



# CONTRA COSTA COUNTY

## AGENDA

### Assessment Appeals Board

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Thursday, February 6, 2025

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.

[25-423](#)

**Attachments:** [020625 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 02/13/25.

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

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# CONTRA COSTA COUNTY

1025 ESCOBAR STREET  
MARTINEZ, CA 94553

## Staff Report

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**File #:** 25-423

**Agenda Date:** 2/6/2025

**Agenda #:** 2.

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Advisory Board: Assessment Appeals  
Subject: Hearing

**CHAIR: Robert Lilley  
Clark Wallace  
Maimoona Ahmed**

## CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

**1025 Escobar St, 1st Floor, Martinez, California**

**Hearing Date: 2/6/2025 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	2024-0088	1975 TICE VLY BLVD CA OWNER LLC	186-050-035-2	Change in Ownership	Nguyen	70-7	\$19,500,000.00	\$9,750,000.00
9:00 AM	2023-0931	2100 A ST LLC	067-277-001-3	Decline in Value	Nguyen	55-4	\$19,282,700.00	\$9,641,350.00
9:00 AM	2022-0725	HSRE OAKMONT CONCORD LLC	126-300-052-1	Change in Ownership	Nguyen	76-7	\$51,307,326.00	\$25,653,663.00
9:00 AM	2023-1253	HSRE OAKMONT CONCORD LLC	126-300-052-1	Change in Ownership	Nguyen	76-7	\$50,301,300.00	\$25,150,650.00
9:00 AM	2023-1254	HSRE OAKMONT CONCORD LLC	126-300-052-1	Change in Ownership	Nguyen	76-7	\$50,301,300.00	\$25,150,650.00
9:00 AM	2021-0259	MARTINEZ REFINING COMP LLC	374-041-011-7	Decline in Value	Yu	54-5	\$1,089,716.00	\$300,000.00
9:00 AM	2021-0260	MARTINEZ REFINING COMP LLC	378-130-021-9	Decline in Value	Yu	54-5	\$1,041,601.00	\$300,000.00
9:00 AM	2021-0268	MARTINEZ REFINING COMP LLC	378-123-009-3	Decline in Value	Yu	54-5	\$1,229,809.00	\$350,000.00
9:00 AM	2021-0269	MARTINEZ REFINING COMP LLC	378-140-006-8	Decline in Value	Yu	54-5	\$12,362,192.00	\$3,500,000.00
9:00 AM	2021-0270	MARTINEZ REFINING COMP LLC	378-140-014-2	Decline in Value	Yu	54-5	\$788,503.00	\$210,000.00
9:00 AM	2021-0271	MARTINEZ REFINING COMP LLC	378-010-029-7	Decline in Value	Yu	54-5	\$6,346,590.00	\$2,050,000.00
9:00 AM	2021-0272	MARTINEZ REFINING COMP LLC	378-110-013-0	Decline in Value	Yu	54-5	\$221,149,947.00	\$66,800,000.00
9:00 AM	2021-0273	MARTINEZ REFINING COMP LLC	378-110-014-8	Decline in Value	Yu	54-5	\$317,956.00	\$90,000.00
9:00 AM	2021-0274	MARTINEZ REFINING COMP LLC	378-140-007-6	Decline in Value	Yu	54-5	\$618,268.00	\$180,000.00
9:00 AM	2021-0300	MARTINEZ REFINING COMP LLC	374-031-012-7	Decline in Value	Yu	56-5	\$506,853.00	\$150,000.00
9:00 AM	2021-0301	MARTINEZ REFINING COMP LLC	378-010-017-2	Decline in Value	Yu	79-5	\$3,589,100.00	\$1,000,000.00
9:00 AM	2021-0302	MARTINEZ REFINING COMP LLC	378-040-005-1	Decline in Value	Yu	54-5	\$172,635,345.00	\$50,020,000.00
9:00 AM	2021-0303	MARTINEZ REFINING COMP LLC	378-072-016-9	Decline in Value	Yu	54-5	\$329,837,603.00	\$84,000,000.00
9:00 AM	2021-0304	MARTINEZ REFINING COMP LLC	378-072-018-5	Decline in Value	Yu	54-5	\$58,404,876.00	\$17,200,000.00
9:00 AM	2021-0305	MARTINEZ REFINING COMP LLC	378-072-019-3	Decline in Value	Yu	54-5	\$932,955.00	\$275,000.00
9:00 AM	2021-0306	MARTINEZ REFINING COMP LLC	378-080-002-9	Decline in Value	Yu	54-5	\$3,096,837.00	\$900,000.00

