

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.