



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, January 15, 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.

[26-187](#)

Attachments: [011526 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 01/22/26 @ 9:00a.m.

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-187

Agenda Date: 1/15/2026

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Victoria Smith
Maimoona Ahmed
Debi Mackey

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 1/15/2026 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	2025-0146	2140 CAL LP	126-041-043-4	Decline in Value	McBrearty	26-2	\$2,613,658.00	\$2,250,000.00
9:00 AM	2024-0925	DBA PARK CENTRAL CONCORD	126-131-016-1	Decline in Value	Cho	28-2	\$72,537,225.00	\$49,781,774.00
9:00 AM	2024-0926	DBA PARK CENTRAL CONCORD	126-142-018-4	Decline in Value	Cho	28-2	\$55,775,949.00	\$37,783,267.00
9:00 AM	2025-0147	ELITPRO EXPERTS INC DBA CIAO BELLA HAIR SALON	192-071-062-9	Change in Ownership	Ly	31-3	\$54,268.00	\$7,170.00
9:00 AM	2024-0750	GHC OF WALNUT CREEK LLC (AFFECTED PARTY)	186-030-034-0	Decline in Value	Nguyen	70-7	\$15,710,040.00	\$6,200,000.00
9:00 AM	2023-1037	TGI CONSULTING LLC	125-010-023-5	Pers Prop/Fixtures	Yu	79-3	\$4,834,318.00	\$0.00
9:00 AM	2024-0678	TGI CONSULTING LLC	125-010-023-5	Pers Prop/Fixtures	Yu	79-3	\$4,578,049.00	\$2,289,025.00
9:00 AM	2025-0165	ZHAO, SANPING & XIAPING ZHOU	213-480-020-6	Decline in Value	Yost	29-1	\$1,269,000.00	\$800,000.00

NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2024-0977	CAL I YGNACIO VALLEY LLC	178-411-019-7	Decline in Value	Yost	28-2	\$76,234,570.00	\$38,117,285.00
9:00 AM	2025-0139	ENCORE GROUP (USA) LLC	233-120-103-4	Decline in Value	Yu	44-4	\$35,216.00	\$8,808.00
9:00 AM	2024-0967	GOSSMAN, ZACHARIAH	195-400-015-2	Decline in Value	Yost	11-1	\$2,114,000.00	\$1,950,000.00
9:00 AM	2025-0170	ROMERO, ALFREDO P	164-520-019-5	Decline in Value	McBrearty	11-1	\$1,666,943.00	\$1,450,000.00

CONSIDER APPROVAL OF WITHDRAWALS FOR 01/15/2026

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.