



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, August 13, 2026

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.

[26-3520](#)

Attachments: [081326 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 08/20/26 @ 9:00a.m.

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-3520

Agenda Date: 8/13/2026

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Clark Anderson
Richard Frankel
Victoria Smith

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 8/13/2026 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	2025-0014	CALIFORNIA FIRST BANK	184-060-014-0	Change in Ownership	Nguyen	43-4	\$7,752,000.00	\$3,876,000.00
9:00 AM	2025-0015	CALIFORNIA FIRST BANK	184-060-014-0	Change in Ownership	Nguyen	43-4	\$7,600,000.00	\$3,800,000.00
9:00 AM	2025-0747	CALIFORNIA FIRST BANK	184-060-014-0	Decline in Value	Nguyen	43-4	\$7,907,040.00	\$3,953,520.00
9:00 AM	2025-0827	HEUNG NAM, KIM & JIWON HAN	153-183-006-3	Decline in Value	McBrearty	11-1	\$760,000.00	\$494,000.00
9:00 AM	2024-0676	K2 PURE SOLUTIONS NORCAL LEASED LP	073-220-039-9	Pers Prop/Fixtures	Yu	54-5	\$47,979,859.00	\$23,989,930.00
9:00 AM	2025-1226	K2 PURE SOLUTIONS NORCAL LEASED LP	073-220-039-9	Pers Prop/Fixtures	Yu	54-5	\$158,686,137.00	\$79,343,069.00
9:00 AM	2024-0677	K2 PURE SOLUTIONS PITTSBURG LP	073-220-039-9	Pers Prop/Fixtures	Yu	54-5	\$60,307,298.00	\$30,153,649.00
9:00 AM	2025-1227	K2 PURE SOLUTIONS PITTSBURG LP	073-220-039-9	Pers Prop/Fixtures	Yu	54-5	\$50,177,700.00	\$25,088,850.00
9:00 AM	2025-0437	KNIGHTS PROPERTIES LLC	182-150-050-9	Change in Ownership	Yost	11-1	\$2,016,294.00	\$1,210,000.00
9:00 AM	2024-1139	MORAGA RD STORAGE LLC	416-140-052-0	Decline in Value	Nguyen	55-4	\$24,080,597.00	\$12,040,298.00
9:00 AM	2024-1144	RLJ HYH SAN RAMON LP	208-271-029-0	Decline in Value	Nguyen	44-4	\$22,514,769.00	\$15,000,000.00
9:00 AM	2023-1037	TGI CONSULTING LLC	125-010-023-5	Pers Prop/Fixtures	Yu	79-3	\$4,834,318.00	\$0.00
9:00 AM	2024-0678	TGI CONSULTING LLC	125-010-023-5	Pers Prop/Fixtures	Yu	79-3	\$4,578,049.00	\$2,289,025.00

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NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2024-0753	DOLLAR TREE STORES INC	012-020-026-6	Decline in Value	Yu	42-4	\$125,018.00	\$62,509.00
9:00 AM	2024-0754	DOLLAR TREE STORES INC	016-110-017-7	Decline in Value	Yu	31-3	\$208,524.00	\$104,262.00
9:00 AM	2024-0755	DOLLAR TREE STORES INC	037-110-026-4	Decline in Value	Yu	42-4	\$319,911.00	\$159,956.00
9:00 AM	2024-0756	DOLLAR TREE STORES INC	052-460-020-2	Decline in Value	Yu	42-4	\$173,076.00	\$86,538.00
9:00 AM	2024-0757	DOLLAR TREE STORES INC	056-390-004-2	Decline in Value	Yu	42-4	\$427,393.00	\$213,697.00
9:00 AM	2024-0758	DOLLAR TREE STORES INC	074-460-002-4	Pers Prop/Fixtures	Yu	42-4	\$201,056.00	\$100,528.00
9:00 AM	2024-0759	DOLLAR TREE STORES INC	088-121-031-4	Pers Prop/Fixtures	Yu	42-4	\$310,014.00	\$155,007.00
9:00 AM	2024-0760	DOLLAR TREE STORES INC	093-130-027-1	Pers Prop/Fixtures	Yu	42-4	\$217,240.00	\$108,620.00
9:00 AM	2024-0761	DOLLAR TREE STORES INC	120-270-069-4	Pers Prop/Fixtures	Yu	42-4	\$99,771.00	\$49,886.00
9:00 AM	2024-0762	DOLLAR TREE STORES INC	126-051-045-6	Pers Prop/Fixtures	Yu	31-3	\$105,772.00	\$52,886.00
9:00 AM	2024-0763	DOLLAR TREE STORES INC	129-170-021-7	Pers Prop/Fixtures	Yu	42-4	\$237,850.00	\$118,925.00
9:00 AM	2024-0764	DOLLAR TREE STORES INC	211-040-015-3	Pers Prop/Fixtures	Yu	42-4	\$275,755.00	\$137,878.00
9:00 AM	2024-0765	DOLLAR TREE STORES INC	255-160-012-1	Pers Prop/Fixtures	Yu	42-4	\$58,812.00	\$29,406.00
9:00 AM	2024-0766	DOLLAR TREE STORES INC	377-120-041-1	Pers Prop/Fixtures	Yu	31-3	\$233,692.00	\$116,846.00
9:00 AM	2024-0767	DOLLAR TREE STORES INC	420-140-038-1	Pers Prop/Fixtures	Yu	31-3	\$125,680.00	\$62,840.00
9:00 AM	2024-0768	DOLLAR TREE STORES INC	426-391-013-7	Pers Prop/Fixtures	Yu	42-4	\$189,012.00	\$94,506.00
9:00 AM	2024-0769	KAISER HEALTH PLAN ASSET MANAGEMENT	799-999-030-7	Pers Prop/Fixtures	Yu	87-9	\$35,495,336.00	\$17,747,668.00
9:00 AM	2024-0770	KAISER HEALTH PLAN ASSET MANAGEMENT	799-999-034-9	Pers Prop/Fixtures	Yu	87-9	\$1,983,201.00	\$991,601.00
9:00 AM	2025-1262	RAINTREE WALNUT CREEK LLC	178-261-017-2	Decline in Value	Yost	26-2	\$9,869,030.00	\$5,463,678.00
9:00 AM	2025-1263	RAINTREE WALNUT CREEK LLC	178-281-015-2	Decline in Value	Yost	27-2	\$15,830,524.00	\$12,000,000.00
9:00 AM	2025-1264	RAINTREE WALNUT CREEK LLC	178-290-033-4	Decline in Value	Yost	27-2	\$13,123,750.00	\$11,000,000.00
9:00 AM	2025-1265	RAINTREE WALNUT CREEK LLC	178-430-005-3	Decline in Value	Yost	26-2	\$7,901,590.00	\$6,000,000.00
9:00 AM	2025-1266	RAINTREE WALNUT CREEK LLC	178-430-006-1	Decline in Value	Yost	27-2	\$22,966,564.00	\$16,000,000.00

Consider approval of Withdrawals for 8/13/2026

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