



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, September 18, 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.

[25-3896](#)

Attachments: [091825 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 09/25/25 @ 9:00a.m.

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-3896

Agenda Date: 9/18/2025

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Richard Frankel
Victoria Smith
Maimoona Ahmed

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California
Hearing Date: 9/18/2025 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	2024-0225	D WALNUT LLC	174-040-070-8	Decline in Value	Nguyen	44-4	\$6,758,634.00	\$5,000,000.00
9:00 AM	2024-0124	GALLO, TOM A	255-052-004-9	Decline in Value	McBrearty	11-1	\$107,378.00	\$105,274.00
9:00 AM	2023-1167	WELL IVY 5 TENANT LLC	210-270-012-3	Pers Prop/Fixtures	Ly	76-7	\$846,953.00	\$423,477.00
9:00 AM	2023-0621	WELLS FARGO CLEARING SERVICES LLC	174-171-032-9	Pers Prop/Fixtures	Yu	33-3	\$1,160,458.00	\$580,229.00

NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2024-1187	ALMANZA, DONNA RENE	209-790-025-8	Change in Ownership	Yost	29-1	\$549,000.00	\$435,000.00
9:00 AM	2023-1214	BARNETT, RUSSELL A	799-999-030-7	Decline in Value	Yu	87-9	\$46,762.00	\$24,573.00
9:00 AM	2021-0433	SUGAR ACQUISITION CORP DBA C & H SUGAR	354-011-002-4	Pers Prop/Fixtures	Yu	54-5	\$124,524,682.00	\$79,253,318.00
9:00 AM	2022-0783	SUGAR ACQUISITION CORP DBA C & H SUGAR	354-011-002-4	Pers Prop/Fixtures	Yu	54-5	\$123,630,371.00	\$79,234,383.00
9:00 AM	2023-1034	SUGAR ACQUISITION CORP DBA C & H SUGAR	354-011-002-4	Pers Prop/Fixtures	Yu	54-5	\$142,224,542.00	\$88,879,070.00

Consider approval of Withdrawals for 09/18/25

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.