

### CONTRA COSTA COUNTY

### **AGENDA**

## **Assessment Appeals Board**

Thursday, November 20, 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.

25-4920

Attachments: 112025 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 12/04/25 @ 9:00a.m.

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



# **CONTRA COSTA COUNTY**

1025 ESCOBAR STREET MARTINEZ, CA 94553

# Staff Report

**File #:** 25-4920 **Agenda Date:** 11/20/2025 **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: 11/20/2025 9:00 AM

Hearing A	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	2024-0912	2100 A ST LLC	067-277-001-3	Decline in Value	Nguyen	55-4	\$19,709,480.00	\$9,854,740.00
9:00 AM	2024-0873	235 CAMELBACK LLC	153-370-224-5	Decline in Value	McBrearty	28-8	\$85,000,000.00	\$42,500,000.00
9:00 AM	2024-0814	ANTIOCH UNIFIED SCHOOL DIST	052-460-029-3	Decline in Value	Nguyen	46-4	\$2,381,296.00	\$1,190,648.00
9:00 AM	2024-0815	ANTIOCH UNIFIED SCHOOL DIST	052-460-028-5	Decline in Value	Nguyen	31-3	\$4,097,201.00	\$2,048,600.00
9:00 AM	2024-0816	ANTIOCH UNIFIED SCHOOL DIST	052-460-027-7	Decline in Value	Nguyen	31-3	\$3,433,878.00	\$1,716,939.00
9:00 AM	2024-0974	IMT CAPITAL IV PLEASANT HILL	148-100-033-7	Decline in Value	McBrearty	27-2	\$20,720,000.00	\$10,360,000.00
9:00 AM	2024-0975	IMT CAPITAL IV PLEASANT HILL	148-100-035-2	Decline in Value	McBrearty	28-2	\$72,520,000.00	\$36,260,000.00
9:00 AM	2024-0294	NORDSTROM INC	183-380-010-3	Decline in Value	Nguyen	42-4	\$23,366,449.00	\$3,500,000.00
9:00 AM	2024-0986	SNH SE PROPERTIES TRUST	180-020-008-9	Decline in Value	Yost	20-2	\$1,081,640.00	\$540,820.00
9:00 AM	2024-0987	SNH SE PROPERTIES TRUST	180-020-009-7	Decline in Value	Yost	20-2	\$540,818.00	\$270,409.00
9:00 AM	2024-0982	VALE PROPERTY LLC	417-280-010-6	Decline in Value	Nguyen	70-7	\$9,658,256.00	\$4,829,128.00
9:00 AM	2024-0692	VOLWOOD FARMS LLC	265-170-038-3	Decline in Value	Nguyen	33-3	\$11,016,000.00	\$5,508,000.00

#### NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2024-0888	MACERICH HHF BROADWAY PLZA LLC	183-332-007-8	Decline in Value	Nguyen	42-4	\$10,149,000.00	\$5,000,000.00
9:00 AM	2024-0889	MACERICH NORTHWEST ASSOCIATES	183-011-001-9	Decline in Value	Nguyen	42-4	\$11,062,413.00	\$5,350,000.00
9:00 AM	2024-0890	MACERICH NORTHWEST ASSOCIATES	183-011-002-7	Decline in Value	Nguyen	42-4	\$1,567,992.00	\$745,000.00
9:00 AM	2024-0891	MACERICH NORTHWEST ASSOCIATES	183-011-003-5	Decline in Value	Nguyen	42-4	\$1,555,329.00	\$775,000.00
9:00 AM	2024-0892	MACERICH NORTHWEST ASSOCIATES	183-011-004-3	Decline in Value	Nguyen	42-4	\$501,254.00	\$247,000.00
9:00 AM	2024-0893	MACERICH NORTHWEST ASSOCIATES	183-011-005-0	Decline in Value	Nguyen	42-4	\$538,424.00	\$270,000.00

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.

9:00 AM	2024-0894	MACERICH NORTHWEST ASSOCIATES	183-011-006-8	Decline in Value	Nguyen	42-4	\$1,614,322.00	\$770,000.00
9:00 AM	2024-0895	MACERICH NORTHWEST ASSOCIATES	183-011-019-1	Decline in Value	Nguyen	47-4	\$3,896,723.00	\$1,900,000.00
9:00 AM	2024-0896	MACERICH NORTHWEST ASSOCIATES	183-011-020-9	Decline in Value	Nguyen	42-4	\$14,464,313.00	\$7,200,000.00
9:00 AM	2024-0897	MACERICH NORTHWEST ASSOCIATES	183-011-021-7	Decline in Value	Nguyen	42-4	\$12,450,161.00	\$6,000,000.00
9:00 AM	2024-0898	MACERICH NORTHWEST ASSOCIATES	183-011-022-5	Decline in Value	Nguyen	42-4	\$2,403,287.00	\$1,150,000.00
9:00 AM	2024-0899	MACERICH NORTHWEST ASSOCIATES	183-011-023-3	Decline in Value	Nguyen	42-4	\$3,180,353.00	\$1,500,000.00
9:00 AM	2024-0900	MACERICH NORTHWEST ASSOCIATES	183-011-027-4	Decline in Value	Nguyen	42-4	\$53,436,877.00	\$26,000,000.00
9:00 AM	2024-0901	MACERICH NORTHWEST ASSOCIATES	183-332-016-9	Decline in Value	Nguyen	42-4	\$6,296,090.00	\$3,100,000.00
9:00 AM	2024-0902	MACERICH NORTHWEST ASSOCIATES	183-380-011-1	Decline in Value	Nguyen	42-4	\$537,975.00	\$260,000.00
9:00 AM	2024-0905	MACERICH NORTHWESTERN ASSOC	183-011-028-2	Decline in Value	Nguyen	42-4	\$15,082,949.00	\$7,500,000.00
9:00 AM	2024-0906	MACERICH NORTHWESTERN ASSOC	183-011-029-0	Decline in Value	Nguyen	42-4	\$476,519.00	\$235,000.00
9:00 AM	2024-0907	MACERICH NORTHWESTERN ASSOC	183-332-015-1	Decline in Value	Nguyen	42-4	\$35,711,432.00	\$17,500,000.00
9:00 AM	2024-0908	MACERICH NORTHWESTERN ASSOC	183-380-014-5	Decline in Value	Nguyen	42-4	\$58,979,447.00	\$29,500,000.00
9:00 AM	2024-0909	MACERICH NORTHWESTERN ASSOC	183-380-015-2	Decline in Value	Nguyen	42-4	\$111,133,757.00	\$55,000,000.00
9:00 AM	2024-0903	MACYS PRIMARY REAL ESTATE LLC	183-020-022-4	Decline in Value	Nguyen	42-4	\$1,270,187.00	\$600,000.00
9:00 AM	2024-0904	MACYS PRIMARY REAL ESTATE LLC	183-020-023-2	Decline in Value	Nguyen	42-4	\$74,046,381.00	\$36,750,000.00
9:00 AM	2024-1219	SHEILA MORGAN TRUST	210-242-010-2	Other	Yost	11-1	\$740,000.00	\$495,000.00
9:00 AM	2024-0362	VAYA WC LLC	174-220-052-8	Decline in Value	Yost	28-2	\$102,674,071.00	\$51,337,036.00