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9:00 AM	2021-0307	MARTINEZ REFINING COMP LLC	378-091-012-5	Decline in Value	Yu	54-5	\$208,182.00	\$50,000.00
9:00 AM	2021-0308	MARTINEZ REFINING COMP LLC	378-101-007-3	Decline in Value	Yu	54-5	\$348,239.00	\$100,000.00
9:00 AM	2021-0309	MARTINEZ REFINING COMP LLC	378-102-003-1	Decline in Value	Yu	54-5	\$413,856.00	\$120,000.00
9:00 AM	2021-0310	MARTINEZ REFINING COMP LLC	378-103-015-4	Decline in Value	Yu	31-3	\$774,838.00	\$210,000.00
9:00 AM	2021-0311	MARTINEZ REFINING COMP LLC	378-103-016-2	Decline in Value	Yu	30-3	\$468,370.00	\$130,000.00
9:00 AM	2021-0312	MARTINEZ REFINING COMP LLC	378-110-018-9	Decline in Value	Yu	50-5	\$1,116,485.00	\$300,000.00
9:00 AM	2021-0313	MARTINEZ REFINING COMP LLC	378-130-019-3	Decline in Value	Yu	36-3	\$1,612,246.00	\$450,000.00
9:00 AM	2021-0314	MARTINEZ REFINING COMP LLC	378-140-015-9	Decline in Value	Yu	54-5	\$384,903,814.00	\$183,020,000.00
9:00 AM	2021-0315	MARTINEZ REFINING COMP LLC	378-140-016-7	Decline in Value	Yu	54-5	\$21,367,989.00	\$6,000,000.00
9:00 AM	2021-0316	MARTINEZ REFINING COMP LLC	380-210-002-8	Decline in Value	Yu	54-5	\$254,870.00	\$70,000.00
9:00 AM	2021-0317	MARTINEZ REFINING COMP LLC	380-210-004-4	Decline in Value	Yu	54-5	\$1,133,883.00	\$310,000.00
9:00 AM	2021-0318	MARTINEZ REFINING COMP LLC	380-240-001-4	Decline in Value	Yu	54-5	\$1,957,829.00	\$550,000.00
9:00 AM	2021-0319	MARTINEZ REFINING COMP LLC	380-240-011-3	Decline in Value	Yu	54-5	\$740,182.00	\$210,000.00
9:00 AM	2022-0329	MARTINEZ REFINING COMP LLC	374-031-012-7	Decline in Value	Yu	56-5	\$516,990.00	\$150,000.00
9:00 AM	2022-0330	MARTINEZ REFINING COMP LLC	374-041-011-7	Decline in Value	Yu	54-5	\$1,093,324.00	\$300,000.00
9:00 AM	2022-0331	MARTINEZ REFINING COMP LLC	378-010-017-2	Decline in Value	Yu	79-5	\$3,609,400.00	\$1,000,000.00
9:00 AM	2022-0332	MARTINEZ REFINING COMP LLC	378-010-029-7	Decline in Value	Yu	54-5	\$6,473,520.00	\$2,050,000.00
9:00 AM	2022-0334	MARTINEZ REFINING COMP LLC	378-072-016-9	Decline in Value	Yu	54-5	\$799,957,077.00	\$85,000,000.00
9:00 AM	2022-0335	MARTINEZ REFINING COMP LLC	378-072-018-5	Decline in Value	Yu	54-5	\$60,721,404.00	\$17,200,000.00
9:00 AM	2022-0336	MARTINEZ REFINING COMP LLC	378-072-019-3	Decline in Value	Yu	54-5	\$586,404.00	\$175,000.00
9:00 AM	2022-0337	MARTINEZ REFINING COMP LLC	378-080-002-9	Decline in Value	Yu	54-5	\$3,158,773.00	\$900,000.00
9:00 AM	2022-0338	MARTINEZ REFINING COMP LLC	378-091-012-5	Decline in Value	Yu	54-5	\$212,345.00	\$50,000.00
9:00 AM	2022-0339	MARTINEZ REFINING COMP LLC	378-101-007-3	Decline in Value	Yu	54-5	\$355,203.00	\$100,000.00
9:00 AM	2022-0340	MARTINEZ REFINING COMP LLC	378-102-003-1	Decline in Value	Yu	54-5	\$422,133.00	\$120,000.00
9:00 AM	2022-0341	MARTINEZ REFINING COMP LLC	378-103-015-4	Decline in Value	Yu	31-3	\$790,334.00	\$210,000.00
9:00 AM	2022-0342	MARTINEZ REFINING COMP LLC	378-103-016-2	Decline in Value	Yu	30-3	\$477,737.00	\$130,000.00
9:00 AM	2022-0343	MARTINEZ REFINING COMP LLC	378-110-013-0	Decline in Value	Yu	54-5	\$150,789,517.00	\$36,700,000.00
9:00 AM	2022-0344	MARTINEZ REFINING COMP LLC	378-110-014-8	Decline in Value	Yu	54-5	\$324,315.00	\$90,000.00

