

# YOLO COUNTY ASSESSMENT APPEALS BOARD

SEPTEMBER 25, 2024

## MINUTES

The Yolo County Assessment Appeals Board met on the 25th day of September, 2024, 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; Donald B. Sharp

Staff Present: Jim Laughlin, Special County Counsel  
Eric May, Senior Deputy County Counsel  
George Galang, Chief Deputy Assessor  
Tim Landregan, Deputy Assessor  
Sandra Leon, Senior Real Property Appraiser  
Laura Reynolds, Real Property Appraiser  
Rene Jimenez, Real Property Appraiser  
Sean Sorrell, Real Property Appraiser  
Paula Hugi, Deputy Clerk

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

1. Consider approval of the agenda.

Minute Order No. 24-55: Approved agenda as submitted.

MOVED BY: Sharp. SECONDED BY: Hoppin.

AYES: Hoppin, Sharp, Scribner.

ABSENT: None.

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. 24-56: Approved Consent Agenda Item Nos. 3-6.

MOVED BY: Hoppin. SECONDED BY: Sharp.

AYES: Hoppin, Sharp, Scribner.

ABSENT: None.

3. Approve the minutes of the Assessment Appeals Board meeting of August 28, 2024.

Approved the minutes of the Assessment Appeals Board meeting of August 28, 2024 on Consent.

4. Accept request for **withdrawal** on the following Assessment Appeal Application(s):
- A. Application No. 23-018- Harsch Investment Corp.
  - B. Application No. 23-019 - Harsch Investment Property LLC
  - C. Application No. 23-020 - Harsch Investment Properties, LLC
  - D. Application Nos. 23-057 thru 23-059 - Walgreen Co. as Lessee
  - E. Application Nos. 23-064 thru 23-066 - Im Fine Property Invest LLC
  - F. Application No. 23-100 - Nihal Development LLC
  - G. Application No. 23-109 - Foster Dairy Farms
  - H. Application Nos. 23-140 and 23-141 - H&S Energy LLC
  - I. Application No. 23-170 - Costco Wholesale Corporation c/o Property Tax Department 1003

Approved **Withdrawals** on Consent.

5. Approve **Extension of Time** and request for **continuance** on the following Assessment Appeal Applications:
- A. From November 28, 2024 to Indefinitely and request for **continuance to October 23, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-098 filed by 2750 Cowell Hotel LLC
  - B. From November 22, 2025 to Indefinitely and request for **continuance to October 23, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 23-071 filed by 2750 Cowell Hotel LLC
  - C. From *November 15, 2024* to *December 31, 2026* and request for **continuance to December 11, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-063 filed by Wells Fargo Bank
  - D. From *November 15, 2024* to *December 31, 2026* and request for **continuance to December 11, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 22-064 filed by Wells Fargo Bank NA
  - E. From *November 15, 2025* to *December 31, 2026* and request for **continuance to December 11, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 23-053 filed by Wells Fargo Bank
  - F. From *November 15, 2025* to *December 31, 2026* and request for **continuance to December 11, 2024 at 9:00 a.m.** for Assessment Appeal Application No. 23-054 filed by Wells Fargo Bank NA
  - G. From *December 31, 2024* to *Indefinitely* and request for **continuance to February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application Nos. 20-053 and 21-065 filed by Dayton Hudson
  - H. From *December 31, 2024* to *Indefinitely* and request for **continuance to February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application Nos. 20-054 and 21-067 filed by Target Corporation
  - I. From *November 29, 2024* to *Indefinitely* and request for **continuance to February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application No. 22-138 filed by Dayton Hudson
  - J. From *November 29, 2024* to *Indefinitely* and request for **continuance to February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application Nos. 22-139 thru 22-141 filed by Target Corporation
  - K. From *November 22, 2025* to *Indefinitely* and request for **continuance to February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application No. 23-072 filed by 110 F Street LLC
  - L. From *November 29, 2025* to *December 31, 2026* and request for **continuance to February 26, 2025 at 9:00 a.m.** for Assessment Appeal Application Nos. 23-079 and 23-080 filed by Yara West Sacramento Terminal - Attn: Rosemary Malarkey

- M. From *November 27, 2025 to December 31, 2026* and request for **continuance to March 26, 2025 at 9:00 a.m.** for *Assessment Appeal Application No. 23-073* filed by *Lowes Home Centers LLC* as taxpayer and lessee to *Galli Jr 2007 Trust*
- N. From *November 29, 2025 to December 31, 2026* and request for **continuance to March 26, 2025 at 9:00 a.m.** for *Assessment Appeal Application Nos. 23-086 and 23-087* filed by *Ashraf & Yasmin Ali*
- O. From *November 30, 2024 to December 31, 2026* and request for **continuance to May 28, 2025 at 9:00 a.m.** for *Assessment Appeal Application Nos. 22-164 thru 22-169* filed by *United Metro Materials Inc*
- P. From *November 30, 2024 to December 31, 2026* and request for **continuance to May 28, 2025 at 9:00 a.m.** for *Assessment Appeal Application Nos. 22-170 and 22-171* filed by *Solano Concrete Co Inc*

Approved **Extensions of Time and Continuances** on Consent.

