Chairman
Assessment Appeals Board

Julie Dachtler, Clerk
Assessment Appeals Board