



# CONTRA COSTA COUNTY

## AGENDA

### Assessment Appeals Board

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Thursday, March 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.

[26-1165](#)

**Attachments:** [031926 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 03/26/26 @ 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 #:** 26-1165

**Agenda Date:** 3/19/2026

**Agenda #:** 2.

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Advisory Board: Assessment Appeals  
Subject: Hearing

CHAIR: Richard Frankel  
 Victoria Smith  
 Debi Mackey

## CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 3/19/2026 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
9:00 AM	2023-0405	MACY'S RETAIL HOLDINGS LLC	153-230-021-5	Decline in Value	Yu	42-4	\$986,076.00	\$400,000.00
9:00 AM	2023-0406	MACY'S RETAIL HOLDINGS LLC	153-230-022-3	Decline in Value	Yu	42-4	\$3,617,606.00	
9:00 AM	2023-0407	MACY'S RETAIL HOLDINGS LLC	183-011-020-9	Decline in Value	Yu	42-4	\$5,304,657.00	\$2,800,000.00
9:00 AM	2024-0832	MACY'S RETAIL HOLDINGS LLC	153-230-021-5	Pers Prop/Fixtures	Yu	42-4	\$932,797.00	\$460,000.00
9:00 AM	2024-0833	MACY'S RETAIL HOLDINGS LLC	153-230-022-3	Pers Prop/Fixtures	Yu	42-4	\$3,427,505.00	\$1,750,000.00
9:00 AM	2024-0834	MACY'S RETAIL HOLDINGS LLC	183-011-020-9	Pers Prop/Fixtures	Yu	42-4	\$5,160,983.00	\$2,600,000.00
9:00 AM	2025-0081	MACY'S RETAIL HOLDINGS LLC	153-230-021-5	Pers Prop/Fixtures	Yu	42-4	\$832,786.00	\$263,241.00
9:00 AM	2025-0082	MACY'S RETAIL HOLDINGS LLC	153-230-022-3	Pers Prop/Fixtures	Yu	42-4	\$3,646,928.00	\$1,619,177.00
9:00 AM	2025-0083	MACY'S RETAIL HOLDINGS LLC	183-011-020-9	Pers Prop/Fixtures	Yu	42-4	\$5,126,787.00	\$2,014,531.00
9:00 AM	2024-0982	VALE PROPERTY LLC	417-280-010-6	Decline in Value	Nguyen	70-7	\$9,658,256.00	\$4,829,128.00
<b>NO ACKNOWLEDGEMENT FORM RECEIVED</b>								
9:00 AM	2025-0086	SAN RAMON GUIDEPOST LLC	209-770-006-2	Pers Prop/Fixtures	Nguyen	72-3	\$12,440,000.00	\$4,000,000.00

Consider approval of Withdrawals for 3/19/2026

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.