



# CONTRA COSTA COUNTY

## AGENDA

### Assessment Appeals Board

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Thursday, February 19, 2026

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, [26-663](tel:26-663)  
**Attachments:** [021926 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 02/26/26 @ 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 #:** 26-663

**Agenda Date:** 2/19/2026

**Agenda #:** 2.

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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: 2/19/2026 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 |
|---|------------|--|--------------------|-----------------------|-----------------|------|----------------------------|-----------------------------------|
| <b>NO ACKNOWLEDGEMENT FORM RECEIVED</b> |            |  |                    |                       |                 |      |                            |                                   |
| 9:00 AM                                 | 2025-0243  | ALAMGIR, MOINUDDIN & MITA              | 086-310-028-5      | Decline in Value      | Lucido          | 11-1 | \$657,000.00               | \$427,050.00                      |
| 9:00 AM                                 | 2025-0297  | ALI, AFSAR                             | 560-450-058-6      | Decline in Value      | Lucido          | 29-1 | \$567,000.00               | \$368,550.00                      |
| 9:00 AM                                 | 2025-0264  | ARUNACHALAM, VALLI & NARAYANAN         | 187-020-027-4      | Decline in Value      | Lucido          | 11-1 | \$2,545,000.00             | \$1,654,250.00                    |
| 9:00 AM                                 | 2025-0288  | BROADWATERS DEVELOPMENT LLC            | 354-051-012-4      | Decline in Value      | Lucido          | 11-1 | \$900,000.00               | \$585,000.00                      |
| 9:00 AM                                 | 2025-0270  | BRYDSON, MICHAEL & JESSICA TERRUSI     | 208-182-019-9      | Decline in Value      | Lucido          | 11-1 | \$2,066,000.00             | \$1,342,900.00                    |
| 9:00 AM                                 | 2024-0807  | CENTER SHADELANDS LLC                  | 143-040-112-3      | Decline in Value      | Nguyen          | 70-7 | \$37,522,817.00            | \$18,761,408.00                   |
| 9:00 AM                                 | 2025-0238  | CHAGGER, SUMEET & HARKAMALIJIT         | 019-171-007-8      | Decline in Value      | Lucido          | 11-1 | \$1,390,000.00             | \$903,500.00                      |
| 9:00 AM                                 | 2025-0240  | CHAN, ADRIAN                           | 053-810-062-9      | Decline in Value      | Lucido          | 11-1 | \$894,000.00               | \$581,100.00                      |
| 9:00 AM                                 | 2025-0241  | CHAU, PHUONG & LAN LY                  | 056-360-003-0      | Decline in Value      | Lucido          | 11-1 | \$719,000.00               | \$467,350.00                      |
| 9:00 AM                                 | 2025-0236  | CHING, JONATHAN & JASON                | 016-480-063-3      | Decline in Value      | Lucido          | 11-1 | \$875,000.00               | \$568,750.00                      |
| 9:00 AM                                 | 2025-0265  | COWEN, FRANK & CAROL                   | 190-070-085-5      | Decline in Value      | Lucido          | 29-2 | \$381,121.00               | \$247,729.00                      |
| 9:00 AM                                 | 2025-0247  | CRUZ, CHRISTOPHER F                    | 093-252-017-4      | Decline in Value      | Lucido          | 11-1 | \$716,835.00               | \$465,943.00                      |
| 9:00 AM                                 | 2025-0235  | DE QUEIROZ, ANACELIA & SERGIO DA COSTA | 007-440-005-2      | Decline in Value      | Lucido          | 11-1 | \$1,035,000.00             | \$672,750.00                      |
| 9:00 AM                                 | 2025-0242  | DEMAIO, MICHAEL J & SHANNON K          | 086-310-001-2      | Decline in Value      | Lucido          | 11-1 | \$661,000.00               | \$429,650.00                      |
| 9:00 AM                                 | 2025-0260  | DEMIRIS, KONSTANTINE                   | 177-330-004-9      | Decline in Value      | Lucido          | 11-1 | \$1,881,000.00             | \$1,222,650.00                    |
| 9:00 AM                                 | 2025-0276  | ELBAHNASAWY, TAREK                     | 218-691-002-8      | Decline in Value      | Lucido          | 16-1 | \$1,209,776.00             | \$786,354.00                      |
| 9:00 AM                                 | 2025-0263  | FELCHER, JOSEPH & LUCY                 | 186-180-084-3      | Decline in Value      | Lucido          | 29-2 | \$827,841.00               | \$538,097.00                      |
| 9:00 AM                                 | 2025-0261  | GALLARDO, ANTHONY & LENA VAZIFDAR      | 178-580-032-5      | Decline in Value      | Lucido          | 29-1 | \$910,000.00               | \$591,500.00                      |
| 9:00 AM                                 | 2025-0274  | GOWDA, PRASANNA & SOWMYA MARIGOWDA     | 212-191-004-2      | Decline in Value      | Lucido          | 11-1 | \$1,427,000.00             | \$927,550.00                      |

