



# CONTRA COSTA COUNTY

## AGENDA

### Assessment Appeals Board

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Thursday, July 9, 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. **26-3019**  
**Attachments:** 070926 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 07/16/26 @ 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 #:** 26-3019

**Agenda Date:** 7/9/2026

**Agenda #:** 2.

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Advisory Board: Assessment Appeals  
Subject: Hearing

**CHAIR:** Clark Anderson  
Maimoona Ahmed  
Debi Mackey

# CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

**1025 Escobar St, 1st Floor, Martinez, California**

**Hearing Date: 7/9/2026 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	2025-0325	JOSEPH, RONY & REENA TRE	110-035-010-5	Decline in Value	Yost	26-2	\$5,624,402.00	\$2,812,201.00
Consider Timeliness of Application								
9:00 AM	2025-1294	BANKS, LARAE (THE BANKS FAMILY TRUST)	091-120-021-0	Decline in Value	Cho	11-1	\$949,780.00	\$869,000.00
9:00 AM	2025-1299	BEHESHTAEIN, ABDOLHAMID	167-321-003-3	Decline in Value	McBrearty	11-1	\$1,320,900.00	\$1,243,000.00
9:00 AM	2025-1302	CAI, ANNA (PINOLE GATEWAY SHOPS LLC)	401-410-019-4	Decline in Value	Nguyen	42-4	\$9,320,000.00	\$3,890,000.00
9:00 AM	2025-1298	DEWEY, BROCK	161-022-006-1	Decline in Value	Nguyen	53-5	\$1,623,648.00	\$1,300,000.00
9:00 AM	2025-1322	GARCIA WEST, JULIE M	117-111-004-0	Change in Ownership	Kirkland	11-1	\$590,564.00	
9:00 AM	2025-1296	GENN, MICHAEL	144-100-027-8	Decline in Value	McBrearty	16-1	\$804,395.00	\$757,000.00
9:00 AM	2025-1305	HOYOS, JUAN	534-071-004-4	Decline in Value	Cho	23-2	\$951,467.00	\$904,001.00
9:00 AM	2025-1301	JUSTINREED, DENISE (JUSTIN LEGACY LLC)	373-233-001-8	Decline in Value	Cho	25-2	\$2,236,502.00	\$1,580,000.00
9:00 AM	2025-1292	LU, QIULIN	017-490-079-5	Decline in Value	Hazlett	11-1	\$871,357.00	\$819,000.00
9:00 AM	2025-1291	MCVIKING LLC	010-030-030-0	Decline in Value	Nguyen	42-4	\$21,773,926.00	\$10,886,963.00
9:00 AM	2025-1295	MOHAREB, HANI	118-140-006-8	Decline in Value	McBrearty	11-1	\$896,720.00	\$772,000.00
9:00 AM	2025-1297	OLSON, DEBORAH	144-140-113-8	Decline in Value	McBrearty	16-1	\$1,076,100.00	\$979,000.00
9:00 AM	2025-1303	PELLS, BRADEN	418-121-031-3	Decline in Value	Cho	11-1	\$1,076,063.00	\$879,000.00
9:00 AM	2025-1308	RAMOS, ADAM	560-780-005-8	Decline in Value	Cho	29-1	\$569,867.00	\$489,000.00
9:00 AM	2025-1307	ROMAN, WANDA	560-700-117-8	Decline in Value	Cho	29-1	\$674,000.00	\$653,000.00
9:00 AM	2025-1293	SINGH, SANJEEV	018-710-019-3	Decline in Value	Hazlett	11-1	\$1,273,000.00	\$1,131,000.00
9:00 AM	2025-1306	THOTTAM, ELIZABETH	560-680-147-9	Decline in Value	Cho	29-1	\$530,400.00	\$482,000.00
9:00 AM	2025-1304	WONG, PAUL	503-220-022-1	Decline in Value	Cho	25-2	\$1,603,291.00	\$1,210,000.00

**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	2025-1189	BWF II ETHOS CA W C LAND LLC	148-090-028-9	Change in Ownership	Nguyen	33-3	\$3,850,000.00	\$1,925,000.00
9:00 AM	2025-1186	BWF II ETHOS CA WALNUT CRK LAN	148-090-008-1	Change in Ownership	Nguyen	30-3	\$475,000.00	\$237,500.00
9:00 AM	2025-1003	FITCH, MATTHEW SAWYER	119-112-006-0	Decline in Value	McBrearty	11-1	\$1,384,876.00	\$900,000.00
9:00 AM	2025-1314	HAYDEN, DOUGLAS C & GAIL A	139-040-029-7	Classification	McBrearty	11-1	\$3,037,804.00	\$2,444,804.00
9:00 AM	2025-1311	HEARN, JIM & LISA	799-999-006-7	Audit Under R&T 469	Yu	87-9		
9:00 AM	2025-1242	HUTCHENS, BRANDY	125-046-010-0	Other	Nguyen	46-4	\$2,460,000.00	\$800,000.00
9:00 AM	2025-1310	KAHOVIC, HELLEN A TRUST	373-193-010-7	Change in Ownership	Kirkland	31-3	\$690,575.00	\$690,575.00
9:00 AM	2025-1209	MARTIN, MAURA A	207-341-009-0	Change in Ownership	Kirkland	19-1	\$637,236.00	\$109,884.00
9:00 AM	2025-1319	TUCKER, NATHAN W	019-330-103-3	Decline in Value	Hazlett	11-1	\$358,163.00	\$126,715.00
9:00 AM	2025-1309	WRSJG LLC	126-291-023-3	Decline in Value	Nguyen	44-4	\$24,874,503.00	\$20,235,224.00

Consider approval of Withdrawals for 07/09/26

Consider approval of Stipulations for:  
2025-0377 WOEISHIN LIU  
2025-0398 RIVIERA WC LLC

Consider approval of 2<sup>nd</sup> Postponement Request for:  
2023-0959 & 2024-0097 Q VILLAGE LLC

Consider approval of 3<sup>rd</sup> Postponement Request for:  
2024-0843 & 2024-0844 GMS FIVE LLC

Consider approval of 2-year Waiver for:  
2023-0007 PRASHANT CHOUTA

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