



CONTRA COSTA COUNTY

AGENDA

Assessment Appeals Board

Thursday, March 12, 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.

[26-933](#)

Attachments: [031226 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 03/19/26 @ 9:00a.m.

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



CONTRA COSTA COUNTY

1025 ESCOBAR STREET
MARTINEZ, CA 94553

Staff Report

File #: 26-933

Agenda Date: 3/12/2026

Agenda #: 2.

Advisory Board: Assessment Appeals
Subject: Hearing

CHAIR: Clark Anderson
Victoria Smith
Debi Mackey

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 3/12/2026 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	2025-0362	MARCHESIELLO, GIANFRANCO TRE	558-110-005-3	Decline in Value	Nguyen	33-3	\$3,290,776.00	\$1,645,389.00
9:00 AM	2025-0149	THE MARLBOROUGH ONE FAMILY LP	411-350-039-3	Decline in Value	Nguyen	75-3	\$20,566,209.00	\$15,600,000.00

NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2025-0256	CHOI, MUN H	161-391-014-8	Decline in Value	Lucido	16-1	\$675,000.00	\$438,750.00
9:00 AM	2025-0258	DONG, YAN & LEI XAO	167-202-001-1	Decline in Value	Lucido	11-1	\$3,000,000.00	\$1,950,000.00
9:00 AM	2025-0277	EVAN GINSBURG LIVING TRUST	241-261-001-2	Decline in Value	Lucido	11-1	\$5,500,000.00	\$3,575,000.00
9:00 AM	2024-0392	FR 211 PARR BOULEVARD LLC	408-090-016-2	Decline in Value	Nguyen	53-5	\$6,242,400.00	\$3,121,200.00
9:00 AM	2025-0257	FYFFE, DONALD J & CASEY M	166-264-003-4	Decline in Value	Lucido	11-1	\$1,450,000.00	\$942,500.00
9:00 AM	2025-0252	GUEDON, DONNA	149-303-007-4	Decline in Value	Lucido	11-1	\$1,750,000.00	\$1,137,500.00
9:00 AM	2025-0281	GUPTA, ANUSHREE & KUMAR	266-360-001-9	Decline in Value	Lucido	11-1	\$4,200,000.00	\$2,730,000.00
9:00 AM	2025-0254	HINDT, KATIE W & MATTHEW J	152-173-018-2	Decline in Value	Lucido	11-1	\$1,007,085.00	\$654,605.00
9:00 AM	2025-0394	HLAWN, NGUN	508-140-009-4	Decline in Value	Lucido	14-1	\$638,000.00	\$414,700.00
9:00 AM	2025-0284	JABLONSKI, CHRISTOPHER E & TAYA P	271-051-009-6	Decline in Value	Lucido	11-1	\$2,950,000.00	\$1,917,500.00
9:00 AM	2025-0282	KAMHI, PHILIP J & FLORENCE K	268-483-015-7	Decline in Value	Lucido	11-1	\$2,220,000.00	\$1,443,000.00
9:00 AM	2025-0285	LEE, ERIC G & JUDITH J CHANG	273-052-004-2	Decline in Value	Lucido	11-1	\$2,800,000.00	\$1,820,000.00
9:00 AM	2025-0287	LOUDIN, MICHAEL G & SERENA	273-092-041-6	Decline in Value	Lucido	11-1	\$1,769,000.00	\$1,149,850.00
9:00 AM	2025-0251	MISHIN, ARTEM	147-252-006-1	Decline in Value	Lucido	11-1	\$1,028,308.00	\$668,400.00
9:00 AM	2025-0255	ONEAL, MEDEINA	153-282-010-5	Decline in Value	Lucido	16-1	\$650,000.00	\$422,500.00
9:00 AM	2025-0393	PILLING, JOHN & JENNIFER	008-501-002-3	Decline in Value	Lucido	11-1	\$214,665.00	\$139,532.00

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	2025-0248	ROSADO, DAVID TRE	117-180-043-4	Decline in Value	Lucido	11-1	\$800,000.00	\$520,000.00
9:00 AM	2025-0283	SHI, QIAOYUN	270-271-003-5	Decline in Value	Lucido	11-1	\$1,820,700.00	\$1,183,455.00
9:00 AM	2025-0280	SMITH, DESMOND & KRISTIN ROOKE	264-063-012-1	Decline in Value	Lucido	11-1	\$1,190,673.00	\$773,937.00
9:00 AM	2025-0286	WINKLER, ROLFE & DEEPA SEETHARAMAN	273-092-037-4	Decline in Value	Lucido	11-1	\$1,620,093.00	\$1,053,060.00
9:00 AM	2025-0249	WU, JOHN	118-391-022-1	Decline in Value	Lucido	11-1	\$1,080,000.00	\$702,000.00
9:00 AM	2025-0278	ZAZA, PACHULIA & TINATIN ALAVIDZE	244-290-007-8	Decline in Value	Lucido	11-1	\$4,900,000.00	\$3,185,000.00
9:00 AM	2025-0279	ZHANG, XIAOJUN & XIAOCHUAN	262-220-039-8	Decline in Value	Lucido	11-1	\$2,900,000.00	\$1,885,000.00

Consider approval of Withdrawals for 3/12/2026

Consider approval of Stipulation for:
2024-0377 & 2024-0378 TERRA HOSPITALITY-SFMSA LLC

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