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9:00 AM	2022-0345	MARTINEZ REFINING COMP LLC	378-110-018-9	Decline in Value	Yu	50-5	\$1,138,814.00	\$300,000.00
9:00 AM	2022-0346	MARTINEZ REFINING COMP LLC	378-123-009-3	Decline in Value	Yu	54-5	\$1,229,564.00	\$350,000.00
9:00 AM	2022-0347	MARTINEZ REFINING COMP LLC	378-130-019-3	Decline in Value	Yu	36-3	\$1,644,490.00	\$450,000.00
9:00 AM	2022-0348	MARTINEZ REFINING COMP LLC	378-130-021-9	Decline in Value	Yu	54-5	\$1,062,433.00	\$300,000.00
9:00 AM	2022-0349	MARTINEZ REFINING COMP LLC	378-140-006-8	Decline in Value	Yu	54-5	\$12,609,435.00	\$3,500,000.00
9:00 AM	2022-0350	MARTINEZ REFINING COMP LLC	378-140-007-6	Decline in Value	Yu	54-5	\$630,633.00	\$180,000.00
9:00 AM	2022-0351	MARTINEZ REFINING COMP LLC	378-140-014-2	Decline in Value	Yu	54-5	\$804,272.00	\$210,000.00
9:00 AM	2022-0352	MARTINEZ REFINING COMP LLC	378-140-015-9	Decline in Value	Yu	54-5	\$247,296,534.00	\$102,010,000.00
9:00 AM	2022-0353	MARTINEZ REFINING COMP LLC	378-140-016-7	Decline in Value	Yu	54-5	\$21,795,348.00	\$6,000,000.00
9:00 AM	2022-0354	MARTINEZ REFINING COMP LLC	380-210-002-8	Decline in Value	Yu	54-5	\$259,967.00	\$70,000.00
9:00 AM	2022-0355	MARTINEZ REFINING COMP LLC	380-210-004-4	Decline in Value	Yu	54-5	\$1,156,560.00	\$310,000.00
9:00 AM	2022-0356	MARTINEZ REFINING COMP LLC	380-240-001-4	Decline in Value	Yu	54-5	\$1,996,985.00	\$550,000.00
9:00 AM	2022-0357	MARTINEZ REFINING COMP LLC	380-240-011-3	Decline in Value	Yu	54-5	\$754,984.00	\$210,000.00
9:00 AM	2023-0500	MARTINEZ REFINING COMP LLC	374-031-012-7	Decline in Value	Yu	54-5	\$390,064.00	\$100,000.00
9:00 AM	2023-0501	MARTINEZ REFINING COMP LLC	374-041-011-7	Decline in Value	Yu	54-5	\$587,978.00	\$150,000.00
9:00 AM	2023-0502	MARTINEZ REFINING COMP LLC	378-010-017-2	Decline in Value	Yu	79-5	\$3,573,000.00	\$1,000,000.00
9:00 AM	2023-0503	MARTINEZ REFINING COMP LLC	378-010-029-7	Decline in Value	Yu	54-5	\$15,358,443.00	\$1,500,000.00
9:00 AM	2023-0504	MARTINEZ REFINING COMP LLC	378-040-005-1	Decline in Value	Yu	54-5	\$106,849,585.00	\$25,010,000.00
9:00 AM	2023-0505	MARTINEZ REFINING COMP LLC	378-072-016-9	Decline in Value	Yu	54-5	\$714,677,815.00	\$85,000,000.00
9:00 AM	2023-0506	MARTINEZ REFINING COMP LLC	378-072-018-5	Decline in Value	Yu	54-5	\$80,646,388.00	\$18,000,000.00
9:00 AM	2023-0507	MARTINEZ REFINING COMP LLC	378-072-019-3	Decline in Value	Yu	50-5	\$470,965.00	\$175,009.00
9:00 AM	2023-0508	MARTINEZ REFINING COMP LLC	378-080-002-9	Decline in Value	Yu	54-5	\$976,350.00	\$300,000.00
9:00 AM	2023-0509	MARTINEZ REFINING COMP LLC	378-103-015-4	Decline in Value	Yu	54-5	\$1,548,040.00	\$210,000.00
9:00 AM	2023-0510	MARTINEZ REFINING COMP LLC	378-110-013-0	Decline in Value	Yu	54-5	\$100,666,984.00	\$31,600,000.00
9:00 AM	2023-0511	MARTINEZ REFINING COMP LLC	378-110-018-9	Decline in Value	Yu	54-5	\$2,355,683.00	\$310,000.00
9:00 AM	2023-0512	MARTINEZ REFINING COMP LLC	378-123-009-3	Decline in Value	Yu	54-5	\$623,832.00	\$190,009.00
9:00 AM	2023-0513	MARTINEZ REFINING COMP LLC	378-130-019-3	Decline in Value	Yu	54-5	\$1,570,932.00	\$150,000.00
9:00 AM	2023-0514	MARTINEZ REFINING COMP LLC	378-130-021-9	Decline in Value	Yu	50-5	\$850,478.00	\$300,000.00

