

CHAIR: Clark Anderson
Richard Frankel
Debi Mackey

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 1/22/2026 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	2024-0370	55 OAKWC OWNER LLC	148-480-011-3	Decline in Value	Nguyen	33-3	\$44,016,000.00	\$22,008,000.00
9:00 AM	2025-0115	BAA IG-ADELAIDE PARTNERS LLC	126-250-034-9	Decline in Value	McBrearty	27-2	\$7,428,456.00	\$4,457,000.00
9:00 AM	2025-0116	BAA IG-ADELAIDE PARTNERS LLC	126-260-063-6	Decline in Value	McBrearty	27-2	\$9,126,388.00	\$5,476,000.00
9:00 AM	2024-0382	BAY CLUB WALNUT CREEK LLC	172-020-046-6	Decline in Value	Nguyen	30-3	\$1,720,304.00	\$850,000.00
9:00 AM	2024-0383	BAY CLUB WALNUT CREEK LLC	172-020-047-4	Decline in Value	Nguyen	44-4	\$71,086,997.00	\$35,000,000.00
9:00 AM	2025-0120	LUCAS, STEVEN S TRE	271-130-015-8	Decline in Value	McBrearty	17-1	\$1,910,174.00	\$1,146,000.00
9:00 AM	2024-0827	MC MP FORD POINT HOLDINGS LLC	560-181-113-5	Decline in Value	Nguyen	53-5	\$107,839,540.00	\$75,606,000.00
9:00 AM	2024-1139	MORAGA RD STORAGE LLC	416-140-052-0	Decline in Value	Nguyen	55-4	\$24,080,597.00	\$12,040,298.00
9:00 AM	2024-1127	SCANNELL PROPERTIES #304 LLC	408-090-055-0	Decline in Value	Nguyen	53-5	\$117,489,720.00	\$90,000,000.00
9:00 AM	2025-0084	TULLER, NEIL RONALD TRUST	269-021-012-1	Decline in Value	McBrearty	11-1	\$4,000,000.00	\$2,400,000.00
9:00 AM	2025-0019	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$385,000.00	\$51,000.00
9:00 AM	2025-0020	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$385,000.00	\$51,000.00
9:00 AM	2025-0021	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$385,000.00	\$51,000.00
9:00 AM	2025-0022	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$385,000.00	\$51,000.00
9:00 AM	2025-0023	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$385,000.00	\$51,504.00
9:00 AM	2025-0024	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$385,000.00	\$52,036.00
9:00 AM	2025-0025	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$385,000.00	\$53,076.00
9:00 AM	2025-0026	WILLIAMS, KATRINA	066-223-008-5	Change in Ownership	Kirkland	11-1	\$386,311.00	\$54,137.00
9:00 AM	2025-0027	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$270,000.00	\$55,000.00
9:00 AM	2025-0028	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$270,000.00	\$55,000.00
9:00 AM	2025-0029	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$270,000.00	\$55,000.00

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9:00 AM	2025-0030	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$270,000.00	\$55,000.00
9:00 AM	2025-0031	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$270,000.00	\$56,457.00
9:00 AM	2025-0032	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$270,000.00	\$57,113.00
9:00 AM	2025-0033	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$265,112.00	\$55,000.00
9:00 AM	2025-0034	WILLIAMS, KATRINA	066-223-014-3	Change in Ownership	Kirkland	11-1	\$270,413.00	\$55,000.00
9:00 AM	2025-0035	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$226,346.00	\$43,239.00
9:00 AM	2025-0036	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$230,872.00	\$44,102.00
9:00 AM	2025-0037	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$235,488.00	\$44,983.00
9:00 AM	2025-0038	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$240,197.00	\$45,881.00
9:00 AM	2025-0039	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$242,685.00	\$46,355.00
9:00 AM	2025-0040	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$247,583.00	\$47,281.00
9:00 AM	2025-0041	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$252,488.00	\$48,226.00
9:00 AM	2025-0042	WILLIAMS, KATRINA	066-223-015-0	Change in Ownership	Kirkland	11-1	\$257,537.00	\$49,189.00
9:00 AM	2025-0043	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$345,183.00	\$47,458.00
9:00 AM	2025-0044	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$352,806.00	\$48,406.00
9:00 AM	2025-0045	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$359,127.00	\$49,373.00
9:00 AM	2025-0046	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$366,308.00	\$50,359.00
9:00 AM	2025-0047	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$370,102.00	\$50,880.00
9:00 AM	2025-0048	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$377,503.00	\$51,896.00
9:00 AM	2025-0049	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$385,052.00	\$52,933.00
9:00 AM	2025-0050	WILLIAMS, KATRINA	068-013-007-7	Change in Ownership	Kirkland	11-1	\$392,752.00	\$53,990.00
9:00 AM	2025-0051	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$350,841.00	\$228,538.00
9:00 AM	2025-0052	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$357,857.00	\$233,108.00
9:00 AM	2025-0053	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$365,013.00	\$237,769.00
9:00 AM	2025-0054	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$372,312.00	\$242,425.00
9:00 AM	2025-0055	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$376,168.00	\$245,035.00
9:00 AM	2025-0056	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$383,690.00	\$249,935.00
9:00 AM	2025-0057	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$391,362.00	\$254,933.00

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9:00 AM	2025-0058	WILLIAMS, KATRINA	076-133-003-4	Change in Ownership	Kirkland	11-1	\$399,188.00	\$260,031.00
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NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2024-1121	ESTOPINAL FAMILY PARTNERSHIP LP	178-261-021-4	Decline in Value	Yost	26-2	\$10,455,000.00	\$9,175,192.00
9:00 AM	2024-1122	ESTOPINAL FAMILY PARTNERSHIP LP	178-261-022-2	Decline in Value	Yost	26-2	\$9,515,060.00	\$8,353,868.00

Consider approval of Withdrawals for 1/22/2026

Consider approval of 2-year Waiver for:
2023-0007 PRASHANT CHOUTA

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