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 | 2025-0295 | GURUNG, NISHA & KULWINDER SINGH     | 526-060-010-0 | Decline in Value | Lucido    | 11-1 | \$815,000.00   | \$529,750.00   |
| 9:00 AM | 2025-0298 | HAFEZI, NEMA M & TAO ZHENG          | 560-550-029-6 | Decline in Value | Lucido    | 16-1 | \$614,000.00   | \$399,100.00   |
| 9:00 AM | 2025-0289 | HARRISON, LESLIE M                  | 360-563-015-5 | Decline in Value | Lucido    | 11-1 | \$606,640.00   | \$394,316.00   |
| 9:00 AM | 2025-0293 | HSIAO, ALAN RONG                    | 501-490-008-7 | Decline in Value | Lucido    | 11-1 | \$1,000,000.00 | \$650,000.00   |
| 9:00 AM | 2025-0325 | JOSEPH, RONY & REENA TRE            | 110-035-010-5 | Decline in Value | McBrearty | 26-2 | \$5,624,402.00 | \$2,812,201.00 |
| 9:00 AM | 2025-0296 | JUDKINS, JEFFREY                    | 558-072-010-9 | Decline in Value | Lucido    | 11-1 | \$1,023,000.00 | \$664,950.00   |
| 9:00 AM | 2025-0266 | KIM, HYOUNG & CHARLOTTE K           | 190-280-033-1 | Decline in Value | Lucido    | 29-2 | \$775,000.00   | \$503,750.00   |
| 9:00 AM | 2025-0230 | KLEMPAU, ANDREW P                   | 560-620-106-8 | Decline in Value | Cho       | 19-1 | \$1,300,500.00 | \$1,203,600.00 |
| 9:00 AM | 2025-0275 | KUMAR, ARUN & SHAMA AHMED           | 217-390-027-1 | Decline in Value | Lucido    | 11-1 | \$2,509,000.00 | \$1,630,850.00 |
| 9:00 AM | 2025-0292 | LAM, ANTHONY S & LAUREN A UPTON     | 500-360-023-5 | Decline in Value | Lucido    | 11-1 | \$1,269,000.00 | \$824,850.00   |
| 9:00 AM | 2025-0259 | LEE, JONG SUN & MI SUN              | 173-011-046-5 | Decline in Value | Lucido    | 16-1 | \$920,000.00   | \$598,000.00   |
| 9:00 AM | 2025-0271 | LONG, JUAN & NINGHUN LIU            | 209-390-007-0 | Decline in Value | Lucido    | 16-1 | \$1,047,000.00 | \$680,550.00   |
| 9:00 AM | 2025-0294 | LOVE, ROBINSON & KRISCHELLE         | 504-423-003-4 | Decline in Value | Lucido    | 11-1 | \$1,288,000.00 | \$837,200.00   |
| 9:00 AM | 2025-0237 | MAKRIS, DENO TRE                    | 017-660-068-2 | Decline in Value | Lucido    | 11-1 | \$974,000.00   | \$633,100.00   |
| 9:00 AM | 2025-0273 | MCCARTHY, DAMIAN & EMMA DUNNE       | 212-144-009-9 | Decline in Value | Lucido    | 11-1 | \$1,595,000.00 | \$1,036,750.00 |
| 9:00 AM | 2025-0239 | MERCADER, MA CRISTINA SALDANA       | 019-940-003-7 | Decline in Value | Lucido    | 11-1 | \$773,719.00   | \$502,917.00   |
| 9:00 AM | 2025-0245 | MOHAN, MURUGESAN & SANTHI MUTHUSAMY | 089-470-045-9 | Decline in Value | Lucido    | 11-1 | \$715,000.00   | \$464,750.00   |
| 9:00 AM | 2025-0290 | MOHLER, RACHEL ELLEN                | 401-251-007-1 | Decline in Value | Lucido    | 11-1 | \$727,000.00   | \$472,550.00   |
| 9:00 AM | 2025-0272 | NACHIMUTHU, R & S PALANISAMY        | 210-423-002-0 | Decline in Value | Lucido    | 11-1 | \$1,315,000.00 | \$854,750.00   |
| 9:00 AM | 2025-0267 | OLSON, ROBERT H & DIANE C           | 190-420-038-1 | Decline in Value | Lucido    | 29-2 | \$1,745,744.00 | \$1,134,734.00 |
| 9:00 AM | 2025-0291 | PAK, WING SING & TAK MING           | 414-272-001-2 | Decline in Value | Lucido    | 11-1 | \$698,000.00   | \$453,700.00   |
| 9:00 AM | 2025-0269 | RAJ, VIKRAM & RAGNI RAJPUT          | 207-221-051-7 | Decline in Value | Lucido    | 16-1 | \$890,000.00   | \$578,500.00   |
| 9:00 AM | 2025-0268 | SHELLINCK, MARTIN & MADISON         | 196-541-023-4 | Decline in Value | Lucido    | 19-1 | \$2,132,820.00 | \$1,386,333.00 |
| 9:00 AM | 2025-0244 | SILVA, VICENTE & NANCY FAUSTO       | 087-313-004-1 | Decline in Value | Lucido    | 11-1 | \$490,000.00   | \$318,500.00   |
| 9:00 AM | 2025-0246 | THE RANTISI FAMILY TRUST            | 089-520-072-3 | Decline in Value | Lucido    | 11-1 | \$690,000.00   | \$448,500.00   |
| 9:00 AM | 2025-0234 | YANG, YIPENG & XIAOBIN ZHU          | 007-420-005-6 | Decline in Value | Lucido    | 11-1 | \$1,103,655.00 | \$717,376.00   |