



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, August 20, 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.

[26-3578](#)

Attachments: [082026 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 08/27/26 @ 9:00a.m.

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-3578

Agenda Date: 8/20/2026

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Richard Frankel
Maimoona Ahmed
Debi Mackey

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 8/20/2026 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	2024-0771	ROSS DRESS FOR LESS INC	019-110-060-1	Pers Prop/Fixtures	Ly	42-4	\$479,558.00	\$239,779.00
9:00 AM	2024-0773	ROSS DRESS FOR LESS INC	074-460-004-0	Pers Prop/Fixtures	Ly	42-4	\$461,202.00	\$230,601.00
9:00 AM	2024-0774	ROSS DRESS FOR LESS INC	088-151-040-8	Pers Prop/Fixtures	Ly	42-4	\$424,473.00	\$212,237.00
9:00 AM	2024-0775	ROSS DRESS FOR LESS INC	120-270-015-7	Pers Prop/Fixtures	Ly	42-4	\$394,343.00	\$197,172.00
9:00 AM	2024-0776	ROSS DRESS FOR LESS INC	129-170-026-6	Pers Prop/Fixtures	Ly	42-4	\$496,409.00	\$248,205.00
9:00 AM	2024-0777	ROSS DRESS FOR LESS INC	129-170-026-6	Pers Prop/Fixtures	Ly	42-4	\$545,390.00	\$272,695.00
9:00 AM	2024-0778	ROSS DRESS FOR LESS INC	150-300-007-5	Pers Prop/Fixtures	Ly	42-4	\$354,291.00	\$177,146.00
9:00 AM	2024-0780	ROSS DRESS FOR LESS INC	184-070-011-4	Pers Prop/Fixtures	Ly	31-3	\$512,916.00	\$256,458.00
9:00 AM	2024-0781	ROSS DRESS FOR LESS INC	405-290-064-6	Pers Prop/Fixtures	Ly	42-4	\$319,587.00	\$159,794.00
9:00 AM	2024-0782	ROSS DRESS FOR LESS INC	405-290-064-6	Pers Prop/Fixtures	Ly	42-4	\$307,305.00	\$153,653.00
9:00 AM	2024-0783	ROSS DRESS FOR LESS INC	417-290-004-7	Pers Prop/Fixtures	Ly	42-4	\$355,531.00	\$177,766.00
9:00 AM	2024-0784	ROSS DRESS FOR LESS INC	504-160-042-9	Pers Prop/Fixtures	Ly	42-4	\$351,560.00	\$175,780.00
9:00 AM	2024-0785	ROSS DRESS FOR LESS INC	513-362-012-9	Pers Prop/Fixtures	Ly	42-4	\$445,847.00	\$222,924.00
9:00 AM	2024-0786	ROSS DRESS FOR LESS INC	513-362-013-7	Pers Prop/Fixtures	Ly	42-4	\$522,335.00	\$261,168.00
9:00 AM	2025-0962	ROSS DRESS FOR LESS INC	019-110-060-1	Pers Prop/Fixtures	Ly	42-4	\$667,651.00	\$333,826.00
9:00 AM	2025-0963	ROSS DRESS FOR LESS INC	052-460-018-6	Pers Prop/Fixtures	Ly	42-4	\$685,667.00	\$342,834.00
9:00 AM	2025-0964	ROSS DRESS FOR LESS INC	055-150-010-1	Pers Prop/Fixtures	Ly	42-4	\$431,497.00	\$215,749.00
9:00 AM	2025-0965	ROSS DRESS FOR LESS INC	074-460-004-0	Pers Prop/Fixtures	Ly	42-4	\$472,335.00	\$236,168.00
9:00 AM	2025-0966	ROSS DRESS FOR LESS INC	088-151-040-8	Pers Prop/Fixtures	Ly	42-4	\$498,637.00	\$249,319.00
9:00 AM	2025-0967	ROSS DRESS FOR LESS INC	120-270-015-7	Pers Prop/Fixtures	Ly	42-4	\$448,851.00	\$224,426.00

