



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, August 28, 2025

9:00 AM

**Administration Building 1025 Escobar
Street, Martinez**

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.

[25-3449](#)

Attachments: [082825 Agenda](#)

3. Adjourn.

The Committee will provide reasonable accommodation for people 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 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. Public comments 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 09/04/25 @ 9:00am.

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-3449

Agenda Date: 8/28/2025

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Richard Frankel
Maimoona Ahmed
Debi Mackey

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 8/28/2025 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	2024-0064	1910 N MAIN STREET APARTMENTS CAPITAL LLC	178-411-017-1	Change in Ownership	Yost	28-2	\$82,975,000.00	\$41,487,500.00
9:00 AM	2024-0384	DIAMOND HILLSIDE APARTMENTS	088-152-035-7	Decline in Value	Cho	28-2	\$58,955,180.00	\$29,477,590.00
9:00 AM	2024-0393	GATEWAY PINOLE VISTA LLC	426-080-029-9	Decline in Value	Nguyen	42-4	\$15,984,267.00	\$7,992,134.00
9:00 AM	2024-0394	GATEWAY PINOLE VISTA LLC	426-080-030-7	Decline in Value	Nguyen	42-4	\$29,744,600.00	\$14,872,300.00
9:00 AM	2024-0395	GATEWAY PINOLE VISTA LLC	426-080-037-2	Decline in Value	Nguyen	42-4	\$7,895.00	\$3,948.00
9:00 AM	2024-0396	GATEWAY PINOLE VISTA LLC	426-080-040-6	Decline in Value	Nguyen	42-4	\$29,148,785.00	\$14,574,392.00
9:00 AM	2024-0397	GATEWAY PINOLE VISTA LLC	426-080-041-4	Decline in Value	Nguyen	42-4	\$2,829,293.00	\$1,414,646.00
9:00 AM	2024-0693	LIU, YU SHENG VICTOR & LIN TRE	517-280-014-5	Decline in Value	Nguyen	42-4	\$5,171,990.00	\$2,585,996.00
9:00 AM	2024-0282	LOTUS HOTELS-PITTSBURG INC	073-190-027-0	Decline in Value	Nguyen	44-4	\$9,621,419.00	\$5,773,000.00
9:00 AM	2024-0342	O'REILLY AUTOMOTIVE INC AS LESSEE	035-282-056-7	Decline in Value	Nguyen	31-3	\$2,789,000.00	\$1,394,500.00
9:00 AM	2024-0099	PACIFIC BRENTWOOD JUNCTION	019-010-059-4	Decline in Value	Nguyen	42-4	\$3,639,036.00	\$1,819,518.00
9:00 AM	2024-0100	PACIFIC BRENTWOOD JUNCTION	019-010-060-2	Decline in Value	Nguyen	42-4	\$7,018,568.00	\$3,509,284.00
9:00 AM	2024-0101	PACIFIC BRENTWOOD JUNCTION	019-010-061-0	Decline in Value	Nguyen	42-4	\$4,620,772.00	\$2,310,386.00

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.

NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2024-0087	1226 ROSSMOOR PKWY CA OWNER LLC	186-030-059-7	Change in Ownership	Nguyen	70-7	\$21,150,000.00	\$10,575,000.00
9:00 AM	2024-0818	1226 ROSSMOOR PKWY CA OWNER LLC	186-030-059-7	Decline in Value	Nguyen	70-7	\$21,573,000.00	\$10,786,500.00
9:00 AM	2024-0433	1283 EAST LELAND LLC	088-630-005-2	Decline in Value	Nguyen	42-4	\$2,615,000.00	\$1,961,250.00
9:00 AM	2024-0817	1975 TICE VLY BLVD CA OWNER LLC	186-050-035-2	Decline in Value	Nguyen	70-7	\$19,890,000.00	\$9,945,000.00

Consider approval of withdrawals for 8/28/2025

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