



# CONTRA COSTA COUNTY

## AGENDA

### Assessment Appeals Board

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Thursday, April 16, 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.

[26-1618](#)

**Attachments:** [041626 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 04/23/26 @ 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 #:** 26-1618

**Agenda Date:** 4/16/2026

**Agenda #:** 2.

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Advisory Board: Assessment Appeals  
Subject: Hearing

CHAIR: Victoria Smith  
Maimoona Ahmed  
Debi Mackey

## CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 4/16/2026 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	2024-1183	KELLER, CHRISTINE E	166-060-016-2	Other	Kirkland	11-1	\$928,200.00	\$85,664.00
9:00 AM	2024-1184	KELLER, CHRISTINE E	166-060-016-2	Other	Kirkland	11-1	\$946,764.00	\$87,516.00
9:00 AM	2025-0379	SEAPORT STUDIOS LLC	560-032-021-1	Decline in Value	Nguyen	53-5	\$3,395,865.00	\$1,800,000.00

### NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2025-0135	ACPC2 LLC	513-023-003-9	Decline in Value	Cho	27-2	\$5,354,487.00	\$3,190,000.00
9:00 AM	2025-0134	MEABD LLC	425-220-034-2	Decline in Value	Cho	27-2	\$8,792,911.00	\$6,601,085.00

Consider approval of Withdrawals for April 16, 2026

Consider approval of Stipulation for:  
2025-0359 4975 VALLEY WEST 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.