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9:00 AM	2025-0968	ROSS DRESS FOR LESS INC	129-170-026-6	Pers Prop/Fixtures	Ly	42-4	\$757,075.00	\$378,538.00
9:00 AM	2025-0969	ROSS DRESS FOR LESS INC	129-170-026-6	Pers Prop/Fixtures	Ly	42-4	\$706,631.00	\$353,316.00
9:00 AM	2025-0970	ROSS DRESS FOR LESS INC	150-300-007-5	Pers Prop/Fixtures	Ly	42-4	\$379,929.00	\$189,965.00
9:00 AM	2025-0971	ROSS DRESS FOR LESS INC	153-030-106-6	Decline in Value	Ly	42-4	\$734,550.00	\$367,275.00
9:00 AM	2025-0972	ROSS DRESS FOR LESS INC	184-070-011-4	Pers Prop/Fixtures	Ly	31-3	\$492,433.00	\$246,217.00
9:00 AM	2025-0973	ROSS DRESS FOR LESS INC	405-290-064-6	Pers Prop/Fixtures	Ly	42-4	\$368,875.00	\$184,438.00
9:00 AM	2025-0974	ROSS DRESS FOR LESS INC	405-290-064-6	Pers Prop/Fixtures	Ly	42-4	\$332,692.00	\$166,346.00
9:00 AM	2025-0975	ROSS DRESS FOR LESS INC	417-290-004-7	Pers Prop/Fixtures	Ly	42-4	\$432,671.00	\$216,336.00
9:00 AM	2025-0976	ROSS DRESS FOR LESS INC	504-160-042-9	Pers Prop/Fixtures	Ly	42-4	\$395,982.00	\$197,991.00
9:00 AM	2025-0977	ROSS DRESS FOR LESS INC	513-362-012-9	Pers Prop/Fixtures	Ly	42-4	\$539,724.00	\$269,862.00
9:00 AM	2025-0978	ROSS DRESS FOR LESS INC	513-362-013-7	Pers Prop/Fixtures	Ly	42-4	\$493,443.00	\$246,722.00
9:00 AM	2022-0497	ROSS STORES INC	019-110-060-1	Pers Prop/Fixtures	Ly	42-4	\$437,381.00	\$218,690.00
9:00 AM	2022-0498	ROSS STORES INC	055-150-010-1	Pers Prop/Fixtures	Ly	42-4	\$406,391.00	\$203,195.00
9:00 AM	2022-0499	ROSS STORES INC	074-460-001-6	Pers Prop/Fixtures	Ly	45-4	\$436,092.00	\$218,045.00
9:00 AM	2022-0500	ROSS STORES INC	088-151-040-8	Pers Prop/Fixtures	Ly	42-4	\$384,382.00	\$192,191.00
9:00 AM	2022-0501	ROSS STORES INC	120-270-015-7	Pers Prop/Fixtures	Ly	42-4	\$354,004.00	\$177,001.00
9:00 AM	2022-0502	ROSS STORES INC	150-300-010-9	Pers Prop/Fixtures	Ly	45-4	\$316,154.00	\$158,076.00
9:00 AM	2022-0503	ROSS STORES INC	153-030-106-6	Pers Prop/Fixtures	Ly	42-4	\$641,778.00	\$320,889.00
9:00 AM	2022-0504	ROSS STORES INC	184-070-011-4	Pers Prop/Fixtures	Ly	31-3	\$405,774.00	\$202,887.00
9:00 AM	2022-0505	ROSS STORES INC	405-290-034-9	Pers Prop/Fixtures	Ly	43-4	\$300,706.00	\$150,352.00
9:00 AM	2022-0506	ROSS STORES INC	417-290-004-7	Pers Prop/Fixtures	Ly	42-4	\$352,093.00	\$176,046.00
9:00 AM	2022-0507	ROSS STORES INC	504-160-042-9	Pers Prop/Fixtures	Ly	42-4	\$293,474.00	\$146,737.00
9:00 AM	2022-0508	ROSS STORES INC	513-362-012-9	Pers Prop/Fixtures	Ly	42-4	\$410,548.00	\$205,274.00
9:00 AM	2022-0509	ROSS STORES INC	513-362-013-7	Pers Prop/Fixtures	Ly	42-4	\$494,450.00	\$247,224.00
9:00 AM	2023-1119	ROSS STORES INC	019-110-060-1	Pers Prop/Fixtures	Ly	42-4	\$500,416.00	\$257,408.00
9:00 AM	2023-1120	ROSS STORES INC	055-150-010-1	Pers Prop/Fixtures	Ly	42-4	\$472,042.00	\$236,021.00
9:00 AM	2023-1121	ROSS STORES INC	074-460-004-0	Pers Prop/Fixtures	Ly	42-4	\$476,070.00	\$238,035.00

