

CHAIR: Clark Anderson
Richard Frankel
Maimoona Ahmed

CONTRA COSTA ASSESSMENT APPEALS BOARD MEETING

1025 Escobar St, 1st Floor, Martinez, California

Hearing Date: 10/23/2025 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	2024-0218	FARMERS & MERCHANTS BANK	174-230-014-6	Decline in Value	Nguyen	31-3	\$4,288,806.00	\$2,787,724.00
9:00 AM	2024-0288	HM GRANT STREET LLC	126-093-022-5	Decline in Value	McBrearty	28-2	\$74,357,863.00	\$48,000,000.00
9:00 AM	2024-0289	HM GRANT STREET LLC	126-103-028-0	Decline in Value	McBrearty	28-2	\$44,154,582.00	\$36,000,000.00
9:00 AM	2024-0186	MP CAXTON INVESTMENTS LLC	377-112-016-3	Decline in Value	Nguyen	31-3	\$5,546,000.00	\$2,773,000.00
9:00 AM	2021-0582	TESLA ENERGY OPERATIONS INC	799-999-021-6	Change in Ownership	Yu	87-9	\$31,460,792.00	\$3,146,079.00
9:00 AM	2022-0628	TESLA ENERGY OPERATIONS INC	799-999-021-6	Pers Prop/Fixtures	Yu	87-9	\$24,836,906.00	\$12,400,000.00
9:00 AM	2023-0928	TESLA ENERGY OPERATIONS INC	799-999-021-6	Pers Prop/Fixtures	Yu	87-9	\$26,409,288.00	\$13,200,000.00
9:00 AM	2024-0887	TESLA ENERGY OPERATIONS INC	799-999-021-6	Pers Prop/Fixtures	Yu	87-9	\$26,776,519.00	\$13,000,000.00
9:00 AM	2022-0626	TESLA INC	799-999-002-6	Pers Prop/Fixtures	Yu	87-9	\$2,570,176.00	\$1,200,000.00
9:00 AM	2022-0627	TESLA INC	799-999-012-5	Pers Prop/Fixtures	Yu	87-9	\$1,006,500.00	\$500,000.00
9:00 AM	2023-0926	TESLA INC	799-999-002-6	Pers Prop/Fixtures	Yu	87-9	\$2,989,384.00	\$1,000,000.00
9:00 AM	2023-0927	TESLA INC	799-999-012-5	Pers Prop/Fixtures	Yu	87-9	\$2,197,548.00	\$1,000,000.00
9:00 AM	2024-0884	TESLA INC	799-999-002-6	Pers Prop/Fixtures	Yu	87-9	\$2,626,219.00	\$1,313,000.00
9:00 AM	2024-0885	TESLA INC	799-999-012-5	Pers Prop/Fixtures	Yu	87-9	\$2,231,973.00	\$1,100,000.00
9:00 AM	2024-0886	TESLA INC	799-999-034-9	Pers Prop/Fixtures	Yu	87-9	\$936,064.00	\$468,000.00
9:00 AM	2023-0785	WCTV PARCEL 2 LLC	174-180-008-8	Decline in Value	Yost	28-2	\$212,123,516.00	\$106,100,000.00
9:00 AM	2024-0073	WCTV PARCEL 2 LLC	174-180-008-8	New Construction	Yost	28-2	\$218,696,617.00	\$180,000,000.00
9:00 AM	2024-0075	WCTV PARCEL 2 LLC	174-180-008-8	Decline in Value	Yost	28-2	\$219,445,619.00	\$65,800,000.00

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.

NO ACKNOWLEDGEMENT FORM RECEIVED

9:00 AM	2023-0559	SHORE TERMINALS LLC	355-020-001-2	Decline in Value	Yu	54-5	\$74,349,023.00	\$60,000,000.00
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Consider Timeliness of application for:

9:00 AM	2025-0071	WHITWORTH, JOSHUA H	173-210-704-8	Other	Yost	29-1	\$593,028.00	\$420,000.00
9:00 AM	2025-0072	WHITWORTH, JOSHUA H	173-210-704-8	Other	Yost	29-1	\$593,028.00	\$455,000.00

Consider approval of Withdrawals for 10/23/2025

Consider approval of Denials for Lack of Appearance for 10/23/2025

Consider Request for Reconsideration for:
2024-0104 & 2024-0105 EL PINAL ASSOCIATES NEWELL LLC

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