



# CONTRA COSTA COUNTY

## AGENDA

### Assessment Appeals Board

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Thursday, December 11, 2025

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.

[25-5224](#)

**Attachments:** [121125 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 12/18/25 @ 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 #:** 25-5224

**Agenda Date:** 12/11/2025

**Agenda #:** 2.

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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: 12/11/2025 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	2024-1174	KKPM LLC	560-300-001-8	Penalty Assmnt	Kirkland	56-5		
9:00 AM	2024-1175	KKPM LLC	560-300-002-6	Penalty Assmnt	Kirkland	53-5		

**NO ACKNOWLEDGEMENT FORM RECEIVED**

9:00 AM	2024-0530	GRT8FL LLC	526-040-001-4	Decline in Value	Nguyen	85-3	\$75,435.00	\$52,500.00
9:00 AM	2024-0531	GRT8FL LLC	526-040-002-2	Decline in Value	Nguyen	46-4	\$1,905,913.00	\$1,429,435.00
9:00 AM	2024-0296	SAP AMERICA	213-133-093-4	Pers Prop/Fixtures	Yu	33-3	\$22,911,321.00	\$11,455,660.00
9:00 AM	2024-0297	SAP AMERICA - SYBASE	213-133-093-4	Pers Prop/Fixtures	Yu	33-3	\$1,936,206.00	\$968,103.00
9:00 AM	2023-0345	SAP AMERICA INC	213-133-093-4	Pers Prop/Fixtures	Yu	33-3	\$16,024,312.00	\$8,000,000.00
9:00 AM	2023-0344	SYBASE INC	213-133-093-4	Pers Prop/Fixtures	Yu	33-3	\$2,018,398.00	\$1,300,000.00
9:00 AM	2025-0079	WU, AMY & ARTEM GRIGORYAN	207-061-069-2	Decline in Value	Yost	11-1	\$3,733,787.00	\$3,252,000.00

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.

Consider approval of Withdrawals for 12/11/2025

Consider approval of Stipulations for:

2024-0288 & 2024-0289 HM GRANT STREET LLC

20024-0379 TRADER JOES COMPANY AS LESSEE

2024-0389 KAISER FOUNDATION HEALTH PLAN

2024-0390 & 2024-0391 SCG PINOLE VALLEY SHOPPING CTR

2024-0808 WCV AVENTINE HERCULES LLC

2024-0972 KCM BRENTWOOD LLC

2024-1073 218 DANVILLE PARK APARTMENTS LLC

2024-1125 HSRE-PCMS WALNUT CREEK MOB LLC

2024-1137 MIRAMAR MT DIABLO BLVD LLC

Consider approval of 2-year waiver for:

2023-1035 K2 PURE SOLUTIONS NORCAL LEASED LP

2023-1036 K2 PURE SOLUTIONS PITTSBURG LP

2023-1144 BURLINGTON COAT FACTORY OF TX INC

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