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9:00 AM	2023-1122	ROSS STORES INC	088-151-040-8	Pers Prop/Fixtures	Ly	42-4	\$402,669.00	\$201,335.00
9:00 AM	2023-1123	ROSS STORES INC	120-270-015-7	Pers Prop/Fixtures	Ly	42-4	\$406,937.00	\$203,468.00
9:00 AM	2023-1124	ROSS STORES INC	150-300-007-5	Pers Prop/Fixtures	Ly	42-4	\$365,943.00	\$182,961.00
9:00 AM	2023-1125	ROSS STORES INC	153-030-106-6	Pers Prop/Fixtures	Ly	42-4	\$649,461.00	\$324,730.00
9:00 AM	2023-1126	ROSS STORES INC	184-070-011-4	Pers Prop/Fixtures	Ly	31-3	\$455,012.00	\$227,505.00
9:00 AM	2023-1127	ROSS STORES INC	405-290-064-6	Pers Prop/Fixtures	Ly	42-4	\$304,908.00	\$152,455.00
9:00 AM	2023-1128	ROSS STORES INC	405-290-064-6	Pers Prop/Fixtures	Ly	42-4	\$309,739.00	\$154,869.00
9:00 AM	2023-1129	ROSS STORES INC	417-290-004-7	Pers Prop/Fixtures	Ly	42-4	\$358,265.00	\$179,132.00
9:00 AM	2023-1130	ROSS STORES INC	504-160-042-9	Pers Prop/Fixtures	Ly	42-4	\$351,778.00	\$175,888.00
9:00 AM	2023-1131	ROSS STORES INC	513-362-012-9	Pers Prop/Fixtures	Ly	42-4	\$459,573.00	\$229,787.00
9:00 AM	2023-1132	ROSS STORES INC	513-362-013-7	Pers Prop/Fixtures	Ly	42-4	\$523,447.00	\$261,724.00
9:00 AM	2023-1145	SFM LLC	019-910-011-6	Pers Prop/Fixtures	Yu	42-4	\$1,137,812.00	\$568,906.00
9:00 AM	2023-1146	SFM LLC	170-280-040-8	Pers Prop/Fixtures	Yu	31-3	\$1,279,219.00	\$639,610.00
9:00 AM	2023-1147	SFM LLC	213-010-064-3	Pers Prop/Fixtures	Yu	42-4	\$1,253,967.00	\$626,984.00
9:00 AM	2023-1148	SFM LLC	401-410-020-2	Pers Prop/Fixtures	Yu	42-4	\$1,072,010.00	\$536,006.00
9:00 AM	2024-0787	SFM LLC	019-910-011-6	Pers Prop/Fixtures	Yu	42-4	\$1,107,277.00	\$553,639.00
9:00 AM	2024-0788	SFM LLC	170-280-040-8	Pers Prop/Fixtures	Yu	31-3	\$1,181,492.00	\$590,746.00
9:00 AM	2024-0789	SFM LLC	213-010-064-3	Pers Prop/Fixtures	Yu	42-4	\$1,176,909.00	\$588,455.00
9:00 AM	2024-0790	SFM LLC	401-410-020-2	Pers Prop/Fixtures	Yu	42-4	\$1,051,178.00	\$525,589.00

Consider Validity of Application for:

9:00 AM	2025-1173	KREISS, NORMAN S	411-080-031-7	Decline in Value	Nguyen	31-3	\$1,141,749.00	\$580,000.00
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NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2025-1177	BAI, WEI	208-820-037-9	Decline in Value	Yost	19-1	\$1,948,000.00	\$1,510,000.00
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Consider approval of Withdrawals for 8/20/2026

Consider approval of 2-year Waivers for:

2023-1168, 2024-0672 – 2024-0675 & 2025-1228 USS POSCO INDUSTRIES

2024-0637 – 2024-0642 WHOLE FOODS MARKET CALIF INC

Consider approval of Reinstatement Requests for:

2025-1292 LU, QIULIN

2025-1293 SINGH, SANJEEV

2025-1294 BANKS, LARAE (THE BANKS FAMILY TRUST)

2025-1295 MOHAREB, HANI

2025-1296 GENN, MICHAEL

2025-1297 OLSON, DEBORAH

2025-1298 DEWEY, BROCK

2025-1299 BEHESHTAEIN, ABDOLHAMID

2025-1300 JAMMALAMADAKA, VINOD

2025-1301 JUSTINREED, DENISE (JUSTIN LEGACY LLC)

2025-1302 CAI, ANNA (PINOLE GATEWAY SHOPS LLC)

2025-1303 PELLIS, BRADEN

2025-1304 WONG, PAUL

2025-1305 HOYOS, JUAN

2025-1306 THOTTAM, ELIZABETH

2025-1307 ROMAN, WANDA

2025-1308 RAMOS, ADAM

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