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9:00 AM	2023-0515	MARTINEZ REFINING COMP LLC	378-140-006-8	Decline in Value	Yu	54-5	\$10,093,765.00	\$3,500,000.00
9:00 AM	2023-0516	MARTINEZ REFINING COMP LLC	378-140-007-6	Decline in Value	Yu	50-5	\$504,826.00	\$180,000.00
9:00 AM	2023-0517	MARTINEZ REFINING COMP LLC	378-140-014-2	Decline in Value	Yu	54-5	\$699,653.00	\$210,000.00
9:00 AM	2023-0518	MARTINEZ REFINING COMP LLC	378-140-015-9	Decline in Value	Yu	54-5	\$271,862,450.00	\$102,010,000.00
9:00 AM	2023-0520	MARTINEZ REFINING COMP LLC	380-210-002-8	Decline in Value	Yu	50-5	\$208,111.00	\$70,000.00
9:00 AM	2023-0521	MARTINEZ REFINING COMP LLC	380-210-004-4	Decline in Value	Yu	50-5	\$864,386.00	\$300,000.00
9:00 AM	2023-0522	MARTINEZ REFINING COMP LLC	380-240-001-4	Decline in Value	Yu	50-5	\$1,557,752.00	\$550,000.00
9:00 AM	2023-0523	MARTINEZ REFINING COMP LLC	380-240-011-3	Decline in Value	Yu	50-5	\$563,551.00	\$200,000.00
9:00 AM	2022-0333	MARTINEZ TERMINAL CO LLC & ALL AFF	378-040-005-1	Decline in Value	Yu	54-5	\$95,363,320.00	\$30,010,000.00
9:00 AM	2023-0932	RFI PORTOFINO LLC	088-230-021-3	Decline in Value	Cho	28-2	\$43,441,800.00	\$21,720,900.00

Consider approval of Withdrawals for 2/6/2025