



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, October 23, 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.

[25-4316](#)

Attachments: [102325 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. 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 10/30/25 @ 9:00a.m

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-4316

Agenda Date: 10/23/2025

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Clark Anderson
Richard Frankel
Maimoona Ahmed

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 10/23/2025 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	2024-0218	FARMERS & MERCHANTS BANK	174-230-014-6	Decline in Value	Nguyen	31-3	\$4,288,806.00	\$2,787,724.00
9:00 AM	2024-0288	HM GRANT STREET LLC	126-093-022-5	Decline in Value	McBrearty	28-2	\$74,357,863.00	\$48,000,000.00
9:00 AM	2024-0289	HM GRANT STREET LLC	126-103-028-0	Decline in Value	McBrearty	28-2	\$44,154,582.00	\$36,000,000.00
9:00 AM	2024-0186	MP CAXTON INVESTMENTS LLC	377-112-016-3	Decline in Value	Nguyen	31-3	\$5,546,000.00	\$2,773,000.00
9:00 AM	2021-0582	TESLA ENERGY OPERATIONS INC	799-999-021-6	Change in Ownership	Yu	87-9	\$31,460,792.00	\$3,146,079.00
9:00 AM	2022-0628	TESLA ENERGY OPERATIONS INC	799-999-021-6	Pers Prop/Fixtures	Yu	87-9	\$24,836,906.00	\$12,400,000.00
9:00 AM	2023-0928	TESLA ENERGY OPERATIONS INC	799-999-021-6	Pers Prop/Fixtures	Yu	87-9	\$26,409,288.00	\$13,200,000.00
9:00 AM	2024-0887	TESLA ENERGY OPERATIONS INC	799-999-021-6	Pers Prop/Fixtures	Yu	87-9	\$26,776,519.00	\$13,000,000.00
9:00 AM	2022-0626	TESLA INC	799-999-002-6	Pers Prop/Fixtures	Yu	87-9	\$2,570,176.00	\$1,200,000.00
9:00 AM	2022-0627	TESLA INC	799-999-012-5	Pers Prop/Fixtures	Yu	87-9	\$1,006,500.00	\$500,000.00
9:00 AM	2023-0926	TESLA INC	799-999-002-6	Pers Prop/Fixtures	Yu	87-9	\$2,989,384.00	\$1,000,000.00
9:00 AM	2023-0927	TESLA INC	799-999-012-5	Pers Prop/Fixtures	Yu	87-9	\$2,197,548.00	\$1,000,000.00
9:00 AM	2024-0884	TESLA INC	799-999-002-6	Pers Prop/Fixtures	Yu	87-9	\$2,626,219.00	\$1,313,000.00
9:00 AM	2024-0885	TESLA INC	799-999-012-5	Pers Prop/Fixtures	Yu	87-9	\$2,231,973.00	\$1,100,000.00
9:00 AM	2024-0886	TESLA INC	799-999-034-9	Pers Prop/Fixtures	Yu	87-9	\$936,064.00	\$468,000.00
9:00 AM	2023-0785	WCTV PARCEL 2 LLC	174-180-008-8	Decline in Value	Yost	28-2	\$212,123,516.00	\$106,100,000.00
9:00 AM	2024-0073	WCTV PARCEL 2 LLC	174-180-008-8	New Construction	Yost	28-2	\$218,696,617.00	\$180,000,000.00
9:00 AM	2024-0075	WCTV PARCEL 2 LLC	174-180-008-8	Decline in Value	Yost	28-2	\$219,445,619.00	\$65,800,000.00

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	2023-0559	SHORE TERMINALS LLC	355-020-001-2	Decline in Value	Yu	54-5	\$74,349,023.00	\$60,000,000.00
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Consider Timeliness of application for:

9:00 AM	2025-0071	WHITWORTH, JOSHUA H	173-210-704-8	Other	Yost	29-1	\$593,028.00	\$420,000.00
9:00 AM	2025-0072	WHITWORTH, JOSHUA H	173-210-704-8	Other	Yost	29-1	\$593,028.00	\$455,000.00

Consider approval of Withdrawals for 10/23/2025

Consider approval of Denials for Lack of Appearance for 10/23/2025

Consider Request for Reconsideration for:
2024-0104 & 2024-0105 EL PINAL ASSOCIATES NEWELL LLC

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