



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, June 26, 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.

[25-2602](#)

Attachments: [062625 Agenda](#)

3. Adjourn.

The Committee will provide reasonable accommodation for people 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 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 comments 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 7/10/25 @ 9:00am.

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 25-2602

Agenda Date: 6/26/2025

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Richard Frankel
Victoria Smith

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 6/26/2025 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	2024-0102	PLAZA SAN RAMON LLC	218-101-004-8	Decline in Value	Nguyen	33-3	\$27,216,000.00	\$8,998,901.00
9:00 AM	2024-0103	PLAZA SAN RAMON LLC	218-101-008-9	Decline in Value	Nguyen	33-3	\$27,459,000.00	\$11,161,401.00
9:00 AM	2024-0694	SIFAT LLC	076-600-027-7	Decline in Value	Nguyen	29-3	\$448,603.00	\$224,302.00
9:00 AM	2024-0695	SIFAT LLC	076-600-028-5	Decline in Value	Nguyen	29-3	\$290,306.00	\$145,153.00
9:00 AM	2024-0696	SIFAT LLC	076-600-029-3	Decline in Value	Nguyen	29-3	\$252,498.00	\$126,249.00
9:00 AM	2024-0697	SIFAT LLC	076-600-030-1	Decline in Value	Nguyen	29-3	\$384,515.00	\$192,258.00
9:00 AM	2024-0698	SIFAT LLC	076-600-031-9	Decline in Value	Nguyen	29-3	\$320,426.00	\$160,213.00
9:00 AM	2024-0699	SIFAT LLC	076-600-032-7	Decline in Value	Nguyen	29-3	\$528,709.00	\$264,355.00
9:00 AM	2024-0700	SIFAT LLC	076-600-033-5	Decline in Value	Nguyen	29-3	\$448,603.00	\$224,302.00
9:00 AM	2024-0701	SIFAT LLC	076-600-034-3	Decline in Value	Nguyen	29-3	\$290,306.00	\$145,153.00
9:00 AM	2024-0702	SIFAT LLC	076-600-035-0	Decline in Value	Nguyen	29-3	\$252,498.00	\$126,249.00
9:00 AM	2024-0703	SIFAT LLC	076-600-036-8	Decline in Value	Nguyen	29-3	\$384,515.00	\$192,258.00
9:00 AM	2024-0704	SIFAT LLC	076-600-037-6	Decline in Value	Nguyen	29-3	\$320,426.00	\$160,213.00
9:00 AM	2024-0705	SIFAT LLC	076-600-038-4	Decline in Value	Nguyen	29-3	\$528,709.00	\$264,355.00
9:00 AM	2024-0706	SIFAT LLC	076-600-040-0	Decline in Value	Nguyen	29-3	\$240,325.00	\$120,163.00
9:00 AM	2024-0707	SIFAT LLC	076-600-041-8	Decline in Value	Nguyen	29-3	\$303,773.00	\$151,887.00
9:00 AM	2024-0708	SIFAT LLC	076-600-042-6	Decline in Value	Nguyen	29-3	\$249,293.00	\$124,647.00
9:00 AM	2024-0709	SIFAT LLC	076-600-043-4	Decline in Value	Nguyen	29-3	\$482,890.00	\$241,445.00
9:00 AM	2024-0710	SIFAT LLC	076-600-044-2	Decline in Value	Nguyen	29-3	\$327,803.00	\$163,902.00
9:00 AM	2024-0711	SIFAT LLC	076-600-045-9	Decline in Value	Nguyen	29-3	\$528,709.00	\$264,355.00

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9:00 AM	2024-0712	SIFAT LLC	076-600-046-7	Decline in Value	Nguyen	29-3	\$256,337.00	\$128,169.00
9:00 AM	2024-0713	SIFAT LLC	076-600-047-5	Decline in Value	Nguyen	29-3	\$240,325.00	\$120,163.00
9:00 AM	2024-0714	SIFAT LLC	076-600-048-3	Decline in Value	Nguyen	29-3	\$303,768.00	\$151,885.00
9:00 AM	2024-0715	SIFAT LLC	076-600-049-1	Decline in Value	Nguyen	29-3	\$249,293.00	\$124,647.00
9:00 AM	2024-0716	SIFAT LLC	076-600-050-9	Decline in Value	Nguyen	29-3	\$482,890.00	\$241,445.00
9:00 AM	2024-0717	SIFAT LLC	076-600-051-7	Decline in Value	Nguyen	29-3	\$327,803.00	\$163,902.00
9:00 AM	2024-0448	VAHANIAN, ARMIN & SAHAR NASIRZADEH	130-373-004-6	Decline in Value	Lucido	11-1	\$990,000.00	\$742,500.00

Consider timeliness of application for:

9:00 AM	2024-1178	GILLILAND, DANIEL T	135-380-012-9	Decline in Value	McBrearty	11-1	\$2,640,000.00	\$2,093,000.00
9:00 AM	2024-1186	STROUT, JUSTIN P	193-740-027-1	New Construction	Yost	19-1	\$3,496,960.00	\$2,956,960.00

Consider validity of application for:

9:00 AM	2024-1158	STEM FINANCE SPV II	799-999-021-6	Pers Prop/Fixtures	Yu	87-9	\$322,515.00	
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NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2024-0614	JAI SHRI RAM HOSPITALITY GRP & C	125-010-022-7	Decline in Value	Nguyen	44-4	\$19,000,000.00	\$17,050,000.00
9:00 AM	2024-0515	PAK, MIRANDA YU CHING	416-062-043-3	Decline in Value	Lucido	11-1	\$696,927.00	\$522,695.00

Consider approval of withdrawals for 6/26/2025

Consider approval of stipulations for:

- 2024-1131 CSAA INSURANCE EXCHANGE
- 2024-0041 DAVID K & MARGARITA YOUNG TRE
- 2023-0898 – 2023-0899 EL CERRITO SHOPPING CENTER LLC
- 2023-0954 – 2023-0958 GATEWAY PINOLE VISTA LLC
- 2023-0948, 2024-0949 & 2024-0950 PRIME BRIDGE CREEK LLC
- 2023-0943 & 2023-0944 PRIME RESERVE CREEK LLC
- 2021-0259, 2021-0260, 2021-0268 – 2021-0274 & 2021-0300 – 2021-0319 MARTINEZ REFINING COMP LLC
- 2022-0329 – 2022-0357 MARTINEZ REFINING COMP LLC
- 2023-0500 – 2023-0518 & 2023-0520 – 2023-0523 MARTINEZ REFINING COMP LLC

Consider approval of 2-year waiver for:

- 2021-0831 &, 2022-0587 LOS MEDANOS ENERGY CENTER LLC
- 2021-0259 – 2021-0274 & 2021-0300 – 2021-0319 MARTINEZ REFINING COMP LLC
- 2022-0329 -- 2022-0357 MARTINEZ REFINING COMP LLC
- 2022-0586 RIVERVIEW ENERGY CENTER LLC
- 2022-0400 – 2022-0465 STARBUCKS CORPORATION

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