- 6. **Continue** the following Assessment Appeal Applications to **November 20, 2024 at 9:00 a.m.** (first request):
  - A. Application Nos. 23-137 and 23-138 - H&S Energy LLC

Approved **Continuances** on Consent.

**REGULAR AGENDA**

- 7. **Administer Oath**

The Clerk swore in Senior Deputy County Counsel Eric May, Chief Deputy Assessor George Galang, Deputy Assessor Timothy Landregan, Senior Real Property Appraiser Sandra Leon, Real Property Appraiser Laura Reynolds, Real Property Appraiser Rene Jomenez, and Real Property Appraiser Sean Sorell, Agent with CBRE, Inc. Randy Getz, witness Doug Mull, owners Mark Skreden and Glenn Sorensen.

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

- A. Application No. 22-070 - Kasbergen Foundation LP
- B. Application Nos. 22-150 and 23-044 - Bixby Land Co.
- C. Application No. 23-039 - Veniamin Visochin
- D. Application No. 23-060 - Walgreen Co. as Lessee
- E. Application Nos. 23-061A thru 23-061F - Watts Exemption Trust ETAL Milton Bruce Watts TR
- F. Application No. 23-136 - Wal-Mart Real Estate Business Trust
- G. Application No. 23-139 - H&S Energy LLC
- H. Application No. 23-199 - National Retail Properties LP Herc Rentals

Minute Order No. 24-57: Approved **Stipulations**.

MOVED BY: Sharp. SECONDED BY: Hoppin.  
AYES: Hoppin, Sharp, Scribner.  
ABSENT: None.

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

- A. Application No. 23-049 - Johanna M Valle

Considered Assessment Appeal Application No. 23-049 filed by Johanna M Valle. The applicant appeared. The applicant, Chief Deputy Assessor George Galang and Real Property Appraiser Rene Jimenez addressed the Board. During the presentation, the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - Property Background  
Assessor's Exhibit A - Response to Application for reduction

After consideration, the matter was taken under submission. Applicant was appraised she would be notified by mail within 30 days.

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

- A. Application No. 23-077 - Richard J. Fenaroli

Considered Assessment Appeal Application No. 23-077 - Richard J. Fenaroli. The applicant appeared. The applicant, Chief Deputy Assessor George Galang and Real Property Appraiser Laura Reynolds addressed the Board. During the presentation, the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - Property Background  
Assessor's Exhibit A - Response to Application for reduction

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

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

A. Application No. 23-010 - South Market Court PTN LP/ Skreden Family Trust

Considered Assessment Appeal Application No. 23-010 - South Market Court PTN LP/ Skreden Family Trust. The applicants appeared. The Agent Randy Getz, owners Mark Skreden and Glenn Sorensen, witness Doug Mull, Senior Deputy County Counsel Eric May, Chief Deputy Assessor George Galang and Deputy Assessor Timothy Landregan addressed the Board. A deposit of \$309 for findings of fact was paid. During the presentation, the following exhibits were furnished to the Board:

Applicant's Exhibit 1 - Property Background  
Applicant's Exhibit 2 - Hard Cost Construction Cost information  
Applicant's Exhibit 3 - Land Residual Analysis  
Applicant's Exhibit 4 - Revised Land Residual Analysis  
Applicant's Exhibit 5 - Comparable Sales

Assessor's Exhibit A - Property Tax Rules  
Assessor's Exhibit B - Response to Application for reduction

Following the applicant's presentation of its case in chief, the Assessor made a motion to dismiss the appeal due to lack of evidence supporting the applicant's claim that the property had declined in value. The Board briefly went into closed session to consider the motion, then announced its decision to deny the motion.

After consideration, the matter was taken under submission.

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

A. Application No. 23-144 - Pardeep Singh

Minute Order No. 24-58: **Denied** Assessment Application No.23-144 filed by Pardeep Singh for lack of appearance by the applicant, who was duly notified of the hearing.

MOVED BY: Hoppin. SECONDED BY: Sharp.  
AYES: Hoppin, Sharp, Scribner.  
ABSENT: None.

**CLOSED SESSION**

13. Approve closed session minutes of August 28, 2024.

**ADJOURNMENT**

Next meeting scheduled for: October 23, 2024

Patrick Scribner, Chairman  
Assessment Appeals Board

Paula Hugi, Deputy Clerk  
Assessment Appeals Board