



# CONTRA COSTA COUNTY

## AGENDA

### Assessment Appeals Board

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Thursday, January 29, 2026

9:00 AM

Administration Building 1025 Escobar  
Street, Martinez

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Agenda items may be taken out of order based on the business of the day and preference of the committee.

1. Roll call and introductions.
2. Hearing and discussion on attached agenda.

[26-349](#)

**Attachments:** [012926 Agenda](#)

3. Adjourn.

The Committee will provide reasonable accommodations for persons with disabilities planning to attend the committee meetings. Contact the staff person listed below at least 72 hours before the meeting. Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the county to a majority of members of the committee less than 96 hours prior to that meeting are available for public inspection at 1025 Escobar Street, Martinez, CA 94553, during normal business hours. Staff reports related to items on the agenda are also accessible online at [www.contracosta.ca.gov](http://www.contracosta.ca.gov). Public comment may be submitted via electronic mail on agenda items at least one full workday prior to the published meeting time.

The next meeting is currently scheduled for 02/05/26 @ 9:00a.m.

For additional information, contact: Laura Cassell (925) 655-2008.



# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 26-349

**Agenda Date:** 1/29/2026

**Agenda #:** 2.

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Advisory Board: Assessment Appeals  
Subject: Hearing

CHAIR: Richard Frankel  
Victoria Smith  
Maimoona Ahmed

## CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 1/29/2026 9:00 AM

Hearing Time	Appeal No.	Applicant	Parcel/Account No.	Nature of Application	Assessor's Rep.	Use	Full Value From Local Roll	Applicant's Opinion of Full Value
9:00 AM	2024-1160	115 TOWN & COUNTRY DRIVE INVESTORS LLC	208-060-053-5	Decline in Value	Nguyen	31-3	\$21,224,160.00	\$10,612,080.00
9:00 AM	2024-1141	D BRUZZONE LLC	174-172-013-8	Decline in Value	Nguyen	44-4	\$44,812,113.00	\$22,406,056.00
9:00 AM	2025-0089	THE POINT LLC	558-450-001-0	Decline in Value	Nguyen	27-3	\$15,886,602.00	\$7,000,000.00

### NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2025-0143	IVY, EDWARD J TRE	159-090-052-6	Decline in Value	Nguyen	85-5	\$838,296.00	\$503,000.00
9:00 AM	2025-0144	IVY, EDWARD J TRE	159-090-053-4	Decline in Value	Nguyen	51-5	\$7,437,509.00	\$4,462,000.00
9:00 AM	2025-0377	LIU, WOEISHIN	187-240-058-3	Other	Yost	11-1	\$13,765,194.00	\$8,300,000.00
9:00 AM	2025-0114	MACKENZIE-BAA IG SHORELINE LLC	126-151-040-6	Decline in Value	McBrearty	28-2	\$29,183,220.00	\$17,510,000.00
9:00 AM	2025-0145	NAKAHARA FAMILY TRUST	504-140-027-5	Decline in Value	Cho	25-2	\$1,789,801.00	\$1,386,642.00

Consider approval of Withdrawals for 01/29/26

Consider approval of 2<sup>nd</sup> Postponement Request for:  
2024-0843 – 2024-0852 SHADELANDS PARK LLC

The Assessment Appeals Board will provide reasonable accommodations for persons with disabilities planning to attend meetings who contact the Clerk of the Board at least 24 hours before the meeting, at (925) 655-2000.